DEPARTMENT OF COMMERCE
BUREAU OF THE CENSUS
SAM. L. ROGERS, DIRECTOR

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

1915

WASHINGTON
GOVERNMENT PRINTING OFFICE
1916

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LETTER OF TRANSMITTAL.

DEPARTMENT OF COMMERCE,
BUREAU OF THE CENSUS,
Washington, D. C., February 14, 1916.

SIR:

I transmit herewith the 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 204 cities for the fiscal year 1915, the assessed valuation of taxable property in those cities and the taxes levied thereon 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 calls attention to the diversity of organization and accounting in American cities, and gives the methods of harmonization employed by the Bureau of the Census in these particulars. It also presents definitions of the terms employed in the classification of financial data, 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 larger cities.

This report was prepared under the supervision of Starke M. Grogan, chief statistician for statistics of states and cities, Arthur J. Hirsch, chief of division, and Lemuel A. Carruthers, expert special agent. The text discussion was prepared under the immediate supervision of Morris J. Hole.

Respectfully,

Sam. L. Rogers

Director of the Census.

To Hon. WILLIAM C. REDFIELD,
Secretary of Commerce.

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FINANCIAL STATISTICS OF CITIES
1915

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FINANCIAL STATISTICS OF CITIES HAVING A POPULATION OF OVER 30,000: 1915.

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 1915 of the 204 cities each of which had a population of over 30,000 at the middle of the fiscal year reported, and of the financial condition of those cities at the close of the fiscal year. 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 value of municipal properties; (4) the total and per capita municipal indebtedness; and (5) the total and per capita assessed valuation of property subject to taxation.

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 population were Philadelphia, Pa., with 28,522 inhabitants, 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 cities of 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 at the middle of the fiscal year 1915 had an estimated population of over 30,000, and the total estimated population of such cities.

Table I

YEAR.	NATION.	CITIES HAVING A POPULATION OF OVER 30,000.		
			Population.[2]	
	Population.[1]	Number.	Total.	Per cent of national.
1915	100,399,318	204	31,168,150	31.0
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

[1] Population shown for 1915 is the estimate as of July 1, 1915; for each of the other years the population is that shown by the Federal census.
[2] Population shown for 1915 is estimate as of the medial dates of fiscal years of the several cities; for each of the other years the population is that shown by the Federal census.

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 at the middle of the fiscal year 1915, is given in Table I, and the number and

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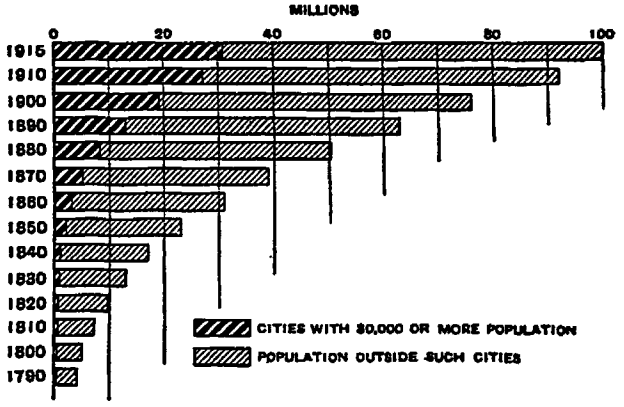
population of such cities in each of the nine geographic divisions are shown in Table II, which follows.

Table II

GEOGRAPHIC DIVISION.	Cities.	Population.
United States	204	31,168,150
New England	32	3,241,859
Middle Atlantic	48	11,613,051
East North Central	40	6,519,712
West North Central	20	2,569,673
South Atlantic	19	2,037,736
East South Central	11	975,152
West South Central	13	1,159,253
Mountain	6	511,029
Pacific	15	2,240,655

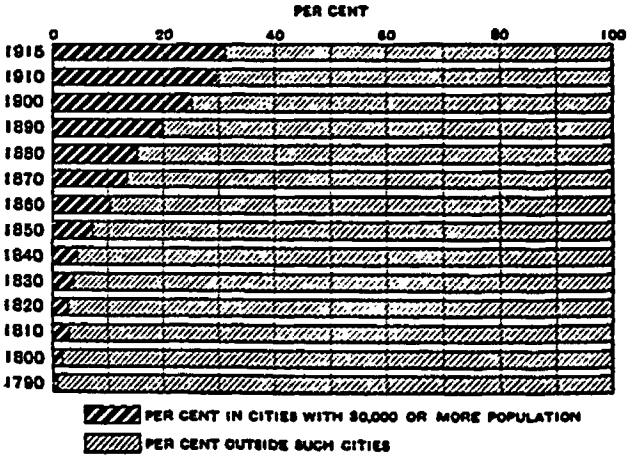
In Diagram 1 are presented, for each census year and for 1915, the relative population of continental United States and that of cities each of which had over 30,000 inhabitants. In Diagram 2 are shown the percentages of the national population for each of the census years and for 1915 residing in the cities here referred to, and the percentage of national population residing outside these cities.

DIAGRAM 1.—POPULATION IN CITIES HAVING A POPULATION OF OVER 30,000 AND OUTSIDE SUCH CITIES FOR SPECIFIED YEARS: 1790–1915.



STATISTICS OF CITIES HAVING OVER 30,000 INHABITANTS.—The unprecedented increase in the number and the actual and relative population of cities having over 30,000 inhabitants 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 succeeding year except 1914.

DIAGRAM 2.—PER CENT OF TOTAL POPULATION IN CITIES HAVING A POPULATION OF OVER 30,000 AND PER CENT OUTSIDE SUCH CITIES FOR SPECIFIED YEARS: 1790–1915.



COMPARATIVE STATISTICS OF 146 CITIES FOR SPECIFIED YEARS.—Of the 204 cities to which this volume relates, statistics have been presented in all of the 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 thus compiled comparable statistics is shown in Table III, which follows.

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Table III

STATE AND CITY.	City number, 1915.	ESTIMATED POPULATION.						
		At medial date, 1915	1913	1911	1909	1907	1905	1903
Total		28,843,801	28,111,209	26,788,019	25,108,590	23,107,777	21,973,431	20,869,155
ALABAMA:								
Birmingham	33	164,165	158,200	142,295	68,600	47,097	44,640	42,087
Mobile	110	55,332	54,610	52,684	51,250	43,642	42,164	40,686
Montgomery	146	42,154	41,024	39,032	37,888	41,847	39,769	32,684
ARKANSAS:								
Little Rock	114	53,811	52,464	47,456	44,844	41,302	38,716	42,036
CALIFORNIA:								
Los Angeles	12	452,140	412,466	347,550	290,868	(1)	(1)	116,420
Oakland	30	186,902	175,201	159,601	115,459	(1)	72,670	70,386
Sacramento	100	62,717	60,628	46,581	43,330	31,311	30,732	30,152
San Francisco	11	[3]452,255	440,995	425,982	410,343	(1)	(1)	355,919
COLORADO:								
Denver	24	245,523	237,885	222,611	207,112	153,524	150,317	147,111
CONNECTICUT:								
Bridgeport	47	116,075	112,144	105,854	99,301	86,487	82,061	77,635
Hartford	54	107,521	105,107	101,247	97,225	98,484	93,160	87,636
New Haven	36	144,505	141,915	136,735	131,337	123,427	119,027	114,627
Waterbury	77	82,517	80,289	75,833	71,191	63,696	60,109	56,521
DELAWARE:								
Wilmington	69	92,609	90,953	88,745	86,444	86,420	83,860	61,300
DISTRICT OF COLUMBIA:								
Washington	17	356,028	348,077	337,476	326,430	312,548	302,883	293,217
FLORIDA:								
Jacksonville	87	70,173	67,209	63,346	53,608	[4]38,049	[5]35,301	31,798
GEORGIA:								
Atlanta	32	179,292	173,713	161,515	135,916	107,265	102,702	96,550
Augusta	125	49,451	49,057	41,236	40,899	43,739	42,511	41,283
Savannah	91	67,917	67,473	65,592	64,725	69,880	67,311	64,741
ILLINOIS:								
Chicago	2	2,397,600	2,344,018	2,245,404	2,142,156	2,107,620	1,990,750	1,873,880
East St. Louis	89	69,502	66,899	61,693	56,682	42,530	39,385	36,239
Joliet	168	36,934	36,396	35,320	34,198	32,657	31,713	30,769
Peoria	58	70,006	69,280	67,828	62,095	67,704	65,026	62,348
Quincy	169	36,741	36,696	36,628	36,557	39,583	38,632	37,680
Rockford	116	52,337	50,914	48,068	44,240	36,701	34,621	33,361
Springfield	104	58,221	56,476	53,484	48,799	39,631	38,234	36,211
INDIANA:								
Evansville	86	71,284	70,443	70,723	68,747	65,282	63,132	61,482
Fort Wayne	84	72,423	70,500	66,098	60,925	52,219	49,975	48,031
Indianapolis	22	259,820	253,668	240,530	228,690	227,698	212,198	197,555
South Bend	94	65,114	63,198	59,380	52,087	46,005	43,204	40,327
Terre Haute	98	63,529	62,252	59,700	57,316	53,707	51,903	38,611
IOWA:								
Davenport	133	46,537	45,553	43,764	42,495	[4]41,614	[5]39,797	37,768
Des Moines	64	97,304	94,238	88,821	84,592	[4]81,020	[5]75,626	65,754
Dubuque	155	39,465	39,206	[7]38,494	39,065	[4]44,198	[5]41,941	38,094
Sioux City	111	54,470	52,608	49,398	46,690	[4]44,088	[5]40,952	[8]33,111
KANSAS:								
Kansas City	67	94,271	91,687	[9]85,679	74,798	[5]80,522	[5]67,614	[5]59,919
Topeka	130	47,102	46,290	[7]43,684	43,531	[5]42,792	[5]37,641	[5]38,959
KENTUCKY:								
Covington	109	55,896	55,272	54,024	52,720	50,495	45,877	44,759
Louisville	28	234,482	233,216	227,445	222,293	229,599	222,660	215,722
LOUISIANA:								
New Orleans	16	361,221	355,958	345,433	334,470	318,652	309,639	300,625
MAINE:								
Portland	101	62,161	61,308	59,602	57,824	56,003	54,330	52,656
MARYLAND:								
Baltimore	7	579,590	574,575	564,545	554,095	561,120	546,217	531,313
MASSACHUSETTS:								
Boston	5	734,747	722,465	688,912	657,312	[4]609,175	[5]595,380	594,618
Brockton	97	63,901	62,340	59,092	55,275	[4]50,886	[5]47,794	43,843
Cambridge	52	110,685	109,045	106,643	103,531	[4]99,653	[5]97,434	98,444
Chelsea	191	[10]32,452	32,452	31,275	32,452	[4]38,575	[5]37,289	35,920
Fall River	43	125,443	123,982	122,593	116,906	[4]106,121	[5]105,762	114,004
Fitchburg	150	40,454	39,870	38,997	36,978	[4]33,617	[5]33,021	34,378
Haverhill	131	47,071	46,368	45,646	43,005	[4]38,092	[5]37,830	38,987
Holyoke	99	62,751	61,635	59,603	56,377	[4]51,622	[5]49,934	48,736
Lawrence	65	95,534	93,471	89,753	83,096	[4]73,046	[5]70,050	67,932
Lowell	50	111,004	109,585	109,009	104,148	[4]95,157	[5]94,889	100,150
Lynn	63	98,207	96,099	92,332	87,166	[4]80,453	[5]77,042	72,350
Malden	127	48,979	47,892	45,956	43,260	[4]39,786	[5]38,037	36,853
New Bedford	51	110,941	107,766	102,099	92,718	[4]79,130	[5]74,362	68,955
Newton	143	42,455	41,825	40,531	39,260	[4]38,123	[5]36,827	36,350
Salem	132	46,994	46,210	45,176	42,626	[4]38,295	[5]37,627	37,504
Somerville	74	83,881	82,302	79,177	75,530	[4]72,323	[5]69,272	68,090
Springfield	62	100,148	97,654	92,675	86,210	[4]78,132	[5]73,540	67,423
Taunton	174	35,604	35,305	35,061	33,678	[4]30,940	[5]30,967	32,713
Worcester	34	157,499	154,941	150,336	142,835	[4]132,020	[5]128,135	128,552
MICHIGAN:								
Detroit	9	546,183	520,586	493,039	447,484	[6]367,494	[6]325,563	[11]309,619
Grand Rapids	44	123,860	120,695	116,037	110,060	[6]101,832	[6]97,756	[11]93,679
Saginaw	112	54,401	53,161	51,311	49,929	[6]49,808	[6]47,676	[11]45,543
MINNESOTA:								
Duluth	71	89,331	86,749	81,818	76,038	[4]69,731	[5]64,942	57,397
Minneapolis	18	343,466	333,472	311,182	294,330	[4]235,676	[5]261,974	214,112
St. Paul	27	236,766	231,533	219,136	211,563	[4]210,606	[5]197,023	172,038
MISSOURI:								
Joplin	189	32,940	32,664	32,296	31,935	37,279	34,063	30,847
Kansas City	21	284,567	273,943	258,009	241,767	185,479	179,272	173,064
St. Joseph	76	83,132	81,450	[12]78,927	77,403	120,504	115,479	110,479
St. Louis	4	737,497	723,347	700,707	677,123	661,666	636,973	612,279

[1] Estimate not shown, but included in total.
[2] No estimate.
[3] Estimated population, July 1, 1914. No later estimate made.
[4] Based on Federal census of 1900 and state census of 1905.
[5] State census.
[6] Based on Federal census of 1900 and state census of 1904.
[7] Population returned at Thirteenth Census, Apr. 15, 1910.
[8] Population returned at Twelfth Census, June 1, 1900.
[9] State census, March, 1911.
[10] Population, Apr. 15, 1910; decrease since 1900; no estimate made.
[11] Based on state census of 1904.
[12] Based on census of 1890–1910, on account of the defective work of the enumeration of 1900.

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Table III—Continued.

STATE AND CITY.	City number, 1915.	ESTIMATED POPULATION. At medial date, 1915	1913	1911	1909	1907	1905	1903
MONTANA:								
Butte	142	42,497	41,159	39,917	38,669	45,492	41,757	38,023
NEBRASKA:								
Lincoln	136	45,515	45,258	44,488	43,635	49,590	46,574	44,158
Omaha	42	133,274	131,093	126,731	122,187	127,768	120,565	113,361
NEW HAMPSHIRE:								
Manchester	81	75,635	74,311	71,663	68,904	65,959	63,417	60,845
NEW JERSEY:								
Atlantic City	113	53,952	52,098	48,271	44,613	[1] 41,493	[2] 37,593	32,272
Bayonne	93	66,041	62,960	55,537	53,160	[2] 46,078	[2] 42,262	36,829
Camden	60	102,465	100,581	97,308	92,532	[2] 86,334	[2] 83,363	79,811
Elizabeth	75	83,480	80,272	76,558	71,138	[2] 63,860	[2] 60,509	56,441
Hoboken	82	75,364	73,884	71,523	69,452	[2] 67,709	[2] 65,468	64,080
Jersey City	20	293,403	287,709	276,474	261,452	[2] 243,205	[2] 232,699	219,462
Newark	15	389,106	379,211	363,377	335,949	[2] 295,979	[2] 283,282	[2] 265,394
Passaic	92	67,643	63,542	58,971	51,733	[2] 41,761	[2] 37,837	32,508
Paterson	40	135,339	132,236	129,057	123,075	[2] 114,072	[2] 111,529	113,217
Trenton	55	107,228	104,451	99,946	94,547	[2] 88,529	[2] 84,180	76,766
NEW YORK:								
Albany	59	102,961	102,344	100,969	99,813	[2] 99,268	[2] 97,806	[2] 94,151
Auburn	170	36,728	36,071	35,199	34,253	[2] 33,399	[2] 32,527	31,692
Binghamton	117	52,191	51,300	49,768	47,453	[2] 44,475	[2] 43,096	41,039
Buffalo	10	457,723	446,889	435,315	415,314	[2] 386,724	[2] 376,914	381,403
Elmira	164	37,816	37,664	37,535	36,915	[2] 35,744	[2] 35,724	37,106
New York	1	5,333,539	5,198,888	4,956,563	4,629,310	[2] 4,225,641	[2] 4,000,403	3,716,139
Rochester	25	245,077	235,968	227,103	211,664	[2] 192,384	[2] 182,022	170,798
Schenectady	70	91,012	86,305	76,447	70,203	[2] 65,625	[2] 58,213	[2] 48,920
Syracuse	35	149,353	146,480	142,124	133,728	[2] 120,631	[2] 117,129	114,443
Troy	80	77,560	77,382	76,947	76,715	[2] 76,756	[2] 76,271	75,567
Utica	78	82,060	80,246	77,068	72,485	[2] 66,552	[2] 63,647	60,007
Yonkers	68	93,383	90,156	84,361	76,502	66,806	[2] 61,414	52,701
OHIO:								
Akron	79	80,291	77,624	72,290	66,733	52,073	49,403	46,733
Canton	105	57,426	55,713	52,287	48,927	38,972	37,907	32,011
Cincinnati	14	402,175	398,452	378,155	360,454	347,123	343,337	332,934
Cleveland	6	639,431	622,699	580,398	538,374	475,864	437,114	414,950
Columbus	29	204,567	199,417	187,674	168,350	148,722	142,105	135,487
Dayton	45	123,794	122,079	118,649	100,327	103,248	98,350	92,716
Springfield	122	50,058	49,314	47,822	44,658	42,704	41,433	40,161
Toledo	31	184,128	180,412	172,984	165,247	164,673	155,287	145,901
Youngstown	61	100,593	89,949	83,165	76,215	54,402	51,516	48,886
OREGON:								
Portland	23	259,582	246,569	222,442	190,017	112,757	104,141	99,655
PENNSYLVANIA:								
Allentown	102	60,297	58,693	53,765	50,652	42,618	40,571	38,483
Altoona	108	56,553	55,504	53,398	51,257	48,578	45,557	41,815
Chester	149	40,474	40,013	39,093	38,134	38,670	37,333	35,995
Erie	85	72,401	71,004	68,212	65,302	61,202	58,781	56,363
Harrisburg	90	69,493	68,232	65,710	61,075	56,663	54,807	52,951
Johnstown	96	64,642	62,705	57,766	53,833	44,340	42,160	39,980
Lancaster	124	49,928	49,101	47,933	46,715	49,078	46,184	44,294
McKeesport	135	45,965	45,183	43,635	42,032	44,851	42,024	38,274
New Castle	154	39,560	38,787	37,224	35,620	33,464	33,429	32,593
Philadelphia	3	1,657,810	1,631,956	1,580,248	1,526,386	1,466,408	1,417,062	1,367,716
Pittsburgh	8	564,878	557,773	542,470	527,694	[6] 531,527	[6] 507,009	[6] 483,107
Reading	58	103,361	101,628	98,164	94,555	93,171	89,111	85,051
Scranton	38	141,351	138,621	133,165	127,508	121,343	116,111	109,757
Wilkes-Barre	83	73,660	72,102	68,987	65,742	61,521	58,721	55,921
York	126	49,430	48,318	46,091	43,702	40,079	38,258	36,438
RHODE ISLAND:								
Pawtucket	106	56,901	55,646	53,664	50,142	[1] 45,041	[1] 43,381	42,711
Providence	26	243,856	240,158	230,603	219,715	[1] 207,850	[1] 198,635	186,742
Woonsocket	145	42,350	41,346	39,594	37,060	[1] 33,792	[2] 32,196	30,415
SOUTH CAROLINA:								
Charleston	103	60,121	59,815	59,203	58,564	56,402	56,232	56,062
TENNESSEE:								
Chattanooga	107	56,702	55,578	46,100	43,634	34,416	34,179	30,469
Knoxville	162	37,955	37,549	36,799	36,017	36,620	35,482	34,344
Memphis	37	143,231	140,351	133,281	116,706	128,799	121,235	113,669
Nashville	48	114,899	113,822	111,666	109,619	105,278	84,227	83,275
TEXAS:								
Dallas	49	113,525	107,369	98,075	87,606	84,338	52,248	44,159
Galveston	151	40,420	39,503	37,930	36,981	35,224	33,481	31,742
Houston	56	104,726	89,721	82,913	75,949	59,963	56,300	50,760
San Antonio	46	116,890	110,679	101,911	92,777	64,275	61,146	58,016
UTAH:								
Salt Lake City	53	109,736	105,713	97,331	87,330	62,216	58,914	57,138
VIRGINIA:								
Norfolk	72	87,303	85,005	81,935	66,492	66,530	58,008	55,318
Richmond	41	125,061	123,185	129,721	116,053	106,227	86,880	86,148
WASHINGTON:								
Seattle	19	313,029	295,226	259,615	221,491	(7)	99,586	92,020
Spokane	39	135,657	128,327	113,661	98,947	.....	45,313	41,927
Tacoma	57	103,418	98,742	89,392	76,329	(7)	51,962	45,102
WEST VIRGINIA:								
Wheeling	139	42,957	42,537	41,978	41,396	41,929	41,058	40,186
WISCONSIN:								
La Crosse	198	31,367	31,212	30,748	30,176	[2] 29,151	[2] 29,078	30,038
Milwaukee	13	419,589	408,683	395,832	359,060	[2] 322,513	[2] 312,948	313,025
Oshkosh	179	34,976	34,613	33,678	32,615	[2] 31,491	[2] 30,575	29,919
Racine	137	44,528	43,549	41,917	36,976	[2] 33,565	[2] 32,200	31,529
Superior	138	44,109	43,403	41,334	39,695	[2] 38,735	[2] 36,551	36,824

[1] Based on Federal census of 1900 and state census of 1905.
[2] State census.
[3] Based on state census of 1895.
[4] Population returned at Twelfth Census, June 1, 1900.
[5] Based on department of excise census of Feb. 1, 1905.
[6] Includes Allegheny, which was consolidated with Pittsburgh on Dec. 9, 1907.
[7] Estimate not shown, but included in total.

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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 Table IV and Table V, which follow.

Table IV gives for specified years from 1903 to 1915, inclusive, the total and per capita net governmental costs of the 146 cities for which the census has compiled statistics, and the corresponding costs of the National Government. In 1915 the costs of the National Government exceeded those of the 146 cities by $51,773,465, or 5.2 per cent. The net governmental costs for 1915 of the 204 cities covered by this report were $1,057,125,696. Comparing these costs with those of the United States it is found that the total costs of the 204 cities for that year exceeded those of the United States Government by $9,290,729, or 0.9 per cent.

The population which bore the burden of national governmental costs in 1915 was three and five-tenths times as great as that of the 146 cities. 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 year 1915 were three and three-tenths times those of the National Government.

Table IV

YEAR.	NET GOVERNMENTAL COST PAYMENTS.			
	146 cities.		Nation.	
	Total.	Per capita.	Total.[1]	Per capita.
1915	$996,061,502	$34.53	$1,047,834,967	$10.44
1913	912,390,282	32.46	986,620,838	10.15
1911	863,996,528	32.25	928,862,219	9.89
1909	761,562,037	30.33	897,306,270	9.89
1907	691,071,411	29.91	762,488,753	8.72
1905	561,772,857	25.57	720,105,498	8.55
1903	514,189,206	24.64	640,323,450	7.91

[1] Amounts for the Nation represent the total payments of the Nation less payments for reduction of the public debt and the excess of national bank note redemption over deposits for their retirement. There remain as parts of the amounts shown in the table certain payments on account of trust transactions which are not strictly governmental cost payments.

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 1903 and 1915 it is found that those of the National Government for all purposes increased from $7.91 to $10.44, or 32 per cent; while those of the 146 cities increased from $24.64 to $34.53, or 40.1 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. Diagrams 3 and 4, which follow, present graphically, for the specified years, the total and per capita payments for all governmental costs by the 146 cities and by the Nation.

DIAGRAM 3.—NET GOVERNMENTAL COST PAYMENTS OF 146 CITIES AND OF THE NATION FOR SPECIFIED YEARS: 1903–1915.

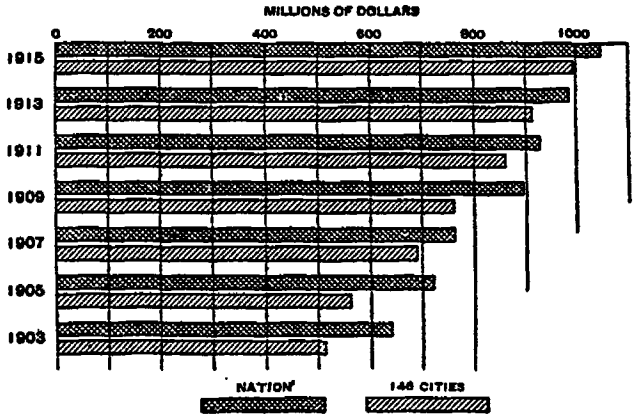
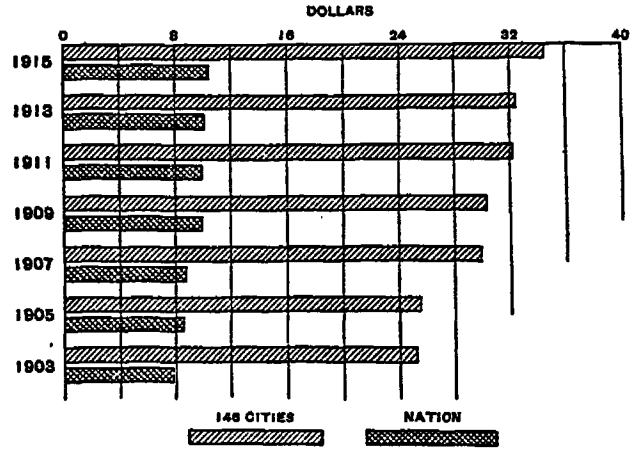


DIAGRAM 4.—PER CAPITA NET GOVERNMENTAL COST PAYMENTS OF 146 CITIES AND THE NATION FOR SPECIFIED YEARS: 1903–1915.



[1] For definition of "governmental costs," see p. 27.

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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.

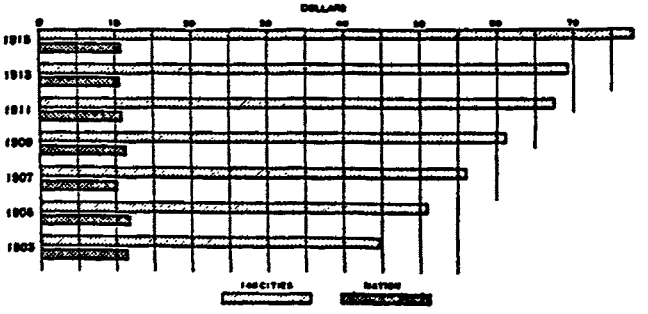
Table V

YEAR.	NET INDEBTEDNESS.			
	146 cities.		Nation.	
	Total.	Per capita.	Total.	Per capita.
1915	$2,245,906,412	$77.86	$1,090,148,006	$10.86
1913	1,950,006,813	69.28	1,028,564,055	10.59
1911	1,808,825,392	67.52	1,015,764,338	10.83
1909	1,537,099,399	61.21	1,023,861,531	11.31
1907	1,294,878,759	56.04	878,596,755	10.06
1905	1,119,345,755	50.94	989,866,772	11.77
1903	933,004,632	44.71	925,011,637	11.44

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 assets of the general sinking funds 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.

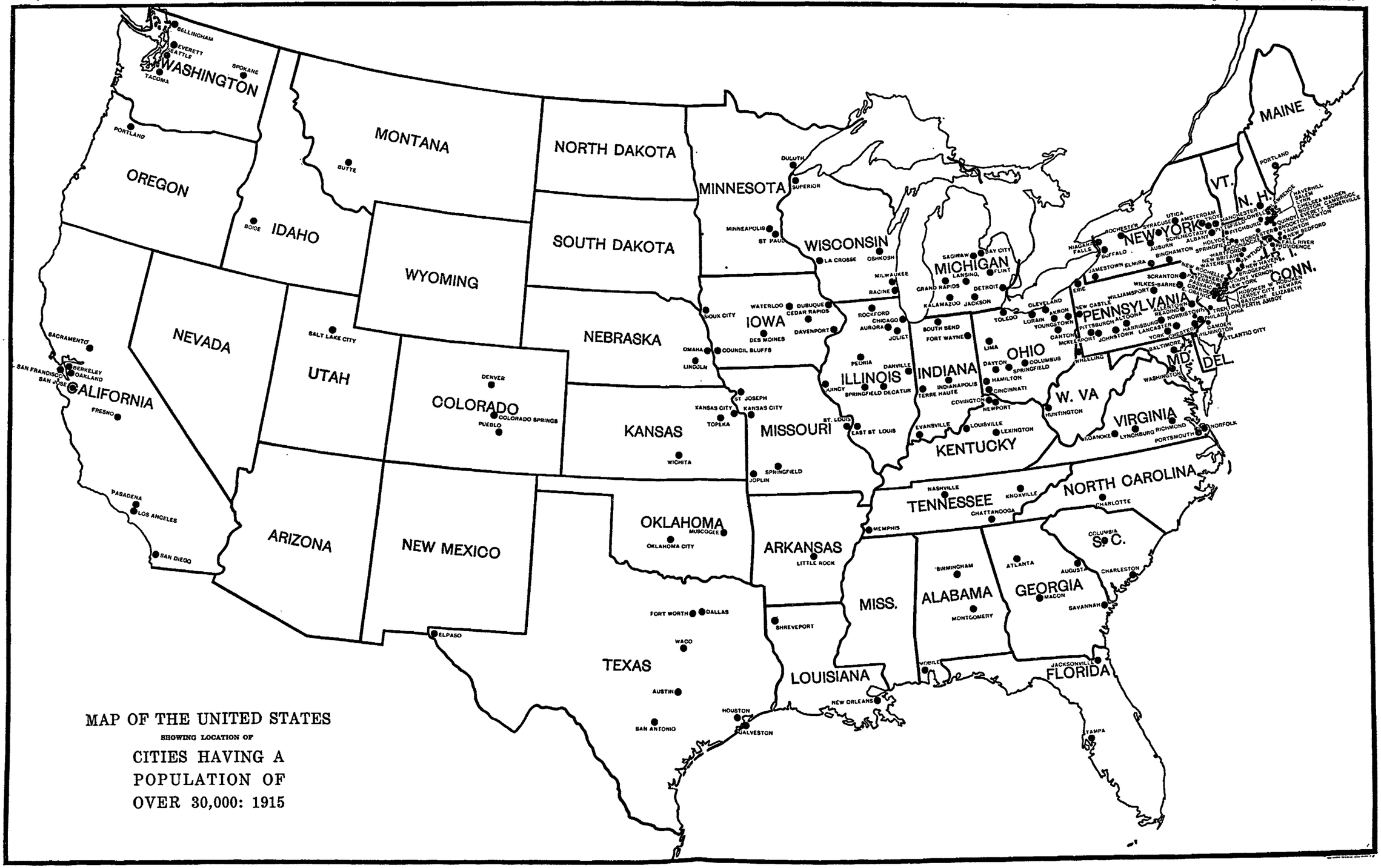
From 1903 to 1915 the net indebtedness of the Nation increased by $165,136,369, or 17.9 per cent. The national population increased, however, during those years by a greater percentage than the national debt, and hence the relative burden of national indebtedness as represented by the per capita indebtedness decreased from $11.44 to $10.86, or 5.2 per cent. In 1903 the net indebtedness of the 146 cities exceeded the net indebtedness of the Nation by $7,992,995, or 0.9 per cent. The increase of the city debt during these years was so much greater, actually and relatively, than that of the Nation that at the close of the fiscal year 1915 it exceeded the national debt by $1,155,758,406, or 106 per cent. Another fact of importance to be noted is that while the population of these cities increased during this period from 20,869,155 to 28,843,801, or 38.2 per cent, their net indebtedness increased from $933,004,632 to $2,245,906,412, an addition of $1,312,901,780, or 140.7 per cent, as compared with an increase of only 17.9 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 from $44.71 in 1903 to $77.86 in 1915, an added burden of 74.1 per cent. It is to be noted that the per capita indebtedness of these cities, which in 1903 was three and nine-tenths times the corresponding per capita indebtedness of the Nation, had so increased that in 1915 it was over seven times such indebtedness. The per capita net indebtedness of the 146 cities and of the Nation are presented graphically in the diagram which follows.

DIAGRAM 5.—PER CAPITA NET INDEBTEDNESS OF 146 CITIES AND THE NATION FOR SPECIFIED YEARS: 1903–1915.



CITIES HAVING A POPULATION OF OVER 30,000 IN 1915.—In the general tables of this report, with the exception of Tables 2 and 32, the 204 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 following 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.

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MAP OF THE UNITED STATES
SHOWING LOCATION OF
CITIES HAVING A
POPULATION OF
OVER 30,000: 1915

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CITY AND STATE.	City number.
ALABAMA:	
Birmingham	33
Mobile	110
Montgomery	146
ARKANSAS:	
Little Rock	114
CALIFORNIA:	
Berkeley	115
Fresno	202
Los Angeles	12
Oakland	30
Pasadena	144
Sacramento	100
San Diego	128
San Francisco	11
San Jose	167
COLORADO:	
Colorado Springs	196
Denver	24
Pueblo	118
CONNECTICUT:	
Bridgeport	47
Hartford	54
New Britain	119
New Haven	36
Waterbury	77
DELAWARE:	
Wilmington	69
DISTRICT OF COLUMBIA:	
Washington	17
FLORIDA:	
Jacksonville	87
Tampa	120
GEORGIA:	
Atlanta	32
Augusta	125
Macon	140
Savannah	91
IDAHO:	
Boise	203
ILLINOIS:	
Aurora	188
Chicago	2
Danville	199
Decatur	163
East St. Louis	89
Joliet	168
Peoria	88
Quincy	169
Rockford	116
Springfield	104
INDIANA:	
Evansville	86
Fort Wayne	84
Indianapolis	22
South Bend	94
Terre Haute	98
IOWA:	
Cedar Rapids	173
Council Bluffs	200
Davenport	133
Des Moines	64
IOWA—Continued.	
Dubuque	155
Sioux City	111
Waterloo	187
KANSAS:	
Kansas City	67
Topeka	130
Wichita	95
KENTUCKY:	
Covington	109
Lexington	157
Louisville	28
Newport	197
LOUISIANA:	
New Orleans	16
Shreveport	190
MAINE:	
Portland	101
MARYLAND:	
Baltimore	7
MASSACHUSETTS:	
Boston	5
Brockton	97
Cambridge	52
Chelsea	191
Everett	166
Fall River	43
Fitchburg	150
Haverhill	131
Holyoke	99
Lawrence	65
Lowell	50
Lynn	63
Malden	127
New Bedford	51
Newton	143
Pittsfield	171
Quincy	172
Salem	132
Somerville	74
Springfield	62
Taunton	174
Worcester	34
MICHIGAN:	
Bay City	129
Detroit	9
Flint	123
Grand Rapids	44
Jackson	182
Kalamazoo	134
Lansing	161
Saginaw	112
MINNESOTA:	
Duluth	71
Minneapolis	18
St. Paul	27
MISSOURI:	
Joplin	189
Kansas City	21
St. Joseph	76
St. Louis	4
Springfield	156
MONTANA:	
Butte	142
NEBRASKA:	
Lincoln	136
Omaha	42
NEW HAMPSHIRE:	
Manchester	81
NEW JERSEY:	
Atlantic City	113
Bayonne	93
Camden	60
East Orange	152
Elizabeth	75
Hoboken	82
Jersey City	20
Newark	15
Orange	194
Passaic	92
Paterson	40
Perth Amboy	159
Trenton	55
West Hoboken	147
NEW YORK:	
Albany	59
Amsterdam	176
Auburn	170
Binghamton	117
Buffalo	10
Elmira	164
Jamestown	178
Mount Vernon	175
New Rochelle	180
New York	1
Niagara Falls	177
Rochester	25
Schenectady	70
Syracuse	35
Troy	80
Utica	78
Yonkers	68
NORTH CAROLINA:	
Charlotte	160
OHIO:	
Akron	79
Canton	105
Cincinnati	14
Cleveland	6
Columbus	29
Dayton	45
Hamilton	158
Lima	183
Lorain	181
Springfield	122
Toledo	31
Youngstown	61
OKLAHOMA:	
Muskogee	153
Oklahoma City	73
OREGON:	
Portland	23
PENNSYLVANIA:	
Allentown	102
Altoona	108
Chester	149
Erie	85
Harrisburg	90
Johnstown	96
Lancaster	124
McKeesport	135
New Castle	154
Norristown	204
Philadelphia	3
Pittsburgh	8
Reading	58
Scranton	38
Wilkes-Barre	83
Williamsport	186
York	126
RHODE ISLAND:	
Pawtucket	106
Providence	26
Woonsocket	145
SOUTH CAROLINA:	
Charleston	103
Columbia	184
TENNESSEE:	
Chattanooga	107
Knoxville	162
Memphis	37
Nashville	48
TEXAS:	
Austin	185
Dallas	49
El Paso	121
Fort Worth	66
Galveston	151
Houston	56
San Antonio	46
Waco	192
UTAH:	
Salt Lake City	53
VIRGINIA:	
Lynchburg	195
Norfolk	72
Portsmouth	165
Richmond	41
Roanoke	148
WASHINGTON:	
Bellingham	201
Everett	193
Seattle	19
Spokane	39
Tacoma	57
WEST VIRGINIA:	
Huntington	141
Wheeling	139
WISCONSIN:	
La Crosse	198
Milwaukee	13
Oshkosh	179
Racine	137
Superior	138

METHODS EMPLOYED IN SECURING COMPARABILITY OF STATISTICS.

From the diversity of governmental organizations of American municipalities and the widely varying methods of administration of their fiscal affairs spring many difficulties that must be overcome in the preparation of financial statistics, if the results are to be sufficiently comparable to be of value to city officials and others interested in municipal development. The method employed by the Bureau of the Census overcomes these difficulties in large degree, and provides for the presentation of comparable financial data. As an aid in the proper use of the data presented in this report, especially in comparing its figures with those of local reports, the conditions referred to and the methods of adapting them to the census classification are briefly set forth in the following paragraphs.

DIFFERENCES IN GOVERNMENTAL ORGANIZATION.—In some cities all local municipal powers and activities are administered by a single governmental organization, while in others those powers are distributed

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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.

Where the territory governed by the city corporation is materially less than that governed by another municipal body, as that of the school district, the Bureau of 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.

CUSTODY AND EXPENDITURE OF MONEY.—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 to 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.

ACCOUNTING FOR ADMINISTRATIVE FUNDS.—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 trust. 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 kinds of funds of the first class of cities. Further, there will be no comparability between the statistics based solely upon the records of the so-called trust funds of the two classes of cities, since the accounts of the trust funds of the cities of the first class contain a record of expenses not included in those of the second class. Similar differences are 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 in 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 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

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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.

ANTIQUATED AND DIVERSE METHODS OF CLASSIFYING REVENUES AND GOVERNMENTAL COSTS OR RECEIPTS AND PAYMENTS.—Many of the smaller and some of the larger American cities have accounts that were installed before the business world generally 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.

COLLECTION OF STATE AND COUNTY REVENUES BY DIFFERENT GOVERNMENTAL UNITS.—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 and paid over to the cities 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, would give 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.

EXCLUSIVE USE OF CASH ACCOUNTS BY CITY COMPTROLLERS AND TREASURERS.—The accounts of those officers exercising the functions of comptrollers or treasurers necessarily constitute the basis of the census municipal financial statistics. 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 result from the use of accounts based upon current payments, rather than upon current expenses. 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 payments 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

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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 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.

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 comptroller classifies revenues or receipts, and governmental costs or payments, in sufficient detail, and the census agent classifying the same is compelled to depend principally upon the original vouchers of expenditures, 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 a 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.

LACK OF PROPER ACCOUNTS WITH MATERIALS AND SUPPLIES.—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 statement of expenses or outlays, whether recorded in cash accounts or expense and outlay accounts, do not represent the actual current costs. This difficulty can not be overcome by the Bureau of the Census. 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

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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.

CONFOUNDING EXPENSES AND OUTLAYS WITH CONTINGENT LIABILITIES INCURRED.—Some cities which have installed so-called revenue and expense accounts independent of cash accounts do not differentiate 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 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.

DIFFERENT METHODS OF ACCOUNTING FOR INTERDEPARTMENTAL SERVICES.—The noncomparability of the local records and the inaccurate statements of governmental costs in the case of many cities, which arise from different methods of accounting for interdepartmental services, are overcome by the Bureau of the Census in only a limited number of 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 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, as 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 to 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 cost 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 and park 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 side 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

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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.

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 these public service enterprises if the data were available for correct estimates. 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 water furnished, and such estimates are included in the departmental reports, though not in the comptrollers' or treasurers' accounts and reports.

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 a 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 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 for 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.

LACK OF ACCOUNTING FOR DEPRECIATION.—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 can not be overcome by the Bureau of the Census in its efforts 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.

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

FAULTY ACCOUNTING FOR INTEREST CHARGEABLE AS OUTLAY OR EXPENSE.—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

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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.

AUDITING CLAIMS AFTER THE CLOSE OF THE YEAR TO WHICH THEY RELATE.—The difficulties due to 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 of a given year those which represent the bills of that year 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 difficulties of the second class mentioned above are met with in cities where the final approval of bills, or, in other words, their audits, is made by the city council. This method of audit involves the exercise of a purely executive or administrative function by a legislative body. These difficulties can not be overcome by the Bureau of the Census. 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. The introduction of better business methods should in a few years eliminate the factor of noncomparability to which attention is here called.

STATE SUPERVISION OF MUNICIPAL ACCOUNTS AS A FACTOR 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 municipalties 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 supervisory control such as that 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 movements for uniform municipal accounting. City officials, private accountants, and others have also been making earnest efforts to improve the methods of municipal administration. The officials of the Bureau of the Census usually meet the accounting and other officers of cities in annual 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 method 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 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.

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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. 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, while 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 administered with economy or wastefulness, or with efficiency or inefficiency, and may result in an increase or decrease in the interest of its proprietors, the same as in the case of private business. Under such circumstances municipal accounting, in addition to showing that 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 speci-

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fied 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. It should show 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 contracted for or the delivery of the materials 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 of municipalities for the maintenance of their governments and losses incident thereto and their payments and other disposition of money for governmental purposes.

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.

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 and losses of municipalities, (1) for 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 services. These expenditures are readily separable into four principal classes: 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 from which no permanent or subsequently convertible values are received. The most important of such expenses are (1) the costs of municipalities for maintaining services; (2) the losses of municipalities because of 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."

CLASSES OF MUNICIPAL EXPENSES.—Municipal expenses may be classified as governmental, commercial, and trust expenses.

Municipal governmental expenses is the designation applied to the costs of maintaining municipal governments, protecting person, property, and

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health, providing social necessities, promoting the general economic welfare of the laboring classes, caring 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 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 incident to the management of properties other than assets of sinking funds and public trust funds for municipal uses held as investments.

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.

CLASSIFICATION OF EXPENSES FOR MUNICIPAL STATISTICS.—In the census statistics payments for expenses are classified according to function under two principal 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 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.

The legislative authorization of expenses for promoting the interests of the laboring classes and for promoting general economic welfare is becoming very general and 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 payments for mothers' pensions, those for city planning and for investigating labor conditions, conducting free employment agencies, supporting children's aid and humane societies, those for the relief of sufferers by floods, storms, and other calamities, and those for maintaining tenement house commissions, conducting social surveys, making payments for the relief and support of old soldiers and sailors, and for kindred purposes, which at present are tabulated under various headings.

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 more 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 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 corporation, school districts, and other divisions of the city government. 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

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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 the 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 through defalcation, 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 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 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 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.

Municipal special assessment expenditures or charges are the budget expenditures of municipalities that are met from special assessments or from bonds or certifi-

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cates of indebtedness that are ultimately to be redeemed from special assessments.

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 NONBUDGET EXPENDITURES.—This term is here applied to the expenditures of municipalities that represent 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 that 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 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, trust 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 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 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, receipts from municipal revenues are classified according to source 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 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

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

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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 if taxes on the same are not paid when due, and may 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 204 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 amounts 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 employment 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 privileges 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 every one 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 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 assessment 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 heading "Special assessments" in a succeeding para-

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graph.) 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 are 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*) reimbursements 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 modification, 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.

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

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of both corporate stock and indebtedness, or by any other method than on 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, or taxes upon grain in specified amount per bushel. 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 specified 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 or enjoyed by the taxpayers, or special expenses imposed by them upon the government. Classified with reference to the issuance of a license or permit at the time of their collection, these taxes fall into 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. *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 issue of license," and "Taxes other than on liquor traffic collected with issue of 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. 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, *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, *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, *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 issue 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:

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

5. 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 only for 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.

6. 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 on account of 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

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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 classified by Seligman as "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 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 and remove rubbish from their back yards, and, in default of compliance by a particular owner or occupier, 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

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in, upon, under, or over 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 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 require 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 through sinking fund assets accumulated for that purpose. The amounts appropriated from revenues each year to be added to the assets of sinking 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 29 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

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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 payments 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 of 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*.

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.

PRIMARY CLASSIFICATION OF MUNICIPAL RECEIPTS AND PAYMENTS.—The primary classification of municipal receipts and payments 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 23, 24, 22, and 21, under "Different methods of accounting for interdepartmental services," "Faulty accounting for interest chargeable as outlay or expense," "Lack of proper accounts with materials and supplies," and "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 increased 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 21 and 22, under "Exclusive use of cash accounts by comptrollers and auditors," and "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

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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 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 controlling 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 Bureau of the Census combines the payments mentioned in (3) and (4) with those mentioned in (1) and (2), and, for the purpose of presenting more comparable statistics of governmental cost payments, omits from the so-called governmental cost payments of this report certain payments recorded in local expense accounts, as has been explained on pages 22, 23, 24, and 21, under the captions "Lack of proper accounts with materials and supplies," "Different methods of accounting for interdepartmental services," "Faulty accounting for interest chargeable as outlay or expense," and "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 are 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

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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 25, under "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 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 presenting more comparable 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 presenting 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 the 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 51, so as to show those paid in settlement of claims arising for expenses, interest, and outlays. The text table on page 51 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 classification 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,

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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 23 and 24 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 24.

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 of a division of a government to another. Most 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.

MUNICIPAL ASSETS.—Municipal assets is the designation employed by the Bureau of the Census in referring to the cash and other wealth in the possession of cities and other municipalities, or at their disposal, which have been 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 constitute 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 an amount of money or other wealth available for a specified purpose.

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.

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.—No statistics of the public improvements of cities appear in this report, for the reason that the data pertaining thereto collected for the year 1915 were not deemed sufficiently accurate. The discussion which follows will, it is hoped, assist to a clearer understanding of the subject and a realization upon the part of city officials of the importance of accurate accounts of municipal governments with the values of their public improvements.

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

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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 would include 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 this year to make its statistics of the value of governmental properties more trustworthy than those of any previous year, although even now they are confessedly far from perfect. Unfortunately, the same statement does not apply to the statistics of public improvements, the publication of which can not be resumed until such time as the accounts of the cities justify it. Statistics of uncollected revenue have not 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.

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 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 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

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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 are the amounts of money or of property or services expressed in terms of money which the municipalities owe, or are under obligation 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, when classified with reference to creditor, 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 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 *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.

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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 from the total funded and floating debt the amount of all sinking fund assets less those provided for the payment of special assessment debt. It is 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.

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 interest of municipalities*. These reserves are of several distinct classes, each bearing 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.

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DESCRIPTION OF GENERAL TABLES.

NUMBER AND CHARACTER OF GENERAL TABLES.

The statistics of this report relate to 202 incorporated cities, the incorporated town of West Hoboken, N. J., and the borough of Norristown, Pa., each of which had, at the middle of the fiscal year reported, an estimated population of over 30,000, except Bellingham, Wash., as explained in the footnote on page 127. Of the 204 places covered by this report, no statistics have previously been included in this series of census reports for Waco, Tex., Bellingham, Wash., Fresno, Cal., Boise, Idaho, and Norristown, Pa., each of which had an estimated population of less than 30,000 in the fiscal year 1913, the last year for which financial statistics were published.

These statistics are presented in 32 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 this 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 7 to 11, inclusive, present detailed statistics relating to revenue receipts and Tables 12, 15, 16, 17, and 18 give detailed statistics relating to 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 and 27 relate to municipal assets and the value of municipal properties, and Tables 28 to 31 relate to municipal indebtedness. Table 32 presents statistics of the assessed valuation of property subject to taxation, and of amounts and rates of tax levies.

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 204 cities. Group I includes cities having a population of 500,000 and over; Group II, cities having a population of 300,000 and less than 500,000; Group III, cities having a population of 100,000 and less than 300,000; Group IV, cities having a population of 50,000 and less than 100,000; and Group V, cities having a population of over 30,000 and less than 50,000. The grouping is based upon the estimated population of the city for the middle of the fiscal year reported.

TABLE 1.

Date of incorporation as a city.—In the column under the heading "Date of incorporation as a city," are given for 202 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, and for Norristown, Pa., the date when it was organized as a borough.

Population.—In Table 1 are shown for each of the municipalities covered by the report its estimated population as of the middle of the fiscal year reported, 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 1915 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 the municipality during the period April 15, 1910, to the date of estimate was at the same rate as the increase between the census enumeration of June 1, 1900, and that of April 15, 1910, 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 the estimates for a city whose territorial area has been enlarged or diminished during the decade since the Federal census or the five-year or six-year period since the state census, the enumerated or estimated population of the annexed or detached territory has been taken into consideration. The table gives, also, the medial dates as of which the population estimates are made. Formerly estimates for all cities were presented as of July 1 of the year reported. The present method is, however, regarded as furnishing the basis for more accurate per capita data for financial transactions.

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Area.—In Table 1 is shown for each of the municipalities covered by the report the area of the city as of July 1, 1915. The area given under this heading is subdivided whenever possible into land area and water area. The area of Pittsburgh as given in 1915 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 1915. It shows for each city the number of members and character of its legislative body, however organized or designated, the terms of office and salaries of its legislative and general executive officers, and whether these executive officers are elected or appointed. Similar data were presented in the report of the Bureau of the Census on financial statistics of cities for the fiscal year 1912.

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.* Cities whose governments are such as in the last decade have come to be spoken of as the "commission form" or "commission-manager plan" are here designated as *cities governed by commission,* or *cities governed by commission-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 commission-manager plan may have city "councils," and that cities governed by commission 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 1 are arbitrarily applied, the former to the chamber having the smaller member ship, and the latter to that having the larger membership in cities with a bicameral legislative body. The designations of the members of the legislative body usually adopted by such cities are "aldermen" and "councilmen," but with utter lack of uniformity, either 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 of each city. The following statement shows, for the 123 cities which have this form of government, the number in which the aldermen or councilmen were elected by wards, at large, and by both methods.

LEGISLATIVE BODY.	Elected by all methods.	Elected by wards.[1]	Elected at large.	Elected by wards and at large.
Single chamber	95	44	11	40
Two houses:				
Upper	28	19	6	3
Lower	28	28	.....	.....

[1] In New York City and Indianapolis the term "districts" is used instead of "wards."

Federal plan.—The modern movement for alteration of the governmental organization of cities is in some instances directed to a modification of the old form of government by mayor and council, rather than to the more usual commission form. An example of such modification is found in the Ohio law of May 6, 1913, which provides for a plan of government, known as the "Federal plan," in which the only elective officers are the mayor and members of the council, each councilman to be elected from a separate ward. The city of Cleveland has adopted a charter embodying this form of government, which became operative on January 1, 1914. The mayor has power to appoint and remove directors of all departments and the officers and members of commissions not included within regular departments. The departments as established by the charter are as follows: (1) Department of law, (2) department of public service, (3) department of public welfare, (4) department of public safety, (5) department of finance, and (6) department of public utilities. The council may by ordinance, with the concurrence of the board of control, discontinue any department or division established by the charter, create new or additional departments or divisions, and determine, combine, and distribute the functions and duties of departments and divisions; but the department of public utilities can not be so discontinued. The board of control consists of the mayor and the directors of the several departments.

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.

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 legisla-

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ture 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 authority 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 under the commission was not deemed such as to encourage the substitution of this form of government for that of mayor and council. The commission form of government was, however, adopted by vote of the people and became operative January 1, 1910.

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. Three other cities having over 30,000 inhabitants adopted it in the calendar year 1907; 2 in 1908; 8 in 1909; 7 in 1910; 14 in 1911; 14 in 1912; 20 in 1913; 7 in 1914; and 3 in 1915. The number shown for 1915 includes only such cities as came under the commission form during the latter part of a fiscal year closing between January 1, 1915, and June 30, 1915. During the years from 1905 to 1915 the same form of government was adopted by many cities of less than 30,000 inhabitants, to which the inquiry of the Bureau of the Census was not extended.

The following statement gives the names of 81 cities having over 30,000 inhabitants that were operating under the commission form of government at the close of the fiscal year 1915, the rank of each city in population, the date on which this new form of government became effective, and the designations of the departments presided over by the several commissioners.

City number.	STATE AND CITY.	Commission plan operative—	Departments.
	ALABAMA.		
33	Birmingham	Apr. 10, 1911	Finance; Streets and parks; Public justice.
110	Mobile	Aug. 14, 1911	Waterworks, sewers, harbor, wharves, and highways; Accounts, revenue, and finance, public buildings and institutions and their improvement, fire, lighting and electricity, markets, parks and playgrounds; Health, justice, sanitation, pounds, police, cemeteries, meat and milk, weights and measures.
146	Montgomery	Apr. 10, 1911	Public affairs; Accounts and finance; Police and fire; Streets and parks; Public property and public improvements.
	CALIFORNIA.		
115	Berkeley	July 1, 1909	Finance and revenue; Public health and safety; Public works; Public supplies.[1]
30	Oakland	July 1, 1911	Public affairs; Revenue and finance; Public health and safety; Public works; Streets.
144	Pasadena	May 1, 1913	Public affairs; Public finance; Public safety; Public works; Public utilities.
100	Sacramento	July 1, 1912	Public health and safety; Finance; Public works; Streets; Education.
128	San Diego	[2]May 3, 1909	Finance; Harbor and police; Fire, sewers, buildings, and electricity; Streets; Water.[1]
	COLORADO.		
196	Colorado Springs	May 11, 1909	Waterworks; Finance; Safety; Public works and property; Health and sanitation.
24	Denver	June 1, 1913	Social welfare; Finance; Safety; Property; Improvements.
118	Pueblo	Nov. 20, 1911	Health, sanitation, and inspection; Finance, supplies, and public safety; Highways and public works.
	DISTRICT OF COLUMBIA.		
17	Washington	June 11, 1878	Finance; Public safety; Public works.
	IDAHO.		
203	Boise	May 25, 1912	Police; Finance; Public safety; Streets; Parks and cemetery.
	ILLINOIS.		
163	Decatur	May 1, 1911	Public affairs; Accounts and finance; Public health and safety; Streets and public improvements; Public property.
104	Springfield	Apr. 17, 1911	Public affairs; Accounts and finance; Public health and safety; Streets and public improvements; Public property.
	IOWA.		
173	Cedar Rapids	Apr. 1, 1908	Public affairs; Accounts and finance; Public safety; Streets and public improvements; Parks and public property.
64	Des Moines	Apr. 1, 1908	Public affairs; Accounts and finance; Public safety; Streets and public improvements; Parks and public property.
111	Sioux City	Apr. 4, 1910	Public affairs; Accounts and finance; Public safety; Streets and public improvements; Parks and public property.
	KANSAS.		
67	Kansas City	Apr. 8, 1910	Police and fire; Finance and revenue; Streets and public improvements; Parks and public buildings; Water and light.
130	Topeka	Apr. 8, 1910	Police and fire; Finance and revenue; Streets and public improvements; Parks and public property; Water and street lighting.
95	Wichita	Apr. 12, 1909	Police and fire; Finance and revenue; Streets and public improvements; Health, parks, and buildings; Water and light.
	KENTUCKY.		
109	Covington	Jan. 1, 1914	Public affairs; Public finance; Public safety; Public works; Public property.
157	Lexington	Jan. 1, 1912	Public affairs; Public finance; Public safety; Public works; Public property.
197	Newport	Jan. 1, 1912	Public affairs; Public finance; Public safety; Public works; Public property.
	LOUISIANA.		
16	New Orleans	Dec. 2, 1912	Public finance; Public safety; Public utilities; Public property.[1]
190	Shreveport	Nov. 14, 1910	Public finance; Public safety; Public utilities; Streets and parks.[1]
	MASSACHUSETTS.		
131	Haverhill	Jan. 4, 1909	Accounts and finance; Public safety; Streets and highways; Public property; Health and charities.
65	Lawrence	Jan. 7, 1912	Finance and public affairs; Public safety; Engineering; Public property; Health and charities.
50	Lowell	Jan. 1, 1912	Public safety; Finance; Streets and highways; Water and fire protection; Public property and licenses.
63	Lynn	Jan. 2, 1911	Public safety; Finance; Streets and highways; Water and waterworks; Public property.
132	Salem	Jan. 1, 1913	Public safety; Finance; Public works; Public property; Public health.

[1] In addition to departments here named the mayor exercises general supervision over all departments.
[2] At an election in April, 1915, the managerial form of government was adopted and became operative May 3, 1915.

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City number	STATE AND CITY.	Commission plan operative—	Departments.
	MICHIGAN.		
182	Jackson	Jan. 1,1915	(1)
112	Saginaw	Jan. 1,1914	Health and safety; Finance; Public works; Light, water, and sewers; Parks and cemeteries.
	MINNESOTA.		
71	Duluth	Apr. 14,1913	Public affairs; Finance; Public safety; Public works; Public utilities.
27	St. Paul	June 1,1914	Finance; Public safety; Public works; Public utilities; Parks, playgrounds, and public buildings; Education.[2]
	MISSOURI.		
189	Joplin	Apr. 20,1914	Safety and public affairs; Revenue; Streets and public improvements; Public property and utilities; Health and sanitation.
	NEBRASKA.		
136	Lincoln	May 13,1913	Accounts and finance; Public safety; Streets and public improvements; Parks and public property.[2]
42	Omaha	May 13,1912	Public affairs; Accounts and finance; Police, sanitation, and public safety; Fire protection and water; Public improvements; Street cleaning and maintenance; Parks and public property.
	NEW JERSEY.		
113	Atlantic City	July 16,1912	Public affairs; Revenue and finance; Public safety; Streets and public improvements; Parks and public property.
93	Bayonne	Apr. 21,1915	Public affairs; Revenue and finance; Public safety; Streets and public improvements; Parks and public property.
82	Hoboken	Apr. 1,1915	Public affairs; Revenue and finance; Public safety; Streets and public improvements; Parks and public property.
20	Jersey City	June 17,1913	Public affairs; Revenue and finance; Public safety; Streets and public improvements; Parks and public property.
194	Orange	May 26,1914	Public affairs; Revenue and finance; Public safety; Streets and public improvements; Parks and public property.
92	Passaic	Sept. 26,1911	Public affairs; Revenue and finance; Public safety; Streets and public improvements; Parks and public property.
55	Trenton	Aug. 22,1911	Public affairs; Revenue and finance; Public safety; Streets and public improvements; Parks and public property.
	OHIO.		
45	Dayton	Jan. 1,1914	(1)
122	Springfield	Jan. 1,1914	(1)
	OKLAHOMA.		
153	Muskogee	Apr. 11,1911	Finance; Public safety; Public works and property; Water, light, and sewers.[2]
73	Oklahoma City	July 11,1911	Public affairs; Finance and accounting; Public safety; Public works; Public property.
	OREGON.		
23	Portland	July 1,1913	Public safety; Finance; Public works; Public utilities; Public affairs.
	PENNSYLVANIA.		
102	Allentown	Dec. 1,1913	Public affairs; Accounts and finance; Public safety; Streets and public improvements; Parks and public property.
108	Altoona	Dec. 1,1913	Public affairs; Accounts and finance; Public safety; Streets and public improvements; Parks and public property.
149	Chester	Dec. 1,1913	Public affairs; Accounts and finance; Public safety; Streets and public improvements; Parks and public property.
85	Erie	Dec. 1,1913	Public affairs; Accounts and finance; Public safety; Streets and public improvements; Parks and public property.
90	Harrisburg	Dec. 1,1913	Public affairs; Accounts and finance; Public safety; Streets and public improvements; Parks and public property.
96	Johnstown	Dec. 1,1913	Public affairs; Accounts and finance; Public safety; Streets and public improvements; Parks and public property.
135	McKeesport	Dec. 1,1913	Public affairs; Accounts and finance; Public safety; Streets and public improvements; Parks and public property.
154	New Castle	Dec. 1,1913	Public affairs; Accounts and finance; Public safety; Streets and public improvements; Parks and public property.
58	Reading	Dec. 1,1913	Public affairs; Accounts and finance; Public safety; Streets and public improvements; Parks and public property.
83	Wilkes-Barre	Dec. 1,1913	Public affairs; Accounts and finance; Public safety; Streets and public improvements; Fire and public property.
188	Williamsport	Dec. 1,1913	Public affairs; Accounts and finance; Public safety; Streets and public improvements; Parks and public property.
126	York	Dec. 1,1913	Public affairs; Accounts and finance; Public safety; Streets and public improvements; Parks and public property.
	SOUTH CAROLINA.		
184	Columbia	May 11,1910	Police, finance, and health; Accounts, licenses, and fire; Streets and public improvements; Parks, street lighting, etc.; Waterworks, schools, etc.
	TENNESSEE.		
107	Chattanooga	May 16,1911	Finance and public affairs; Fire and police; Streets and sewers; Public utilities, grounds, and buildings; Education and health.
162	Knoxville	Jan. 23,1912	Finance and accounts; Public safety; Streets and public improvements; Parks and public property.[2]
37	Memphis	Jan. 1,1910	Public affairs and health; Accounts, finance, and revenue; Fire and police; Streets, bridges, and sewers; Utilities, grounds, and buildings.
48	Nashville	Oct. 14,1913	Public affairs, police, and health; Finance, lights, and market house; Fire, sprinkling, and building inspection; Streets, sewers, and sidewalks; Waterworks, street cleaning, and workhouse.
	TEXAS.		
185	Austin	Apr. 19,1909	Public affairs; Disbursements and accounts; Police and public safety; Streets; Parks and public property.
49	Dallas	June 1,1907	Finance and revenue; Police and fire; Streets and public property; Waterworks and sewers.[2]
121	El Paso	Feb. 25,1907	Tax and finance; Police and fire; Streets and parks; Water and health.[2]
66	Fort Worth	May 7,1907	Finance; Fire and police; Streets and public buildings; Water and sewers; Lights.[2]
151	Galveston	Sept. 18,1901	Finance and revenue; Police and fire; Streets and public property; Waterworks and sewerage.
56	Houston	July 1,1905	Police; Taxes and land; Fire; Streets and bridges; Water.
192	Waco	Apr. 15,1909	Finance; Police and fire; Streets and public improvements; Public health.[2]
	UTAH.		
53	Salt Lake City	Jan. 1,1912	Public safety; Public affairs and finance; Streets and public improvements; Water supply and waterworks; Parks and public property.
	WASHINGTON.		
193	Everett	June 1,1912	Finance; Public safety; Public works.
39	Spokane	Mar. 14,1911	Public utilities; Finance; Public safety; Public works; Public affairs.
57	Tacoma	May 2,1910	Finance; Public safety; Public works; Light and water.[2]
	WEST VIRGINIA.		
141	Huntington	June 1,1909	Protection; Finance; Streets; Health.
	WISCONSIN.		
179	Oshkosh	Apr. 15,1912	Water; Streets; Building inspection.
138	Superior	Apr. 8,1912	Public affairs, police, health, etc.; Finance and accounts; Streets and public improvements.

[1] Commission-manager plan. Individual commissioners do not have charge of departments.
[2] In addition to the departments here named the mayor exercises general supervision over all departments.

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Washington, D. C., which is coextensive with the District of Columbia, is governed by three commissioners, two of whom are appointed from civil life by the President of the United States and confirmed by the Senate for a term of three years and until their successors are appointed and qualified. They must have been for three years residents of the District of Columbia. The other commissioner is detailed from time to time by the President of the United States from the Engineer Corps of the Army, and must be selected from among the captains or officers of higher grade having served at least 15 years in the Corps of Engineers of the Army. The title of the two commissioners first mentioned is "Commissioner," that of the other "Engineer Commissioner."

At the first meeting of the board of commissioners one of the members is chosen president, the engineer commissioner takes charge of the department of public works, and the other functions are divided between the two civilian commissioners.

Congress is empowered by the Constitution of the United States "to exercise exclusive legislation in all cases whatsoever" over the District of Columbia. The statutes enacted under this provision provide all general legislation, and empower the commissioners to make regulations relative to building, plumbing, and protection to person and property, and other regulations of a municipal nature.

In 56 cities having the commission form of government each commissioner was elected as the head of a designated department, while in 21 such cities the assignments of commissioners to departments were made by the commissions themselves. The 21 cities having the system last mentioned were as follows: Sacramento, Cal.; Haverhill, Lawrence, and Lowell, Mass.; Saginaw, Mich.; St. Paul, Minn.; Omaha, Nebr.; Bayonne, Hoboken, Jersey City, Orange, Passaic, and Trenton, N. J.; Portland, Oreg.; Allentown and Harrisburg, Pa.; Columbia, S. C.; Austin, Tex.; Salt Lake City, Utah; Tacoma, Wash.; and Oshkosh, Wis.

In Montgomery, Ala., members of the present board of commissioners were appointed by the governor. They are to be succeeded by a board composed of three members elected by the people.

In 16 cities having the commission form of government the mayors exercised only general supervision, while in the other cities with this form of government the mayors presided over specified departments. The 16 cities referred to were as follows: Berkeley and San Diego, Cal.; New Orleans and Shreveport, La.; Jackson, Mich.; St. Paul, Minn.; Lincoln, Nebr.; Dayton and Springfield, Ohio; Muskogee, Okla.; Dallas, El Paso, Fort Worth, Galveston, and Waco, Tex.; and Tacoma, Wash.

In order to show the continued progress of the movement toward the commission form of government in cities having over 30,000 inhabitants, the following statement is presented. It contains the names of 12 cities that were not under the commission form at the close of the year reported, but have recently voted on the adoption of this form of governmental organization, the date and result of such election, and the date on which the plan, where adopted, became operative or is to be put in operation. 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.	Election.		Date operative.
		Date.	Result.	
	CALIFORNIA.			
167	San Jose	Apr. —, 1915	[1] Adopted.	July 1, 1916
	CONNECTICUT.			
47	Bridgeport	June 19, 1915	[2] Adopted.	([3])
	ILLINOIS.			
168	Joliet	Feb. 2, 1915	Adopted.	May 3, 1915
169	Quincy	Jan. 27, 1914	Defeated.	
	MICHIGAN.			
129	Bay City	Nov. 3, 1914	Defeated.	
	MISSOURI.			
156	Springfield	June 2, 1915	Defeated.	
	NEW JERSEY.			
60	Camden	July 1, 1914	Defeated.	
	NEW YORK.			
170	Auburn	Nov. 3, 1914	Defeated.	
10	Buffalo	Nov. 3, 1914	Adopted.	Jan. 1, 1916
177	Niagara Falls	Nov. 3, 1914	Adopted.	Jan. 3, 1916
	PENNSYLVANIA.			
204	Norristown	Nov. 4, 1913	Defeated.	
	TEXAS.			
46	San Antonio	May 26, 1915	Adopted.	June 1, 1915

[1] Manager type adopted.
[2] Election declared illegal. Question again submitted Nov. 2, 1915, and commission form adopted.
[3] Dependent on completion and adoption of charter.

Commission-manager plan.—In Jackson, Mich., and Dayton and Springfield, Ohio, which had the "commission-manager" plan, the commission had legislative powers, and committees composed of members of the commission were appointed to look after the needs of the several departments. The heads of departments were, however, selected by the manager.

The managers are chosen by the commissioners and hold office during the pleasure of the commissioners. The salaries of managers in the three cities reporting them were: Dayton, $12,500; Springfield, $6,000; and Jackson, $5,000.

The following sections of the charter of the city of Dayton, Ohio, which became operative on January 1, 1914, present two of the prominent features of the plan of government in operation in that city:

SEC. 3. *General description.*—The form of government provided in this article shall be known as the "commission-manager plan," and shall consist of a commission of five citizens, who shall be elected at large in manner hereinafter provided. The commission

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shall constitute the governing body with powers as hereinafter provided to pass ordinances, adopt regulations, and appoint a chief administrative officer to be known as the "city manager," and exercise all powers hereinafter provided.

SEC. 48. *Powers and duties of the city manager.*—The powers and duties of the city manager shall be: (*a*) To see that the laws and ordinances are enforced; (*b*) to appoint and, except as herein provided, remove all directors of departments and all subordinate officers and employees in the departments in both the classified and unclassified service; all appointments to be upon merit and fitness alone, and in the classified service all appointments and removals to be subject to the civil service provisions of this charter; (*c*) to exercise control over all departments and divisions created herein or that may be hereafter created by the commission; (*d*) to attend all meetings of the commission with the right to take part in the discussion but having no vote; (*e*) to recommend to the commission for adoption such measures as he may deem necessary or expedient; (*f*) to keep the commission fully advised as to the financial condition and needs of the city; and (*g*) to perform such other duties as may be prescribed by this charter or be required of him by ordinance or resolution of the commission.

Mayor.—In the columns under the designation "Mayor" are shown the data pertaining to that office for all cities except those governed by commission. 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, while that of the mayor is shown in a footnote. 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 receives the larger part of them directly, the minor parts being collected by the comptroller or auditor, the license collector, and the heads of departments and enterprises; while 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. The statement on page 50 presents a list of the cities that do not perform both of these functions for themselves, and the names of the civil divisions making the assessment and collection for each one of such cities. The statement takes no account of the method of assessing and collecting certain franchise taxes and corporation taxes which are levied and collected by the state, a portion being paid over by the state to the cities participating therein.

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City number.	STATE AND CITY.	Assessments made by—	Taxes collected by—
	ALABAMA.		
33	Birmingham	County	County.
110	Mobile	County	City.
146	Montgomery	County	City.
	ARKANSAS.		
114	Little Rock	County	County.
	CALIFORNIA.		
202	Fresno	County	County.
167	San Jose	County	County.
	COLORADO.		
196	Colorado Springs	County	County.
118	Pueblo	County	County.
	IDAHO.		
203	Boise	County	County.
	ILLINOIS.		
188	Aurora	County	County.
2	Chicago	County	County.
199	Danville	County	County.
163	Decatur	County	Township.
168	Joliet	County	County.
88	Peoria	County and township	Township.
169	Quincy	Township	Township.
116	Rockford	County	County.
104	Springfield	County	County.
	INDIANA.		
86	Evansville	County	County.
84	Fort Wayne	County	County.
22	Indianapolis	County	County.
94	South Bend	County	County.
98	Terre Haute	County	County.
	IOWA.		
173	Cedar Rapids	County	County.
200	Council Bluffs	County	County.
64	Des Moines	County	County.
111	Sioux City	County	County.
187	Waterloo	County	County.
	KANSAS.		
67	Kansas City	County	County.
130	Topeka	County	County.
95	Wichita	County	County.
	LOUISIANA.		
190	Shreveport	Parish	City.
	MINNESOTA.		
71	Duluth	City	County.
18	Minneapolis	City	County.
27	St. Paul	County	County.
	MONTANA.		
142	Butte	County	City.
	NEBRASKA.		
42	Omaha	County	County.
	NORTH CAROLINA.		
160	Charlotte	County	City.
	OHIO.		
79	Akron	County	County.
105	Canton	County	County.
14	Cincinnati	County	County.
6	Cleveland	County	County.
29	Columbus	County	County.
45	Dayton	County	County.
158	Hamilton	County	County.
183	Lima	County	County.
181	Lorain	County	County.
122	Springfield	County	County.
31	Toledo	County	County.
61	Youngstown	County	County.
	OKLAHOMA.		
153	Muskogee	County	County.
73	Oklahoma City	County	County.
	OREGON.		
23	Portland	County	County.
	PENNSYLVANIA.		
204	Norristown	County	Borough.
	SOUTH CAROLINA.		
184	Columbia	County	City.
	TENNESSEE.		
107	Chattanooga	County	City.
162	Knoxville	County	City.
	UTAH.		
53	Salt Lake City	County	County.
	VIRGINIA.		
195	Lynchburg	State	City.
72	Norfolk	State	City.
165	Portsmouth	State	City.
41	Richmond	State	City.
148	Roanoke	State	City.
	WASHINGTON.		
201	Bellingham	County	County.
193	Everett	County	County.
19	Seattle	County	County.
39	Spokane	County	County.
57	Tacoma	County	County.
	WEST VIRGINIA.		
141	Huntington	County	City.
139	Wheeling	County	City.

City attorney or solicitor.—These two titles 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.

City engineer.—The data shown in the column headed "City engineer" are for most cities those of employees whose official designation is "city engineer." In some instances, however, the salaries reported are those of officials with other designations, but who exercise the functions of city engineer.

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 for 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 for 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 in considerable detail in Tables 4 and 19, and with other details in text Tables VI and VII, on pages 51 and 53.

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Summary of cash balances.—The cash in the possession of the 204 municipalities decreased during the year from $271,505,178 to $262,969,170, a decrease of $8,536,008, or 3.1 per cent. Of the individual cities, 99 reported an increase during the year of cash on hand and 105 reported a decrease. Such part of the increase in the cash of any city as is due to the accumulation of money obtained by the issue of long-term obligations for the acquisition and construction of municipal properties and public improvements imposes upon the city an interest burden that should be avoided when possible. Under existing statutes in a number of states the sale of bonds to the full amount of a contemplated outlay must precede the beginning of the work, but there is a growing movement for the enactment of laws that relieve the cities of this excessive interest burden by providing for the sale of bonds as the work progresses.

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 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, which follows, 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	$917,278,917	$23,106,394	$1,057,125,696	$23,015,430
	Group I	446,312,927	15,764,117	510,149,530	15,659,846
	Group II	144,114,665	2,353,277	169,704,119	2,353,438
	Group III	168,899,135	2,888,542	194,611,780	2,888,546
	Group IV	88,739,241	1,211,021	103,254,104	1,211,253
	Group V	69,212,949	889,437	79,406,163	921,875
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.				
1	New York, N. Y.	$195,947,575	$10,306,816	$234,255,918	$10,306,816
2	Chicago, Ill.	79,478,473	1,144,414	80,408,044	1,038,259
3	Philadelphia, Pa.	44,281,464	960,915	46,574,218	960,915
4	St. Louis, Mo.	23,220,225	97,973	23,002,352	97,973
5	Boston, Mass.	33,223,625	1,653,049	34,562,665	1,656,049
6	Cleveland, Ohio	17,898,462	197,216	26,145,817	199,100
7	Baltimore, Md.	15,059,435	842,492	22,242,975	842,492
8	Pittsburgh, Pa.	19,810,105	392,675	22,129,557	392,675
9	Detroit, Mich.	17,393,556	165,567	20,827,984	165,567
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.				
10	Buffalo, N. Y.	$14,892,288	$292,546	$17,381,284	$292,546
11	San Francisco, Cal.	19,684,081	.....	24,369,687	.....
12	Los Angeles, Cal.	24,012,515	392,684	25,118,330	392,684
13	Milwaukee, Wis.	12,504,360	126,440	14,207,668	126,440
14	Cincinnati, Ohio	13,331,184	453,982	16,881,904	453,982
15	Newark, N. J.	11,634,428	440,788	19,170,709	440,949
16	New Orleans, La.	8,137,981	43,341	9,899,441	43,341
17	Washington, D. C.	15,081,167	40,850	12,640,768	40,850
18	Minneapolis, Minn.	10,293,309	190,793	11,950,958	190,793
19	Seattle, Wash.	14,543,352	371,853	18,083,370	371,853
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.				
20	Jersey City, N. J.	$6,511,771	$280,942	$6,038,502	$280,942
21	Kansas City, Mo.	10,236,520	59,703	11,071,129	59,703
22	Indianapolis, Ind.	5,956,465	1,320	6,161,976	1,320
23	Portland, Oreg.	9,759,257	149,451	11,244,879	149,451
24	Denver, Colo.	6,286,973	79,338	6,087,008	79,338
25	Rochester, N. Y.	7,369,640	39,154	8,274,067	39,154
26	Providence, R. I.	6,172,621	348,954	7,598,671	348,954
27	St. Paul, Minn.	5,190,806	68,023	6,767,760	68,023
28	Louisville, Ky.	5,805,349	23,658	6,149,467	23,658
29	Columbus, Ohio	4,753,436	262,010	5,650,104	262,010
30	Oakland, Cal.	$6,143,451	$4,500	$7,045,168	$4,500
31	Toledo, Ohio	4,192,856	92,198	5,227,522	92,198
32	Atlanta, Ga.	3,703,914	89,190	3,613,734	89,190
33	Birmingham, Ala.	2,674,507	36,971	2,556,978	36,971
34	Worcester, Mass.	4,436,851	214,204	5,242,928	214,204
35	Syracuse, N. Y.	3,879,196	3,903	4,060,537	3,903
36	New Haven, Conn.	2,953,602	2,976	3,198,803	2,976
37	Memphis, Tenn.	3,222,709	.....	3,874,969	.....
38	Scranton, Pa.	1,974,824	42,086	2,260,023	42,086
39	Spokane, Wash.	3,746,826	29,564	3,235,170	29,564
40	Paterson, N. J.	2,242,369	31,717	2,866,236	31,717
41	Richmond, Va.	3,725,875	160,375	4,662,880	160,375
42	Omaha, Nebr.	3,856,204	120,344	4,092,509	120,344
43	Fall River, Mass.	2,817,959	15,576	2,836,495	15,576
44	Grand Rapids, Mich.	3,059,698	17,688	3,286,237	17,688
45	Dayton, Ohio	2,954,251	17,875	2,820,464	17,875
46	San Antonio, Tex.	1,976,717	11,050	3,919,395	11,050
47	Bridgeport, Conn.	2,306,647	25,020	2,748,925	25,020
48	Nashville, Tenn.	2,170,674	13,376	2,907,125	13,376
49	Dallas, Tex.	3,418,091	17,179	4,102,706	17,179
50	Lowell, Mass.	2,300,273	12,178	2,348,887	12,178
51	New Bedford, Mass.	3,072,275	31,117	3,207,990	31,117
52	Cambridge, Mass.	3,164,556	91,810	3,206,737	91,810
53	Salt Lake City, Utah	2,987,204	7,241	3,663,235	7,241
54	Hartford, Conn.	3,559,138	29,398	5,011,472	29,402
55	Trenton, N. J.	2,258,340	74,677	2,813,989	74,677
56	Houston, Tex.	2,752,684	7,500	4,723,845	7,500
57	Tacoma, Wash.	3,648,226	189,004	3,385,675	189,004
58	Reading, Pa.	1,393,912	4,221	1,726,363	4,221
59	Albany, N. Y.	2,937,701	16,238	4,169,062	16,238
60	Camden, N. J.	1,713,134	46,705	2,182,532	46,705
61	Youngstown, Ohio	2,097,492	12,144	3,028,673	12,144
62	Springfield, Mass.	3,504,241	107,904	5,440,953	107,904
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1915.				
63	Lynn, Mass.	$2,410,788	$30,254	$2,912,149	$30,254
64	Des Moines, Iowa	2,047,946	.....	2,328,921	.....
65	Lawrence, Mass.	1,700,837	32,250	1,960,835	32,250
66	Fort Worth, Tex.	1,670,170	24,220	1,918,760	24,220
67	Kansas City, Kans.	2,054,369	87,453	2,211,506	87,453

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Table VI—Con.

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 1915—continued.				
68	Yonkers, N. Y.	$2,570,348	$30,391	$4,369,397	$30,391
69	Wilmington, Del.	1,380,346	2,256	1,890,577	2,256
70	Schenectady, N. Y.	1,821,848	25,296	3,106,359	25,296
71	Duluth, Minn.	3,012,597	68,945	3,065,234	68,834
72	Norfolk, Va.	1,833,538	66,331	1,924,132	66,331
73	Oklahoma City, Okla.	1,224,295	25,618	1,194,404	25,618
74	Somerville, Mass.	1,915,914	92	1,898,903	92
75	Elizabeth, N. J.	1,415,069	30,224	1,604,141	30,224
76	St. Joseph, Mo.	1,734,041	----------	1,626,872	----------
77	Waterbury, Conn.	1,578,477	4,930	1,841,728	4,930
78	Utica, N. Y.	1,642,919	9,926	1,645,780	9,926
79	Akron, Ohio	1,837,662	11,134	4,159,576	11,134
80	Troy, N. Y.	1,996,349	8,895	2,683,160	8,895
81	Manchester, N. H.	1,303,960	48,658	1,370,280	48,658
82	Hoboken, N. J.	1,550,694	11,200	1,786,740	11,200
83	Wilkes-Barre, Pa.	950,323	1,980	1,186,228	1,980
84	Fort Wayne, Ind.	1,799,860	63,707	1,920,213	63,707
85	Erie, Pa.	1,406,027	1,934	1,842,852	1,934
86	Evansville, Ind.	1,215,072	4,270	1,112,203	4,270
87	Jacksonville, Fla.	1,840,242	83,400	2,461,075	83,400
88	Peoria, Ill.	1,558,490	5,366	1,382,196	5,366
89	East St. Louis, Ill.	1,144,817	----------	998,377	----------
90	Harrisburg, Pa.	1,471,816	10,032	1,481,454	10,032
91	Savannah, Ga.	1,415,529	----------	1,572,216	----------
92	Passaic, N. J.	883,829	10,021	1,180,510	10,021
93	Bayonne, N. J.	1,590,591	15,699	1,682,607	15,699
94	South Bend, Ind.	1,286,706	1,197	1,377,079	1,197
95	Wichita, Kans.	1,661,136	----------	1,060,320	----------
96	Johnstown, Pa.	805,017	10,680	937,786	10,680
97	Brockton, Mass.	1,483,702	19,487	1,693,618	19,487
98	Terre Haute, Ind.	1,283,593	----------	1,398,057	----------
99	Holyoke, Mass.	1,963,508	50,168	2,203,700	50,168
100	Sacramento, Cal.	2,320,382	1,714	2,383,387	1,714
101	Portland, Me.	1,798,443	29,540	1,742,231	29,540
102	Allentown, Pa.	802,679	5,671	731,104	5,671
103	Charleston, S. C.	1,310,159	26,338	1,169,014	26,338
104	Springfield, Ill.	1,323,009	2,866	1,162,383	3,209
105	Canton, Ohio	956,328	5,097	1,540,838	5,097
106	Pawtucket, R. I.	1,324,429	73,325	1,671,420	73,325
107	Chattanooga, Tenn.	809,878	2,199	1,112,804	2,199
108	Altoona, Pa.	862,233	11,553	1,094,928	11,553
109	Covington, Ky.	890,696	----------	950,427	----------
110	Mobile, Ala.	1,035,900	9,763	958,371	9,763
111	Sioux City, Iowa	1,523,125	4,436	1,538,406	4,436
112	Saginaw, Mich.	1,253,794	8,635	1,009,893	8,635
113	Atlantic City, N. J.	2,096,337	104,362	2,988,960	104,362
114	Little Rock, Ark.	969,474	12,075	1,072,371	12,075
115	Berkeley, Cal.	1,291,630	----------	1,943,544	----------
116	Rockford, Ill.	1,102,720	3,291	1,323,516	3,291
117	Binghamton, N. Y.	952,747	3,536	1,352,058	3,536
118	Pueblo, Colo.	1,058,854	1,106	989,784	1,106
119	New Britain, Conn.	1,023,126	7,838	1,047,655	7,838
120	Tampa, Fla.	1,135,413	37,555	1,703,894	37,555
121	El Paso, Tex.	1,430,737	54,188	1,302,418	54,188
122	Springfield, Ohio	1,004,723	9,919	1,404,876	9,919
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.				
123	Flint, Mich.	$940,491	$15,422	$1,318,336	$12,792
124	Lancaster, Pa.	620,594	1,301	612,843	1,301
125	Augusta, Ga.	991,271	11,250	1,245,322	11,250
126	York, Pa.	531,806	6,208	566,615	6,208
127	Malden, Mass.	1,070,807	6,607	1,148,249	6,607
128	San Diego, Cal.	3,278,998	46,773	6,390,083	46,773
129	Bay City, Mich.	735,757	24,643	714,905	24,643
130	Topeka, Kans.	1,018,133	7,436	989,335	7,436
131	Haverhill, Mass.	1,091,739	3,217	1,136,558	3,217
132	Salem, Mass.	923,062	----------	1,003,954	----------
133	Davenport, Iowa	$1,124,304	----------	$1,151,327	----------
134	Kalamazoo, Mich.	859,467	$539	827,337	$539
135	McKeesport, Pa.	741,926	5,336	788,494	5,336
136	Lincoln, Nebr.	1,226,598	----------	1,491,783	----------
137	Racine, Wis.	932,270	2,482	1,051,653	2,482
138	Superior, Wis.	935,279	1,643	1,038,941	1,643
139	Wheeling, W. Va.	749,061	3,519	737,237	3,519
140	Macon, Ga.	924,302	52,355	902,330	52,355
141	Huntington, W. Va.	849,416	4,315	1,359,066	4,315
142	Butte, Mont.	1,076,734	18,161	1,173,925	18,161
143	Newton, Mass.	1,824,850	77,200	1,606,084	77,200
144	Pasadena, Cal.	1,791,708	61,457	1,754,804	61,457
145	Woonsocket, R. I.	686,930	66,853	707,266	66,853
146	Montgomery, Ala.	700,656	2,940	713,462	2,940
147	West Hoboken, N. J.	525,700	368	485,310	368
148	Roanoke, Va.	655,318	10,714	657,557	10,714
149	Chester, Pa.	467,181	3,057	543,094	3,057
150	Fitchburg, Mass.	935,332	11,196	1,318,176	11,196
151	Galveston, Tex.	1,205,056	1,753	1,535,758	1,753
152	East Orange, N. J.	1,183,587	22,170	1,212,465	22,165
153	Muskogee, Okla.	515,885	8,001	564,433	8,001
154	New Castle, Pa.	551,393	----------	525,589	----------
155	Dubuque, Iowa	755,579	1,590	932,879	1,590
156	Springfield, Mo.	622,502	----------	625,259	----------
157	Lexington, Ky.	733,894	500	728,608	500
158	Hamilton, Ohio	821,976	4,078	934,248	4,078
159	Perth Amboy, N. J.	576,220	5,809	1,018,412	5,809
160	Charlotte, N. C.	506,721	19,532	786,894	19,532
161	Lansing, Mich.	847,300	63,815	812,985	63,815
162	Knoxville, Tenn.	864,289	----------	810,530	----------
163	Decatur, Ill.	660,949	2,653	871,470	2,653
164	Elmira, N. Y.	741,931	828	814,757	828
165	Portsmouth, Va.	346,974	----------	435,077	----------
166	Everett, Mass.	842,153	13,990	932,007	13,990
167	San Jose, Cal.	855,443	----------	913,098	----------
168	Joliet, Ill.	759,458	868	665,599	868
169	Quincy, Ill.	663,887	5,000	629,710	5,000
170	Auburn, N. Y.	879,839	13,057	752,685	13,057
171	Pittsfield, Mass.	958,724	2,766	1,140,020	2,766
172	Quincy, Mass.	1,054,794	13,079	1,030,116	13,079
173	Cedar Rapids, Iowa	1,069,454	727	1,281,448	727
174	Taunton, Mass.	886,352	16,565	984,343	16,565
175	Mount Vernon, N. Y.	1,039,975	10,657	1,338,476	10,657
176	Amsterdam, N. Y.	564,739	----------	733,771	----------
177	Niagara Falls, N. Y.	1,241,752	30,225	1,385,349	30,225
178	Jamestown, N. Y.	907,678	45,087	1,063,078	45,087
179	Oshkosh, Wis.	620,744	9,024	653,556	24,529
180	New Rochelle, N. Y.	1,193,907	2,022	1,101,872	2,022
181	Lorain, Ohio	656,701	3,220	861,925	3,220
182	Jackson, Mich.	701,823	----------	734,898	----------
183	Lima, Ohio	533,365	9,992	534,402	9,992
184	Columbia, S. C.	652,057	5,472	807,878	5,472
185	Austin, Tex.	810,320	----------	905,723	----------
186	Williamsport, Pa.	491,956	420	670,644	420
187	Waterloo, Iowa	992,208	985	942,737	985
188	Aurora, Ill.	684,239	1,585	807,686	1,625
189	Joplin, Mo.	549,856	20,925	505,202	20,925
190	Shreveport, La.	469,649	2,895	693,408	2,895
191	Chelsea, Mass.	848,852	28,394	853,513	28,394
192	Waco, Tex.	730,868	19,504	1,262,232	19,504
193	Everett, Wash.	834,365	2,378	1,023,382	2,378
194	Orange, N. J.	629,056	11,340	602,064	11,340
195	Lynchburg, Va.	793,830	19,212	710,639	19,212
196	Colorado Springs, Colo.	835,515	7,541	790,182	7,541
197	Newport, Ky.	429,990	480	393,629	480
198	La Crosse, Wis.	698,795	12,360	703,999	12,360
199	Danville, Ill.	514,541	----------	770,714	----------
200	Council Bluffs, Iowa	892,432	852	914,982	852
201	Bellingham, Wash.	749,340	----------	821,462	----------
202	Fresno, Cal.	1,144,662	----------	1,295,647	----------
203	Boise, Idaho	600,205	----------	560,993	----------
204	Norristown, Pa.	256,444	3,034	246,384	3,034

The amounts shown in the foregoing table as transfer revenue receipts and transfer governmental cost payments are those which on page 40 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, on page 53.

The aggregate of service transfer receipts is not identical in amount with the total of 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

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take place, which cause some of the transfer receipts given in the tables to be balanced by transfer payments reported in 1914 or by those to be reported in 1916. Differences of this kind relating to service transfers are reported by Chicago, Ill.; Cleveland, Ohio; Newark, N. J.; Hartford, Conn.; Duluth, Minn.; Springfield, Ill.; Flint, Mich.; East Orange, N. J.; Oshkosh, Wis., and Aurora, Ill.

Table VII CLASS OF RECEIPTS.	Table in which included.	Amount included.	CLASS OF PAYMENTS.	Table in which included.	Amount included.
Total	4	$23,106,394	Total	4	$23,015,430
Service transfer receipts		3,896,505	Service transfer payments		3,805,541
Receipts from services by general departments	9	583,897	Payments for expenses of general departments	12	3,198,273
Receipts from rents	10	51,864	Payments for expenses of public service enterprises	15	398,306
Receipts from services of public service enterprises	11	3,260,744	Payments for outlays	18	208,962
Interest transfer receipts	10	19,209,889	Interest transfer payments	17	19,209,889

Divisions of the governments of cities.—As stated in the introduction to this report, page 19, 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 83 of the 204 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 11 of the 19 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.; Los Angeles, Cal.; Milwaukee, Wis.; Cincinnati, Ohio; Newark, N. J.; Minneapolis, Minn.; and Seattle, Wash. 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 4 of the 11 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 Los Angeles, Cal.; 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, Minneapolis, Minn., and Seattle, Wash.; liquor licenses in Detroit, Mich., and Cleveland and Cincinnati, Ohio; cigarette licenses in Cleveland and Cincinnati, Ohio; mortgage and bank taxes in Buffalo, N. Y.; inheritance tax in Cincinnati and Cleveland, Ohio; grain tax and mortgage registry tax in Minneapolis, Minn; and tonnage tax on vessels in Detroit, Mich.

For 4 cities for which county receipts and payments are included, namely, Los Angeles, Cal.; 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 7 cities, namely, Chicago, Ill.; Cleveland and Cincinnati, Ohio; Detroit, Mich.; Buffalo, N. Y.; Minneapolis, Minn.; and Seattle, Wash., the table shows the revenues collected by the county for the several divisions of the government of the city, but does not show the amounts of such revenues received from the county by those divisions, such payments

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by the county to the city being treated as transfers instead of revenue receipts. For a number of cities where the city corporation collects 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 collected by the city corporation, and not the amounts received by 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 113 cities; park districts are found in 6 cities; sanitary districts, navigation districts, and water districts, each in 2 cities; a poor district, a bridge district, and a district for borough expenses, each in 1 city. In addition, in 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 charged to the city. In certain other cities of New York, namely, Yonkers, Schenectady, Binghamton, Elmira, Auburn, Jamestown, Amsterdam, Mount Vernon, and New Rochelle, 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 an independent school district maintains the public schools in only a part of the city, those in other parts being maintained by the city corporation. 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.

Diversity in revenue systems of the several states.—The revenues of the 204 cities covered by this report are obtained under the constitutional and statutory provisions of 40 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 condition may readily be demonstrated by a study of the figures of Table 6.

Comparison of 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 imposing upon the future a part of the burden of paying for its permanent properties and public improvements.

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 204 cities covered by this report, 48 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 48 cities over their governmental cost payments amounted to $7,715,139. Washington, D. C., reported the greatest excess, $2,440,399. The excess of governmental cost payments over revenue receipts by the 156 cities reporting such excess was $147,470,954. This excess varied from $38,308,343 for New York, N. Y., to $1,037 for Lima, Ohio., and the excess of governmental cost payments of the 204 municipalities over the revenue receipts was $139,755,815.

Comparison of revenue receipts and payments for expenses and interest.—The last 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 204 municipalities together collected $189,829,746 more from revenue than they paid out for expenses and interest and every city, except Yonkers, N. Y., Hoboken, N. J., and Portsmouth, Va., 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

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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 57.6 per cent of the total net payments for outlays.

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 that their revenue receipts for 1915 were in excess of their payments for expenses and interest.

Of the 204 municipalities covered by this report, 17, namely, Los Angeles, San Diego, and Fresno, Cal.; Kansas City and St. Joseph, Mo.; Dallas, Tex.; Fort Wayne and South Bend, Ind.; Wichita, Kans.; Sioux City, Cedar Rapids, Waterloo, and Council Bluffs, Iowa; Flint, Mich.; Lincoln, Nebr.; Huntington, W. Va.; and Bellingham, Wash., 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 derived a comparatively large percentage of their revenue receipts from special assessments, as may be seen by reference to Table 6. Of the $57,423,633 total revenue receipts of these cities, $14,115,526, or 24.6 per cent, was obtained from special assessments, as compared with a percentage of only 8.5 for the 204 cities, or 7.4 for the cities other than those of the special group here under consideration. The total payments of the group for expenses and interest constituted but 57.6 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 1915 and the cities had collected no special assessments, their revenue receipts would have exceeded their payments for expenses and interest by only 23.6 per cent of their revenue receipts. The per capita revenue receipts of these 17 cities were greater than those of any other group, and the per capita payments for outlays were nearly twice the corresponding average of the 204 cities and of the cities of the second and third groups, and more than twice those for the fourth and fifth groups of cities shown in the table. 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 for the several cities the receipts which increased their debt obligations and the payments which decreased such obligations.

Table VIII

GROUPS 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	204	$940,385,311	$30.17	$750,555,565	$24.11	79.8	20.2	$189,829,746	$6.09	$329,585,561	$10 57	57.6
More than 40 per cent	17	57,423,633	37.33	33,090,730	21.51	57.6	42.4	24,332,903	15.82	31,145,279	20.24	78.1
From 30 to 40 per cent	33	167,265,311	32.57	111,887,593	21.78	66.9	33.1	55,378,218	10.78	61,678,545	12.01	89.8
From 20 to 30 per cent	74	208,154,399	26.56	154,968,598	19.77	74.4	25.6	53,185,801	6.79	79,664,016	10.17	66.8
From 10 to 20 per cent	57	264,304,220	27.54	224,138,617	23.31	84.6	15.4	40,665,603	4.22	89,055,522	9.16	45.2
Less than 10 per cent	23	242,737,248	34.46	226,470,027	32.15	93.3	6.7	16,267,221	2.31	69,042,199	9.80	23.6

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Diagrams 6 and 7, which follow, represent graphically for the 204 cities and for the five groups shown in Table VIII the total and per capita revenue receipts and the total and per capita payments for expenses and interest, and for outlays in cities with specified excess of revenue receipts over payments for expenses and interest.

DIAGRAM 6.—REVENUE RECEIPTS AND PAYMENTS FOR EXPENSES AND INTEREST AND FOR OUTLAYS IN GROUPS OF CITIES WITH SPECIFIED EXCESS OF REVENUE RECEIPTS OVER PAYMENTS FOR EXPENSES AND INTEREST: 1915.

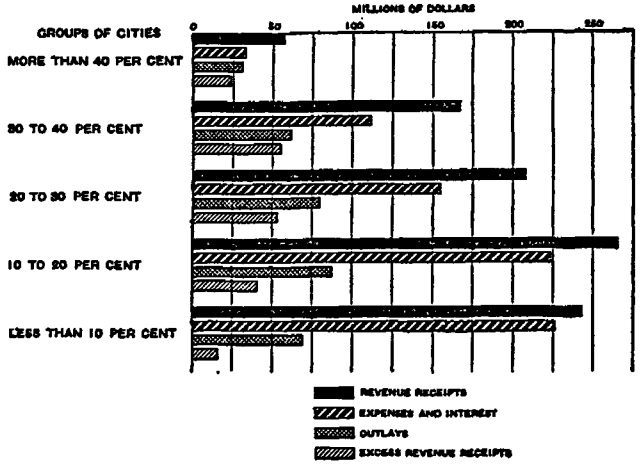
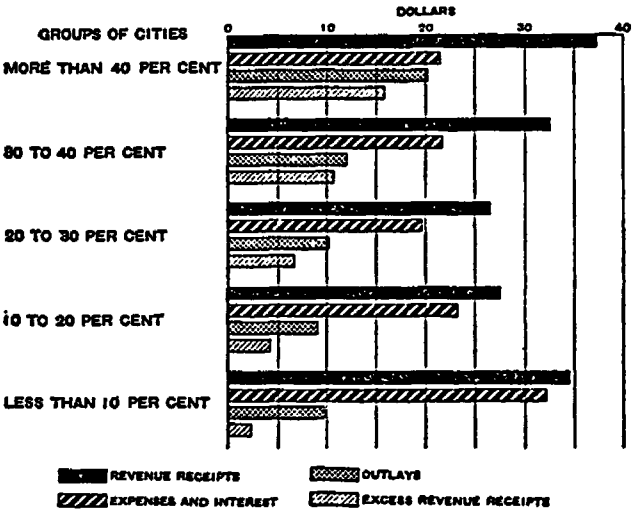


DIAGRAM 7.—PER CAPITA REVENUE RECEIPTS AND PER CAPITA PAYMENTS FOR EXPENSES AND INTEREST AND FOR OUTLAYS IN GROUPS OF CITIES WITH SPECIFIED EXCESS OF REVENUE RECEIPTS OVER PAYMENTS FOR EXPENSES AND INTEREST: 1915.



Comparative summary of the revenue receipts and governmental cost payments of 146 cities for specified years: 1903–1915.—Table IX shows, for specified years from 1903 to 1915, the aggregate net revenue receipts and the aggregate net payments for expenses, interest, and outlays for the 146 cities for which statistics are available throughout the entire period.

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 1903.	Amount.	Per cent of increase over 1903.	Amount.	Per cent of increase over 1903.	Amount.	Per cent of increase over 1903.	Amount.	Per cent of increase over 1903.	Governmental cost payments represented by revenue receipts.	Revenue receipts represented by payments for expenses and interest.
1915	$865,270,995	97.0	$996,061,502	93.7	$586,790,723	96.0	$103,387,342	140.1	$305,883,437	77.9	86.8	79.8
1913	802,565,390	82.8	912,390,262	77.4	534,672,433	78.6	88,566,601	105.7	289,151,228	68.4	88.0	77.7
1911	751,957,728	71.2	863,996,528	68.0	486,679,596	62.6	82,165,730	90.8	295,151,202	71.9	87.0	75.6
1909	663,379,686	51.1	761,562,037	48.1	434,008,861	45.0	71,857,259	66.9	255,695,917	48.9	87.1	76.3
1907	588,778,328	29.5	691,071,411	34.4	393,022,327	31.3	59,199,783	37.5	238,849,301	39.1	82.3	79.5
1905	498,836,996	13.6	561,772,857	9.3	327,049,585	9.2	51,897,804	20.6	182,825,468	6.5	88.1	76.0
1903	439,126,753	.....	514,189,206	.....	299,402,761	.....	43,054,769	.....	171,731,676	.....	85.4	78.0

As shown in the foregoing table, the net revenue receipts increased in the period 1903 to 1915 from $439,126,753 to $865,270,995, or 97 per cent. During the corresponding period the percentage of increase for expenses was 96; for interest, 140.1; and for outlays, 77.9. The revenue receipts and the payments for expenses and interest for the 7 years shown make an unbroken series of increases, the receipts and payments of each year being greater than the corresponding ones two years earlier. The payments for outlays make a like unbroken series of increases with the exception of the period from 1911 to 1913. The total governmental cost payments increased from $514,189,206 in 1903 to $996,061,502 in 1915, or 93.7 per cent. This is a slightly smaller percentage of increase than that of revenue, showing a slight tendency to increase the proportion of outlay payments to be met from revenues.

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Diagram 8, which follows, presents graphically the relative increase in 12 years of the net revenues, governmental costs, expenses, interest, and outlays of the 146 cities, as shown by the figures of Table IX.

DIAGRAM 8.—NET REVENUE RECEIPTS AND NET GOVERNMENTAL COST PAYMENTS OF 146 CITIES FOR SPECIFIED YEARS: 1903–1915.

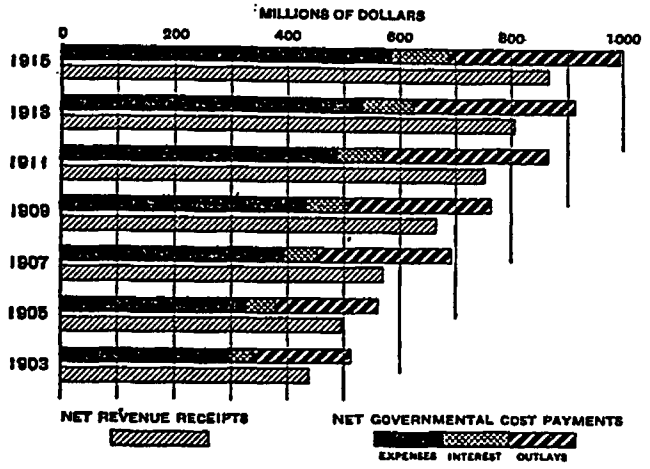


TABLE 5.

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 and interest, and for outlays. The totals of the revenue receipts as given in the table are not, however, in all cases correct statements of the actual average contributions of the citizens of the several cities to the costs of government, since they include the transfers between departments and funds above mentioned. 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. The per capita figures are in all cases based upon the absolute amounts of Table VI.

Table X

City number.	CITY.	PER CAPITA NET— Revenue receipts.	PER CAPITA NET— Governmental cost payments.
	Grand total	$29.43	$33.92
	Group I	33.83	38.67
	Group II	36.51	43.00
	Group III	25.18	29.02
	Group IV	21.29	24.77
	Group V	21.94	25.17
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.		
1	New York, N. Y	$36.74	$43.92
2	Chicago, Ill	33.15	33.54
3	Philadelphia, Pa	26.71	28.09
4	St. Louis, Mo	31.48	31.19
5	Boston, Mass	45.22	47.04
6	Cleveland, Ohio	27.99	40.89
7	Baltimore, Md	25.98	38.38
8	Pittsburgh, Pa	35.07	39.18
9	Detroit, Mich	31.85	38.13
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.		
10	Buffalo, N. Y	$32.54	$37.97
11	San Francisco, Cal	43.52	53.88
12	Los Angeles, Cal	53.11	55.55
13	Milwaukee, Wis	29.80	33.86
14	Cincinnati, Ohio	33.15	41.98
15	Newark, N. J	29.90	49.27
16	New Orleans, La	22.53	27.41
17	Washington, D. C	42.36	35.50
18	Minneapolis, Minn	29.97	34.80
19	Seattle, Wash	46.46	57.77
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.		
20	Jersey City, N. J	$22.19	$20.58
21	Kansas City, Mo	35.97	38.91
22	Indianapolis, Ind	22.93	23.72
23	Portland, Oreg	37.60	43.32
24	Denver, Colo	25.61	24.79
25	Rochester, N. Y	30.07	33.76
26	Providence, R. I	25.31	31.16
27	St. Paul, Minn	21.92	28.58
28	Louisville, Ky	24.76	26.23
29	Columbus, Ohio	23.24	27.62
30	Oakland, Cal	32.87	37.69
31	Toledo, Ohio	22.77	28.39
32	Atlanta, Ga	20.66	20.16
33	Birmingham, Ala	16.29	15.58
34	Worcester, Mass	28.17	33.92
35	Syracuse, N. Y	25.97	27.19
36	New Haven, Conn	20.44	22.14
37	Memphis, Tenn	22.50	27.05
38	Scranton, Pa	13.97	15.99
39	Spokane, Wash	27.62	23.85
40	Paterson, N. J	16.57	21.18
41	Richmond, Va	27.59	34.52
42	Omaha, Nebr	29.01	30.71
43	Fall River, Mass	22.46	22.61
44	Grand Rapids, Mich	24.70	26.53
45	Dayton, Ohio	23.86	22.78
46	San Antonio, Tex	16.91	33.53
47	Bridgeport, Conn	19.87	23.68
48	Nashville, Tenn	18.89	25.30
49	Dallas, Tex	30.11	36.14

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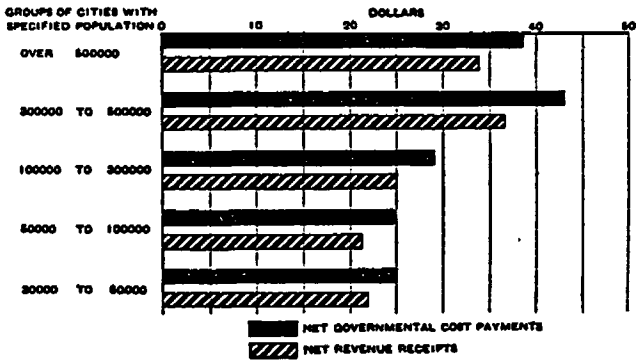
Table X—Continued.

City number.	City	Per capita net—Revenue receipts.	Per capita net—Governmental cost payments.
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915—continued.		
50	Lowell, Mass.	$20.72	$21.16
51	New Bedford, Mass.	27.69	28.92
52	Cambridge, Mass.	28.59	28.97
53	Salt Lake City, Utah	27.22	33.38
54	Hartford, Conn.	33.10	46.61
55	Trenton, N. J.	21.06	26.24
56	Houston, Tex.	26.28	45.11
57	Tacoma, Wash.	35.28	32.74
58	Reading, Pa.	13.49	16.70
59	Albany, N. Y.	28.53	40.49
60	Camden, N. J.	16.72	21.30
61	Youngstown, Ohio	20.85	30.11
62	Springfield, Mass.	34.99	54.33
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1915.		
63	Lynn, Mass.	$24.55	$29.65
64	Des Moines, Iowa	21.05	23.93
65	Lawrence, Mass.	17.75	20.46
66	Fort Worth, Tex.	17.67	20.31
67	Kansas City, Kans.	21.79	23.46
68	Yonkers, N. Y.	27.52	46.79
69	Wilmington, Del.	14.90	20.41
70	Schenectady, N. Y.	20.02	34.13
71	Duluth, Minn.	37.72	37.81
72	Norfolk, Va.	21.00	22.04
73	Oklahoma City, Okla.	14.26	13.91
74	Somerville, Mass.	22.84	22.64
75	Elizabeth, N. J.	16.95	19.21
76	St. Joseph, Mo.	20.86	19.57
77	Waterbury, Conn.	19.13	22.32
78	Utica, N. Y.	20.02	20.06
79	Akron, Ohio	22.89	51.61
80	Troy, N. Y.	25.74	34.59
81	Manchester, N. H.	17.24	18.12
82	Hoboken, N. J.	20.53	23.71
83	Wilkes-Barre, Pa.	12.90	16.10
84	Fort Wayne, Ind.	24.85	26.51
85	Erie, Pa.	19.42	25.45
86	Evansville, Ind.	17.05	15.60
87	Jacksonville, Fla.	26.22	35.07
88	Peoria, Ill.	22.26	19.74
89	East St. Louis, Ill.	16.47	14.36
90	Harrisburg, Pa.	21.18	21.36
91	Savannah, Ga.	20.84	23.15
92	Passaic, N. J.	13.07	17.45
93	Bayonne, N. J.	24.08	25.48
94	South Bend, Ind.	19.76	21.15
95	Wichita, Kans.	25.57	16.32
96	Johnstown, Pa.	12.45	14.51
97	Brockton, Mass.	23.22	26.50
98	Terre Haute, Ind.	20.20	22.01
99	Holyoke, Mass.	31.29	36.15
100	Sacramento, Cal.	37.00	38.03
101	Portland, Me.	28.93	28.03
102	Allentown, Pa.	13.31	12.13
103	Charleston, S. C.	21.79	19.44
104	Springfield, Ill.	22.72	19.96
105	Canton, Ohio	16.65	26.83
106	Pawtucket, R. I.	23.28	29.37
107	Chattanooga, Tenn.	14.28	19.62
108	Altoona, Pa.	15.25	19.36
109	Covington, Ky.	15.93	17.00
110	Mobile, Ala.	18.72	17.32
111	Sioux City, Iowa	27.96	28.24
112	Saginaw, Mich.	23.05	18.56
113	Atlantic City, N. J.	38.86	55.40
114	Little Rock, Ark.	18.02	19.93
115	Berkeley, Cal.	24.15	36.33
116	Rockford, Ill.	21.07	25.29
117	Binghamton, N. Y.	18.26	25.90
118	Pueblo, Colo.	*20.67	19.32
119	New Britain, Conn.	20.06	20.54
120	Tampa, Fla.	22.64	33.98
121	El Paso, Tex.	28.55	25.99
122	Springfield, Ohio	20.07	28.06
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.		
123	Flint, Mich.	$18.82	$26.38
124	Lancaster, Pa.	12.43	12.27
125	Augusta, Ga.	20.04	25.18
126	York, Pa.	10.78	11.46
127	Malden, Mass.	21.86	23.44
128	San Diego, Cal.	67.06	130.68
129	Bay City, Mich.	15.56	15.12
130	Topeka, Kans.	21.62	21.00
131	Haverhill, Mass.	23.19	24.14
132	Salem, Mass.	19.64	21.36
133	Davenport, Iowa	24.16	24.74
134	Kalamazoo, Mich.	18.59	17.90
135	McKeesport, Pa.	16.14	17.15
136	Lincoln, Nebr.	26.95	32.78
137	Racine, Wis.	21.38	23.62
138	Superior, Wis.	21.20	23.55
139	Wheeling, W. Va.	17.44	17.16
140	Macon, Ga.	21.62	22.51
141	Huntington, W. Va.	19.97	31.94
142	Butte, Mont.	25.34	27.62
143	Newton, Mass.	42.98	37.83
144	Pasadena, Cal.	42.29	41.42
145	Woonsocket, R. I.	16.22	18.82
146	Montgomery, Ala.	16.62	16.92
147	West Hoboken, N. J.	12.93	11.94
148	Roanoke, Va.	16.15	16.21
149	Chester, Pa.	11.54	13.42
150	Fitchburg, Mass.	23.12	32.58
151	Galveston, Tex.	29.81	38.00
152	East Orange, N. J.	29.70	30.42
153	Muskogee, Okla.	12.97	14.19
154	New Castle, Pa.	14.01	13.29
155	Dubuque, Iowa.	19.14	24.14
156	Springfield, Mo.	15.92	15.99
157	Lexington, Ky.	18.90	18.77
158	Hamilton, Ohio	21.25	24.07
159	Perth Amboy, N. J.	15.06	27.40
160	Charlotte, N. C.	13.24	20.56
161	Lansing, Mich.	22.29	21.39
162	Knoxville, Tenn.	22.77	21.36
163	Decatur, Ill.	17.46	23.02
164	Elmira, N. Y.	19.62	21.54
165	Portsmouth, Va.	9.24	11.58
166	Everett, Mass.	22.53	24.93
167	San Jose, Cal.	23.11	24.67
168	Joliet, Ill.	20.56	18.02
169	Quincy, Ill.	18.07	17.14
170	Auburn, N. Y.	23.96	20.49
171	Pittsfield, Mass.	26.24	31.21
172	Quincy, Mass.	29.00	28.33
173	Cedar Rapids, Iowa.	29.67	35.56
174	Taunton, Mass.	24.80	27.65
175	Mount Vernon, N. Y.	29.40	37.84
176	Amsterdam, N. Y.	16.03	20.53
177	Niagara Falls, N. Y.	35.44	39.44
178	Jamestown, N. Y.	25.92	30.36
179	Oshkosh, Wis.	17.75	18.68
180	New Rochelle, N. Y.	34.22	33.30
181	Lorain, Ohio	19.11	25.17
182	Jackson, Mich.	20.52	21.49
183	Lima, Ohio	15.73	15.76
184	Columbia, S. C.	19.46	24.11
185	Austin, Tex.	24.39	27.27
186	Williamsport, Pa.	14.83	20.21
187	Waterloo, Iowa.	30.01	28.52
188	Aurora, Ill.	20.72	24.46
189	Joplin, Mo.	16.69	15.34
190	Shreveport, La.	14.27	20.77
191	Chelsea, Mass.	26.16	26.30
192	Waco, Tex.	22.64	39.10
193	Everett, Wash.	26.03	31.93
194	Orange, N. J.	19.68	21.65
195	Lynchburg, Va.	24.90	22.29
196	Colorado Springs, Colo.	26.34	24.91
197	Newport, Ky.	13.64	12.49
198	La Crosse, Wis.	22.28	22.44
199	Danville, Ill.	16.55	24.80
200	Council Bluffs, Iowa.	28.91	29.64
201	Bellingham, Wash.	24.35	26.69
202	Fresno, Cal.	37.66	42.63
203	Boise, Idaho.	19.78	18.49
204	Norristown, Pa.	8.47	8.14

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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 Group II, followed by those of Groups I, III, V, and IV, in the order named. The revenue receipts and governmental cost payments tend to 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: 1915.



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 the cities of each 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	Boston, Mass.....	$45.22	$47.04	Baltimore, Md....	$25.98	.....
				Philadelphia, Pa..	.....	$28.09
II	Los Angeles, Cal...	53.11	.....	New Orleans, La..	22.53	27.41
	Seattle, Wash.....	.....	57.77			
III	Portland, Oreg....	37.60	.....	Reading, Pa.....	13.49	.....
	Springfield, Mass..	.....	54.33	Birmingham, Ala .	.....	15.58
IV	Atlantic City, N. J.	38.86	55.40	Johnstown, Pa....	12.45	.....
				Allentown, Pa....	.....	12.13
V	San Diego, Cal....	67.06	130.68	Norristown, Pa...	8.47	8.14

The variations shown by the foregoing figures are illustrated by Diagrams 10 and 11, which follow.

DIAGRAM 10.—PER CAPITA NET REVENUE RECEIPTS FOR CITIES WITH HIGHEST AND LOWEST PER CAPITA IN GROUPS OF CITIES WITH SPECIFIED POPULATION: 1915.

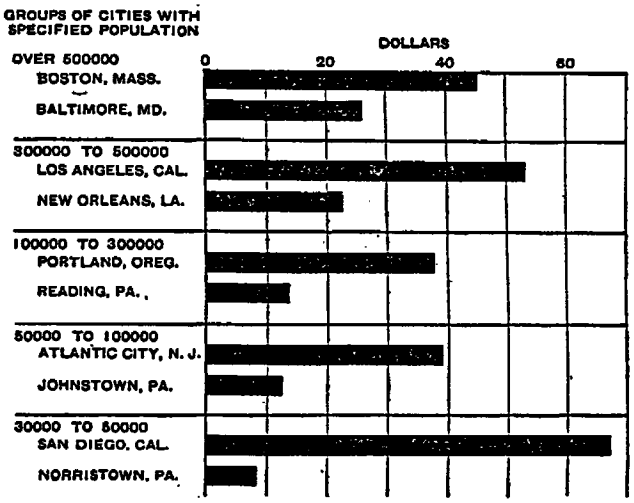
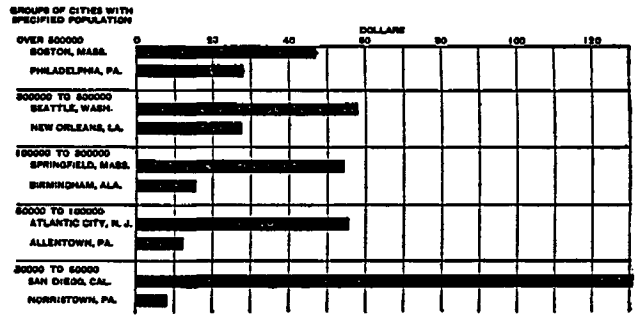


DIAGRAM 11.—PER CAPITA NET GOVERNMENTAL COST PAYMENTS FOR CITIES WITH HIGHEST AND LOWEST PER CAPITA IN GROUPS OF CITIES WITH SPECIFIED POPULATION: 1915.



Comparative summary of per capita net revenue receipts and net governmental cost payments for specified years: 1903–1915.—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 the 146 cities covered by the several census reports for specified years from 1903 to 1915.

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.

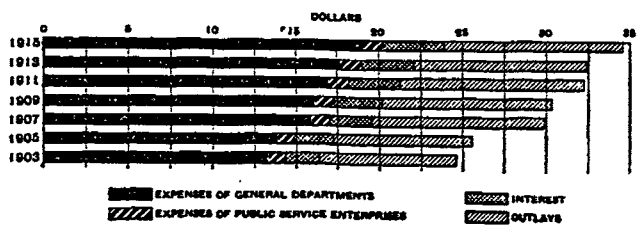
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Table XI YEAR.	PER CAPITA NET REVENUE RECEIPTS. Total.	Other than of public service enterprises.	Of public service enterprises.	PER CAPITA NET GOVERNMENTAL COST PAYMENTS. Total.	For expenses of general departments.	For expenses of public service enterprises.	For interest.	For outlays.
1915	$30.00	$26.97	$3.03	$34.53	$18.95	$1.39	$3.58	$10.60
1913	28.55	25.74	2.81	32.46	17.67	1.35	3.15	10.29
1911	28.07	25.09	2.98	32.25	16.91	1.26	3.07	11.02
1909	26.42	23.53	2.89	30.33	16.06	1.22	2.86	10.18
1907	24.67	21.90	2.77	29.91	15.84	1.17	2.56	10.34
1905	22.79	20.19	2.60	25.57	13.81	1.07	2.36	8.32
1903	21.14	18.71	2.42	24.64	13.25	1.10	2.06	8.23

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 (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 1903, but these changes have not been of such a character as seriously to affect the comparability of the per capita figures. The per capita net payments for both classes of expenses shown in the table increased in about the same ratio as did the per capita net revenue receipts. The per capita payments for outlays show an increase of $2.37, or 28.8 per cent. These payments comport with the great increase in public indebtedness recorded in other tables of this report, and are reflected in the increase of per capita payments for interest on municipal debt shown in Table XI. Comparing the payments for 1903 with those for 1915, it is found that in the former year 53.8 per cent of the payments for governmental costs were for expenses of general departments, 4.5 for expenses of public service enterprises, 8.3 for interest, and 33.4 for outlays. The corresponding percentages for 1915 were 54.9, 4, 10.4, and 30.7.

The gradual but marked increase from 1903 to 1915 in the per capita payments of the 146 cities for governmental costs, which include expenses, interest, and outlays, shown by the figures of Table XI, are illustrated by Diagram 12 which follows.

DIAGRAM 12.—PER CAPITA NET PAYMENTS FOR GOVERNMENTAL COSTS, BY PRINCIPAL CLASSES, OF 146 CITIES FOR SPECIFIED YEARS: 1903–1915.



Comparative summary of per capita net receipts from principal revenues of 146 cities for specified years: 1903–1915.—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 by the census reports of specified years, from 1903 to 1915. The revenue receipts which are included in the column headed "Other revenues" are those from 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 1903 to 1915 with the exception of receipts from taxes on the liquor traffic, which have shown great fluctuations, being greatest in 1907.

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.
1915	$30.00	$18.73	$1.32	$0.43	$0.61	$2.54	$1.26	$3.03	$2.08
1913	28.55	17.82	1.42	0.42	0.58	2.34	1.28	2.81	1.88
1911	28.07	17.37	1.46	0.42	0.56	2.33	1.30	2.98	1.63
1909	26.42	16.14	1.48	0.40	0.60	2.22	1.28	2.89	1.40
1907	24.67	14.64	1.63	0.33	0.62	2.02	1.18	2.77	1.43
1905	22.79	14.01	1.34	0.33	0.50	1.80	1.08	2.60	1.14
1903	21.14	12.98	1.32	0.28	0.46	1.60	0.91	2.42	1.16

The relations brought out in Table XII are shown graphically in Diagram 13.

DIAGRAM 13.—PER CAPITA NET REVENUE RECEIPTS, BY PRINCIPAL CLASSES, OF 146 CITIES FOR SPECIFIED YEARS: 1903–1915.

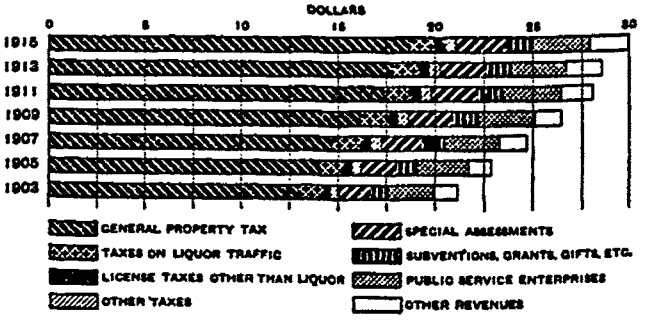


TABLE 6.

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 class of revenues constitute of the total revenue receipts, and the per cent which the payments for each of the 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 1915, 68.2 per

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cent was from property and other taxes. The only cities of over 100,000 inhabitants that realized less than 50 per cent of their revenues from property and other taxes were Spokane, Wash., 45.8 per cent, and Tacoma, Wash., 39.5 per cent. The cities mentioned have very high percentages of special assessments.

Of the municipalities having between 30,000 and 100,000 inhabitants, 6 realized less than 50 per cent of their net revenue receipts from these taxes, the one showing the smallest percentage, Bellingham, Wash., having a percentage of only 36.4 and very large relative receipts from special assessments.

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 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 mentioned. 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.

Comparative summary of the per cent distribution of net revenue receipts of 146 cities for specified years: 1903–1915.—Table XIII, which follows, gives the per cent distribution of the net revenue receipts of the 146 cities covered by the census reports for specified years from 1903 to 1915, 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 1903 to 1907 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 1903 to 1907 the percentages for general property taxes to the extent of less than 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.

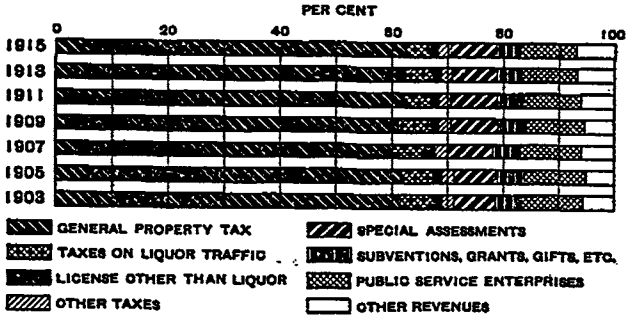
The figures of Table XIII disclose a number of minor variations in the proportion of receipts obtained from year to year from the several sources of revenue. No class of receipts shows, however, a marked tendency to increase or decrease relatively, although earnings of public service enterprises, taxes on liquor traffic, miscellaneous taxes, and subventions, grants, gifts, and pension assessments have slightly smaller percentages in 1915 than in 1903, and the receipts from the general property tax, special assessments, and license taxes other than on liquor traffic, show somewhat greater percentages in the later than in the earlier year.

Table XIII

YEAR.	The general property tax.	Taxes on the liquor traffic.	License taxes other than on the liquor traffic.	Other taxes.	Special assessments.	Subventions, grants, gifts, donations, and pension assessments.	Earnings of public service enterprises.	Other revenues.
1915	62.4	4.4	1.4	2.0	8.5	4.2	10.0	6.9
1913	62.4	5.0	1.5	2.0	8.2	4.5	9.9	6.6
1911	61.9	5.2	1.5	2.0	8.4	4.6	10.6	5.8
1909	61.0	5.9	1.5	2.3	8.4	4.9	10.9	5.3
1907	59.4	6.6	1.5	2.5	8.2	4.8	11.2	5.8
1905	61.5	5.9	1.5	2.2	7.9	4.7	11.4	5.0
1903	61.4	6.3	1.3	2.2	7.6	4.3	11.5	5.5

The proportions of all revenues represented by those from each of the principal sources are shown graphically in Diagram 14, which follows.

DIAGRAM 14.—PER CENT DISTRIBUTION OF NET RECEIPTS OF 146 CITIES FROM THE SEVERAL SOURCES OF REVENUE FOR SPECIFIED YEARS: 1903–1915.



Comparative summary of the per cent distribution of net governmental cost payments of 146 cities for specified years: 1903–1915.—Table XIV, which follows, gives the per cent distribution of the net governmental cost payments of the 146 cities given in Table IX for specified years from 1903 to 1915, inclusive. The table discloses, for 1915 as compared with 1903, a decrease in the proportion of payments for outlays, a slight increase in that for payments for expenses, and a considerable increase in that for payments for interest. It is apparent, therefore, that the cost of carrying their indebtedness is becoming a greater relative burden upon these municipalities, as compared with their expenses and outlays.

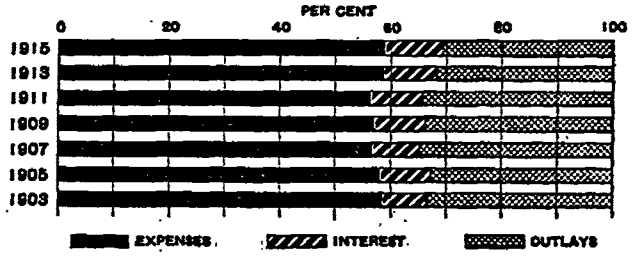
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Table XIV

YEAR.	PER CENT DISTRIBUTION OF NET GOVERNMENTAL COST PAYMENTS.		
	For expenses.	For interest.	For outlays.
1915	58.9	10.4	30.7
1913	58.6	9.7	31.7
1911	56.3	9.5	34.2
1909	57.0	9.4	33.6
1907	56.9	8.5	34.6
1905	58.2	9.2	32.5
1903	58.4	8.3	33.3

The proportion of all governmental cost payments represented by those for expenses, interest, and outlays is shown graphically in Diagram 15, which follows.

DIAGRAM 15.—PER CENT DISTRIBUTION OF NET GOVERNMENTAL COST PAYMENTS OF 146 CITIES FOR SPECIFIED YEARS: 1903–1915.



Per cent relation of revenue receipts to governmental cost payments.—Of the total revenue receipts of the 204 cities covered by this report, 66.1 per cent was required for meeting expenses, 13.7 per cent for meeting interest, and the balance, 20.2 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 expenses and interest 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	New York, N. Y..	68.3	24.7	St. Louis, Mo.....	67.6	3.7
II	Newark, N. J.....	76.4	16.7	Los Angeles, Cal..	52.2	7.3
III	Nashville, Tenn...	79.2	13.7	Dallas, Tex.....	49.3	9.1
	Camden, N. J.....	78.0	14.9			
IV	Yonkers, N. Y.....	90.7	19.3	Wichita, Kans....	35.8	13.6
V	Portsmouth, Va...	79.6	27.4	Waterloo, Iowa....	38.6	7.7

The last column of Table 6 shows for the several cities the percentages of governmental cost payments represented by their revenue receipts. For 48 of the 204 cities of the table there is shown a percentage in excess of 100, as follows: St. Louis, St. Joseph, and Joplin, Mo.; Washington, D. C.; Jersey City and West Hoboken, N. J.; Denver, Pueblo, and Colorado Springs, Colo.; Atlanta, Ga.; Auburn and New Rochelle, N. Y.; Birmingham and Mobile, Ala.; Evansville, Ind.; Spokane and Tacoma, Wash.; Pasadena, Cal.; Dayton, Ohio; Oklahoma City, Okla.; Somerville, Newton, and Quincy, Mass.; Peoria, East St. Louis, Springfield, Joliet, and Quincy, Ill.; Wichita and Topeka, Kans.; Lexington and Newport, Ky.; Portland, Me.; Lynchburg, Va.; Allentown, Lancaster, New Castle, and Norristown, Pa.; Charleston, S. C.; Saginaw, Bay City, Kalamazoo, and Lansing, Mich.; Waterloo, Iowa; El Paso, Tex.; Knoxville, Tenn.; Boise, Idaho; and Wheeling, W. Va.

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 30 to 34, 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 levies, and the amounts and varying rates at which such levies are made, are given in Table 32 and in the text accompanying the same, beginning on page 118.

Receipts from special property taxes.—Of the 204 cities covered by this report, 73 reported receipts from special property taxes amounting to $12,598,628. Of the total amount reported, the 22 cities of Massachusetts reported $4,800,303, or 38.1 per cent, and the 17 cities of New York reported $5,375,444, or 42.7 per cent.

The following is a brief statement of the character 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, and 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 aggregate of the bank and other corporation taxes described. In addition to the

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above there was reported a special property tax of $1,270, paid to the city of New Haven only by the State Shell Fish Commission from a tax of one-half of 1 per cent of the valuation of the oyster beds in New Haven harbor. This tax on all beds located outside of New Haven harbor is paid to the state.

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 the 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 based on the amount of gross receipts per mile of track. Taxes on other corporations are apportioned according to the residence of the stockholders.

Michigan.—The special property taxes reported for Detroit are taxes on bonds and mortgages and a tonnage tax on vessels hailing from that city. The tax on bonds and mortgages is at the rate of one-half of 1 per cent upon the principal mentioned in the bonds, and on all mortgages and land contracts, the latter to be paid at the time of recording. One-half of the amounts collected accrue to the state and one-half to the county.

The tonnage tax consists of a specific tax of 20 cents per net ton register of all passenger or passenger and freight vessels, and of 10 cents per net ton register of all freight vessels. This tax is collected by the state and paid to the county treasurer, who apportions it to the city or township from which the vessel hails in such proportion as the state and county tax paid by said city or township bears to the whole state and county tax in said county. The balance is retained by the county.

Minnesota.—The special property taxes reported for Minnesota cities are the mortgage registry tax and the tonnage tax. Under the first law all mortgages are taxed at the time of registry at the rate of 15 cents per $100 of the loan secured when the mortgage runs for five years or less and at the rate of 25 cents per $100 when it runs for more than five years. This tax is collected by the county treasurers and apportioned, one-sixth to the revenue fund of the state, one-sixth to the county revenue fund, and the balance divided equally between the school district and the city, village, or town in which the real estate described in the mortgage is situated.

The tonnage tax is a tax of 3 cents per net registered ton assessed against all water craft employed in the navigation of international waters. This tax is collected by the county treasurers and is apportioned, one-half to the state and one-half to the county wherein the port of hail of such craft is located.

Missouri.—The special property tax received by the city of St. Louis was that provided for by a state law taxing the value of the largest amount of all goods, wares, merchandise, tools, machinery, raw materials, and finished products in the hands of merchants and manufacturers between the first Monday of March and the first Monday of June of each year.

New Hampshire.—Special property taxes were reported for Manchester in 1915, and were derived from the railroad tax and a tax on savings banks, trust companies, loan and trust companies, loan and banking companies and other similar corporations, building and loan companies, and stock fire insurance companies.

The railroad tax is levied at the average rate of levy throughout the state. The proceeds of this tax are distributed as follows: (1) To the towns in which any railroad is located, one-fourth of the taxes paid by the railroad corporation, of which each town receives its proportion according to the share of the capital expended therein for buildings and right of way; (2) to each town in which any stock is held, such proportion of the remainder as the number of shares owned therein bears to the whole number of shares; (3) the remainder for the use of the state.

Savings banks, etc., pay 1 per cent per annum on special deposits or capital stock after deducting the value of all real estate. All taxes are paid to towns in which such depositors or stockholders reside. Building and loan associations pay three-quarters of 1 per cent upon the whole amount paid in upon capital stock after deducting the value of real estate. All taxes are paid to town where the association is located. Stock fire insurance companies are taxed annually 1 per cent of the amount of their paid-up capital on April 1. Three-quarters of this tax is paid to each town in such proportion as the number of shares owned therein bears to the whole number of shares. The balance is retained by the state.

New Jersey.—The only special property tax reported by the cities of New Jersey is one on the value of bank stock. The law establishing this tax was passed during the legislative session of 1914 and became effective March 31, 1914. One-half of this tax accrues to the county and one-half to the taxing district within which such bank or trust company may be located. Four cities only report this tax. This small number reporting may be explained in part by the fact that the tax did not become payable until January 15, 1915, therefore its receipt would not appear in any city whose fiscal year closed prior to that date, and probably in some other cases this tax was included as part of the general property taxes. The tax amounts to three-quarters of 1 per cent of the value of the shares of stock.

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 when 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 law of May 5, 1913, provides for a collateral inheritance tax of 5 per cent on all amounts in excess of $500. Fifty per cent of this tax is for the use of the state and 50 per cent is paid to the city, village, or township in which it originates. Receipts from this source are shown in Table 7 for all of the Ohio cities reported, except Youngstown, Canton, and Hamilton. If such taxes were received by these cities they are doubtless included with general property taxes.

Oklahoma.—A mortgage registry tax is the only special property tax reported for Oklahoma cities. Under the law governing this tax mortgages running for five years or more are subject to a tax of 50 cents, running for less than five and more than three years a tax of 30 cents, and running for less than three years a tax of 20 cents for each $100 of the principal debt or obligation. If the amount of the mortgage is less than $100, the tax is 50 cents. This tax is collected by the treasurer of the county in which the mortgage is recorded and is by him apportioned to the state, county, and city in the same ratio and proportion as taxes collected from other sources. The payment of this tax exempts the mortgage from all other taxation.

Wisconsin.—The special property taxes reported for all cities of Wisconsin are those assessed against street railways. These corporations are taxed at the average rate for state, county, and local purposes. Of this tax, 15 per cent is retained by the state and the balance is distributed to the cities, villages, and towns within which the property is located and through which the business is

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carried on. The only other 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 $1,792,358 were reported for 1915 by 86 of the 204 cities, located in 22 different states. Of this amount, the 22 cities in Massachusetts reported $830,748, or 46.3 per cent; 13 cities in Pennsylvania, $299,827, or 16.7 per cent; 13 cities in New Jersey, $117,382, or 6.5 per cent; 5 cities in Indiana, $55,192, or 3.1 per cent; 5 cities in Connecticut, $183,630, or 10.2 per cent; 5 cities in Virginia, $46,569, or 2.6 per cent; and 3 cities in Rhode Island, $33,902, or 1.9 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 1915, the cities being under general or local prohibition, or the revenue collected from the traffic belonged to the state or some other civil division. 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 204 cities covered by this report, all but 1—Austin, Tex.—reported receipts from business taxes other than on the liquor traffic.

The amounts shown in the column headed "Collected without issue of license" were receipts from taxes on insurance premiums except as shown in the following analysis:

St. Louis, Mo.:		
Merchants' license	$333,964	
Manufacturers' license	274,856	
		$608,820
San Francisco, Cal.:		
Operative property		134,116
Los Angeles, Cal.:		
Operative property		11,240
Milwaukee, Wis.:		
Telephone companies	62,708	
Insurance companies	41,837	
Incomes	902,314	
		1,006,859
Washington, D. C.:		
Street railway companies	$201,571	
National and savings banks	135,208	
Telephone companies	71,622	
Electric light companies	75,576	
Market companies	466	
Gas companies	118,241	
Building and loan associations	22,162	
Trust companies	132,263	
Life insurance companies	86,548	
Barge and dock company	257	
		$844,414
Providence, R. I.:		
Auction sales		102
St. Paul, Minn.:		
Trust companies		4,028
Oakland, Cal.:		
Operative property		30,704
New Bedford, Mass.:		
Ships engaged in foreign trade		10
Norfolk, Va.:		
Incomes		28,334
Sacramento, Cal.:		
Operative property		6,214
Portland, Me.:		
Railroad and telegraph companies		60,929
Pawtucket, R. I.:		
Auction sales		6
San Diego, Cal.:		
Operative property		9,998
Racine, Wis.:		
Fire insurance companies	3,993	
Incomes	52,367	
Telephone companies	4,725	
Auction sales	23	
		61,108
Superior, Wis.:		
Telephone companies	3,419	
Insurance companies	7,979	
Incomes	26,511	
		37,909
Pasadena, Cal.:		
Operative property		2,944
Woonsocket, R. I.:		
Auction sales		3
San Jose, Cal.:		
Operative property		1,338
Oshkosh, Wis.:		
Telephone companies	3,790	
Insurance companies	3,203	
Incomes	23,389	
		30,382
La Crosse, Wis.:		
Telephone companies	2,674	
Insurance companies	2,333	
Incomes	26,670	
		31,677
Fresno, Cal.:		
Operative property		1,511

Berkeley, Cal., did not report separately receipts from operative property taxes. It is probable that receipts from this source were included with those from other taxes.

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 204 cities covered by this report, 165 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.

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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 and permits from which revenues were derived, the cities reporting each kind, and the amount reported.

City number.	Table XV — City	GENERAL LICENSES.			PERMITS.							
		Horse-drawn vehicles.	Automobiles and motorcycles.	All other.	Marriage.	Street excavation.	Building.	Sewer connections and plumbing.	Electrical wiring.	House moving.	Burial and disinterment.	All other.
	Grand total	$1,190,018	$377,017	$11,267	$269,179	$783,794	$618,093	$300,316	$70,201	$6,367	$6,031	$90,001
	Group I	877,507	92,410	7,147	160,839	687,592	305,831	135,965	57	1,724	1,182	41,771
	Group II	63,886	169,988	303	52,623	16,595	112,466	11,816	2,832	546	1,483	17,964
	Group III	170,795	62,296	252	32,637	39,452	112,052	52,696	25,176	1,881	1,090	13,946
	Group IV	54,112	34,593	10	14,327	28,198	54,338	56,780	24,973	1,343	1,651	6,469
	Group V	23,658	17,730	3,525	8,748	11,957	33,406	43,559	17,113	879	625	9,851
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.											
1	New York, N. Y.			$4,349	$64,941	$662,286		$68,552				$8,416
2	Chicago, Ill.	[1] $786,129		336	47,652		$99,864	44,444	$57	$1,724		19,089
3	Philadelphia, Pa.				17,686		67,609	15,771			$932	9,650
4	St. Louis, Mo.	53,039	$54,279	1,611	10,995		32,089					116
5	Boston, Mass.				9,948	25,306	49,366	4,193				1,806
6	Cleveland, Ohio				4,803		55,043					2,634
7	Baltimore, Md.		38,131				1,560					
8	Pittsburgh, Pa.	[1] 38,399		851							250	
9	Detroit, Mich.				4,814							
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.											
10	Buffalo, N. Y.	[1] $9,565		$231	$4,868	$10,955						$1,043
11	San Francisco, Cal.				12,804		$23,585					202
12	Los Angeles, Cal.		$114,613	72	8,090		40,025	$1,065		$540	$670	78
13	Milwaukee, Wis.		28,564		1,988	5,490		9,901				
14	Cincinnati, Ohio	[1] 51,418			2,815		13,594					
15	Newark, N. J.				4,071		15,356					365
16	New Orleans, La.	2,903	10,945		5,105	150	6,664				813	1,645
17	Washington, D. C.		15,866				13,242		$2,882			3,766
18	Minneapolis, Minn.				9,321			350				244
19	Seattle, Wash.				3,566							10,621
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.											
20	Jersey City, N. J.				$3,708		$5,835	$1,401				$1,676
21	Kansas City, Mo.	[1] $55,294					5,957	6,336	$14,287			5,009
22	Indianapolis, Ind.	37,987				$3,474	11,694	3,427				
23	Portland, Oreg.	[1] 27,137					16,770					1,117
24	Denver, Colo.		$13,267		5,985	890		3,107				
25	Rochester, N. Y.		2,325		2,920							
26	Providence, R. I.			$56	2,248	1,798		1,345				209
27	St. Paul, Minn.			16								
28	Louisville, Ky.	23,020	15,891									
29	Columbus, Ohio	[2] 18,119					6,201	5,508		$28		
30	Oakland, Cal.						[3] 16,030	1,240		1,178	$110	92
31	Toledo, Ohio					1,189				400	198	390
33	Birmingham, Ala.		7,893			4,666	8,860	5,020				23
34	Worcester, Mass.				1,640							
35	Syracuse, N. Y.		895		884		2,675					
36	New Haven, Conn.				1,543	3,374	4,706	991			100	80
37	Memphis, Tenn.		15,325									
38	Scranton, Pa.					1,506	3,100					
39	Spokane, Wash.											19
40	Paterson, N. J.				1,236	300	2,994	3,228				1,590
41	Richmond, Va.		722									58
42	Omaha, Nebr.							4,474				
43	Fall River, Mass.				1,227							8
44	Grand Rapids, Mich.					2,686	2,792		3,047			
45	Dayton, Ohio	[1] 9,023				7,035	2,925			165	29	1,709
46	San Antonio, Tex.		5,988				2,428	3,802				
47	Bridgeport, Conn.			210	1,337	981	3,926					1
48	Nashville, Tenn.						2,312	2,770				737
50	Lowell, Mass.				1,103			455				
51	New Bedford, Mass.				1,345		70	720				
52	Cambridge, Mass.				1,420	25	646					
53	Salt Lake City, Utah						4,871	6,058	3,072			
54	Hartford, Conn.				1,357							

[1] All vehicles.

[2] May contain some motorcycles.

[3] Building and electrical.

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Table XV—Continued.

City number.	City	GENERAL LICENSES.			PERMITS.							
		Horse-drawn vehicles.	Automobiles and motorcycles.	All other.	Marriage.	Street excavation.	Building.	Sewer connections and plumbing.	Electrical wiring.	House moving.	Burial and disinterment.	All other.
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915—Continued.											
55	Trenton, N. J.				$1,128	$792	$1,338					$15
56	Houston, Tex.						1,216	$1,014	$4,770			
57	Tacoma, Wash.						1,396	1,785				
58	Reading, Pa.	$215				1,817	511				$11	1,043
59	Albany, N. Y.				1,022	296						
60	Camden, N. J.				1,471	3,557	1,988	15			573	169
61	Youngstown, Ohio						811			$110	69	1
62	Springfield, Mass.				1,063	5,066						
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1915.											
63	Lynn, Mass.				$1,116							
64	Des Moines, Iowa						$887	$3,317	$7,342	$330		$39
65	Lawrence, Mass.				1,176					40		
66	Fort Worth, Tex.	[1] $5,455				$701	1,182	2,040				
67	Kansas City, Kans.					898	1,096	1,553	1,514			10
68	Yonkers, N. Y.				930	2,356		526				290
69	Wilmington, Del.						2,499					
70	Schenectady, N. Y.				732		818					
71	Duluth, Minn.	[1] 16,905					5,495	1,954				
72	Norfolk, Va.										$1,354	17
73	Oklahoma City, Okla.		$3,396									
74	Somerville, Mass.				956							
75	Elizabeth, N. J.											607
76	St. Joseph, Mo.		6,500			1,196	957	1,013	1,252			
77	Waterbury, Conn.					1,842						
78	Utica, N. Y.				976							
79	Akron, Ohio	[1] 14				1,501	4,105	50			10	
80	Troy, N. Y.				654							
81	Manchester, N. H.				845			2,474				
82	Hoboken, N. J.				1,055	1,586		123			154	20
83	Wilkes-Barre, Pa.						1,820	5,420				
84	Fort Wayne, Ind.						1,155	992				
85	Erie, Pa.						3,769			65		
86	Evansville, Ind.	[1] 6,797					1,520	895				
87	Jacksonville, Fla.		13,079									
88	Peoria, Ill.					5,500	3,465	1,732				
89	East St. Louis, Ill.	[1] 6,525				3,649	1,896					
90	Harrisburg, Pa.					907		96				140
91	Savannah, Ga.											1,350
92	Passaic, N. J.				1,204		1,271	2,946	982		6	556
93	Bayonne, N. J.			$10		1,113	1,831	1,111				434
94	South Bend, Ind.					3,722	112	1,027		310		28
95	Wichita, Kans.						287	1,424	781	124		917
96	Johnstown, Pa.						737	117				
97	Brockton, Mass.				636							
98	Terre Haute, Ind.						265	19,372	889	120		
99	Holyoke, Mass.				597							
100	Sacramento, Cal.						1,830		1,354			
101	Portland, Me.				825							
102	Allentown, Pa.						994				117	
104	Springfield, Ill.					448	972	1,027		49		
105	Canton, Ohio						274	1,536				
106	Pawtucket, R. I.				556							
108	Altoona, Pa.						2,064	126	1,781			80
109	Covington, Ky.	4,643					1,270					
110	Mobile, Ala.		9,960			47						
111	Sioux City, Iowa					1,350	1,431		37			
112	Saginaw, Mich.								711			
113	Atlantic City, N. J.				654		2,962	2,243	3,450			903
114	Little Rock, Ark.	10,534				1,587	411					495
115	Berkeley, Cal.						2,698	945		200		
117	Binghamton, N. Y.				871							
118	Pueblo, Colo.						251					292
119	New Britain, Conn.				544		1,067				10	5
120	Tampa, Fla.		1,658						1,142	105		
121	El Paso, Tex.						2,813	4,761	1,698			286
122	Springfield, Ohio	[1] 3,209				95	84					
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.											
123	Flint, Mich.	[1] $281					$1,064			$22		
124	Lancaster, Pa.						1,111	$4,400				
125	Augusta, Ga.		$140									
126	York, Pa.		95			$1,937		465				
127	Malden, Mass.				$521							
128	San Diego, Cal.			$48			4,286	6,306	$8,269			$1,229
129	Bay City, Mich.						111					11
130	Topeka, Kans.					943	369	20	92			
131	Haverhill, Mass.				533			584				
132	Salem, Mass.				336			1,835				

[1] All vehicles.

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Table XV—Continued.

City number.	City	General licenses.			Permits.							
		Horse-drawn vehicles.	Automobiles and motorcycles.	All other.	Marriage.	Street excavation.	Building.	Sewer connections and plumbing.	Electrical wiring.	House moving.	Burial and disinterment.	All other.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915—Continued.											
134	Kalamazoo, Mich.			$234			$590		$939	$35		
135	McKeesport, Pa.							$263				$89
136	Lincoln, Nebr.						612	570		68		
137	Racine, Wis.							48				
138	Superior, Wis.						490					
139	Wheeling, W. Va.	$3,026	$5,908									
140	Macon, Ga.						299					
141	Huntington, W. Va.		109				1,496	795				
142	Butte, Mont.											3,640
143	Newton, Mass.				$427							5
144	Pasadena, Cal.					$1,576	1,894	2,284	665	129		14
145	Woonsocket, R. I.				453							
146	Montgomery, Ala.		3,576				902					
147	West Hoboken, N. J.				319	244	798	728			$31	
148	Roanoke, Va.		1,466									
149	Chester, Pa.						1,339	5,278			98	
150	Fitchburg, Mass.				449							
151	Galveston, Tex.	[1] 13,471					965			135		
152	East Orange, N. J.				274	300	3,540	6,040				393
153	Muskogee, Okla.			1,642								1
154	New Castle, Pa.					994			456			
156	Springfield, Mo.	[2] 1,756	[2] 3,511					1,307	1,293			
157	Lexington, Ky.							650				1,202
158	Hamilton, Ohio.	1,607				320	806	60				
159	Perth Amboy, N. J.							1,026				
162	Knoxville, Tenn.						[3] 1,789					
163	Decatur, Ill.						1,457					
164	Elmira, N. Y.			1,231	513							
165	Portsmouth, Va.										369	
166	Everett, Mass.				446							
167	San Jose, Cal.						294	1,872		64	117	
168	Joliet, Ill.									22		
169	Quincy, Ill.	[1] 21						1,558	577			
170	Auburn, N. Y.			17	359						[4]	
171	Pittsfield, Mass.				367							55
172	Quincy, Mass.				353	[4] 33						
173	Cedar Rapids, Iowa						1,656	791	3,046	277	10	
174	Taunton, Mass.				320							
175	Mount Vernon, N. Y.				253	2,976		5				
176	Amsterdam, N. Y.				423		272					
177	Niagara Falls, N. Y.			185	678	411						
178	Jamestown, N. Y.				584							
179	Oshkosh, Wis.							225				
180	New Rochelle, N. Y.				278	840						
181	Lorain, Ohio.						59	144				144
182	Jackson, Mich.											9
183	Lima, Ohio.						268	204				
184	Columbia, S. C.		233									
185	Austin, Tex.		137									162
186	Williamsport, Pa.					1,094						
187	Waterloo, Iowa.									60		
188	Aurora, Ill.								2	13		
189	Joplin, Mo.	80		168			47	700				
190	Shreveport, La.		2,347				[2] 1,000	[2] 398				[2] 398
191	Chelsea, Mass.				614							373
192	Waco, Tex.		208					427				
193	Everett, Wash.						316	792	185			
194	Orange, N. J.				248		1,204	588				
196	Colorado Springs, Colo.						403	9		54		
197	Newport, Ky.	3,416					1,038	163				306
198	La Crosse, Wis.							858	689			
199	Danville, Ill.							400				
200	Council Bluffs, Iowa.					108	274	117	900			242
202	Fresno, Cal.						1,893	528				
203	Boise, Idaho.											1,380
204	Norristown, Pa.					1,181	764	1,121				198

[1] All vehicles. [2] Estimated. [3] Building and plumbing—can not be segregated. [4] Includes a few sundry permits.

The receipts shown in the column headed "All other" under the caption "General licenses" were derived from bicycle licenses in St. Louis and Joplin, Mo.; Pittsburgh, Pa.; Kalamazoo, Mich.; and Elmira and Auburn, N. Y., and from so-called permits to carry dangerous weapons in 10 cities—New York and Niagara Falls, N. Y.; Chicago, Ill.; San Francisco, Los Angeles, and San Diego, Cal.; Providence, R. I.; St. Paul, Minn.; Bridgeport, Conn.; and Bayonne, N. J. The source of the amount shown for Muskogee, Okla., was not specified.

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 204 cities, 184 reported receipts from permits other than those of public service enterprises.

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The receipts shown under the heading "All other" under the caption "Permits" in Table XV were of the following classes:

New York, N. Y.:		
Masquerade ball		$8,416
Chicago, Ill.:		
Auction	$1,210	
Steam boiler	11,600	
Dock dredge	4,603	
Manure vault	1,154	
Fireworks	500	
Automatic sprinkler	22	
		19,089
Philadelphia, Pa.:		
Elevator	3,147	
Cleaning well	6,334	
Animal	169	
		9,650
St. Louis, Mo.:		
Slaughterhouse		116
Boston, Mass.:		
Storing of explosives	1,020	
Transporting manure	5	
Poultry	841	
		1,866
Cleveland, Ohio:		
Milk and poultry		2,634
Buffalo, N. Y.:		
Billboard	244	
Sidewalk	799	
		1,043
San Francisco, Cal.:		
Billboard		202
Los Angeles, Cal.:		
Gas piping	28	
Stable	50	
		78
Newark, N. J.:		
Parade		365
New Orleans, La.:		
Closet		1,645
Washington, D. C.:		
Railway	422	
Sewer and gas	3,344	
		3,766
Minneapolis, Minn.:		
Not specified		244
Seattle, Wash.:		
Parking strip	38	
Hunters' licenses	10,583	
		10,621
Jersey City, N. J.:		
Poultry	795	
Cesspool	881	
		1,676
Kansas City, Mo.:		
Gas	4,990	
Furnace	17	
Smoke consumer	2	
		5,009
Portland, Oreg.:		
Sidewalk	1,116	
Moving buildings	1	
		1,117
Providence, R. I.:		
Removing dead animals	150	
Keeping swine	59	
		209
Oakland, Cal.:		
Trimming trees		92
Toledo, Ohio:		
Sign	240	
Steam roller	150	
		390
Birmingham, Ala.:		
Blasting		23
New Haven, Conn.:		
Not specified	50	
Night soil	30	
		80
Spokane, Wash.:		
Blasting		19
Paterson, N. J.:		
Gasoline	29	
Poultry	1,477	
Cattle	84	
		1,590
Richmond, Va.:		
Goat		58
Fall River, Mass.:		
Cattle and stable		8
Dayton, Ohio:		
Vault	1,024	
Fire hydrant	218	
Sidewalk	190	
Changing house numbers	121	
Street cuts	90	
Digging gravel	30	
Electric service cuts	18	
Removing dead animals	17	
Express stand	1	
		1,709
Bridgeport, Conn.:		
Dynamite		1
Nashville, Tenn.:		
Boiler and elevator	511	
Installing furnaces	226	
		737
Trenton, N. J.:		
Cesspool		$15
Reading, Pa.:		
Cesspool		1,043
Camden, N. J.:		
Cesspool	$167	
Closet	2	
		169
Youngstown, Ohio:		
Explosives		1
Des Moines, Iowa:		
Smoke consumer		39
Kansas City, Kans.:		
Furnace		10
Yonkers, N. Y.:		
Dance		290
Norfolk, Va.:		
Doctors' speed		17
Elizabeth, N. J.:		
Using combustibles		607
Hoboken, N. J.:		
Tanning and storing hides		20
Harrisburg, Pa.:		
Cesspool		140
Savannah, Ga.:		
Dance		1,350
Passaic, N. J.:		
Poultry		556
Bayonne, N. J.:		
Animal	319	
Vault	115	
		434
South Bend, Ind.:		
Cement	11	
Billboard	17	
		28
Wichita, Kans.:		
Sidewalk		917
Altoona, Pa.:		
Cesspool		80
Atlantic City, N. J.:		
Sign	424	
Storing combustibles	352	
Parade	107	
Erecting fire escapes	16	
Sanitary wagon	4	
		903
Little Rock, Ark.:		
Sidewalk		495
Pueblo, Colo.:		
Sidewalk	125	
Milk and garbage	167	
		292
New Britain, Conn.:		
Dynamite		5
El Paso, Tex.:		
Gas		286
San Diego, Cal.:		
Boiler	1,055	
Dance	174	
		1,229
Bay City, Mich.:		
Electric sign		11
McKeesport, Pa.:		
Privy		89
Butte, Mont.:		
Not specified		3,640
Newton, Mass.:		
Fireworks		5
Pasadena, Cal.:		
Driveway		14
East Orange, N. J.:		
Dumping	320	
Scavenger	73	
		393
Muskogee, Okla.:		
Sidewalk		1
Lexington, Ky.:		
Vault		1,202
Pittsfield, Mass.:		
Celebration		55
Lorain, Ohio:		
Paving	83	
Cow	61	
		144
Jackson, Mich.:		
Electric sign		9
Austin, Tex.:		
Burying dead animals		162
Shreveport, La.:		
Gas		398
Chelsea, Mass.:		
Animal	354	
Pole	19	
		373
Newport, Ky.:		
Vault		306
Council Bluffs, Iowa.:		
Billboard		242
Boise, Idaho:		
Not specified		1,380
Norristown, Pa.:		
Cesspool		198

Receipts from special assessments.—With the exception of property taxes, special assessments constitute the largest single revenue for the majority of the cities. Special assessments are segregated by the Bureau of

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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 84 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."

Receipts from special assessments for outlays.—Receipts from special assessments for outlays were reported by 189 of the 204 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 headed "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 76 cities.

TABLE 8.

Receipts from subventions and grants.—The total amount received as subventions and grants from other civil divisions was $36,141,199, of which 82 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 National Government of $6,118,016, which constituted 40.5 per cent of the total revenue receipts of that city for the year 1915. 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 coterminous 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 the amounts so received were paid out as pensions to firemen.

Receipts from donations, gifts, and pension assessments.—The receipts from donations and gifts from private individuals and corporations, given in Table 8, are arranged in four classes: Those for (1) expenses other than pensions, (2) pensions, (3) outlays, (4) principal of public trust funds.

Table XVI, which follows, gives in detail the names of the cities receiving gifts and donations for each of the purposes mentioned, and the amounts received by each.

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Table XVI

City number.	City.	Donations and gifts for—: Expenses.: Pensions for—: Policemen.	Firemen.	Teachers.	All other.	Outlays.: Schools and libraries.	Parks.	Charities.	All other.	Principal of public trust funds.: Policemen.	Firemen.	Education.	All other.	Pension assessments from—: Policemen.	Firemen.	Teachers.[1]
	Grand total	$37,391	$61,609	$7,460	$276,010	$441,923	$322,995	$27,850	$51,676	$4,845	$7,224	$77,352	$328,095	$652,763	$299,563	[2] $1,154,942
	Group I	4,381	27,367	251	90,178	37,593	20,000	.....	10,936	.....	2,600	61,027	71,894	439,837	125,253	[3] 807,667
	Group II	7,775	6,582	159	87,866	61,848	1,000	5,000	626	.....	.....	5,000	.....	103,193	71,112	118,172
	Group III	7,212	14,121	6,209	56,948	126,819	246,991	18,000	5,133	.....	3,118	89	13,208	74,870	66,020	152,735
	Group IV	10,834	10,070	841	24,759	79,087	25,750	4,850	27,298	4,845	500	13,119	238,620	23,346	23,397	64,508
	Group V	7,189	3,469	.....	16,259	136,576	29,254	.....	7,678	.....	1,006	117	4,393	11,515	13,713	11,860
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.															
1	New York, N. Y.	.....	$705	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	$314,576	$77,012	[3] $433,550
2	Chicago, Ill.	.....	1,630	.....	$140	$343	$20,000	.....	.....	.....	.....	.....	.....	107,816	30,056	[4] 157,230
3	Philadelphia, Pa.	.....	.....	.....	4,531	.....	.....	.....	.....	.....	.....	$2,000	$2,794	.....	.....	87,425
4	St. Louis, Mo.	.....	6,477	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	14,779	.....
5	Boston, Mass.	.....	17,826	.....	16,013	35,000	.....	.....	.....	.....	$2,600	16,027	69,100	.....	.....	52,110
6	Cleveland, Ohio	$3,150	729	$251	2,805	.....	.....	.....	.....	.....	.....	.....	.....	4,463	3,406	37,138
7	Baltimore, Md.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	19,038
8	Pittsburgh, Pa.	.....	.....	.....	61,075	.....	.....	.....	.....	.....	.....	12,000	.....	.....	.....	.....
9	Detroit, Mich.	1,231	.....	.....	5,614	2,250	.....	.....	$10,936	.....	.....	1,000	.....	12,982	.....	20,876
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.															
10	Buffalo, N. Y.	$5	.....	$159	.....	.....	.....	.....	.....	.....	.....	$5,000	.....	$19,763	$16,428	$29,115
11	San Francisco, Cal.	.....	.....	.....	.....	.....	$1,000	.....	.....	.....	.....	.....	.....	22,210	.....	.....
12	Los Angeles, Cal.	20	$200	.....	$4,133	$9,161	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
13	Milwaukee, Wis.	.....	34	.....	1,230	.....	.....	.....	.....	.....	.....	.....	.....	14,523	15,602	.....
14	Cincinnati, Ohio	1,311	.....	.....	43,980	.....	.....	.....	.....	.....	.....	.....	.....	8,550	3,370	24,968
15	Newark, N. J.	640	575	.....	97	.....	.....	.....	.....	.....	.....	.....	.....	15,705	5,678	.....
16	New Orleans, La.	10	5,578	.....	7,828	10,000	.....	.....	.....	.....	.....	.....	.....	4,627	10,489	.....
17	Washington, D. C.	118	35	.....	30,573	.....	.....	.....	.....	.....	.....	.....	.....	8,901	5,944	.....
18	Minneapolis, Minn.	5,671	160	.....	25	38,737	.....	.....	$626	.....	.....	.....	.....	1,772	3,611	64,069
19	Seattle, Wash.	.....	.....	.....	.....	3,950	.....	$5,000	.....	.....	.....	.....	.....	7,114	9,930	.....
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.															
20	Jersey City, N. J.	.....	$106	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	$4,945	$4,531	.....
21	Kansas City, Mo.	.....	4,878	.....	$146	.....	$395	.....	.....	.....	.....	.....	.....	.....	6,284	.....
22	Indianapolis, Ind.	$16	185	$109	.....	$20,000	.....	.....	.....	.....	.....	.....	.....	5,097	3,957	$10,025
23	Portland, Oreg.	12	.....	100	417	.....	.....	.....	.....	.....	$2,913	.....	.....	1,234	4,894	8,605
24	Denver, Colo.	.....	2,606	.....	3,331	.....	.....	.....	.....	.....	.....	.....	.....	2,959	2,718	.....
25	Rochester, N. Y.	50	175	.....	6,310	.....	.....	.....	.....	.....	.....	.....	.....	7,950	7,730	18,470
26	Providence, R. I.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,996	5,157	6,244
27	St. Paul, Minn.	.....	.....	.....	315	1,250	.....	.....	.....	.....	.....	.....	.....	543	.....	7,844
28	Louisville, Ky.	.....	658	.....	3,411	16,834	.....	.....	.....	.....	.....	.....	.....	2,657	1,706	.....
29	Columbus, Ohio	110	.....	.....	1,203	.....	.....	.....	.....	.....	.....	.....	.....	1,620	.....	14,445
30	Oakland, Cal.	.....	.....	.....	361	.....	.....	.....	.....	.....	.....	.....	.....	4,606	7,772	.....
31	Toledo, Ohio	957	.....	.....	6,948	.....	.....	.....	.....	.....	.....	.....	.....	1,223	.....	12,378
32	Atlanta, Ga.	.....	.....	.....	3,428	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
33	Birmingham, Ala.	.....	.....	.....	1,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
34	Worcester, Mass.	.....	.....	.....	.....	18,164	.....	.....	.....	.....	.....	.....	$13,208	.....	.....	.....
35	Syracuse, N. Y.	.....	145	53	844	.....	.....	.....	.....	.....	.....	.....	.....	4,645	1,930	4,783
36	New Haven, Conn.	.....	.....	.....	.....	104	6,578	.....	.....	.....	.....	.....	.....	.....	.....	9,195
37	Memphis, Tenn.	.....	.....	.....	686	.....	2,640	.....	.....	.....	.....	.....	.....	.....	.....	.....
38	Scranton, Pa.	.....	.....	.....	.....	.....	4,000	.....	.....	.....	.....	.....	.....	.....	.....	7,258
39	Spokane, Wash.	.....	.....	.....	2,726	.....	900	.....	.....	.....	50	.....	.....	2,009	3,328	.....
40	Paterson, N. J.	.....	607	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,879	1,695	.....
41	Richmond, Va.	3,058	.....	.....	.....	345	.....	.....	.....	.....	.....	.....	.....	7,102	.....	.....
42	Omaha, Nebr.	.....	.....	.....	3,702	.....	2,300	.....	.....	.....	.....	.....	.....	733	.....	5,590
43	Fall River, Mass.	.....	.....	.....	2,460	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
44	Grand Rapids, Mich.	.....	.....	.....	.....	.....	28	.....	.....	.....	.....	.....	.....	.....	.....	.....
45	Dayton, Ohio	.....	6	.....	16,311	.....	.....	.....	.....	.....	.....	.....	.....	800	.....	7,698
46	San Antonio, Tex.	.....	.....	.....	.....	.....	.....	.....	$600	.....	.....	.....	.....	.....	.....	.....
47	Bridgeport, Conn.	.....	25	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,875	3,685	.....
48	Nashville, Tenn.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	[5] 801	.....	.....
49	Dallas, Tex.	.....	.....	.....	.....	25,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
52	Cambridge, Mass.	.....	.....	.....	849	.....	218	.....	364	.....	.....	$89	.....	.....	.....	.....
53	Salt Lake City, Utah	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,434
54	Hartford, Conn.	60	.....	.....	2,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,028	.....
55	Trenton, N. J.	418	3,242	.....	.....	45,122	.....	.....	.....	.....	.....	.....	.....	1,522	1,073	6,209
56	Houston, Tex.	.....	.....	.....	.....	.....	228,872	$18,000	4,174	.....	.....	.....	.....	.....	.....	.....
57	Tacoma, Wash.	1,823	.....	.....	500	.....	.....	.....	.....	.....	.....	.....	.....	1,645	2,111	.....
58	Reading, Pa.	.....	.....	5,947	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	9,247
59	Albany, N. Y.	394	205	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,369	4,223	3,581
60	Camden, N. J.	264	1,233	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,520	1,145	9,441
61	Youngstown, Ohio	50	.....	.....	.....	.....	.....	.....	.....	.....	155	.....	.....	.....	.....	5,289
62	Springfield, Mass.	.....	.....	.....	.....	.....	1,060	.....	.....	.....	.....	.....	.....	.....	.....	.....

[1] Except as shown in footnotes.
[2] Includes $168,556 paid by employees other than teachers.
[3] Includes payments by employees other than teachers as follows: Health department, $13,393; street-cleaning department, $128,821; supreme court judges, $8,808.
[4] Includes payments by employees other than teachers as follows: Other school employees, $10,890; house of correction, $1,932; library, $1,712; park, $3,000.
[5] Policemen and firemen. Not segregated.

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City number.	Table XVI—Con. CITY.	DONATIONS AND GIFTS FOR—												PENSION ASSESSMENTS FROM—		
		Expenses.				Outlays.				Principal of public trust funds.						
		Pensions for—			All other.	Schools and libraries.	Parks.	Charities.	All other.	Policemen.	Firemen.	Education.	All other.	Policemen.	Firemen.	Teachers.[1]
		Policemen.	Firemen.	Teachers.												
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1915.															
63	Lynn, Mass.												$2,547			
64	Des Moines, Iowa		$140											$874	$1,465	
65	Lawrence, Mass.				$1,000											
66	Fort Worth, Tex.							$3,500								
68	Yonkers, N. Y.	$288	22	$81										5,035	2,947	$4,384
69	Wilmington, Del.	4,573					$750					$1,519		1,006		4,096
70	Schenectady, N. Y.	494												1,140	1,178	
71	Duluth, Minn.				173											11,208
72	Norfolk, Va.	2,018	301											1,099	252	
74	Somerville, Mass.					$5,000										
75	Elizabeth, N. J.		70			3,106								1,177	785	4,001
76	St. Joseph, Mo.		164												896	
77	Waterbury, Conn.				4,593											
78	Utica, N. Y.	100	130									5,000		1,120	2,533	3,228
79	Akron, Ohio		210		20									402	294	
80	Troy, N. Y.	304		500		234								1,589	697	2,348
82	Hoboken, N. J.	35	35		250									1,408	1,202	
83	Wilkes-Barre, Pa.			260												2,274
84	Fort Wayne, Ind.	15	45											737	906	
85	Erie, Pa.		127		6,500											
86	Evansville, Ind.				237									760	748	
88	Peoria, Ill.	2,230	3,577		350									787	815	7,715
90	Harrisburg, Pa.															5,876
92	Passaic, N. J.	39	450		110	557								492	448	
93	Bayonne, N. J.		25			30,000									723	1,612
94	South Bend, Ind.	40	145											510	612	
95	Wichita, Kans.					40,000										
98	Terre Haute, Ind.	578	362											619	685	8,783
99	Holyoke, Mass.				1,687											
100	Sacramento, Cal.					190			$26,298				218,200	1,362		
101	Portland, Me.											5,000	9,873			
104	Springfield, Ill.		1,303											765	643	
105	Canton, Ohio				25											
106	Pawtucket, R. I.													685		
107	Chattanooga, Tenn.				300					[2] $535						
108	Altoona, Pa.															1,974
111	Sioux City, Iowa		960											464	493	
112	Saginaw, Mich.							1,350	1,000				8,000			
113	Atlantic City, N. J.	70	425		4,808										3,304	
114	Little Rock, Ark.				210							1,600				
115	Berkeley, Cal.				699											
116	Rockford, Ill.						25,000							320	674	3,507
117	Binghamton, N. Y.		1,329							4,310	$500			995	1,097	
119	New Britain, Conn.		200		2,297											
122	Springfield, Ohio	50	50		1,500											3,502
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.															
123	Flint, Mich.								$1,115							
125	Augusta, Ga.													$608	$953	
127	Malden, Mass.				$30											
128	San Diego, Cal.				1,100						$1,006				1,025	
130	Topeka, Kans.											$100				
131	Haverhill, Mass.												$1,425			
132	Salem, Mass.				884											
133	Davenport, Iowa													423	428	
135	McKeesport, Pa.				25											
137	Racine, Wis.				30									382	426	
138	Superior, Wis.	$1,086	$10											457	540	
142	Butte, Mont.		50													
143	Newton, Mass.						$500									
144	Pasadena, Cal.					$76	364									
145	Woonsocket, R. I.	156												526		
147	West Hoboken, N. J.	50	30											548	233	
149	Chester, Pa.				884											$1,497
150	Fitchburg, Mass.				500		5,000						2,968			
152	East Orange, N. J.		105		5	11,400								713	459	
155	Dubuque, Iowa				6,578									385	463	
157	Lexington, Ky.				300											
158	Hamilton, Ohio	50														2,484
159	Perth Amboy, N. J.													369		
160	Charlotte, N. C.				109											
163	Decatur, Ill.		192												357	
164	Elmira, N. Y.	1,819														268
165	Portsmouth, Va.				31											
166	Everett, Mass.				55											
167	San Jose, Cal.				25									468		
168	Joliet, Ill.		1,157											287	310	

[1] Except as shown in footnotes.

[2] Policemen and firemen. Not segregated.

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Table XVI—Con.

City number.	City.	Donations and gifts for—: Expenses.: Pensions for—: Policemen.	Firemen.	Teachers.	All other.	Outlays.: Schools and libraries.	Parks.	Charities.	All other.	Principal of public trust funds.: Policemen.	Firemen.	Education.	All other.	Pension assessments from—: Policemen.	Firemen.	Teachers.[1]
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915—Continued.																
169	Quincy, Ill.				$466							$17		$712	$441	
170	Auburn, N. Y.	$1,510	$338											285	346	
173	Cedar Rapids, Iowa	11	55		150				$24					1,319	884	$2,342
175	Mount Vernon, N. Y.	390												228	294	
176	Amsterdam, N. Y.	150	82											448	539	1,361
177	Niagara Falls, N. Y.	1,577													1,030	1,313
178	Jamestown, N. Y.		114											181	309	
179	Oshkosh, Wis.	3	2											788	1,332	
180	New Rochelle, N. Y.	257	638												202	
181	Lorain, Ohio															
182	Jackson, Mich.								5,000							
183	Lima, Ohio					$100										
185	Austin, Tex.				409				1,500							
186	Williamsport, Pa.															1,711
187	Waterloo, Iowa								39					211	210	
188	Aurora, Ill.		95											278	284	
189	Joplin, Mo.				500										413	
190	Shreveport, La.		358													
193	Everett, Wash.				10									200	368	
194	Orange, N. J.	55	82											458	372	
195	Lynchburg, Va.				95											884
196	Colorado Springs, Colo		3		3,846									254	288	
198	La Crosse, Wis.		50			125,000	$23,300							235	710	
200	Council Bluffs, Iowa	75	58		227									223	253	
201	Bellingham, Wash.						50							229	214	
202	Fresno, Cal.						40									

[1] Except as shown in footnotes.

The receipts from gifts and donations for the pensioning of policemen, firemen, and teachers are shown separately in Table XVI.

The following statement shows in detail the amounts shown in Table XVI in the column headed "All other" under the general heading "Expenses."

Chicago, Ill.:		
Parks		$140
Philadelphia, Pa.:		
Hospitals	$3,110	
Library	1,111	
Not specified	310	
		4,531
Boston, Mass.:		
Parks	2,000	
Hospitals	5,017	
Schools	8,296	
Library	700	
		16,013
Cleveland, Ohio:		
Municipal orchestra		2,805
Pittsburgh, Pa.:		
Library	61,074	
Workhouse	1	
		61,075
Detroit, Mich.:		
Waterworks park	4,741	
Board of education	458	
Welfare commission	329	
Art museum	86	
		5,614
Los Angeles, Cal.:		
Charity commission for charitable purposes	1	
Charity commission trust	700	
Playground camp	3,432	
		4,133
Milwaukee, Wis.:		
Tuberculosis hospital	860	
School for cripples	250	
Boulevards	120	
		1,230
Cincinnati, Ohio:		
Schools	41,364	
Parks	2,616	
		43,980
Newark, N. J.:		
Library	40	
Schools	34	
Burial plot for veterans	23	
		97
New Orleans, La.:		
Parks and streets	6,903	
Schools	925	
		7,828
Washington, D. C.:		
Schools	$30,140	
Library	263	
Policemen's and firemen's coffee fund	170	
		$30,573
Minneapolis, Minn.:		
Parks		25
Kansas City, Mo.:		
Schools		146
Portland, Oreg.:		
Schools		417
Denver, Colo.:		
Schools		3,331
Rochester, N. Y.:		
Schools	2,810	
Park band concerts	3,500	
		6,310
St. Paul, Minn.:		
Schools		315
Louisville, Ky.:		
Board of education	3,406	
Board of children's guardians	5	
		3,411
Columbus, Ohio:		
Charity		1,203
Oakland, Cal.:		
Library		361
Toledo, Ohio:		
University		6,948
Atlanta, Ga.:		
Antituberculosis school	1,600	
Music	1,328	
Contagious diseases hospital		500
		3,428
Birmingham, Ala.:		
City planning		1,000
Syracuse, N. Y.:		
Schools (tuberculosis)		844
Memphis, Tenn.:		
Parks		696
Spokane, Wash.:		
Schools		2,726
Omaha, Nebr.:		
Hospitals	1,500	
Library	1,202	
Parks	1,000	
		3,702
Fall River, Mass.:		
Schools		2,460
Dayton, Ohio:		
To replace books lost by flood		16,311
Cambridge, Mass.:		
Schools	803	
Library	46	
		849
Hartford, Conn.:		
Salary, Latin teacher		2,000
Tacoma, Wash.:		
Parks		500
Lawrence, Mass.:		
Library		1,000

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Duluth, Minn.:		
Fire fund		$173
Waterbury, Conn.:		
Schools (manual training)		4,593
Akron, Ohio:		
University		20
Hoboken, N. J.:		
Library		250
Erie, Pa.:		
Schools		6,500
Evansville, Ind.:		
Parks		237
Peoria, Ill.:		
Parks		350
Passaic, N. J.:		
Library		110
Holyoke, Mass.:		
Charity		1,687
Canton, Ohio:		
Library		25
Chattanooga, Tenn.:		
Library		300
Atlantic City, N. J.:		
Hospital		4,808
Little Rock, Ark.:		
Library		210
Berkeley, Cal.:		
Schools		699
New Britain, Conn.:		
Parks		2,297
Springfield, Ohio:		
Tuberculosis fund		1,500
Malden, Mass.:		
Trees	$20	
Library	10	
		30
San Diego, Cal.:		
Playgrounds		1,100
Salem, Mass.:		
Aid for picnic		884
McKeesport, Pa.:		
Library		25
Racine, Wis.:		
Schools		30
Chester, Pa.:		
Street paving	731	
Schools	153	
		884
Fitchburg, Mass.:		
Hospitals		500
East Orange, N. J.:		
Library		5
Dubuque, Iowa:		
Parks		6,578
Lexington, Ky.:		
Schools		300
Charlotte, N. C.:		
Playgrounds	107	
Schools	2	
		109
Portsmouth, Va.:		
School library		31
Everett, Mass.:		
Hospitals		55
San Jose, Cal.:		
Fire department		25
Quincy, Ill.:		
Parks		466
Cedar Rapids, Iowa:		
Band concerts		150
Austin, Tex.:		
Charity		409
Joplin, Mo.:		
Charity		500
Everett, Wash.:		
Parks		10
Lynchburg, Va.:		
Charity		95
Colorado Springs, Colo.:		
Parks	3,000	
Playgrounds	846	
		3,846
Council Bluffs, Iowa:		
Library		227

The receipts for outlays for schools and libraries, parks, and charities, are shown separately in Table XVI.

The receipts for outlays shown in the column headed "All other" were for the following purposes:

Detroit, Mich.:		
Memorial fountain		$10,936
Minneapolis, Minn.:		
Armory		626
San Antonio, Tex.:		
Widening street		600
Cambridge, Mass.:		
Flagstaff		364
Houston, Tex.:		
Streets		4,174
Sacramento, Cal.:		
Drinking fountain		26,298
Saginaw, Mich.:		
Cemetery		1,000
Flint, Mich.:		
Hospital		1,115
Cedar Rapids, Iowa:		
Bridge		24
Jackson, Mich.:		
Monument		5,000
Austin, Tex.:		
Cemetery		1,500
Waterloo, Iowa:		
Bathing beach		39

Receipts for establishing or adding to the principal of public trust funds for municipal uses were for pension funds for various classes of municipal employees, for educational purposes, and for miscellaneous purposes, as follows:

Philadelphia, Pa.:		
Hospitals		$2,794
Boston, Mass.:		
Hospitals	$5,100	
Parks	64,000	
		69,100
Worcester, Mass.:		
Hospitals	8,208	
Drinking fountains	5,000	
		13,208
Lynn, Mass.:		
Cemetery		2,547
Sacramento, Cal.:		
Charity		218,200
Portland, Me.:		
Cemetery		9,873
Saginaw, Mich.:		
Parks		8,000
Haverhill, Mass.:		
Hospital		1,425
Fitchburg, Mass.:		
Hospital		2,968

The receipts from pension assessments were largely contributed by the policemen, firemen, and teachers, although small amounts were contributed by other municipal employees as given in footnotes.

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 ten 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 ten 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

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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 received as compensation for actual services rendered, and are to be distinguished from 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 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 headed "From earnings of general departments."

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 from 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 classified 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

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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 from 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. 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.

Table XVII, which follows, presents in detail the amounts received by the various cities for highway privileges granted to public service corporations.

Table XVII

City number.	City.	Kind of privilege. Street railway.	Electric light and power.	Gas light and heat.	Water works.	Telegraph and telephone.	Undistributed and all other.
	Grand total[1]	$10,309,132	$998,350	$426,044	$21,672	$1,078,103	$710,724
	Group I	6,708,351	717,517	53,990	.....	686,751	182,101
	Group II[1]	937,228	47,056	.....	5	90,822	208,352
	Group III	1,725,513	174,671	326,652	13,235	216,234	110,209
	Group IV	572,974	32,236	33,040	6,393	47,325	148,656
	Group V[1]	365,066	26,870	7,362	2,039	36,971	61,346
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.						
1	New York, N. Y	$1,788,784	$14,871	$20,286	.....	$87,024	$57,312
2	Chicago, Ill	3,111,639	539,304	31,205	.....	433,515	47,974
3	Philadelphia, Pa	615,588	.....	.....	.....	.....	.....
4	St. Louis, Mo	246,571	160,166	.....	.....	162,443	5,989
5	Boston, Mass	97,203	.....	.....	.....	.....	.....
6	Cleveland, Ohio	4,777	.....	.....	.....	.....	.....
7	Baltimore, Md	654,003	2	.....	.....	.....	1,480
8	Pittsburgh, Pa	134,245	3,174	2,499	.....	3,769	69,346
9	Detroit, Mich	55,539	.....	.....	.....	.....	.....
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.						
10	Buffalo, N. Y	$158,809	$32,404	.....	.....	$30,707	.....
11	San Francisco, Cal	61,488	.....	.....	.....	.....	$23,825
12	Los Angeles, Cal.[2]	19,321	.....	.....	$5	31,795	12,420
13	Milwaukee, Wis	694	.....	.....	.....	.....	.....
14	Cincinnati, Ohio	332,626	[3] 14,652	(4)	.....	.....	.....
15	Newark, N. J	199,794	.....	.....	.....	.....	87,432
16	New Orleans, La	[5] 34,184	.....	.....	.....	28,320	11,319
17	Washington, D. C	30,894	.....	.....	.....	.....	.....
18	Minneapolis, Minn	99,418	.....	.....	.....	.....	.....
19	Seattle, Wash	.....	.....	.....	.....	.....	73,356
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.						
20	Jersey City, N. J	$153,748	.....	.....	.....	.....	.....
21	Kansas City, Mo	157,097	$6,890	$38,110	.....	$39,004	.....
22	Indianapolis, Ind	32,801	.....	88,226	.....	18,443	.....
23	Portland, Oreg	[4] 248,016	[4] 1,345	.....	.....	4,647	$2,906
24	Denver, Colo	60,000	[5] 50,000	(5)	.....	.....	.....
25	Rochester, N. Y	215,661	.....	.....	.....	.....	.....
26	Providence, R. I	108,883	5,644	.....	.....	31,062	67,933
27	St. Paul, Minn	46,365	19,710	97,791	.....	.....	9,652
28	Louisville, Ky	.....	[6] 50	(5)	.....	10,417	.....
29	Columbus, Ohio	750	9,235	.....	.....	5,269	.....
30	Oakland, Cal	12,778	.....	.....	.....	22,138	.....
31	Toledo, Ohio	3,454	.....	.....	.....	.....	.....
32	Atlanta, Ga	47,629	.....	.....	.....	1,703	1,500
33	Birmingham, Ala	4,352	.....	.....	.....	.....	2,077
34	Worcester, Mass	21,041	.....	.....	.....	.....	.....
35	Syracuse, N. Y	8,967	.....	.....	.....	.....	.....
36	New Haven, Conn	3,976	.....	.....	.....	.....	.....
37	Memphis, Tenn	.....	.....	.....	.....	625	.....
38	Scranton, Pa	10,000	.....	.....	.....	.....	.....
39	Spokane, Wash	20,029	4,000	7,816	.....	3,479	.....
40	Paterson, N. J	47,160	10,941	10,096	$9,776	4,470	.....
41	Richmond, Va	80,215	8,082	.....	.....	25,133	.....
42	Omaha, Nebr	49,866	50,422	65,625	.....	25,268	1,010
43	Fall River, Mass	12,010	.....	.....	.....	.....	690
44	Grand Rapids, Mich	20,681	.....	.....	.....	.....	.....
45	Dayton, Ohio	24,049	.....	.....	.....	.....	.....
46	San Antonio, Tex	[5] 29,867	[5] 3,000	[5] 2,000	[5] 2,500	[5] 3,500	[5] 871
48	Nashville, Tenn	45,791	.....	16,939	.....	12,641	.....
49	Dallas, Tex	.....	.....	.....	.....	.....	21,148
50	Lowell, Mass	11,518	.....	.....	.....	.....	.....
51	New Bedford, Mass	13,107	.....	.....	.....	.....	.....
52	Cambridge, Mass	14,097	.....	.....	.....	.....	.....
53	Salt Lake City, Utah	.....	.....	.....	.....	.....	1,000
54	Hartford, Conn	30,921	.....	.....	.....	.....	.....
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915—continued.						
55	Trenton, N. J	$53,649	.....	.....	.....	.....	.....
56	Houston, Tex	21,216	$3,000	.....	.....	$3,220	.....
57	Tacoma, Wash	19,706	2,352	$49	.....	.....	$1,201
58	Reading, Pa	5,299	.....	.....	.....	.....	.....
59	Albany, N. Y	5,968	.....	.....	.....	.....	.....
60	Camden, N. J	[4] 34,926	(4)	.....	$959	5,215	231
61	Youngstown, Ohio	940	.....	.....	.....	.....	.....
62	Springfield, Mass	18,980	.....	.....	.....	.....	.....
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1915.						
63	Lynn, Mass	$26,159	.....	.....	.....	.....	.....
64	Des Moines, Iowa	500	$6,892	$11,668	.....	$139	.....
65	Lawrence, Mass	34,740	.....	.....	.....	.....	.....
66	Fort Worth, Tex	.....	.....	.....	.....	1,111	.....
67	Kansas City, Kans	34,173	.....	100	.....	.....	.....
68	Yonkers, N. Y	46,403	.....	.....	.....	.....	.....
69	Wilmington, Del	28,890	.....	.....	.....	.....	$304
70	Schenectady, N. Y	1,500	13	.....	.....	39	.....
71	Duluth, Minn	.....	414	.....	.....	1,148	.....
72	Norfolk, Va	66,154	.....	.....	.....	9,829	894
73	Oklahoma City, Okla	4,712	.....	.....	.....	.....	.....
74	Somerville, Mass	10,957	.....	.....	.....	.....	.....
75	Elizabeth, N. J	.....	.....	25	.....	.....	44,926
76	St. Joseph, Mo	8,027	.....	.....	.....	6,280	.....
77	Waterbury, Conn	12,864	.....	.....	.....	.....	.....
79	Akron, Ohio	463	.....	.....	.....	.....	.....
80	Troy, N. Y	3,077	.....	.....	.....	.....	.....
81	Manchester, N. H	5,955	.....	615	.....	602	.....
82	Hoboken, N. J	.....	.....	.....	.....	.....	28,120
83	Wilkes-Barre, Pa	1,036	.....	.....	.....	.....	.....
84	Fort Wayne, Ind	2,786	.....	.....	.....	3,751	.....
85	Erie, Pa	511	.....	.....	.....	.....	754
86	Evansville, Ind	10,164	8,299	.....	.....	7,182	.....
87	Jacksonville, Fla	[4] 24,671	.....	.....	.....	(5)	.....
88	Peoria, Ill	1,674	.....	.....	.....	1,000	.....
89	East St. Louis, Ill	.....	.....	.....	.....	700	.....
90	Harrisburg, Pa	25,539	.....	.....	.....	.....	.....
91	Savannah, Ga	12,318	.....	.....	.....	.....	.....
92	Passaic, N. J	9,728	1,902	3,150	$4,260	1,074	.....
93	Bayonne, N. J	12,457	3,747	6,209	1,389	1,751	.....
94	South Bend, Ind	170	.....	.....	.....	500	.....
95	Wichita, Kans	.....	.....	3,733	.....	.....	.....
96	Johnstown, Pa	6,025	300	1,000	.....	.....	.....
98	Terre Haute, Ind	.....	.....	.....	.....	.....	715
99	Holyoke, Mass	8,394	.....	.....	.....	.....	.....
100	Sacramento, Cal	2,382	.....	.....	.....	.....	.....
101	Portland, Me	2,750	.....	.....	.....	.....	.....
103	Charleston, S. C	27,249	.....	.....	.....	.....	.....
104	Springfield, Ill	10,031	.....	.....	.....	2,400	.....
106	Pawtucket, R. I	22,645	705	5,103	.....	.....	.....
107	Chattanooga, Tenn	[4] 1,150	(4)	3,437	.....	.....	.....
108	Altoona, Pa	.....	.....	.....	.....	171	.....
109	Covington, Ky	9,167	.....	.....	.....	.....	.....
110	Mobile, Ala	.....	.....	.....	.....	.....	10,206
111	Sioux City, Iowa	200	.....	.....	.....	.....	24,133
112	Saginaw, Mich	2,314	.....	.....	.....	.....	.....
113	Atlantic City, N. J	.....	.....	.....	.....	.....	26,386
114	Little Rock, Ark	18,524	1,000	3,000	.....	4,033	.....
115	Berkeley, Cal	6,292	8,964	.....	.....	5,615	.....
116	Rockford, Ill	6,583	.....	.....	.....	.....	.....
117	Binghamton, N. Y	970	.....	.....	.....	.....	.....
118	Pueblo, Colo	4,395	.....	.....	.....	.....	.....
120	Tampa, Fla	55,246	.....	.....	744	.....	12,216
121	El Paso, Tex	706	.....	.....	.....	.....	.....
122	Springfield, Ohio	2,273	.....	.....	.....	.....	.....

[1] Total amount received from privileges does not agree with amount reported in Table 10 as received from major highway privileges, because of refunds to public service corporations as stated in notes.

[2] Total amount received from privileges does not agree with amount reported in Table 10 as received from major highway privileges, because of refunds of $12,216 to electric light and power company and $3,698 to gas company.

[3] Amounts received from gas light and heat privileges included with those received from electric light and power privileges.

[4] Amounts received from electric light and power privileges included with those received from street railway privileges.

[5] Estimated.

[6] Amounts received from telephone privileges included with those received from street railway privileges.

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Table XVII—Con.

City number.	City.	Kind of privilege. Street railway.	Electric light and power.	Gas light and heat.	Water works.	Telegraph and telephone.	Undistributed and all other.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.						
124	Lancaster, Pa.	$2,000				$1,000	
125	Augusta, Ga.	[1] 1,667	(1)			1,439	$11,666
126	York, Pa.	5,904					5,885
127	Malden, Mass.	8,704					
128	San Diego, Cal.						22,122
130	Topeka, Kans.	1,225	$1,190	$125			
131	Haverhill, Mass.	8,111					
132	Salem, Mass.	5,483					
134	Kalamazoo, Mich.	333					1,500
135	McKeesport, Pa.	22,329				58	756
136	Lincoln, Nebr.	[2] 6,550	[2] 1,871	[2] 936			
138	Superior, Wis.	485					
139	Wheeling, W. Va.	5,627					
140	Macon, Ga.						7,000
141	Huntington, W. Va.	1,778	858			1,033	25
142	Butte, Mont.	200	600		$400	800	
143	Newton, Mass.	7,164					
144	Pasadena, Cal.[3]	1,284				4,379	
145	Woonsocket, R. I.	3,120				4,466	
146	Montgomery, Ala.					1,000	
147	West Hoboken, N. J.	8,791	[4] 4,059	(4)	1,008	312	
148	Roanoke, Va.	5,489		525	631	2,926	
149	Chester, Pa.	8,799					
150	Fitchburg, Mass.	4,685					
151	Galveston, Tex.	38,247				1,600	
152	East Orange, N. J.	24,627					
154	New Castle, Pa.	3,428					
156	Springfield, Mo.					1,000	
157	Lexington, Ky.					1,500	
159	Perth Amboy, N. J.	6,216				25	
160	Charlotte, N. C.	2,266					
161	Lansing, Mich.	253					699
162	Knoxville, Tenn.			5,253		48	
164	Elmira, N. Y.	750					
165	Portsmouth, Va.						9,739
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915—continued.						
166	Everett, Mass.	$5,425					
167	San Jose, Cal.	7,332					
168	Joliet, Ill.		[4] $1,000	(4)		$2,270	
169	Quincy, Ill.	4,222	[4] 2,192	(4)			
171	Pittsfield, Mass.	73,278					
172	Quincy, Mass.	6,203					
174	Taunton, Mass.	814					
175	Mount Vernon, N. Y.	6,066					
176	Amsterdam, N. Y.	200					
177	Niagara Falls, N. Y.	5,074				300	
178	Jamestown, N. Y.	3,622				528	
179	Oshkosh, Wis.	13,075		$218			
180	New Rochelle, N. Y.	3,731					
181	Lorain, Ohio.	318		300			
183	Lima, Ohio.	5,000					
187	Waterloo, Iowa.	227					
188	Aurora, Ill.	3,500	[4] 1,000	(4)		1,515	
189	Joplin, Mo.	11,559					
190	Shreveport, La.	636					
191	Chelsea, Mass.	7,267					
192	Waco, Tex.	1,333					
194	Orange, N. J.	15,073					
195	Lynchburg, Va.						$867
196	Colorado Springs, Colo.	1,863	5,268			3,451	
197	Newport, Ky.	500					
198	La Crosse, Wis.	575					
200	Council Bluffs, Iowa.	213	[4] 6,836	(4)		6,417	
201	Bellingham, Wash.	1,484				574	
202	Fresno, Cal.	910					
203	Boise, Idaho.		1,996				
204	Norristown, Pa.						1,087

[1] Amounts received for electric light and power privileges included with those received for street railway privileges.
[2] Estimated.
[3] Total amount received for privileges does not agree with amount reported in Table 10 as received for major highway privileges, because of refund of $1,000 received for a gas franchise granted in previous year.
[4] Amounts received for gas light and heat privileges included with those received for electric light and power privileges.

Receipts shown under the heading "Undistributed and all other" in Table XVII were from the following sources:

New York, N. Y.:		
Pipe lines	$46,306	
Wires and cables (Brooklyn Bridge)	9,298	
Tubes	1,618	
		$57,312
Chicago, Ill.:		
Freight tunnel	13,000	
Protection signal service	22,109	
Conduits (heat, power, and newspaper companies)	4,550	
Mail tubes	8,315	
		47,974
St. Louis, Mo.:		
Refrigerator and cold storage	3,799	
Pneumatic tube company	1,690	
Water bath company	500	
		5,989
Baltimore, Md.:		
Railroads	1,230	
Electric protective company	250	
		1,480
Pittsburgh, Pa.:		
Bridges	69,300	
Railroads	33	
Transit company	13	
		69,346
San Francisco, Cal.:		
Sanitary reduction works	17,500	
Railroads	6,313	
Electric protective company	12	
		23,825
Los Angeles, Cal.:		
Pipe lines	2,470	
Cold storage	755	
Fire alarms	354	
Incline railway	307	
Messenger	30	
Not specified	8,504	
		12,420
Newark, N. J.:		
Not specified		87,432
New Orleans, La.:		
Ferries	883	
Railroads	10,436	
		11,319
Seattle, Wash.:		
Not specified		73,356
Portland, Oreg.:		
Heating company	55	
Railroads	2,851	
		2,906
Providence, R. I.:		
Railroads		$67,933
St. Paul, Minn.:		
Not specified		9,652
Atlanta, Ga.:		
Railroads		1,500
Birmingham, Ala.:		
Heating company	$1,277	
Railroads	800	
		2,077
Omaha, Nebr.:		
Posting company		1,010
Fall River, Mass.:		
Railroads		690
San Antonio, Tex.:		
Not specified		871
Dallas, Tex.:		
Not specified		21,148
Salt Lake City, Utah:		
Not specified		1,000
Tacoma, Wash.:		
Railroads		1,201
Camden, N. J.:		
Railroads	280	
Ferry	1	
		281
Wilmington, Del.:		
Street railway and telephone company		304
Norfolk, Va.:		
Bridge corporation	25	
Public utilities	869	
		894
Elizabeth, N. J.:		
Not specified		44,926
Hoboken, N. J.:		
Railroads		28,120
Erie, Pa.:		
Heating company		754
Terre Haute, Ind.:		
Heating company		715
Mobile, Ala.:		
Not specified		10,208
Sioux City, Iowa:		
Not specified		24,133
Atlantic City, N. J.:		
Not specified		26,386
Tampa, Fla.:		
Railroads		12,216
Augusta, Ga.:		
Railroads		11,666
York, Pa.:		
Not specified		5,885
San Diego, Cal.:		
Not specified		22,122
Kalamazoo, Mich.:		
Railroads		1,500

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McKeesport, Pa.:	
Railroads	$756
Macon, Ga.:	
Railroads	7,000
Huntington, W. Va.:	
Ferry	25
Lansing, Mich.:	
Heating company	699
Portsmouth, Va.:	
Railroads	$2,815
Water and gas company	6,924
	9,739
Lynchburg, Va.:	
Railroads	867
Norristown, Pa.:	
Heating company	1,087

Receipts from minor highway privileges.—Under this heading are included amounts received by cities for grants of what the Bureau of the Census designates as minor highway privileges. The greater number of these grants are made to those occupying lands adjoining the street or alley for such uses of the street or alley as follows: (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 $1,542,203 as receipts from minor highway privileges. Of this aggregate, New York, N. Y., reported $273,886, or 17.8 per cent, and Chicago, Ill., reported $1,066,032, or 69.1 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 204 cities covered by this report, only 71, or 34.8 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.

Table XVIII, which follows, shows the amounts received by each city from minor highway privileges included in Table 10, classified by the kind of privilege for which the receipts were obtained.

Table XVIII

City number.	City.	Kind of privilege—Vendors' stands.	Street signs and awnings.	Spur tracks and sidings.	Pipes and conduits.	Vaults and tunnels.	Storage of building material.	Undistributed and all other.
	Grand total	$62,559	$60,944	$75,791	$24,440	$238,502	$30,400	$1,049,567
	Group I	43,141	53,762	64,181	22,164	236,763	26,383	986,757
	Group II	17	4,000	1,682	738	168	1,648	12,640
	Group III	18,792	2,483	9,038	329	375	1,869	26,433
	Group IV	509	171	590	359	1,196	434	1,553
	Group V	100	528	300	850		66	22,174
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.							
1	New York, N. Y.	$620	$33,161			$215,845		$24,260
2	Chicago, Ill.	42,521		$56,412	$21,808			945,201
3	Philadelphia, Pa.		2,727			18,678	$1,765	
5	Boston, Mass.		13,824				24,618	12
7	Baltimore, Md.		4,050	1,277	266	2,140		17,271
8	Pittsburgh, Pa.			6,492		100		13
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.							
10	Buffalo, N. Y.		$3,900	$90				
12	Los Angeles, Cal.				$253		$1,128	$43
13	Milwaukee, Wis.			1,592				4,864
15	Newark, N. J.							65
16	New Orleans, La.							6,510
17	Washington, D. C.	$17			485			
18	Minneapolis, Minn.					$168		
19	Seattle, Wash.		100				520	1,158
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.							
20	Jersey City, N. J.	$1,856		$6,021				
21	Kansas City, Mo.		$300	1,912				
22	Indianapolis, Ind.							$598
23	Portland, Oreg.							13
24	Denver, Colo.	729	262	600				
25	Rochester, N. Y.							197
26	Providence, R. I.	3,848				$375		
27	St. Paul, Minn.	154						
29	Columbus, Ohio							113
36	New Haven, Conn.						$408	
38	Scranton, Pa.	675						
40	Paterson, N. J.		1,357				153	
41	Richmond, Va.							6,298
42	Omaha, Nebr.							13,296
44	Grand Rapids, Mich.	1,006						
45	Dayton, Ohio	9,605	200					257
49	Dallas, Tex.							5,140
52	Cambridge, Mass.			400				
53	Salt Lake City, Utah	$919	$316					
56	Houston, Tex.			$105				
57	Tacoma, Wash.							$120
58	Reading, Pa.						$1,057	
60	Camden, N. J.		18		$329		251	401
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1915.							
68	Yonkers, N. Y.				$150	$1,196	$316	
69	Wilmington, Del.			$2			118	
70	Schenectady, N. Y.							$80
72	Norfolk, Va.				150			488
74	Somerville, Mass.		$60					
75	Elizabeth, N. J.			100				
81	Manchester, N. H.							271
83	Wilkes-Barre, Pa.							16
93	Bayonne, N. J.				4			
100	Sacramento, Cal.			216				100
107	Chattanooga, Tenn.							50
110	Mobile, Ala.							238
111	Sioux City, Iowa							25
112	Saginaw, Mich.		56					
113	Atlantic City, N. J.							295
114	Little Rock, Ark.		55	272				
118	Pueblo, Colo.	$509						
121	El Paso, Tex.				55			
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.							
128	San Diego, Cal.			$300				
134	Kalamazoo, Mich.		$36					$32
135	McKeesport, Pa.		403					
136	Lincoln, Nebr.				$100			611
139	Wheeling, W. Va.		50					
140	Macon, Ga.							1,456
142	Butte, Mont.							19,772
148	Roanoke, Va.							5
149	Chester, Pa.							78
151	Galveston, Tex.		25		750			100
166	Everett, Mass.	$100						
169	Quincy, Ill.		10					
196	Colorado Springs, Colo.		4					
200	Council Bluffs, Iowa							93
201	Bellingham, Wash.							27
204	Norristown, Pa.						$66	

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Receipts shown under the heading "Undistributed and all other" in Table XVIII were from the following sources:

New York, N. Y.:		
Bridges	$12,907	
Telephone booths	3,057	
Telephone sheds	2,676	
Bay windows and ornamental projections	1,075	
Platforms and scales	1,017	
Public stenographers' booths	800	
Trestles	652	
Wireless stations	597	
Foundations	558	
Drinking fountains	504	
Stages and omnibuses	300	
Electrification	100	
Steam company	7	
Not specified	10	
		$24,260
Chicago, Ill.:		
Miscellaneous use of streets and alleys	882,868	
Bridges over streets and alleys	35,667	
Bay windows and canopies	17,488	
Public scales	4,143	
Bulkheads and platforms	4,035	
		945,201
Boston, Mass.:		
Dumping privileges		12
Baltimore, Md.:		
Drains	9,200	
Bay windows	2,375	
Areaways	1,325	
Lights	613	
Tunnels and superstructures	351	
Bridgeways	153	
Closets	120	
Not specified	3,134	
		17,271
Pittsburgh, Pa.:		
Public scales		13
Los Angeles, Cal.:		
Private sewers		43
Milwaukee, Wis.:		
Not specified		4,864
Newark, N. J.:		
Use of bridge		65
New Orleans, La.:		
Not specified		6,510
Seattle, Wash.:		
Private sewers	1,150	
Advertising on bridge	8	
		1,158
Indianapolis, Ind.:		
Not specified		598
Portland, Oreg.:		
Telephone booth		13
Rochester, N. Y.:		
Bulkheads and areaways	192	
Not specified	5	
		197
Columbus, Ohio:		
Areaways		113
Richmond, Va.:		
Bulkheads and areaways		6,298
Omaha, Nebr.:		
Bulkheads and areaways		13,296
Dayton, Ohio:		
Erection of poles	22	
Driveway over sidewalk	235	
		257
Dallas, Tex.:		
Public scales		5,140
Tacoma, Wash.:		
Use of space on bridge		120
Camden, N. J.:		
Erection of poles	118	
Permits to run wires	283	
		401
Schenectady, N. Y.:		
Gasoline pump		80
Norfolk, Va.:		
Pole permits		488
Manchester, N. H.:		
Private sewers		271
Wilkes-Barre, Pa.:		
Not specified		16
Sacramento, Cal.:		
Wharf		100
Chattanooga, Tenn.:		
Not specified		50
Mobile, Ala.:		
Not specified		238
Sioux City, Iowa:		
Rent of alley		25
Atlantic City, N. J.:		
Erection of poles		295
Kalamazoo, Mich.:		
Stairway on street		32
Lincoln, Nebr.:		
Space in streets and sidewalks	54	
Bulkheads and areaways	557	
		611
Macon, Ga.:		
Not specified		1,456
Butte, Mont.:		
Not specified	19,509	
Ore tramways	263	
		19,772
Roanoke, Va.:		
Not specified		5
Chester, Pa.:		
Erection of poles		78
Galveston, Tex.:		
Not specified		$100
Council Bluffs, Iowa:		
Pole permits		93
Bellingham, Wash.:		
Dock		27

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 $32,040 received 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.; St. Louis, Mo.; Baltimore, Md.; and Providence, R. I., aggregating $51,864, which were received by these funds as rents of their investment properties from the departments and enterprises of the cities.

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, on investments and deposits of investment funds, on investments and deposits of sinking funds, on investments and deposits of public trust funds, and those received from all other sources. In this section of the table are included two classes of interest transfer receipts: (1) Those which represent interest payments charged to outlay account, and (2) 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 24 and 40.

The aggregate of the two classes of transfer receipts for the cities covered by the report was $19,209,889, of which $10,303,320, or 53.6 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.

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

The receipts shown under the heading "Miscellaneous" in Table XIX were for the following enterprises: New York, N. Y., bus line; Boston, Mass., city record; San Francisco, Cal., street railway; New Orleans, La., public belt railroad; Seattle, Wash., street railway; Portland, Oreg., harbor pilotage and towage; Denver, Colo., irrigation ditch; Oakland, Cal., water front development; Toledo, Ohio, forestry; Charleston, S. C., county dispensary, $64,440, powder magazine, $50, and West End improvement, $110,427; New Britain, Conn., municipal ice plant; Augusta, Ga., canal; Davenport, Iowa, levee; Jamestown, N. Y., sand and gravel pit; Columbia, S. C., dispensary.

Table XIX

City number.	City	Revenue receipts from— Ferries.	Toll bridges.	City farms.	Miscellaneous.
	Grand total	$1,204,956	$415,592	$21,604	$2,447,869
	Group I	1,144,923	377,285	.....	13,588
	Group II	60,033	.....	.....	1,994,322
	Group III	.....	.....	.....	78,905
	Group IV	.....	5,522	.....	178,353
	Group V	.....	32,785	21,604	182,701
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.				
1	New York, N. Y.	$1,039,012	$377,285	.....	$6,180
5	Boston, Mass.	105,911	.....	.....	7,408
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.				
11	San Francisco, Cal.	.....	.....	.....	$1,668,832
16	New Orleans, La.	.....	.....	.....	304,697
19	Seattle, Wash.	$60,033	.....	.....	20,793
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.				
23	Portland, Oreg.	.....	.....	.....	$65,432
24	Denver, Colo.	.....	.....	.....	1,027
30	Oakland, Cal.	.....	.....	.....	11,995
31	Toledo, Ohio	.....	.....	.....	451
46	San Antonio, Tex.	.....	.....	.....	(1)
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1915.				
103	Charleston, S. C.	.....	.....	.....	$174,917
109	Covington, Ky.	.....	$5,522	.....	.....
119	New Britain, Conn.	.....	.....	.....	[2] 3,436
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.				
125	Augusta, Ga.	.....	.....	.....	$40,941
128	San Diego, Cal.	.....	.....	$1,899	.....
133	Davenport, Iowa	.....	.....	.....	5,556
144	Pasadena, Cal.	.....	.....	19,705	.....
178	Jamestown, N. Y.	.....	.....	.....	28,729
184	Columbia, S. C.	.....	.....	.....	107,475
190	Shreveport, La.	.....	$20,218	.....	.....
197	Newport, Ky.	.....	5,522	.....	.....
198	La Crosse, Wis.	.....	7,045	.....	.....

[1] No receipts from stone quarry. [2] No receipts from subway for wires.

Table 12.

Payments for general departmental expenses.—In Table 12 are presented statistics showing payments for the accrued expenses of the various cities during 1915 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 53.5 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.

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These payments, like the receipts of Table 9, are arranged in ten 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 of the data for 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 1915 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 11 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, though lessening the comparability in certain instances, 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.

Imperfect statements of expenses.—In the last column of certain of the divisions of Table 12 are included 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 between individual cities as to detailed items can not be entirely overcome.

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 for 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.

Comparability of statistics of expenses of 1915 with those of previous years.—In reports for years prior to 1912 payments to retired policemen, firemen, and teachers as pensions and gratuities, and payments to associations of municipal employees providing such pensions were tabulated as expenses of the police departments, fire departments, and public schools. Beginning with the report of this series for the fiscal year 1911 these payments are all included in Division X, in the column headed "Pensions and gratuities," and are given separately in 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 Division 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 of amounts somewhat less than the payments for pensions shown 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.

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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 headed "Other general executive." The instruction to the census agent for reporting 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 two or more of the ten principal divisions of that table. Table XX, which follows, classifies these payments, by cities, under a number of different headings.

Table XX

City number.	City	Payments for expenses of— Engineer's office.	Department of public works and service.	Civil service commission.	Department of public safety.	Department of public buildings.	City planning commission.	Public utilities commission.	Charter commission.	City clerk's office.	City messenger's office.	Entertaining.	Conventions and league dues.	All other.
	Grand total	$1,537,791	$1,769,513	$650,053	$154,657	$134,781	$71,602	$214,101	$46,304	$499,348	$35,975	$119,131	$47,787	$926,916
	Group I	258,084	1,125,879	432,594	41,098		23,663	4,667	5,689	76,515	9,244	73,274	526	349,794
	Group II	392,084	213,564	115,849	14,252	86,307	9,833	182,370	23,119	21,085		34,003	3,004	325,853
	Group III	405,127	221,682	62,729	70,301	23,559	23,747	26,995	8,971	163,602	7,128	2,397	38,758	171,244
	Group IV	236,221	133,740	21,523	23,355	13,817	12,421	69	2,879	125,656	8,782	7,076	2,254	47,734
	Group V	216,275	74,648	14,353	5,651	11,098	1,938		5,646	112,490	10,821	2,381	3,245	32,291
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.													
1	New York, N. Y		$749,701	$103,027										$6,745
2	Chicago, Ill		105,503	124,425			$1,205					$6,033		127,049
3	Philadelphia, Pa	$62,629	46,689	65,158	$32,164		3,899					25,810		109,877
4	St. Louis, Mo		70,630				4,099	$4,667	$5,689					20,859
5	Boston, Mass		74,592				2,791			$39,211	$9,244	3,410	$60	8,732
6	Cleveland, Ohio	46,969	12,896	14,917	8,934									13,529
7	Baltimore, Md	54,271	3,667									617	241	14,666
8	Pittsburgh, Pa	53,015	23,806	23,371			5,734							44,840
9	Detroit, Mich	41,200	33,395	11,648			5,935			37,304		37,404	225	3,497
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.													
10	Buffalo, N. Y	$37,914	$27,371	$11,869		$47,686			$536	$12,565				$15,146
11	San Francisco, Cal	65,400	93,472	22,852		8,700							$120	72,877
12	Los Angeles, Cal	51,668	20,628	21,442				$25,580				$29,003	1,560	27,832
13	Milwaukee, Wis	8,656	22,435	8,736					2,350				144	12,435
14	Cincinnati, Ohio	57,616	41,413	13,716	$14,252				19,858					43,000
15	Newark, N. J					2,068	$9,833						1,000	37,448
16	New Orleans, La	32,002		5,193									75	103,116
17	Washington, D. C	14,140						131,090						12,749
18	Minneapolis, Minn	55,998		16,405						8,520		5,000	5	1,250
19	Seattle, Wash	68,690	8,245	15,636		27,853		25,700	375				100	
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.													
20	Jersey City, N. J									$19,252				
21	Kansas City, Mo		$32,857	$6,897										$6,441
22	Indianapolis, Ind	$13,851	21,278											
23	Portland, Oreg	24,135		4,137										64,209
24	Denver, Colo	13,995	5,410	5,823				$26,995	$596	3,422			$26,560	6,221
25	Rochester, N. Y	4,000	14,178	3,883	$12,648					6,602				
26	Providence, R. I	12,466	33,945			$12,082	$768			9,351				
27	St. Paul, Minn	20,089	7,574	2,645						7,762			4,200	
28	Louisville, Ky	13,132	12,530		10,431									
29	Columbus, Ohio	13,636	5,843	3,529	4,578				1,946					
30	Oakland, Cal	7,442	5,422	10,449	[1] 2,209									
31	Toledo, Ohio	8,162	9,181	5,738	16,154				2,274					1,779
32	Atlanta, Ga	24,478										$961	7,700	
33	Birmingham, Ala	10,029												
34	Worcester, Mass	16,159		629						7,118	$2,094			
35	Syracuse, N. Y		10,850	2,787	6,214		3,434			4,942				
36	New Haven, Conn	5,234	8,201	973			14		2,446	3,478				559
37	Memphis, Tenn			1,240						3,000				1,620
38	Scranton, Pa	2,023	6,323	2,218			272							
39	Spokane, Wash	16,396	29	1,787						7,456				
40	Paterson, N. J	236	6,200		3,740									
41	Richmond, Va	44,668											64	34,362
42	Omaha, Nebr	7,681												
43	Fall River, Mass	6,173		336						9,026	400			
44	Grand Rapids, Mich	15,215	7,302	341						8,753				
45	Dayton, Ohio	5,247	6,638	2,277	2,828									24,807
46	San Antonio, Tex	8,555												
47	Bridgeport, Conn	7,672	4,400				4,669			3,088				1,000
48	Nashville, Tenn	3,910								4,643				
49	Dallas, Tex	2,964												3,729

[1] Payments for expenses of department of public health and safety.

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Table XX—Continued.

City number.	City.	Payments for expenses of— Engineer's office.	Department of public works and service.	Civil service commission.	Department of public safety.	Department of public buildings.	City planning commission.	Public utilities commission.	Charter commission.	City clerk's office.	City messenger's office.	Entertaining.	Conventions and league dues.	All other.
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915—Continued.														
50	Lowell, Mass.	$4,994				$2,751				$6,907	$1,579			$202
51	New Bedford, Mass.	9,506		$688		4,539				13,514	650	$490		
52	Cambridge, Mass.	5,036		379		4,187	$460			5,200	2,405			
53	Salt Lake City, Utah.	27,978												9,173
54	Hartford, Conn.	10,825					260			6,737				8,230
55	Trenton, N. J.						1,150			9,740			$124	
56	Houston, Tex.	13,558		2,047						53		1,046	10	950
57	Tacoma, Wash.	14,247	$5,130	1,503						6,325			50	
58	Reading, Pa.									4,599				
59	Albany, N. Y.	6,782	11,515	1,806	$8,076		10,019			4,394			50	5,154
61	Youngstown, Ohio.	1,423	5,133	612	3,423		2,141							
62	Springfield, Mass.	3,280	1,693				560		$1,700	8,240				2,808
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1915.														
63	Lynn, Mass.	$8,898								$5,268				
64	Des Moines, Iowa.	7,107		$105									$60	
65	Lawrence, Mass.	4,356				$2,717	$1			4,566	$1,231			
67	Kansas City, Kans.			453									40	
68	Yonkers, N. Y.	6,305	$13,206	3,575	$8,940					5,631				$2,431
69	Wilmington, Del.	967						$60						8,955
70	Schenectady, N. Y.	5,530	9,460	1,629	6,150					3,779				1,791
71	Duluth, Minn.	10,641	11,364	772						5,961				
72	Norfolk, Va.	19,035		123			8,648		$245				267	18,171
73	Oklahoma City, Okla.	3,740		2,491						2,965			40	
74	Somerville, Mass.	6,368		304		3,242	216			1,733	1,856			
75	Elizabeth, N. J.	1,800							139					
76	St. Joseph, Mo.	5,892	7,020											
77	Waterbury, Conn.	6,854	1,500							5,573				
78	Utica, N. Y.	14,418	5,853	1,531						3,276				3,174
79	Akron, Ohio.		4,679	882	2,527									
80	Troy, N. Y.	2,500	8,967	2,878	4,538					564			150	2,795
81	Manchester, N. H.	4,330	6,233			3,367				4,652	1,200			
82	Hoboken, N. J.		7,046							693				
83	Wilkes-Barre, Pa.									6,497			35	
84	Fort Wayne, Ind.	2,500	6,771										45	
85	Erie, Pa.				1,200		801			1,825				
86	Evansville, Ind.	2,000	6,397											
88	Peoria, Ill.	1,552	3,581											
89	East St. Louis, Ill.	2,650	1,818											
90	Harrisburg, Pa.	3,375					982			4,550				
91	Savannah, Ga.	5,098										$4,276		
92	Passaic, N. J.	308								5,921				
94	South Bend, Ind.	3,340	6,514											
95	Wichita, Kans.	3,472		358									40	
96	Johnstown, Pa.	3,214					2			3,937			103	
97	Brockton, Mass.	2,500				4,491				4,314	1,050			
98	Terre Haute, Ind.	4,103	6,780											
99	Holyoke, Mass.	4,041	7,678	28			159			3,343	1,688			25
100	Sacramento, Cal.	10,573		3,466			1,612			5,607			50	
101	Portland, Me.									4,549	1,757	839		
102	Allentown, Pa.									1,142				
103	Charleston, S. C.	7,098										1,735	540	
104	Springfield, Ill.	4,773		4,306						2,705				
105	Canton, Ohio.		3,737	507										220
106	Pawtucket, R. I.	6,877								8,552				
107	Chattanooga, Tenn.	2,733												42
108	Altoona, Pa.	5,987								1,200			235	
109	Covington, Ky.	4,194	1,381							5,379				
110	Mobile, Ala.	1,595								2,156				
111	Sioux City, Iowa.	3,433		36						2,077			127	
112	Saginaw, Mich.	2,500	1,600						2,495					
113	Atlantic City, N. J.	8,649								5,504			35	
114	Little Rock, Ark.											76		600
115	Berkeley, Cal.	9,606											50	
116	Rockford, Ill.	4,640												1,053
117	Binghamton, N. Y.		2,772	419						2,668				175
118	Pueblo, Colo.	6,297		647						2,274				
119	New Britain, Conn.		4,028											
120	Tampa, Fla.		5,355											
121	El Paso, Tex.	6,454												
122	Springfield, Ohio.	3,918		13						5,826		150	437	8,302

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Table XX—Continued.

City number.	City	Payments for expenses of— Engineer's office.	Department of public works and service.	Civil service commission.	Department of public safety.	Department of public buildings.	City planning commission.	Public utilities commission.	Charter commission.	City clerk's office.	City messenger's office.	Entertaining.	Conventions and league dues.	All other.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.													
123	Flint, Mich	$1,613								$1,000			$30	
124	Lancaster, Pa													
125	Augusta, Ga		$7,429	$1,807								$645		
126	York, Pa	1,507								925			145	
127	Malden, Mass	4,997					$36			2,395	$1,550			
128	San Diego, Cal	4,767								11,890				
129	Bay City, Mich	1,527	300						$1,959					
130	Topeka, Kans	1,500		55									30	
131	Haverhill, Mass	2,411				$753				4,023	277			
132	Salem, Mass	3,937					104			4,014	1,370			$1,986
133	Davenport, Iowa	4,791	3,028										460	
134	Kalamazoo, Mich	2,089		361					277					
135	McKeesport, Pa	9,145								1,510			361	
136	Lincoln, Nebr	4,555					1,051		857	1,972			70	936
137	Racine, Wis	4,486	2,691										121	
138	Superior, Wis	3,067	2,135							1,156				2,607
139	Wheeling, W. Va	3,871												10,049
140	Macon, Ga	5,831												
141	Huntington, W. Va	2,636								2,187				
142	Butte, Mont	4,453											100	
143	Newton, Mass	6,071		150		5,966	24			2,336	1,316			
144	Pasadena, Cal	5,447								4,256				
145	Woonsocket, R. I	4,052								4,414	729			
146	Montgomery, Ala	5,036								2,779				
147	West Hoboken, N. J									1,817				1,015
148	Roanoke, Va	6,621												
149	Chester, Pa												25	
150	Fitchburg, Mass	7,422					492			2,342	928			
151	Galveston, Tex											8		
153	Muskogee, Okla	253								4,908			80	
154	New Castle, Pa	2,000								3,317				
155	Dubuque, Iowa	1,005								2,172			50	
156	Springfield, Mo	2,728												
157	Lexington, Ky	4,862								3,788				
158	Hamilton, Ohio	5,912	3,517	1,024	$3,261									
160	Charlotte, N. C	1,802					20		405				50	1,000
161	Lansing, Mich	5,162	4,095							1,829			40	
162	Knoxville, Tenn			1,106										
163	Decatur, Ill	3,043												
164	Elmira, N. Y	3	2,386	404						2,095				
165	Portsmouth, Va	2,100												
166	Everett, Mass	5,830	4,191	159			82			1,335	1,165			
167	San Jose, Cal	6,915											140	
168	Joliet, Ill	2,061												2,828
169	Quincy, Ill	3,812	1,396											103
170	Auburn, N. Y	1,610	1,187	709						1,576				
171	Pittsfield, Mass	803	5,225				66			3,931				
172	Quincy, Mass	2,514	3,448							2,731	250			
173	Cedar Rapids, Iowa	4,160												
174	Taunton, Mass	2,229				1,265	35			3,328	1,100			
175	Mount Vernon, N. Y		6,365	2,031						3,277			50	
176	Amsterdam, N. Y		5,404	770	1,500					1,974				
177	Niagara Falls, N. Y	1,267		457										5,401
178	Jamestown, N. Y		2,352	519						2,006				
179	Oshkosh, Wis									1,955			20	
180	New Rochelle, N. Y		5,849	2,296						3,158				5,458
181	Lorain, Ohio	4,712	2,485	445					35					
182	Jackson, Mich	1,453	3,639						2,113				100	407
183	Lima, Ohio	1,379	2,450	324	890									
184	Columbia, S. C	4,092		611										
185	Austin, Tex	6,289								1,000			25	
186	Williamsport, Pa	1,812											240	
187	Waterloo, Iowa	2,002												501
188	Aurora, Ill	1,828	360											
189	Joplin, Mo	2,514		656										
190	Shreveport, La	9,560												
191	Chelsea, Mass	804		16		2,851	28			2,876	2,136			
193	Everett, Wash	15,974		36						4,811			100	
195	Lynchburg, Va	3,000												
196	Colorado Springs, Colo	9,118		352						4,997		1,728	30	
197	Newport, Ky	1,200								2,187				
198	La Crosse, Wis	1,759	4,716										218	
199	Danville, Ill	1,237				263								
200	Council Bluffs, Iowa	1,800											680	
201	Bellingham, Wash	5,490		65										
202	Fresno, Cal	6,158											80	
203	Boise, Idaho	2,110								4,193				
204	Norristown, Pa	51												

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The amounts given in the column headed "All other" of Table XX were for the following purposes:

New York, N. Y.:		
Art commission		$6,715
Chicago, Ill.:		
Bureau of statistics and municipal library	$7,065	
Board of public improvements	50,121	
City electrician	21,435	
Bureau of maps	39,708	
Department of transportation	2,598	
Commission on sewer disposal and water power development	6,124	
		127,049
Philadelphia, Pa.:		
Bureau of city property	20,113	
Director of health and charities	38,533	
City commissioners	51,231	
		109,877
St. Louis, Mo.:		
Efficiency board	9,445	
Complaint board	1,164	
Director of public welfare	5,589	
Director of streets and sewers	4,661	
		20,859
Boston, Mass.:		
Art department	898	
Statistical department	7,834	
		8,732
Cleveland, Ohio:		
Bureau of public welfare	8,864	
Bureau of immigration	3,614	
List of city employees	335	
Maps and listing property	716	
		13,529
Baltimore, Md.:		
Factory site commission	4,060	
Legislative reference	3,744	
Harbor board	6,332	
Assistance of South American trade	30	
Board of public improvements	500	
		14,666
Pittsburgh, Pa.:		
Bureau of highways and sewers	34,878	
Information and complaint bureau	4,431	
Art commission	5,228	
Revision of building laws	303	
		44,840
Detroit, Mich.:		
Custodian of city records	1,034	
File and index clerk	2,463	
		3,497
Buffalo, N. Y.:		
Terminal station commission		15,146
San Francisco, Cal.:		
Bureau of complaints	19,200	
Bureau of surveys	53,677	
		72,877
Los Angeles, Cal.:		
Art commission	259	
Efficiency board	13,132	
Surveyor board	14,441	
		27,832
Milwaukee, Wis.:		
Bureau of municipal research		12,435
Cincinnati, Ohio:		
Surveyor	39,245	
Efficiency board	3,755	
		43,000
Newark, N. J.:		
Street and water commission		37,448
New Orleans, La.:		
Board of liquidation	14,830	
Board of sewers and water works	88,286	
		103,116
Washington, D. C.:		
City architect		12,749
Minneapolis, Minn.:		
Union station commission		1,250
Kansas City, Mo.:		
Fire and water commission		6,441
Portland, Oreg.:		
Bureau of surveys		64,209
Denver, Colo.:		
Art commission	102	
Public trustee	157	
License inspection	5,962	
		6,221
Toledo, Ohio:		
Board of control		1,779
New Haven, Conn.:		
Building line commission	44	
Board of permanent paving	515	
		559
Memphis, Tenn.:		
City stenographer		1,620
Richmond, Va.:		
Administrative board		34,362
Dayton, Ohio:		
City manager	17,824	
Department of public welfare	6,983	
		24,807
Bridgeport, Conn.:		
Commission on form of government		1,000
Dallas, Tex.:		
City secretary		3,729
Lowell, Mass.:		
Registrar of labor		202
Salt Lake City, Utah:		
Recorder		9,173
Hartford, Conn.:		
Street and sewer department		8,230
Houston, Tex.:		
City architect		$966
Albany, N. Y.:		
City marshal	$1,310	
Board of contract and supply	3,844	
		5,154
Springfield, Mass.:		
City transfer commission	2,095	
License commission	713	
		2,808
Yonkers, N. Y.:		
Board of contract and supply		2,431
Wilmington, Del.:		
Street and sewer department		8,955
Schenectady, N. Y.:		
Board of estimate and apportionment		1,791
Norfolk, Va.:		
Board of control	15,354	
Board of local improvements	2,385	
Revision of tax laws	432	
		18,171
Utica, N. Y.:		
Board of estimate and apportionment	173	
Board of contract and supply	3,001	
		3,174
Troy, N. Y.:		
Board of contract and supply		2,795
Holyoke, Mass.:		
Traffic bureau, dues		25
Canton, Ohio:		
Board of control		220
Chattanooga, Tenn.:		
Bureau of municipal research		42
Little Rock, Ark.:		
Board of public affairs		600
Rockford, Ill.:		
Board of local improvements		1,053
Binghamton, N. Y.:		
Filing old records		175
Springfield, Ohio:		
City manager		8,302
Salem, Mass.:		
Public property department	232	
Commission on building laws	126	
Rebuilding commission	1,628	
		1,986
Lincoln, Nebr.:		
Excise board		936
Superior, Wis.:		
City statistician		2,007
Wheeling, W. Va.:		
Board of control		10,049
West Hoboken, N. J.:		
Superintendent of streets and sewers		1,015
Charlotte, N. C.:		
Executive board		1,000
Joliet, Ill.:		
Board of local improvements		2,828
Quincy, Ill:		
Board of public improvements		103
Niagara Falls, N. Y.:		
Industrial commission		5,401
New Rochelle, N. Y.:		
Superintendent of streets and sewers		5,458
Jackson, Mich.:		
City manager		407
Aurora, Ill.:		
Board of public improvements		501

Payments for expenses of register of deeds and mortgages.—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 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 headed "Inspection service." Table XXI, which follows, shows the amounts paid by the different cities for each kind of inspection.

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Table XXI

City number.	CITY.	PAYMENTS FOR EXPENSES FOR INSPECTION OF— Buildings.	Plumbing.	Weights and measures.	Electrical wiring.	Boilers.	All other.
	Grand total....	$2,166,277	$514,526	$551,731	$551,177	$190,946	$1,212,252
	Group I.....	1,426,019	133,646	266,302	241,765	145,295	1,007,363
	Group II.....	297,491	80,120	76,748	51,870	17,353	101,625
	Group III.....	266,686	148,085	103,693	123,182	24,252	67,936
	Group IV.....	109,293	78,552	61,063	74,664	3,906	24,843
	Group V.....	66,786	74,123	43,925	59,696	140	10,455
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.						
1	New York, N. Y.....	$757,689	.....	$76,448	.....	$30,000	$843,289
2	Chicago, Ill.....	176,487	$47,124	37,783	$118,688	49,280	91,568
3	Philadelphia, Pa....	85,100	.....	74,060	.....	22,139	58,159
4	St. Louis, Mo.....	93,213	15,914	12,410	.....	[1] 29,142	.....
5	Boston, Mass.....	143,831	.....	25,066	69,749	.....	.....
6	Cleveland, Ohio.....	47,426	12,000	7,411	14,412	.....	5,640
7	Baltimore, Md.....	65,727	20,585	9,950	.....	.....	3,000
8	Pittsburgh, Pa.....	29,449	23,608	16,669	11,390	5,491	2,724
9	Detroit, Mich.....	27,067	14,415	6,505	27,526	9,243	2,983
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.						
10	Buffalo, N. Y.....	$18,192	$20,096	$7,828	.....	$3,623	$11,624
11	San Francisco, Cal...	25,205	10,357	18,825	.....	1,800	3,780
12	Los Angeles, Cal.....	60,850	7,817	.....	$26,066	8,659	19,533
13	Milwaukee, Wis.....	[2] 20,191	18,417	9,918	.....	.....	.....
14	Cincinnati, Ohio.....	40,075	.....	6,102	.....	.....	4,575
15	Newark, N. J.....	34,781	.....	17,830	.....	.....	4,720
16	New Orleans, La.....	21,040	.....	.....	8,650	.....	37,372
17	Washington, D. C...	34,286	16,736	7,903	.....	.....	7,262
18	Minneapolis, Minn...	31,105	1,200	.....	5,950	.....	12,759
19	Seattle, Wash.....	11,766	5,397	8,342	11,204	3,271	.....
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.						
20	Jersey City, N. J.....	$10,809	.....	$2,312	.....	.....	$3,139
21	Kansas City, Mo.....	6,440	$14,521	3,378	$9,538	$3,488	9,647
22	Indianapolis, Ind....	13,131	2,700	6,065	.....	.....	.....
23	Portland, Oreg.....	8,736	7,629	3,431	8,154	.....	15,179
24	Denver, Colo.....	6,436	4,294	1,453	5,950	4,953	1,662
25	Rochester, N. Y.....	5,980	7,378	5,979	.....	.....	9,013
26	Providence, R. I....	12,967	9,900	6,395	.....	.....	1,178
27	St. Paul, Minn.....	5,620	2,460	.....	4,180	.....	2,220
28	Louisville, Ky.....	6,698	2,700	2,624	2,700	.....	5,077
29	Columbus, Ohio.....	16,839	.....	2,605	.....	.....	3,366
30	Oakland, Cal.....	9,980	5,520	.....	10,926	.....	.....
31	Toledo, Ohio.....	8,332	.....	2,334	5,645	.....	.....
32	Atlanta, Ga.....	8,203	5,741	1,617	4,500	.....	.....
33	Birmingham, Ala....	8,147	8,650	1,254	4,241	.....	.....
34	Worcester, Mass.....	1,100	3,953	5,707	3,862	.....	1,200
35	Syracuse, N. Y.....	7,041	2,838	2,200	[3] 3,152	905	.....
36	New Haven, Conn....	5,008	3,134	1,954	1,711	100	.....
37	Memphis, Tenn.....	6,536	4,362	2,885	6,816	2,006	2,908
38	Scranton, Pa.....	3,200	1,755	2,170	.....	[3] 2,509	.....
39	Spokane, Wash.....	3,678	3,843	3,179	5,178	[3] 1,980	1,333
40	Paterson, N. J.....	1,771	2,700	638	.....	.....	.....
41	Richmond, Va.....	13,273	2,925	950	5,185	.....	.....
42	Omaha, Nebr.....	10,233	3,345	2,357	7,115	3,006	3,374
43	Fall River, Mass.....	500	1,800	2,214	1,045	.....	.....
44	Grand Rapids, Mich.	4,351	3,644	1,277	.....	.....	.....
45	Dayton, Ohio.....	.....	3,492	1,304	.....	.....	.....
46	San Antonio, Tex...	4,035	1,500	1,059	7,321	.....	3,871
47	Bridgeport, Conn....	5,845	.....	2,706	.....	.....	.....
48	Nashville, Tenn.....	4,075	3,235	1,137	1,933	[3] 1,975	.....
49	Dallas, Tex.....	4,131	4,380	1,337	3,577	.....	.....
50	Lowell, Mass.....	1,530	.....	3,196	2,856	.....	1,096
51	New Bedford, Mass..	4,539	3,126	2,072	5,110	.....	.....
52	Cambridge, Mass.....	3,745	2,400	6,143	2,932	.....	1,000
53	Salt Lake City, Utah.	3,014	3,504	1,748	3,674	.....	1,665
54	Hartford, Conn.....	9,252	4,441	3,879	.....	.....	.....
55	Trenton, N. J.....	2,539	1,550	1,697	.....	.....	.....
56	Houston, Tex.....	1,800	1,200	2,186	3,120	.....	900
57	Tacoma, Wash.....	2,429	2,402	1,234	.....	1,676	.....
58	Reading, Pa.....	2,183	4,073	1,761	.....	1,654	.....
59	Albany, N. Y.....	7,867	2,800	3,071	.....	.....	.....
60	Camden, N. J.....	3,273	.....	1,510	.....	.....	.....
61	Youngstown, Ohio..	3,509	4,130	300	2,370	.....	.....
62	Springfield, Mass....	17,911	.....	2,372	391	.....	108
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1915.						
63	Lynn, Mass.....	.....	$1,923	$3,268	$12,990	.....	.....
64	Des Moines, Iowa....	.....	1,225	.....	3,966	.....	$908
65	Lawrence, Mass.....	$2,400	1,321	2,460	.....	.....	.....
66	Fort Worth, Tex....	2,021	1,080	.....	1,500	.....	1,108
67	Kansas City, Kans..	1,241	1,466	.....	1,518	.....	.....
68	Yonkers, N. Y.....	4,010	4,930	1,839	.....	$1,280	1,988
69	Wilmington, Del....	1,939	1,644	.....	.....	.....	1,512
70	Schenectady, N. Y..	3,155	2,647	1,234	.....	.....	.....
71	Duluth, Minn.....	3,991	1,573	.....	1,163	.....	.....
72	Norfolk, Va.....	3,115	3,205	2,174	.....	.....	2,524
73	Oklahoma City, Okla.	1,565	1,167	1,270	1,170	.....	.....
74	Somerville, Mass....	.....	1,200	2,523	.....	.....	.....
75	Elizabeth, N. J.....	3,352	1,407	1,912	.....	.....	500
76	St. Joseph, Mo.....	1,800	1,800	.....	1,200	1,000	.....
77	Waterbury, Conn....	2,063	1,452	1,676	.....	.....	.....
78	Utica, N. Y.....	3,556	3,000	1,311	.....	.....	185
79	Akron, Ohio.....	4,647	2,680	922	2,621	.....	.....
80	Troy, N. Y.....	.....	1,242	928	.....	.....	.....
81	Manchester, N. H...	1,252	900	1,610	.....	.....	.....
82	Hoboken, N. J.....	3,257	900	1,346	.....	.....	.....
83	Wilkes-Barre, Pa....	7,502	263	1,228	.....	.....	.....
84	Fort Wayne, Ind....	2,375	.....	1,599	.....	.....	900
85	Erie, Pa.....	2,572	2,200	1,479	.....	.....	.....
86	Evansville, Ind.....	1,800	.....	1,400	.....	.....	.....
87	Jacksonville, Fla....	6,985	4,765	2,976	5,965	.....	.....
88	Peoria, Ill.....	3,253	2,827	57	1,327	.....	.....
89	East St. Louis, Ill...	1,752	1,554	.....	2,736	853	1,200
90	Harrisburg, Pa.....	1,859	1,712	2,000	.....	.....	.....
91	Savannah, Ga.....	1,542	1,504	.....	1,510	.....	.....
92	Passaic, N. J.....	1,211	1,200	1,538	.....	.....	.....
93	Bayonne, N. J.....	2,168	.....	1,000	.....	.....	.....
94	South Bend, Ind....	.....	.....	1,523	300	.....	.....
95	Wichita, Kans.....	5	1,188	136	1,127	.....	.....
96	Johnstown, Pa.....	.....	349	1,382	.....	.....	.....
97	Brockton, Mass.....	.....	.....	1,439	.....	.....	.....
98	Terre Haute, Ind....	1,049	1,000	1,053	1,396	.....	.....
99	Holyoke, Mass.....	1,100	1,877	1,648	1,103	.....	.....
100	Sacramento, Cal.....	3,343	2,245	.....	6,134	.....	.....
101	Portland, Me.....	1,037	1,000	1,869	.....	.....	.....
102	Allentown, Pa.....	1,992	.....	1,177	.....	.....	.....
103	Charleston, S. C.....	.....	.....	.....	3,699	.....	1,573
104	Springfield, Ill.....	1,629	1,350	425	2,165	.....	3,190
105	Canton, Ohio.....	.....	1,860	1,097	.....	.....	.....
106	Pawtucket, R. I.....	714	1,883	25	.....	.....	.....
107	Chattanooga, Tenn..	.....	1,500	800	.....	.....	.....
108	Altoona, Pa.....	1,500	731	48	1,200	.....	589
109	Covington, Ky.....	1,500	.....	91	.....	120	.....
110	Mobile, Ala.....	.....	.....	1,365	184	214	.....
111	Sioux City, Iowa....	2,760	1,496	1,097	1,950	.....	1,110
112	Saginaw, Mich.....	.....	1,404	.....	1,200	.....	150
113	Atlantic City, N. J..	7,881	.....	.....	9,020	.....	.....
114	Little Rock, Ark....	.....	1,942	.....	1,800	.....	.....
115	Berkeley, Cal.....	.....	.....	.....	.....	.....	7,406
116	Rockford, Ill.....	.....	1,249	1,288	.....	.....	.....
117	Binghamton, N. Y..	1,652	.....	676	.....	.....	.....
118	Pueblo, Colo.....	.....	1,200	.....	1,440	439	.....
119	New Britain, Conn..	828	733	1,056	1,504	.....	.....
120	Tampa, Fla.....	1,849	16	3,949	1,085	.....	.....
121	El Paso, Tex.....	4,073	1,542	1,109	1,691	.....	.....
122	Springfield, Ohio....	.....	1,200	60	.....	.....	.....
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.						
123	Flint, Mich.....	$490	.....	$402	$1,600	.....	.....
124	Lancaster, Pa.....	1,200	.....	879	.....	.....	.....
125	Augusta, Ga.....	1,257	$1,100	732	.....	.....	.....
126	York, Pa.....	.....	.....	1,078	.....	.....	.....
127	Malden, Mass.....	1,890	1,290	1,075	1,233	.....	.....
128	San Diego, Cal.....	11,093	5,420	.....	11,630	.....	.....
129	Bay City, Mich.....	225	1,244	.....	240	.....	$183
130	Topeka, Kans.....	.....	1,359	165	1,042	.....	.....
131	Haverhill, Mass.....	888	1,253	952	1,039	.....	.....
132	Salem, Mass.....	3,789	1,050	1,440	1,836	.....	.....
133	Davenport, Iowa....	2,245	1,881	.....	2,808	.....	.....
134	Kalamazoo, Mich....	1,548	1,230	763	62	.....	.....
135	McKeesport, Pa.....	.....	990	.....	.....	.....	.....
136	Lincoln, Nebr.....	.....	1,200	825	300	.....	.....
137	Racine, Wis.....	.....	1,200	1,392	.....	.....	.....

[1] Includes payments for board of engineers.

[2] Includes payments for elevator inspection.

[3] Includes payments for gas inspection.

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Table XXI—Con.

City number.	CITY.	PAYMENTS FOR EXPENSES FOR INSPECTION OF— Buildings.	Plumbing.	Weights and measures.	Electrical wiring.	Boilers.	All other.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915—contd.							
138	Superior, Wis.		$322	$1,033			$1,027
139	Wheeling, W. Va.	$1,371		1,200			
140	Macon, Ga.	1,963	1,521	1,860			
141	Huntington, W. Va.	931					
142	Butte, Mont.	1,808	1,800	300	$1,752		
143	Newton, Mass.		1,856	1,968			
144	Pasadena, Cal.	4,715	4,126		3,516		
145	Woonsocket, R. I.	225	1,171	50			
146	Montgomery, Ala.	1,069	1,375		2,251		77
147	West Hoboken, N. J.	750	1,000				
148	Roanoke, Va.			900			
149	Chester, Pa.	1,083	1,042	231			
150	Fitchburg, Mass.		1,000	1,175			
151	Galveston, Tex.	1,060	1,500				
152	East Orange, N. J.	3,312					
153	Muskogee, Okla.				[1] 1,674		
154	New Castle, Pa.				2,211		
155	Dubuque, Iowa.				520		
156	Springfield, Mo.		1,562		1,204		
158	Hamilton, Ohio.	952					
159	Perth Amboy, N. J.	1,339		1,200	2,492		
160	Charlotte, N. C.	[2] 1,403	1,500				
161	Lansing, Mich.	75		1,201			
162	Knoxville, Tenn.	1,029	1,211	482			
163	Decatur, Ill.	1,200		771			214
164	Elmira, N. Y.	118	1,500	540			
165	Portsmouth, Va.			166			
166	Everett, Mass.	3,007	1,200	1,298	1,417		
167	San Jose, Cal.						1,525
168	Joliet, Ill.		1,390				
169	Quincy, Ill.		1,058		1,210		
170	Auburn, N. Y.		900	500			
171	Pittsfield, Mass.	$1,290		$1,469	$1,101		
172	Quincy, Mass.	1,486	$1,200	1,402			
173	Cedar Rapids, Iowa.		1,614	160	1,466		
174	Taunton, Mass.	500	1,128	767	600		
175	Mount Vernon, N. Y.	3,368	3,010	523		$140	
176	Amsterdam, N. Y.	1,200	1,200	600			
177	Niagara Falls, N. Y.		1,506	2,133			
178	Jamestown, N. Y.		1,080	1,123			
179	Oshkosh, Wis.		199	892			
180	New Rochelle, N. Y.	1,939	1,500	709			
181	Lorain, Ohio.		1,202	937	1,208		
182	Jackson, Mich.	919	1,250		1,153		
183	Lima, Ohio.		462				
184	Columbia, S. C.		708		1,500		
185	Austin, Tex.			1,229			
186	Williamsport, Pa.		1,000	1,138	500		
187	Waterloo, Iowa.		2,085		2,030		
188	Aurora, Ill.		37	10			
189	Joplin, Mo.		1,127	520	171		
190	Shreveport, La.	1,060	[3] 1,378				
191	Chelsea, Mass.		1,200	2,409	1,204		$97
192	Waco, Tex.	250			3,220		
193	Everett, Wash.						4,733
194	Orange, N. J.	1,217	1,150	1,246			
195	Lynchburg, Va.		180				
196	Colorado Springs, Colo.			200	1,463		
197	Newport, Ky.	1,045					
198	La Crosse, Wis.			1,568	313		52
201	Bellingham, Wash.			312			
202	Fresno, Cal.		2,830		3,722		
203	Boise, Idaho.						2,577
204	Norristown, Pa.	777	832				

[1] Includes payments for inspection of buildings and plumbing. [2] Includes payments for electrical inspection. [3] Includes payments for gas inspection.

The payments shown on Table XXI under the heading "All other payments for expenses for inspection" are distributed as follows:

New York, N. Y.:		
Tenement house	$736,267	
Combustibles	55,012	
Incumbrances	28,152	
Photometric station	15,097	
Explosive commission	8,761	
		$843,289
Chicago, Ill.:		
Public utilities	61,597	
Meter	12,959	
Oil	12,013	
Not specified	4,999	
		91,568
Philadelphia, Pa.:		
Elevator	38,823	
Meter	7,107	
Tenement house	12,229	
		58,159
Cleveland, Ohio:		
Elevator	4,140	
Dance hall	1,500	
		5,640
Baltimore, Md.:		
Tenement house		3,000
Pittsburgh, Pa.:		
Gas		2,724
Detroit, Mich.:		
Gas	1,939	
Inflammable material	1,044	
		2,983
Buffalo, N. Y.:		
Tenement and lodging house	10,424	
Dance hall	1,200	
		11,624
San Francisco, Cal.:		
Light and water		3,780
Los Angeles, Cal.:		
Lodging house	8,980	
Oil	7,906	
Gas	2,647	
		19,533
Cincinnati, Ohio:		
Tenement house		4,575
Newark, N. J.:		
Trolley cars	2,836	
Meter	1,884	
		4,720
New Orleans, La.:		
Sewer and water	35,704	
Factory	1,668	
		37,372
Washington, D. C.:		
Gas and meter		$7,262
Minneapolis, Minn.:		
Meter	$9,012	
Conduit	2,129	
Street car	1,618	
		12,759
Jersey City, N. J.:		
Excise inspector		3,139
Kansas City, Mo.:		
Gas	5,261	
Meter	1,962	
Elevator	2,424	
		9,647
Portland, Oreg.:		
Not specified		15,179
Denver, Colo.:		
Elevator		1,662
Rochester, N. Y.:		
Combustibles		9,013
Providence, R. I.:		
Kerosene		1,178
St. Paul, Minn.:		
Elevator	1,200	
Sign	1,020	
		2,220
Louisville, Ky.:		
Gas	1,832	
Elevator	1,500	
Not specified	1,745	
		5,077
Columbus, Ohio:		
Tenement house		3,366
Worcester, Mass.:		
Elevator		1,200
Memphis, Tenn.:		
Gas		2,908
Spokane, Wash.:		
Not specified		1,333
Omaha, Nebr.:		
Gas	2,174	
Elevator	1,200	
		3,374
San Antonio, Tex.:		
Trench	2,719	
Automobile	1,152	
		3,871
Lowell, Mass.:		
Gas pipe		1,096
Cambridge, Mass.:		
Gas		1,000
Salt Lake City, Utah:		
Not specified		1,665
Houston, Tex.:		
Sidewalk		900

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Springfield, Mass.:		
Coal		$108
Des Moines, Iowa:		
Not specified		908
Fort Worth, Tex.:		
Gas		1,108
Yonkers, N. Y.:		
Combustibles		1,988
Wilmington, Del.:		
Oil	$1,012	
Gas	500	
		1,512
Norfolk, Va.:		
Meter		2,524
Elizabeth, N. J.:		
Dance hall		500
Utica, N. Y.:		
Water shed		185
Fort Wayne, Ind.:		
Meter		900
East St. Louis, Ill.:		
Oil		1,200
Charleston, S. C.:		
Meter		1,573
Springfield, Ill.:		
Gas meter	2,431	
Oil and gasoline	720	
Not specified	39	
		3,190
Altoona, Pa.:		
Electrolysis		589
Sioux City, Iowa:		
Gas		1,110
Saginaw, Mich.:		
Gas		150
Berkeley, Cal.:		
Not specified		7,406
Bay City, Mich.:		
Gas		183
Superior, Wis.:		
Meter		1,027
Montgomery, Ala.:		
Undistributed		77
Decatur, Ill.:		
Water		$214
San Jose, Cal.:		
Not specified		1,525
Chelsea, Mass.:		
Elevator		97
Everett, Wash.:		
Not specified		4,733
La Crosse, Wis.:		
Theater	$50	
Slot machine	2	
		52
Boise, Idaho:		
Not specified		2,577

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 payments for the various purposes are set forth, by cities, in Table XXII, which follows:

Table XXII

City number.	City.	Payments for expenses for— Police and fire alarm.	Humane societies.	Pounds.	Morgue.	Examining plumbers and engineers.	All other.
	Grand total	$943,688	$299,990	$254,571	$60,852	$54,130	$980,898
	Group I	454,193	179,473	46,679	38,908	24,442	515,219
	Group II	263,751	44,676	40,618	21,773	10,930	247,380
	Group III	96,025	39,643	87,143		5,163	132,100
	Group IV	78,878	17,093	45,700	171	7,695	68,488
	Group V	50,841	9,105	34,431		5,900	17,711
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.						
1	New York, N. Y.		$137,723		$4,470	$3,017	$275,422
2	Chicago, Ill.	$118,220	529	$23,206		21,425	155,579
3	Philadelphia, Pa.	188,912	17,835		369		53,573
4	St. Louis, Mo.	68,099	86	6,000	4,841		
5	Boston, Mass.			3,083	5,129		5,994
6	Cleveland, Ohio		8,081		2,854		658
7	Baltimore, Md.		13,169		2,177		
8	Pittsburgh, Pa.	78,962	2,000	10,212	16,453		14,616
9	Detroit, Mich.			4,178	2,615		9,377
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.						
10	Buffalo, N. Y.	$77	$6,786	$482	$7,005	$4,500	$155
11	San Francisco, Cal.	115,802		8,779	2,400		13,536
12	Los Angeles, Cal.	41,015	7,424	13,776			129,613
13	Milwaukee, Wis.	47,867			5	4,511	3,749
14	Cincinnati, Ohio		11,877	1,373	2,722	475	3,898
15	Newark, N. J.			4,000			991
16	New Orleans, La.		12,167		2,628		
17	Washington, D. C.	58,990		4,636	1,230	1,425	50,501
18	Minneapolis, Minn.		5,450		2,495	19	10,604
19	Seattle, Wash.		972	7,572	3,288		34,333
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.						
20	Jersey City, N. J.		$2,791			$225	
21	Kansas City, Mo.			$8,673			$21,007
22	Indianapolis, Ind.			3,251			5,330
23	Portland, Oreg.		365	5,544			1,200
24	Denver, Colo.			2,588		407	
25	Rochester, N. Y.		9,549			1,678	5,701
26	Providence, R. I.			7,190			1,425
27	St. Paul, Minn.		1,400	42		132	
28	Louisville, Ky.		53	3,777			
29	Columbus, Ohio			2,692		434	28,450
30	Oakland, Cal.	$32,845		$6,659			
32	Atlanta, Ga.						$2,950
33	Birmingham, Ala.		$1,255	6,015			
34	Worcester, Mass.			639			14
35	Syracuse, N. Y.		5,250			$425	31
36	New Haven, Conn.			1,755		251	437
37	Memphis, Tenn.			3,446			20,308
38	Scranton, Pa.	7,740		1,775		61	3,005
39	Spokane, Wash.		3,902	18			2,154
40	Paterson, N. J.			2,109			
41	Richmond, Va.		500	2,878		91	1,582
42	Omaha, Nebr.			3,056		685	1,522
43	Fall River, Mass.						520
44	Grand Rapids, Mich.			1,312		214	1,455
45	Dayton, Ohio		420	755			5,229
46	San Antonio, Tex.			6,507			1,243
47	Bridgeport, Conn.			1,998			
48	Nashville, Tenn.		7,275	3,439			
49	Dallas, Tex.	13,914		672			1,491
50	Lowell, Mass.			5			610
51	New Bedford, Mass.						1,391
52	Cambridge, Mass.	14,811					322
53	Salt Lake City, Utah		1,486	1,099			1,185
54	Hartford, Conn.			1,027			264
55	Trenton, N. J.			1,926			
56	Houston, Tex.	12,506		449			15,568
57	Tacoma, Wash.		1,547	2,179			4,291
58	Reading, Pa.	4,525		900			
59	Albany, N. Y.		3,125			560	
60	Camden, N. J.	9,684	125	2,068			1,784
61	Youngstown, Ohio		600	700			1,606
62	Springfield, Mass.						25
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1915.						
63	Lynn, Mass.			$1,118			$250
64	Des Moines, Iowa					$120	
65	Lawrence, Mass.			1,095			345
66	Fort Worth, Tex.			2,834			1,157
67	Kansas City, Kans.		$1,048			201	42
68	Yonkers, N. Y.			2,730		1,055	1,000
69	Wilmington, Del.	$3,877	2,000			5	256
70	Schenectady, N. Y.		2,244			589	1,113
71	Duluth, Minn.		200	2,830			840
72	Norfolk, Va.	7,824	2,800	626	$171	446	

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Table XXII—Con.

City number.	City.	Payments for expenses for— Police and fire alarm.	Humane societies.	Pounds.	Morgue.	Examining plumbers and engineers.	All other.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1915—contd.							
73	Oklahoma City, Okla.		$840	$513		$491	
74	Somerville, Mass.	$9,483					
75	Elizabeth, N. J.			1,434			
76	St. Joseph, Mo.	3,200		2,379		373	
77	Waterbury, Conn.			1,671			
78	Utica, N. Y.			1,200		360	
79	Akron, Ohio	5,847	600	1,187			$58
80	Troy, N. Y.		2,837			380	1,974
81	Manchester, N. H.		300			33	7
82	Hoboken, N. J.			2,760		25	
83	Wilkes-Barre, Pa.			1,498		350	213
84	Fort Wayne, Ind.		660	144		50	
85	Erie, Pa.	2,919					
87	Jacksonville, Fla.			2,231			
88	Peoria, Ill.	5,767		189		555	338
89	East St. Louis, Ill.		600			392	
90	Harrisburg, Pa.	4,627		665		187	
91	Savannah, Ga.			1,128			1,276
93	Bayonne, N. J.	3,554	294				
94	South Bend, Ind.	4,406					344
95	Wichita, Kans.						61
96	Johnstown, Pa.			64		50	
97	Brockton, Mass.			629			694
98	Terre Haute, Ind.			600		115	
99	Holyoke, Mass.						1,067
100	Sacramento, Cal.	7,861		1,704			8,592
101	Portland, Me.			84			600
102	Allentown, Pa.			73			
103	Charleston, S. C.	2,087		865			7,526
104	Springfield, Ill.	2,599				100	1,000
105	Canton, Ohio	1,905		292			109
106	Pawtucket, R. I.	2,212		1,003			
107	Chattanooga, Tenn.		75	409			79
108	Altoona, Pa.	2,772		666		12	
109	Covington, Ky.						25
110	Mobile, Ala.	5,272	480	1,795			1,000
111	Sioux City, Iowa			1,626		18	978
112	Saginaw, Mich.			80		32	
113	Atlantic City, N. J.		300	2,407		950	27,174
114	Little Rock, Ark.		180	301			6,949
115	Berkeley, Cal.			2,742			2,804
116	Rockford, Ill.					463	
117	Binghamton, N. Y.		1,200			283	
118	Pueblo, Colo.	2,666		588			
119	New Britain, Conn.			635			11
120	Tampa, Fla.		75	774			22
121	El Paso, Tex.			131			524
122	Springfield, Ohio		360				
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.							
123	Flint, Mich.	$360					
125	Augusta, Ga.	4,453					
126	York, Pa.	1,245	$375	$88			
127	Malden, Mass.						$150
128	San Diego, Cal.	5,525		1,862		$72	
130	Topeka, Kans.			795			6
131	Haverhill, Mass.			328			478
132	Salem, Mass.	6,577		455			339
133	Davenport, Iowa		300				60
134	Kalamazoo, Mich.					153	59
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915—contd.							
135	McKeesport, Pa.			$1,099			$15
136	Lincoln, Nebr.			504		$209	
137	Racine, Wis.	$213	$300				1,562
138	Superior, Wis.			2,031			103
140	Macon, Ga.	7,091					300
141	Huntington, W. Va.						900
142	Butte, Mont.			1,320		115	1,523
143	Newton, Mass.	6,665					
144	Pasadena, Cal.		1,718				1,157
145	Woonsocket, R. I.			167			
147	West Hoboken, N. J.			603			
148	Roanoke, Va.			138			
149	Chester, Pa.			79			
150	Fitchburg, Mass.			1,175			440
151	Galveston, Tex.		450	1,540			1,094
152	East Orange, N. J.		85	900			
153	Muskogee, Okla.			206			
154	New Castle, Pa.			354			
155	Dubuque, Iowa		300	688			
156	Springfield, Mo.			624		28	
157	Lexington, Ky.		480	184			
158	Hamilton, Ohio		721				
159	Perth Amboy, N. J.	867		991			72
160	Charlotte, N. C.		250	400			102
161	Lansing, Mich.			673		2,022	
163	Decatur, Ill.			481		80	
164	Elmira, N. Y.					210	1,010
165	Portsmouth, Va.		250	150			
166	Everett, Mass.	2,143		249			
167	San Jose, Cal.			1,080			
168	Joliet, Ill.	2,664					
169	Quincy, Ill.			499			
170	Auburn, N. Y.		951			730	
171	Pittsfield, Mass.	1,051		288			1,359
172	Quincy, Mass.			114			200
173	Cedar Rapids, Iowa			381			407
174	Taunton, Mass.			1,572			413
175	Mount Vernon, N. Y.		203	1,261		500	
176	Amsterdam, N. Y.					262	
177	Niagara Falls, N. Y.	2,647				756	
178	Jamestown, N. Y.					165	
179	Oshkosh, Wis.			53			104
180	New Rochelle, N. Y.		117	1,029		215	
181	Lorain, Ohio		600				
182	Jackson, Mich.		625	1,158		250	
184	Columbia, S. C.		780	125			
185	Austin, Tex.			752			
186	Williamsport, Pa.			825		25	
187	Waterloo, Iowa	1,777					55
188	Aurora, Ill.	482				109	
189	Joplin, Mo.			817			
190	Shreveport, La.			1,236			
191	Chelsea, Mass.						377
192	Waco, Tex.			189			4,452
193	Everett, Wash.			647			953
194	Orange, N. J.			1,003			
195	Lynchburg, Va.	3,357					
196	Colorado Springs, Colo.	2,191	600	517			25
200	Council Bluffs, Iowa	1,533		843			
201	Bellingham, Wash.			124			96
202	Fresno, Cal.			854			
203	Boise, Idaho			1,263			
204	Norristown, Pa.			119			

The payments shown in Table XXII under the heading "All other" were for expenses of protection, as follows:

New York, N. Y.:		
Commission of records	$196,320	
Public administration	46,454	
Board of inebriety	20,391	
United States life-saving corps	12,257	
		$275,422
Chicago, Ill.:		
Fire protection and public safety	66,639	
Commission on moral conditions	29,248	
Commission on crime	21,131	
Department of public welfare	14,812	
Bureau of employment and social survey	11,683	
Wrecking buildings	7,135	
Bureau of telephone complaints	2,355	
Commission on nonemployed	1,270	
Testing fenders for motor trucks	746	
Commission on vice	510	
		155,579
Philadelphia, Pa.:		
Electrical bureau	$29,632	
Fire marshal	23,941	
		$53,573
Boston, Mass.:		
Inspector of minors' licenses	1,500	
Board of examiners of building construction	4,494	
		5,994
Cleveland, Ohio:		
Damage to sheep		658
Pittsburgh, Pa.:		
Bureau of public morals	4,883	
Board of fire protection	3,550	
Flood commission	2,753	
Employment bureau	1,375	
Bounty on noxious animals	1,192	
Damage to live stock	863	
		14,616
Detroit, Mich.:		
County drain	3,894	
Free employment bureau	2,300	
Removal of dangerous trees	1,671	
Game warden	1,512	
		9,377

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Buffalo, N. Y.:		
Medical society	$125	
Fish protection	30	
		$155
San Francisco, Cal.:		
Rate investigation	12,473	
Board of censors	614	
Public administration	449	
		13,536
Los Angeles, Cal.:		
River protection	64,642	
Horticultural commission	38,078	
Free employment bureau	13,025	
Forest preservation	4,566	
Public administration	3,802	
Moving picture censors	2,384	
Inspection of live stock	1,235	
Fish and game protection	1,049	
Bee inspection	532	
		129,613
Milwaukee, Wis.:		
Employment bureau	3,720	
Inspection of live stock	29	
		3,749
Cincinnati, Ohio:		
Street car expert	3,032	
Damage to sheep	581	
Board of examiners of moving picture operators	285	
		3,898
Newark, N. J.:		
Employment bureau		991
Washington, D. C.:		
Surveyor	33,626	
Insurance board	10,965	
Enforcement of eight-hour law	4,188	
Automobile board	1,017	
Hoof-and-mouth disease	551	
Enforcement of fish and game laws	98	
Child-labor badges	56	
		50,501
Minneapolis, Minn.:		
License inspector	7,200	
Prevention of contagious diseases of animals	2,390	
Gas investigation	576	
Fire insurance commission	438	
		10,604
Seattle, Wash.:		
River improvement	17,026	
Game warden	11,948	
Drainage district	2,796	
Forest fire protection	1,365	
Bounty on wild animals	714	
Employment bureau	284	
Fish hatchery	200	
		34,333
Indianapolis, Ind.:		
Flood repairs	20,948	
Speed signs	59	
		21,007
Portland, Oreg.:		
Employment bureau	4,083	
Grappler	1,247	
		5,330
Denver, Colo.:		
Horticulturist		1,200
Rochester, N. Y.:		
Flood protection	5,571	
Examining midwives	130	
		5,701
Providence, R. I.:		
Harbor patrol	1,415	
Viewer of fences	10	
		1,425
Columbus, Ohio:		
Flood protection		28,450
Atlanta, Ga.:		
Freight bureau	2,500	
Travelers' aid society	450	
		2,950
Worcester, Mass.:		
Fire warden		14
Syracuse, N. Y.:		
Midwife commission		31
New Haven, Conn.:		
Harbor department		437
Memphis, Tenn.:		
Levee	19,708	
Moving picture censors	300	
Supervisor of mendicancy	300	
		20,308
Scranton, Pa.:		
Surveying mines under city		3,005
Spokane, Wash.:		
Employment bureau		2,154
Richmond, Va.:		
Vice commission	1,000	
Employment bureau	582	
		1,582
Omaha, Nebr.:		
Fire warden		1,522
Fall River, Mass.:		
Inspection of animals	500	
Protection of fishing privileges	20	
		520
Grand Rapids, Mich.:		
Flood relief	1,103	
Fruit and orchard inspection	300	
Police censor	52	
		1,455
Dayton, Ohio:		
Flood repairs		5,229
San Antonio, Tex.:		
Fire marshal		$1,243
Dallas, Tex.:		
Fire marshal		1,491
Lowell, Mass.:		
Inspection of animals	$510	
Fish warden	100	
		610
New Bedford, Mass.:		
Shellfish commission	1,039	
Harbor master	352	
		1,391
Cambridge, Mass.:		
Employment bureau	272	
Game warden	50	
		322
Salt Lake City, Utah:		
Superintendent of abstracts		1,185
Hartford, Conn.:		
Viewer of fences		264
Houston, Tex.:		
Investigation of light and telephone companies	13,910	
Fire marshal	1,658	
		15,568
Tacoma, Wash.:		
Employment bureau	3,228	
Harbor master	1,063	
		4,291
Camden, N. J.:		
Veterinary for fire and police departments	1,000	
Moving picture censors	784	
		1,784
Youngstown, Ohio:		
Investigation of light plant		1,606
Springfield, Mass.:		
Fish warden		25
Lynn, Mass.:		
Harbor master		250
Lawrence, Mass.:		
Inspection of animals	200	
River boom	100	
Fish warden	45	
		345
Fort Worth, Tex.:		
Employment bureau	857	
Freight bureau	300	
		1,157
Kansas City, Kans.:		
Examining electricians	40	
Mad dog call	2	
		42
Yonkers, N. Y.:		
Ice breaking		1,000
Wilmington, Del.:		
Tearing down walls	181	
Harbor master	75	
		256
Schenectady, N. Y.:		
Employment bureau	564	
City electrician	469	
Railroad controversy	80	
		1,113
Duluth, Minn.:		
Ship canal	540	
Harbor master	300	
		840
Akron, Ohio:		
Flood relief		58
Troy, N. Y.:		
Fire marshal	1,874	
United States volunteer life-saving corps	100	
		1,974
Manchester, N. H.:		
Damage to flowers		7
Wilkes-Barre, Pa.:		
Life guards		213
Peoria, Ill.:		
Examining electricians	180	
Examining elevator operators	100	
Preparing water rates	58	
		338
Savannah, Ga.:		
Chimney sweeping	901	
Powder magazine	300	
Pilotage	75	
		1,276
South Bend, Ind.:		
Prevention of building collapse		344
Wichita, Kans.:		
Gas analysis		61
Brockton, Mass.:		
Inspection of animals		694
Holyoke, Mass.:		
Prevention of forest fires		1,067
Sacramento, Cal.:		
Levees	6,916	
Employment bureau	1,676	
		8,592
Portland, Me.:		
Harbor commission		600
Charleston, S. C.:		
Water committee	4,490	
Freight rate committee	3,036	
		7,526
Springfield, Ill.:		
Social survey		1,000
Canton, Ohio:		
Street railway investigation	110	
Newsboys' badges	59	
		169
Chattanooga, Tenn.:		
Commission on unemployed		79

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Covington, Ky.:		
Recovering dead bodies		$25
Mobile, Ala.:		
Powder magazine		1,000
Sioux City, Iowa:		
Not specified	$521	
Fire marshal	457	
		978
Atlantic City, N. J.:		
Life guards		27,174
Little Rock, Ark.:		
Water controversy		6,949
Berkeley, Cal.:		
Labor bureau		2,804
New Britain, Conn.:		
Fox bounties	7	
Chickens killed by dogs	4	
		11
Tampa, Fla.:		
Examining chauffeurs		22
El Paso, Tex.:		
Employment bureau	260	
River protection	228	
Complaint department	36	
		524
Malden, Mass.:		
Inspection of animals		150
Topeka, Kans.:		
Examining electricians		6
Haverhill, Mass.:		
Inspection of animals	250	
Harbor master	223	
Fish warden	5	
		478
Salem, Mass.:		
Inspection of animals	200	
Harbor master	139	
		339
Davenport, Iowa:		
Employment bureau		60
Kalamazoo, Mich.:		
Flood damages		59
McKeesport, Pa.:		
Recovery of dead bodies		15
Racine, Wis.:		
Harbor master	1,390	
River and harbor commission	72	
		1,462
Superior, Wis.:		
Employment bureau		103
Macon, Ga.:		
Travelers' aid society		300
Huntington, W. Va.:		
Employment bureau		900
Butte, Mont.:		
Employment bureau		1,523
Pasadena, Cal.:		
Mountain fire patrol	1,080	
Board of censors	77	
		1,157
Fitchburg, Mass.:		
Inspection of animals	400	
Not specified	40	
		440
Galveston, Tex.:		
Fire marshal		1,094
Perth Amboy, N. J.:		
Harbor master		72
Charlotte, N. C.:		
Investigation of light rate		102
Elmira, N. Y.:		
Repair to dykes		1,010
Pittsfield, Mass.:		
Prevention of forest fires		$1,359
Quincy, Mass.:		
Inspection of animals		200
Cedar Rapids, Iowa:		
Improvement of river front		407
Taunton, Mass.:		
Inspection of animals	$300	
Fish warden	113	
		413
Oshkosh, Wis.:		
Diving for body	80	
Free employment bureau	24	
		104
Waterloo, Iowa:		
River front commission		55
Chelsea, Mass.:		
Inspection of animals		377
Waco, Tex.:		
Repairs to levee	3,063	
Fire marshal	1,389	
		4,452
Everett, Wash.:		
Free employment bureau		953
Colorado Springs, Colo.:		
Travelers' aid society		25
Bellingham, Wash.:		
Harbor master		96

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

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 is readily arranged under the three specific headings of Table XXIII: (1) Soldiers' relief and burial, (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."

Table XXIII

City number.	City	Payments for—			
		Soldiers' relief and burial.	Administration of—		Other miscellaneous.
			Public trust funds.	Investment funds.	
	Grand total	$1,121,422	$646,290	$121,040	$395,978
	Group I	432,048	580,041	101,518	149,082
	Group II	154,300	35,140	10,347	157,012
	Group III	236,725	19,932	2,506	66,976
	Group IV	144,908	6,820	3,034	7,910
	Group V	153,441	4,357	3,635	14,998
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.				
1	New York, N. Y	$76,455	$9,569	.....	$10,720
2	Chicago, Ill	30,027	16,765	$66,787	.....
3	Philadelphia, Pa	17,702	499,936	50	.....
4	St. Louis, Mo	.....	49,237	153	.....
5	Boston, Mass	217,511	2,748	23,772	13,464
6	Cleveland, Ohio	59,170	810	8,093	19,082
7	Baltimore, Md	.....	966	602	9,498
8	Pittsburgh, Pa	7,638	10	2,001	7,629
9	Detroit, Mich	23,545	.....	.....	88,669
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.				
10	Buffalo, N. Y	$32,404	$5,423	$406	$1,666
11	San Francisco, Cal	4,300	600	.....	8,000
12	Los Angeles, Cal	3,794	600	2,708	113,991
13	Milwaukee, Wis	29,301	56	.....	.....
14	Cincinnati, Ohio	42,971	21,729	5,963	28,398
15	Newark, N. J	3,929	1,147	1,213	1,500
16	New Orleans, La	500	2,593	57	500
17	Washington, D. C	8,746	.....	.....	.....
18	Minneapolis, Minn	.....	2,987	.....	.....
19	Seattle, Wash	21,355	.....	.....	2,957
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.				
20	Jersey City, N. J	.....	$1,446	.....	.....
21	Kansas City, Mo	.....	258	.....	.....
22	Indianapolis, Ind	.....	1,337	.....	$11,875
23	Portland, Oreg	.....	.....	.....	3,009
24	Denver, Colo	.....	9,086	.....	13,349

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Table XXIII—Continued.

City number.	CITY.	PAYMENTS FOR— Soldiers' relief and burial.	Administration of— Public trust funds.	Administration of— Investment funds.	Other miscellaneous.
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915—contd.					
25	Rochester, N. Y.	$23,561	$1,540		
26	Providence, R. I.	1,251	927	$131	
27	St. Paul, Minn.		582		$5,250
28	Louisville, Ky.		980		
29	Columbus, Ohio		1,184		
31	Toledo, Ohio		569	43	
32	Atlanta, Ga.				2,039
34	Worcester, Mass.	38,033	6		
35	Syracuse, N. Y.	18,796	225		
36	New Haven, Conn.		153	82	
37	Memphis, Tenn.				2,435
38	Scranton, Pa.			202	
39	Spokane, Wash.			823	
40	Paterson, N. J.		60	39	
41	Richmond, Va.		50		300
43	Fall River, Mass.	20,342			
44	Grand Rapids, Mich.			229	
45	Dayton, Ohio		256		
46	San Antonio, Tex.				17,818
47	Bridgeport, Conn.				500
49	Dallas, Tex.				550
50	Lowell, Mass.	37,588			
51	New Bedford, Mass.	39,637			
52	Cambridge, Mass.	31,682	17		1,412
53	Salt Lake City, Utah				4,431
54	Hartford, Conn.		62	98	
55	Trenton, N. J.		107		
56	Houston, Tex.			315	4,008
58	Reading, Pa.		31		
59	Albany, N. Y.	3,500	17	474	
60	Camden, N. J.		204		
61	Youngstown, Ohio		605		
62	Springfield, Mass.	22,335	200		
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1915.					
63	Lynn, Mass.	$43,536	$178		
65	Lawrence, Mass.	10,413			
68	Yonkers, N. Y.		232		
69	Wilmington, Del.		37	$2,088	
70	Schenectady, N. Y.	3,089	502	36	
71	Duluth, Minn.		63		
72	Norfolk, Va.	100	673		$433
74	Somerville, Mass.	36,594			
76	St. Joseph, Mo.		5		
77	Waterbury, Conn.		5		
78	Utica, N. Y.	608	1,713		
79	Akron, Ohio		67		
80	Troy, N. Y.	2,368	457		100
81	Manchester, N. H.	363			300
82	Hoboken, N. J.		179		
83	Wilkes-Barre, Pa.		40		
84	Fort Wayne, Ind.		50		
86	Evansville, Ind.		181		
88	Peoria, Ill.		363		60
91	Savannah, Ga.				509
92	Passaic, N. J.		122		
94	South Bend, Ind.		130		
95	Wichita, Kans.			66	
96	Johnstown, Pa.				60
97	Brockton, Mass.	25,848			
98	Terre Haute, Ind.		26		
99	Holyoke, Mass.	4,238			49

City number.	CITY.	PAYMENTS FOR— Soldiers' relief and burial.	Administration of— Public trust funds.	Administration of— Investment funds.	Other miscellaneous.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1915—contd.					
100	Sacramento, Cal.			$12	$1,918
101	Portland, Me.	$10,055		249	1,000
102	Allentown, Pa.				48
103	Charleston, S. C.				398
104	Springfield, Ill.		$255		
105	Canton, Ohio		1,094		
106	Pawtucket, R. I.	140		47	
107	Chattanooga, Tenn.	200		12	849
111	Sioux City, Iowa			163	
113	Atlantic City, N. J.		266		80
114	Little Rock, Ark.				1,077
115	Berkeley, Cal.			4	100
117	Binghamton, N. Y.	2,256	64		616
119	New Britain, Conn.	100		357	
120	Tampa, Fla.				313
122	Springfield, Ohio		120		
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.					
123	Flint, Mich.				$16
124	Lancaster, Pa.		$3		
126	York, Pa.		2		
127	Malden, Mass.	$17,160	281		
128	San Diego, Cal.				250
131	Haverhill, Mass.	34,883	168		
132	Salem, Mass.	22,859	129	$103	1,000
137	Racine, Wis.				1,880
138	Superior, Wis.		3	3,289	575
143	Newton, Mass.	4,688	79		
144	Pasadena, Cal.				2,887
145	Woonsocket, R. I.	350		34	323
146	Montgomery, Ala.				580
147	West Hoboken, N. J.		80		
148	Roanoke, Va.				145
150	Fitchburg, Mass.	13,825	201		1,683
151	Galveston, Tex.				20
152	East Orange, N. J.		75		
157	Lexington, Ky.				893
158	Hamilton, Ohio		33		486
159	Perth Amboy, N. J.				500
160	Charlotte, N. C.				90
164	Elmira, N. Y.	913		10	
166	Everett, Mass.	9,922			
168	Joliet, Ill.		4		
170	Auburn, N. Y.		34		
171	Pittsfield, Mass.	8,772			1,000
172	Quincy, Mass.	8,921	1,082		
174	Taunton, Mass.	11,717			
175	Mount Vernon, N. Y.		399		521
176	Amsterdam, N. Y.		33		
177	Niagara Falls, N. Y.	421	40		
178	Jamestown, N. Y.	3,900	927		
179	Oshkosh, Wis.		4		
180	New Rochelle, N. Y.		372		50
181	Lorain, Ohio		112		
183	Lima, Ohio		60		
184	Columbia, S. C.				900
190	Shreveport, La.		75		1,000
191	Chelsea, Mass.	14,985		199	
194	Orange, N. J.		40		
196	Colorado Springs, Colo.		118		199
198	La Crosse, Wis.		3		
204	Norristown, Pa.	125			

The payments for expenses shown on Table XXIII under the heading "Other miscellaneous" were for the following purposes:

New York, N. Y.:		
Grant's Tomb	$4,692	
Advertising city, Panama-Pacific International Exposition	6,028	
		$10,720
Boston, Mass.:		
Historical buildings	13,078	
Assisting Americans home from abroad	386	
		13,464
Cleveland, Ohio:		
Agricultural society and farmers' institutes		19,082
Baltimore, Md.:		
Municipal journal	8,998	
Daughters of War of 1812	500	
		9,498
Pittsburgh, Pa.:		
Exhibit, Panama-Pacific International Exposition	$1,101	
Foreign trade commission	1,981	
Bureau of publicity	4,547	
		$7,629
Detroit, Mich.:		
Repairs to G. A. R. building	611	
Railway commission	88,078	
		88,689
Buffalo, N. Y.:		
Hamburg Fair		1,666
San Francisco, Cal.:		
Publicity committee, Panama-Pacific International Exposition		8,000
Los Angeles, Cal.:		
Advertising county, Panama-Pacific International Exposition		113,991
Cincinnati, Ohio:		
Bureau of information	200	
Experimental farm	25,898	
Agricultural society	2,200	
Annexation	100	
		28,398

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Newark, N. J.:		
Monument		$1,500
New Orleans, La.:		
Advertising city, Louisiana State Fair		500
Seattle, Wash.:		
County fairs		2,957
Indianapolis, Ind.:		
Not specified		11,875
Portland, Oreg.:		
Press badges	$58	
Secret service	2,250	
Not specified	701	
		3,009
Denver, Colo.:		
Publicity fund	11,349	
Moffat tunnel	2,000	
		13,349
St. Paul, Minn.:		
Aid to Ohio flood sufferers		5,250
Atlanta, Ga.:		
Industrial commission	100	
Funeral and floral offerings	410	
Young Women's Christian Association	1,200	
Collecting old deeds	329	
		2,039
Memphis, Tenn.:		
City magazine		2,435
Richmond, Va.:		
Marking historical buildings		300
San Antonio, Tex.:		
Rivers and ditches		17,818
Bridgeport, Conn.:		
Salem fire relief		500
Dallas, Tex.:		
Young Women's Christian Association		550
Cambridge, Mass.:		
Funeral expenses	1,112	
Advertising city	300	
		1,412
Salt Lake City, Utah:		
Locating monument		4,431
Houston, Tex.:		
Funeral expenses	42	
Chamber of commerce	1,800	
Young Men's Christian Association	2,166	
		4,008
Norfolk, Va.:		
Annexation expenses	350	
Docks and belt line commission	73	
Resolution on death of comptroller	10	
		433
Troy, N. Y.:		
Soldiers' and sailors' monument		100
Manchester, N. H.:		
Young Men's Christian Association		300
Peoria, Ill.:		
Booster excursion		60
Savannah, Ga.:		
Publicity	89	
Young Women's Christian Association	420	
		509
Johnstown, Pa.:		
Flowers for funeral of city councilman		60
Holyoke, Mass.:		
Electric light weather station	31	
Not specified	18	
		49
Sacramento, Cal.:		
Chamber of commerce	1,500	
State fair	76	
Railroad track	342	
		1,918
Portland, Me.:		
Advertising city		1,000
Allentown, Pa.:		
Cleaning soldiers' monument		48
Charleston, S. C.:		
City bills	25	
Not specified	373	
		398
Chattanooga, Tenn.:		
Advertising city		849
Atlantic City, N. J.:		
Loving cup to Gaynor Society		80
Little Rock, Ark.:		
Advertising city	150	
Flowers for funeral of city councilman	74	
Not specified	853	
		1,077
Berkeley, Cal.:		
Monument in street		$100
Binghamton, N. Y.:		
Care of cemetery lot for fire victims		618
Tampa, Fla.:		
Board of trade	$300	
Not specified	13	
		313
Flint, Mich.:		
Flowers for funerals		16
San Diego, Cal.:		
Colors for U. S. S. San Diego		250
Salem, Mass.:		
Counsel's fees		1,000
Racine, Wis.:		
Water works valuation	1,878	
Artesian well repairs	2	
		1,880
Superior, Wis.:		
Pumps and wells		575
Pasadena, Cal.:		
Advertising city		2,887
Woonsocket, R. I.:		
Young Men's Christian Association		323
Montgomery, Ala.:		
Agricultural association	300	
Chamber of commerce	100	
Young Women's Christian Association	180	
		580
Roanoke, Va.:		
Young Men's Christian Association		145
Fitchburg, Mass.:		
Salem fire relief	1,000	
Writing history of city	683	
		1,683
Galveston, Tex.:		
Funeral expenses		20
Lexington, Ky.:		
Municipal magazine		893
Hamilton, Ohio:		
Public monument		486
Perth Amboy, N. J.:		
Advertising city		500
Charlotte, N. C.:		
Military escort for funeral		90
Pittsfield, Mass.:		
Salem fire relief	500	
Writing history of city	500	
		1,000
Mount Vernon, N. Y.:		
Advertising city, and photograph of post-office site		521
New Rochelle, N. Y.:		
Board of city development		50
Columbia, S. C.:		
Chamber of commerce	400	
Young Men's Christian Association	500	
		900
Shreveport, La.:		
Chamber of commerce		1,000
Colorado Springs, Colo.:		
Union depot commission		199

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, teachers, and to other city employees.

Table XXIV

City number.	CITY.	PAYMENTS FOR PENSIONS FOR— Policemen.	Firemen.	Teachers.	Other city employees.
	Grand total	$4,712,921	$3,217,311	$2,140,959	$573,711
	Group I	3,663,955	2,056,641	1,737,056	522,684
	Group II	482,520	538,765	163,652	10,684
	Group III	396,381	410,500	167,909	22,141
	Group IV	119,141	156,168	53,965	6,255
	Group V	50,924	55,237	18,377	11,947
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915—contd.				
1	New York, N. Y.	$2,456,792	$1,304,368	$1,187,722	$336,136
2	Chicago, Ill.	709,236	309,040	176,438	25,149
3	Philadelphia, Pa.	60,165	44,055	117,280	1,500
4	St. Louis, Mo.		42,236		
5	Boston, Mass.	165,099	158,697	130,336	136,675
6	Cleveland, Ohio	$108,144	$99,359	$29,755	$6,694
7	Baltimore, Md.	32,639	5,979	28,604	260
8	Pittsburgh, Pa.	45,154	53,510	39,385	16,270
9	Detroit, Mich.	86,726	39,397	27,516	
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.				
10	Buffalo, N. Y.	$74,249	$95,591	$34,347	
11	San Francisco, Cal.	108,071	105,214		
12	Los Angeles, Cal.	14,935	10,894		$10,297
13	Milwaukee, Wis.	31,980	60,751		387
14	Cincinnati, Ohio	71,965	54,780	55,960	

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Table XXIV—Contd.

City number.	City	Payments for pensions for— Policemen.	Firemen.	Teachers.	Other city employees.
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915—contd.					
15	Newark, N. J.	$30,120	$47,018	$32,576	.....
16	New Orleans, La.	18,073	30,675	1,000	.....
17	Washington, D. C.	89,551	43,847	.....	.....
18	Minneapolis, Minn.	22,835	71,549	39,769	.....
19	Seattle, Wash.	20,731	17,546	.....	.....
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.					
20	Jersey City, N. J.	$66,761	$35,425	.....	.....
21	Kansas City, Mo.	.....	4,788	.....	.....
22	Indianapolis, Ind.	27,663	23,300	$20,160	.....
23	Portland, Oreg.	[1] 1,326	5,892	261	.....
24	Denver, Colo.	15,735	16,110	10,080	.....
25	Rochester, N. Y.	25,793	43,549	12,359	.....
26	Providence, R. I.	26,135	33,799	8,023	.....
27	St. Paul, Minn.	14,609	16,440	10,854	.....
28	Louisville, Ky.	16,778	16,992	.....	.....
29	Columbus, Ohio.	16,056	10,110	7,888	.....
30	Oakland, Cal.	11,341	8,310	.....	$660
31	Toledo, Ohio.	25,297	25,394	5,425	.....
32	Atlanta, Ga.	6,161	2,694	155	1,304
34	Worcester, Mass.	13,693	3,381	1,043	3,060
35	Syracuse, N. Y.	15,562	17,678	9,365	.....
36	New Haven, Conn.	16,937	9,820	5,097	373
38	Scranton, Pa.	3,000	9,221	3,900	.....
39	Spokane, Wash.	5,053	3,762	.....	.....
40	Paterson, N. J.	8,842	17,938	1,531	.....
41	Richmond, Va.	5,150	.....	.....	.....
42	Omaha, Nebr.	7,126	9,370	18,331	.....
43	Fall River, Mass.	800	500	.....	.....
44	Grand Rapids, Mich.	1,634	2,623	.....	.....
45	Dayton, Ohio.	7,903	10,047	7,396	.....
47	Bridgeport, Conn.	2,447	8,291	.....	1,845
49	Dallas, Tex.	.....	.....	.....	660
50	Lowell, Mass.	7,466	4,071	.....	1,130
51	New Bedford, Mass.	.....	258	.....	1,121
52	Cambridge, Mass.	8,343	10,413	11,316	7,845
53	Salt Lake City, Utah.	.....	.....	1,331	300
54	Hartford, Conn.	7,152	12,499	1,525	.....
55	Trenton, N. J.	4,541	6,752	6,209	.....
57	Tacoma, Wash.	3,483	5,775	.....	.....
58	Reading, Pa.	.....	1,928	3,051	.....
59	Albany, N. Y.	9,714	9,289	11,028	.....
60	Camden, N. J.	4,898	13,633	9,441	2,300
61	Youngstown, Ohio.	6,264	7,942	2,140	.....
62	Springfield, Mass.	2,718	2,441	.....	1,543
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1915.					
63	Lynn, Mass.	$5,161	$3,128	$2,500	$726
64	Des Moines, Iowa.	1,990	5,448	.....	.....
67	Kansas City, Kans.	.....	6,881	.....	.....
68	Yonkers, N. Y.	7,085	4,873	7,842	.....
69	Wilmington, Del.	396	.....	3,074	.....
70	Schenectady, N. Y.	1,095	3,582	.....	.....
71	Duluth, Minn.	4,010	.....	3,523	.....
72	Norfolk, Va.	823	947	.....	.....
73	Oklahoma City, Okla.	.....	90	.....	.....
74	Somerville, Mass.	6,929	3,050	507	1,249
75	Elizabeth, N. J.	4,748	1,000	4,001	.....
76	St. Joseph, Mo.	.....	2,347	.....	.....
77	Waterbury, Conn.	2,482	1,876	.....	.....
78	Utica, N. Y.	1,055	11,660	.....	.....
79	Akron, Ohio.	3,691	13,175	.....	.....
80	Troy, N. Y.	8,551	10,190	8,568	.....
82	Hoboken, N. J.	10,696	5,358	5,985	.....
83	Wilkes-Barre, Pa.	.....	6,495	28	.....
84	Fort Wayne, Ind.	1,865	3,443	.....	.....
85	Erie, Pa.	.....	2,127	.....	.....
86	Evansville, Ind.	4,200	6,643	.....	.....
87	Jacksonville, Fla.	3,664	.....	.....	.....
88	Peoria, Ill.	2,598	8,370	400	.....
89	East St. Louis, Ill.	.....	273	.....	.....
90	Harrisburg, Pa.	.....	3,054	6,567	.....
91	Savannah, Ga.	4,556	3,095	.....	4,205
92	Passaic, N. J.	500	.....	.....	.....
93	Bayonne, N. J.	2,576	1,874	1,613	.....
94	South Bend, Ind.	3,247	727	.....	.....
95	Wichita, Kans.	.....	2,933	.....	.....
96	Johnstown, Pa.	.....	1,474	.....	.....
97	Brockton, Mass.	981	574	.....	.....
98	Terre Haute, Ind.	2,092	3,635	107	.....
99	Holyoke, Mass.	1,550	3,204	.....	.....

City number.	City	Payments for pensions for— Policemen.	Firemen.	Teachers.	Other city employees.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1915—contd.					
100	Sacramento, Cal.	$1,114	$5,866	.....	.....
101	Portland, Me.	5,612	6,416	.....	.....
102	Allentown, Pa.	.....	3,288	.....	.....
103	Charleston, S. C.	938	114	$1,588	.....
104	Springfield, Ill.	700	420	.....	.....
105	Canton, Ohio.	1,529	3,063	.....	.....
106	Pawtucket, R. I.	4,757	.....	.....	.....
107	Chattanooga, Tenn.	7,087	1,727	.....	.....
108	Altoona, Pa.	.....	1,475	3,412	.....
111	Sioux City, Iowa.	.....	811	.....	.....
112	Saginaw, Mich.	2,905	.....	.....	.....
113	Atlantic City, N. J.	.....	5,628	.....	.....
116	Rockford, Ill.	1,542	.....	480	.....
117	Binghamton, N. Y.	.....	655	.....	.....
119	New Britain, Conn.	500	342	.....	.....
120	Tampa, Fla.	75	100	.....	$75
122	Springfield, Ohio.	4,341	4,717	3,770	.....
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.					
123	Flint, Mich.	.....	.....	.....	$390
124	Lancaster, Pa.	.....	$2,054	.....	.....
125	Augusta, Ga.	$3,131	2,587	.....	.....
126	York, Pa.	.....	1,224	.....	.....
127	Malden, Mass.	.....	2,200	$925	856
128	San Diego, Cal.	1,006	.....	.....	.....
129	Bay City, Mich.	508	.....	.....	.....
130	Topeka, Kans.	.....	4,182	3,967	.....
131	Haverhill, Mass.	991	1,154	.....	325
132	Salem, Mass.	2,166	1,504	433	4,788
133	Davenport, Iowa.	884	1,242	.....	.....
134	Kalamazoo, Mich.	300	.....	.....	257
135	McKeesport, Pa.	.....	1,192	.....	.....
137	Racine, Wis.	830	652	.....	.....
138	Superior, Wis.	1,451	530	.....	.....
140	Macon, Ga.	1,440	.....	.....	.....
142	Butte, Mont.	.....	1,405	.....	.....
143	Newton, Mass.	.....	.....	.....	1,527
145	Woonsocket, R. I.	1,968	.....	.....	.....
149	Chester, Pa.	.....	1,666	732	.....
150	Fitchburg, Mass.	.....	.....	.....	1,765
151	Galveston, Tex.	252	.....	.....	.....
152	East Orange, N. J.	5,035	990	.....	.....
153	Muskogee, Okla.	.....	262	.....	.....
154	New Castle, Pa.	120	450	.....	.....
155	Dubuque, Iowa.	1,613	1,539	.....	.....
158	Hamilton, Ohio.	2,151	1,953	2,180	.....
159	Perth Amboy, N. J.	1,100	.....	.....	.....
160	Charlotte, N. C.	120	.....	.....	.....
162	Knoxville, Tenn.	407	85	.....	.....
163	Decatur, Ill.	.....	441	.....	.....
164	Elmira, N. Y.	4,167	4,075	1,032	.....
166	Everett, Mass.	1,208	77	646	374
167	San Jose, Cal.	400	.....	.....	.....
168	Joliet, Ill.	532	750	.....	.....
170	Auburn, N. Y.	2,950	1,853	.....	.....
171	Pittsfield, Mass.	2,442	.....	1,820	.....
172	Quincy, Mass.	.....	560	.....	128
173	Cedar Rapids, Iowa.	1,018	342	.....	.....
175	Mount Vernon, N. Y.	1,740	450	3,147	.....
177	Niagara Falls, N. Y.	1,200	1,350	1,361	.....
178	Jamestown, N. Y.	.....	1,474	.....	.....
179	Oshkosh, Wis.	863	1,765	.....	.....
180	New Rochelle, N. Y.	.....	424	.....	.....
181	Lorain, Ohio.	308	182	.....	.....
182	Jackson, Mich.	1,090	887	.....	.....
183	Lima, Ohio.	.....	700	.....	.....
184	Columbia, S. C.	.....	101	.....	.....
186	Williamsport, Pa.	.....	1,602	1,278	.....
187	Waterloo, Iowa.	928	680	.....	.....
188	Aurora, Ill.	105	.....	.....	.....
190	Shreveport, La.	.....	585	.....	.....
191	Chelsea, Mass.	1,639	2,209	.....	1,527
193	Everett, Wash.	.....	871	.....	.....
194	Orange, N. J.	845	1,050	.....	.....
195	Lynchburg, Va.	.....	115	856	.....
196	Colorado Springs, Colo.	392	639	.....	.....
198	La Crosse, Wis.	3,081	270	.....	.....
200	Council Bluffs, Iowa.	420	2,325	.....	.....
201	Bellingham, Wash.	123	330	.....	.....
202	Fresno, Cal.	.....	1,173	.....	.....
204	Norristown, Pa.	.....	1,086	.....	.....

[1] Includes some payments for firemen's pensions.

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Payments shown under the heading "Other city employees" were for a number of classes of employees, as shown below:

New York, N. Y.:		
Health department	$238,502	
Judges of supreme court	900	
Other city employees	96,734	
		$336,136
Chicago, Ill.:		
House of correction employees	2,200	
Library employees	3,737	
Public school employees	16,212	
Park police	3,000	
		25,149
Philadelphia, Pa.:		
Park guards		1,500
Boston, Mass.:		
Health department	4,000	
Employees of penal institutions	2,989	
City hall employees	4,395	
Court employees	8,759	
Department of public works	105,742	
Not specified	10,790	
		136,675
Cleveland, Ohio:		
Health department		6,694
Baltimore, Md.:		
Water department		260
Pittsburgh, Pa.:		
Bureau of electricity	1,068	
Wire inspectors	275	
All other city employees	14,927	
		16,270
Los Angeles, Cal.:		
City employees		10,297
Milwaukee, Wis.:		
County employees		387
Oakland, Cal.:		
City hall janitor		660
Atlanta, Ga.:		
Sanitary department	660	
Street department	644	
		1,304
Worcester, Mass.:		
Street department	1,842	
Sewer department	276	
City messenger	620	
Water department	322	
		3,060
New Haven, Conn.:		
Janitor and engineer		373
Bridgeport, Conn.:		
Charity department	1,240	
Street cleaning department	400	
Street paving department	95	
Sewer department	110	
		1,845
Dallas, Tex.:		
Water department		660
Lowell, Mass.:		
Health department	352	
Street department	540	
Building department	238	
		1,130
New Bedford, Mass.:		
Highway department		1,121
Cambridge, Mass.:		
Water department	1,109	
Street department	3,548	
General government employees	469	
Sanitary department	2,119	
Inspector of buildings	600	
		7,845
Salt Lake City, Utah:		
Health department		300
Camden, N. J.:		
Highway department	600	
City property department	600	
Water department	600	
Health department	500	
		2,300
Springfield, Mass.:		
Park department	190	
Street cleaning department	317	
Garbage department	335	
Highway department	701	
		1,543
Lynn, Mass.:		
Health department		726
Somerville, Mass.:		
Highway department	989	
Department of public buildings	260	
		1,249
Savannah, Ga.:		
Tax assessor's office	877	
Departments of highways and sanitation	3,328	
		4,205
Tampa, Fla.:		
Bridge department		75
Flint, Mich.:		
Laborers		390
Malden, Mass.:		
Street department laborers	606	
Election officials	50	
		656
Haverhill, Mass.:		
Library employees		325
Salem, Mass.:		
Health department	363	
Street department	885	
Water department	2,055	
Public property department	312	
Park department	755	
City messenger	418	
		4,788
Kalamazoo, Mich.:		
Electric light plant employees		$267
Newton, Mass.:		
Laborers		1,527
Fitchburg, Mass.:		
Street department	$923	
Water department	842	
		1,765
Everett, Mass.:		
Highway department		374
Quincy, Mass.:		
Highway department		128
Chelsea, Mass.:		
Janitors	520	
Street department	1,007	
		1,527

Payments for 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.

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 represent undistributed expenses for municipal printing and advertising, and such other 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. The expenses 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."

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 water works. The cities and towns benefited are charged with the cost of maintaining the properties and public improvements acquired, including the interest on loans made

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by the state for the original outlays, and are required to make contributions to the state sinking fund for the 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 the years 1906 to 1912, 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 included in Table 17, and all payments to state sinking funds are included in Table 21.

Comparative summary of payments for general departmental expenses of 146 cities for specified years: 1903–1915.—In Table XXV, which follows, there is presented, by principal divisions of the departments of city government, a summary of the net payments for general departmental expenses by 146 cities for specified years from 1903 to 1915, 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.

	1915	1913	1911	1909	1907	1905	1903
Total	$546,568,203	$496,740,906	$452,899,274	[1] $407,106,606	[1] $367,367,970	[2] $304,496,910	[1] $278,173,930
General government	62,793,192	58,164,796	53,766,741	49,810,900	42,703,670	30,423,347	30,842,225
Police department	62,335,571	58,266,275	54,950,854	51,527,093	46,074,136	40,764,402	38,252,201
Fire department	47,812,190	44,909,557	42,549,659	39,704,942	34,922,636	30,210,481	27,322,333
All other protection to person and property	10,548,745	9,500,742	8,619,570	7,460,730	6,888,956	5,982,930	5,446,198
Health conservation	12,122,947	10,235,274	8,628,075	7,811,110	6,626,402	4,875,708	4,740,211
Sanitation, or promotion of cleanliness	43,635,125	40,364,850	37,063,114	33,281,546	30,273,319	24,882,021	21,067,428
Highways	60,615,862	55,082,013	52,214,269	43,195,318	42,718,510	36,373,941	34,208,774
Charities, hospitals, and corrections	38,285,217	32,702,442	30,647,652	28,133,754	24,408,009	19,319,855	18,280,597
Schools	162,332,373	141,455,958	127,604,264	114,381,363	102,395,627	87,600,787	80,853,672
Libraries	7,134,599	6,379,535	5,939,527	6,242,855	4,989,705	4,153,901	4,067,969
Recreation	20,416,484	18,555,635	17,114,125	14,076,633	11,794,950	10,201,070	7,457,424
Pensions and gratuities	10,583,791	8,567,280	7,595,205	6,177,447	5,394,555	3,739,750	3,013,706
All other	7,952,107	12,558,549	6,206,219	5,302,915	8,177,495	5,988,717	2,621,192

[1] Includes refunds and service transfers.

[2] Includes refunds.

In compiling this table certain changes have been made in the tabulations presented in reports for years prior to 1911, the treatment of pensions in those years being different from that of later years. The changes referred to result in pensions being shown under a separate heading instead of as a part of the expenses of the departments affected.

An examination of Table XXV shows that the total general departmental expenses of the 146 cities increased in each of the two-year periods, that increase averaging $44,732,379, the smallest increase being that for 1905 over 1903 and the largest that of 1907 over 1905. 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.
1905 over 1903	$26,322,980	9.5
1907 over 1905	62,871,060	20.6
1909 over 1907	39,738,636	10.8
1911 over 1909	45,792,668	11.2
1913 over 1911	43,841,632	9.7
1915 over 1913	49,827,297	10.0

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 expenses included in the table; Groups II, III, and IV following in order. The same order occurs in the per capita expenditures of Groups I, II, III, and IV for the specified purposes, except in the case of fire department, conservation of health, highways, and libraries, where the cities of Group II show the largest per capita. The per capita figures of Group V are in several instances larger than those of Group IV. The figures for individual cities of the different groups show striking variations, because of factors which influence expense payments other than population. 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.

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 pay-

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ments 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 51. 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.

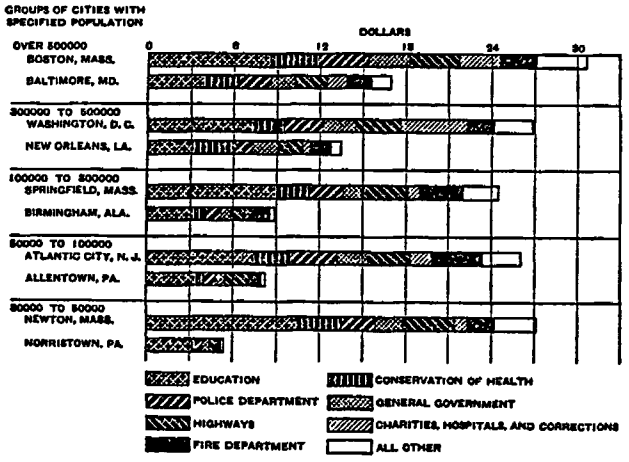
Table XXVI

EXPENSES FOR—	GROUP I.		GROUP II.		GROUP III.		GROUP IV.		GROUP V.	
	Boston, Mass.	Baltimore, Md.	Washington, D. C.	New Orleans, La.	Springfield, Mass.	Birmingham, Ala.	Atlantic City, N. J.	Allentown, Pa.	Newton, Mass.	Norristown, Pa.
All general departments	$30.60	$16.96	$26.91	$13.46	$24.48	$8.92	$26.02	$8.25	$27.00	$5.36
General government	2.91	1.70	2.27	1.68	1.32	0.66	2.18	0.64	1.86	0.50
Police department	3.47	2.20	2.72	1.24	2.37	1.07	3.11	0.71	2.41	0.50
Fire department	2.45	1.72	1.86	1.45	3.03	1.43	3.52	0.79	1.86	0.34
All other protection to person and property	0.48	0.20	0.80	0.28	0.22	0.18	0.89	0.03	0.26	0.06
Conservation of health	0.77	0.40	0.43	0.37	0.52	0.10	0.39	0.08	0.61	0.08
Sanitation, or promotion of cleanliness	2.74	2.06	1.95	2.56	1.89	0.83	2.34	0.66	2.55	0.12
Highways	3.49	2.26	3.11	1.66	3.06	1.01	2.93	1.75	3.62	0.46
Charities, hospitals, and corrections	2.66	1.32	4.64	0.47	0.88	0.28	1.52	.....	0.88	(1)
Schools	7.75	3.71	6.94	3.02	8.24	3.09	7.15	3.31	9.60	3.16
Libraries	0.57	0.16	0.18	0.10	0.65	0.08	0.26	.....	0.77	0.04
Recreation	1.84	0.97	1.19	0.24	0.96	0.14	1.56	0.14	2.38	0.06
Miscellaneous	0.35	0.02	0.02	0.01	0.22	.....	0.01	(1)	0.11	(1)
General	0.94	0.24	0.70	0.18	1.12	0.03	0.16	0.10	0.10	0.04

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

Diagram 16 presents graphically the most important of the data of Table XXVI.

DIAGRAM 16.—PER CAPITA NET PAYMENTS FOR SPECIFIED GENERAL DEPARTMENTAL EXPENSES BY GROUPS OF CITIES WITH SPECIFIED POPULATION: 1915.



Comparative summary of the per capita net payments for general departmental expenses of all cities for specified years: 1903–1915.—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 cities having a population of over 30,000 for specified years from 1903 to 1915. 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 net payments for expenses other than of public service enterprises increased from $13.19 in 1903 to $18.45 in 1915, a gain of 39.9 per cent. The per capita payments increased during each two-year period shown in the table, except for the period from 1911 to 1913, which shows a slight decrease. The per capita payments for expenses of the general government, including those for courts, have increased quite uniformly during the 13-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.					Schools.[1]	Libraries.[2]		
1915	$18.45	$2.10	$2.08	$1.63	$0.35	$0.40	$1.46	$2.06	$1.26	$5.58	$0.24	$0.68	$0.61
1913	17.23	2.00	2.00	1.57	0.32	0.35	1.40	1.93	1.11	4.98	0.22	0.63	0.71
1911	17.62	2.08	2.12	1.67	0.33	0.33	1.44	2.04	1.17	5.04	0.23	0.65	0.53
1909	16.07	1.96	2.03	1.57	0.29	0.31	1.31	1.71	1.10	4.54	0.25	0.55	0.45
1907	15.95	1.86	1.98	1.53	0.29	0.29	1.30	1.91	1.05	4.42	0.21	0.51	0.59
1905	13.88	1.38	1.85	1.40	0.27	0.22	1.13	1.67	0.88	3.99	0.19	0.47	0.44
1903	13.19	1.46	1.80	1.30	0.25	0.22	0.99	1.64	0.86	3.86	0.19	0.35	0.27

[1] Payments for pensions are included in column "Miscellaneous and general" for 1911, 1913, and 1915; for the years 1903 to 1909 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, 1913, and 1915; for the years 1903 to 1909 they are included with the expenses of libraries.

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The most important data contained in Table XXVII are graphically shown in Diagram 17, which follows.

DIAGRAM 17.—PER CAPITA PAYMENTS FOR THE GENERAL DEPARTMENTAL EXPENSES OF ALL CITIES FOR SPECIFIED YEARS: 1903–1915.

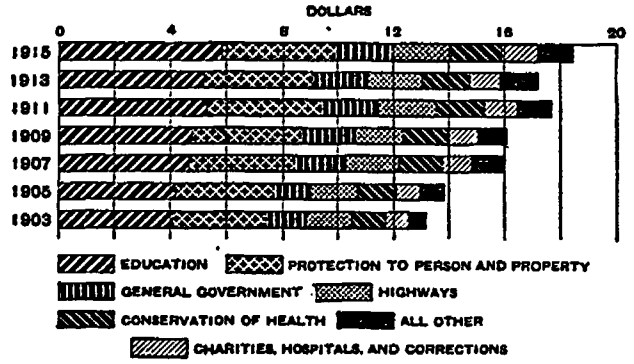


TABLE 14.

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 percentage for legislative expenses are lowest in Groups I and III and highest in Group II, while those for judicial expenses constituted 4.9 per cent in Group I and 0.5 per cent 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 12.4, 9.6, 10.6, 10, and 9, respectively, for the different groups. For this class of expenses Columbia and Charleston, S. C.; Macon, Ga.; Jersey City, N. J.; Butte, Mont.; and Mobile, Ala., show the largest percentages, 18, 17.9, 17.1, 16.8, 16.3, and 16.2, respectively, and Lincoln, Nebr., and Pasadena, Cal., the smallest, 5.2 and 4.6, respectively. For fire department expenses the proportion was largest for the cities of Group IV, 11.8 per cent, and smallest for the cities of Group I, 7.1 per cent. The highest percentage for any city was 20.2 for Shreveport, La., and the lowest, 4.7, reported for Philadelphia, 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, 7.1, was reported for Niagara Falls, N. Y., and the smallest, 0.1, for Waco, Tex.

The percentages of expenses for highways and for schools were smallest for Group I and largest for Group V. Lorain, Ohio, shows the highest percentage for highways, 29.7, and Hoboken, N. J., the lowest, 3.2. The largest percentage of expenses for schools, 61.6, was reported for Bellingham, Wash., while the smallest, 14.6, 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 all cities for specified years: 1903–1915.—Table XXVIII, which follows, gives a comparative summary of the per cent of governmental cost payments for the expenses of the general departments of all cities having over 30,000 inhabitants represented by those of the principal divisions of such expenses for specified years from 1903 to 1915. The percentages for only the last three years are based upon absolutely net amounts, for the reason that it was not possible, for the earlier years, to eliminate refunds and service transfers.

Table XXVIII

OBJECT OF PAYMENT.	1915	1913	1911	1909	1907	1905	1903
General government	11.4	11.6	11.8	12.2	11.7	10.0	11.1
Police department	11.3	11.6	12.0	12.6	12.4	13.3	13.6
Fire department	8.8	9.1	9.5	9.8	9.6	10.1	9.8
All other protection to person and property	1.9	1.9	1.9	1.8	1.8	1.9	1.9
Conservation of health	2.2	2.0	1.9	1.9	1.8	1.6	1.7
Sanitation, or promotion of cleanliness	7.9	8.1	8.2	8.1	8.1	8.1	7.5
Highways	11.2	11.2	11.6	10.6	12.0	12.0	12.4
Charities, hospitals, and corrections	6.8	6.4	6.6	6.9	6.6	6.3	6.5
Schools	30.2	28.9	28.6	28.2	27.7	28.7	29.3
Libraries	1.3	1.3	1.3	1.5	1.3	1.4	1.5
Recreation	3.7	3.7	3.7	3.4	3.2	3.4	2.7
Pensions and gratuities	1.9	1.7	1.6	1.5	1.4	1.2	1.1
All other	1.4	2.5	1.4	1.3	2.2	2.0	1.0

The most important data contained in Table XXVIII are graphically expressed in Diagram 18, which follows.

DIAGRAM 18.—PER CENT DISTRIBUTION OF PRINCIPAL GENERAL DEPARTMENTAL EXPENSES OF ALL CITIES FOR SPECIFIED YEARS: 1903–1915.

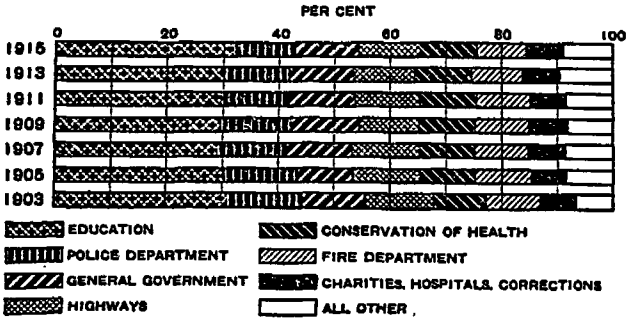


TABLE 15.

Payments for expenses of public service enterprises.—The nature of these enterprises has been explained in the text discussion of Table 11, on page 78. Payments for municipal service enterprises as distin-

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guished from public service enterprises are shown in detail in Table 14.

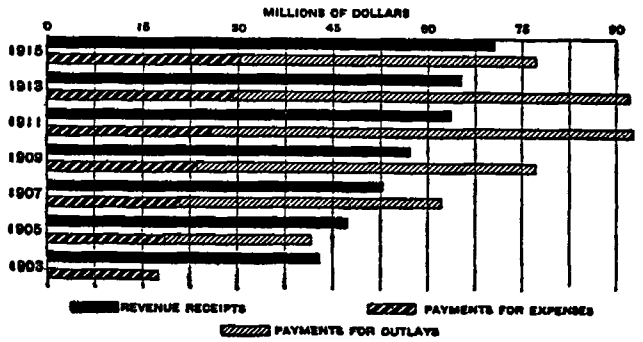
Water supply systems are the most important of public service enterprises operated by American cities. Statistics of revenue receipts and payments for expenses and outlays of such systems have been presented annually since 1902 for 146 cities, except as to outlays for 1902 and 1903. A summary of these receipts and payments for specified years from 1903 to 1915, inclusive, is included in the statement which follows.

YEAR.	Revenue receipts.	PAYMENTS.		
		Total.	Expenses.	Outlays.
1915	$70,599,902	$76,609,355	$30,217,904	$46,391,451
1913	65,317,823	91,276,498	29,227,070	62,049,428
1911	63,610,139	91,968,532	25,882,798	66,085,734
1909	57,105,840	76,452,815	23,519,487	52,933,328
1907	52,712,870	61,760,318	20,827,844	40,932,474
1905	47,396,604	41,581,743	18,677,311	22,904,432
1903	42,986,187	(1)	17,449,061	(1)

[1] Outlays for water supply systems not reported separately.

From 1903 to 1915 the receipts from the revenues of water supply systems of these 146 cities increased $27,613,715, or 64.2 per cent, while their payments for expenses increased $12,768,843, or 73.2 per cent. The payments for expenses amounted to 40.6 per cent of the receipts from revenues in 1903 and 42.8 per cent in 1915. The increase in the revenue receipts and payments for expenses of the water supply systems of the 146 cities during specified years from 1903 to 1915 are illustrated by Diagram 19.

DIAGRAM 19.—NET REVENUE RECEIPTS AND NET GOVERNMENTAL COST PAYMENTS FOR EXPENSES AND OUTLAYS OF WATER SUPPLY SYSTEMS OF 146 CITIES FOR SPECIFIED YEARS: 1903–1915.



Of the Massachusetts cities of over 30,000 inhabitants, six 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 maintenance. 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 1915 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.	PAYMENTS FOR EXPENSES FOR—			
		Ferries.	Toll bridges.	City farms.	Miscellaneous.
	Grand total	$1,713,682	$425,118	$21,508	$1,468,795
	Group I	1,628,918	412,640		16,227
	Group II	84,764			1,281,314
	Group III				131,774
	Group IV		3,059		5,814
	Group V		9,419	21,508	33,666
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.				
1	New York, N. Y.	$1,341,533	$412,640		$4,369
5	Boston, Mass.	287,085			11,858
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.				
11	San Francisco, Cal.				$952,947
16	New Orleans, La.				296,451
19	Seattle, Wash.	$84,764			31,916
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.				
23	Portland, Oreg.				$124,753
24	Denver, Colo.				1,396
30	Oakland, Cal.				(1)
31	Toledo, Ohio				5,623
46	San Antonio, Tex.				(2)
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1915.				
103	Charleston, S. C.				[3] $37
109	Covington, Ky.		$3,059		
119	New Britain, Conn.				[4] 5,777
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.				
125	Augusta, Ga.				$9,977
128	San Diego, Cal.			$9,612	
133	Davenport, Iowa				(5)
144	Pasadena, Cal.			11,896	
178	Jamestown, N. Y.				23,689
184	Columbia, S. C.				(6)
190	Shreveport, La.		$2,825		
197	Newport, Ky.		3,058		
198	La Crosse, Wis.		3,536		

[1] No payments for expenses for water front development.
[2] No payments for expenses for stone quarry.
[3] No payments for county dispensary or West End improvement.
[4] No payments for subway for wires.
[5] No payments for expenses for levee.
[6] No payments for expenses for county dispensary.

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The payments shown under the heading "Miscellaneous" in Table XXIX were for the following enterprises: New York, N. Y., bus line; Boston, Mass., city record; San Francisco, Cal., street railway; New Orleans, La., public belt railroad; Seattle, Wash., street railway; Portland, Oreg., pilotage and towage; Denver, Colo., irrigation ditch; Toledo, Ohio, forestry; Charleston, S. C., powder magazine; New Britain, Conn., ice plant; Augusta, Ga., canal; Jamestown, N. Y., sand and gravel pit.

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, municipal garages, asphalt repair plants, high-pressure fire systems, heating plants, municipal repair shops, and municipal printing offices. 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 service, the Bureau of the Census treats 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; in the earlier reports 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 payments for services and materials whether received from the public or by transfer from other departments of the city. A complete statement of such expenses would include allowances for depreciation and for interest on the capital invested, but such data can not be presented until the cities provide more complete records of the costs of these enterprises. (A detailed statement concerning the allowance for interest is presented in the introduction to this report on page 24, under the title "Faulty accounting for interest chargeable as outlay or expense.")

The variations in the procedure of the several cities with reference to depreciation 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.

As counterbalancing the payments for expenses, Table 16 shows (1) the amounts received as compensation for materials sold and services rendered to the public incident 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 neither 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 water works, 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 24 under the title "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 headed "Of other governmental units" are given in

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detail for the various divisions of the city governments in the column headed "Interest" in Table 4. Of the total amount of interest payments, 93.5 per cent was reported for city corporations, 3.1 per cent for independent school districts, and 3.4 per cent for other independent divisions, including certain counties in Groups I and II.

The aggregate of all interest payments was $128,526,868. Of this amount, $19,209,889, or 14.9 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.

From the classification of interest according to the kind of debt obligations on which paid, it appears that 90.3 per cent of the total interest payments was on funded and floating debt, 5.9 per cent on special assessment loans, and 3.8 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 bonds for the amortization of which the installment is collected. In such cases the property owner pays the interest on the debt as well 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 18 of the introduction attention was called to the great increase since 1903 in the net indebtedness of the 146 cities for which the Bureau of the Census has collected statistics for each of the years 1903 to 1915, inclusive. One result of the great increase of municipal indebtedness there referred to has been to increase the total payments of cities for interest and the percentage which interest payments constitute of all their governmental cost payments. The following statement gives the per capita indebtedness, per capita payments for interest, and per cent of all governmental cost payments for interest of all cities having over 30,000 inhabitants for specified years from 1903 to 1915:

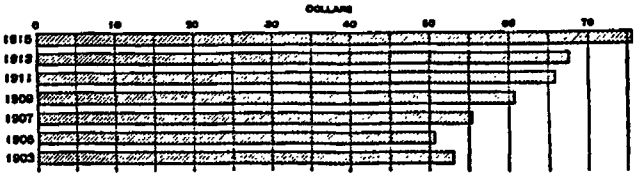
YEAR.	PER CAPITA.		Per cent of all governmental cost payments for interest.
	Net indebtedness.[1]	Net payments for interest on all classes of debt.	
1915	$73.56	$3.51	10.3
1913	67.57	3.10	9.7
1911	65.84	3.01	9.4
1909	60.63	2.84	9.4
1907	55.42	2.55	8.6
1905	50.66	2.36	9.2
1903	53.08	2.06	8.3

[1] For the years 1909, 1911, and 1915 net indebtedness represents the amount of funded and floating debt less assets in *general* sinking funds only; for the other years of this table the assets in *all* sinking funds were deducted.

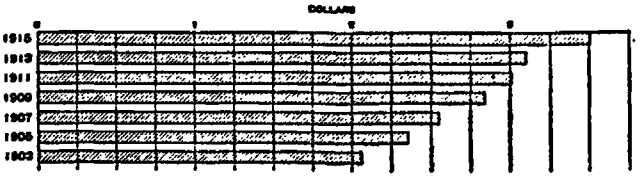
The steady and continuous increase in indebtedness and interest payments of all cities whose statistics are summarized in the statement are illustrated by Diagram 20.

DIAGRAM 20.—PER CAPITA NET INDEBTEDNESS AND NET PAYMENTS FOR INTEREST OF ALL CITIES FOR SPECIFIED YEARS: 1903–1915.

NET INDEBTEDNESS.

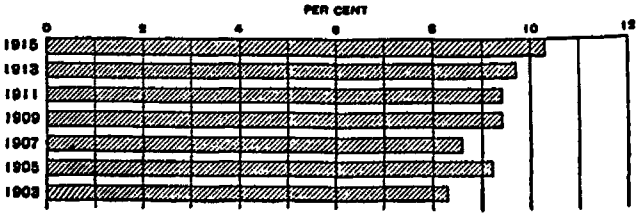


NET PAYMENTS FOR INTEREST.



The per cent relation between the interest payments of all cities and the total governmental cost payments of the same cities is graphically shown by Diagram 21, which follows.

DIAGRAM 21.—PER CENT OF GOVERNMENTAL COST PAYMENTS FOR INTEREST OF ALL CITIES: 1903–1915.



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Exceptional payments for interest by Massachusetts cities.—On page 94 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 advances 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 payments for 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 8 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 increased 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 204 cities was $329,620,950, while the governmental cost payments for outlays, as above explained, were $329,585,561. The excess of receipts from the public which increased municipal indebtedness over payments to the public which decreased municipal indebtedness, as shown in Table 21, was $167,863,455. The governmental cost payments for outlays over the excess last referred to were $161,722,106. This shows that for the 204 cities as a whole the net receipts from increase of debts were only 50.9 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 103.

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 area some were made for the construction of roads and bridges outside of the populous districts of the city.

The total payments for outlays for electric light plants for lighting city streets or municipal buildings were $901,057, and those for other municipal enterprises were $1,438,975. The object of these payments, together with the amounts expended, are shown in Table 16.

Table XXX, which follows, presents a comparative summary of the per capita payments for general departmental outlays of all cities for specified years from 1903 to 1915.

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Table XXX

YEAR.	Total.	General government.	PROTECTION TO PERSON AND PROPERTY.				Conservation of health.	Sanitation, or promotion of cleanliness.	Highways.	Charities, hospitals, and corrections.	EDUCATION.			Recreation.	Miscellaneous and general.[1]
			Total.	Police department.	Fire department.	All other.					Total.	Schools.	Libraries.		
1915	$8.35	$0.28	$0.28	$0.04	$0.17	$0.08	$0.08	$1.55	$3.76	$0.28	$1.61	$1.54	$0.06	$0.41	$0.10
1913	7.61	0.21	0.29	[2]	[2]	[2]	0.06	1.13	3.39	0.22	1.37	[2]	[2]	0.37	0.06
1911	7.31	0.31	0.29	0.06	0.19	0.04	0.04	1.04	3.79	0.24	1.45	1.34	0.10	0.56	0.09
1909	7.26	0.26	0.28	0.05	0.19	0.04	0.04	1.05	3.29	0.24	1.45	1.30	0.15	0.53	0.07
1907	7.07	0.24	0.29	0.06	0.17	0.06	[3]	1.10	3.26	0.20	1.41	1.28	0.13	0.44	0.13
1905	6.39	0.14	0.28	[2]	[2]	[2]	[3]	1.00	2.87	0.11	1.47	1.32	0.15	0.53	[4]
1903	5.74	0.11	0.21	[2]	[2]	[2]	[3]	[5]	3.62	0.13	1.11	[2]	[2]	0.57	.....

[1] Includes municipal service enterprises.
[2] Detail not available.
[3] Included in the column headed "Sanitation, or promotion of cleanliness."
[4] Less than one-half of 1 cent.
[5] Included in the column headed "Highways."

The proportions of outlays for the several departments, as represented by the per capita payments, are illustrated graphically in Diagram 22, which follows:

DIAGRAM 22.—PER CAPITA PAYMENTS FOR GENERAL DEPARTMENTAL OUTLAYS OF ALL CITIES FOR SPECIFIED YEARS: 1903–1915.

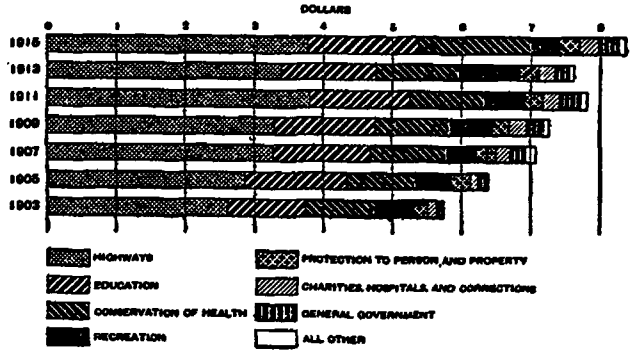


TABLE 19.

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 37 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 38. These three classes of payments are given in detail in Tables 20, 21, and 22, respectively.

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," the latter class including 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) investment funds, and for investments not held in funds, and (4) private trust funds and public trust funds for nonmunicipal uses.

Transfer of investments.—A considerable portion of the receipts shown in Table 20 represents (1) the receipts by the funds of the city for the redemption of city securities held by them as investments, and (2) the receipts from the sale of investments by one city fund to another. Receipts of the first class are balanced by payments recorded in the column of Table 21 headed "Bonds, notes, warrants, and judgments," and those of the second by payments recorded in the columns of Table 20 showing the payments for investments purchased. Total amount of the receipts of the second class is relatively small as compared with that of the one first mentioned.

The payments included in Table 20 that were transfer payments were also of two 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, and (2) payments by one city fund for securities sold by another. These two classes of pay-

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ments 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 investments from one of the funds to another. For the few cities in which the transfers of investments are made between the various funds, the transfer receipts and payments of Table 20 exceed the transfer payments and receipts included in Table 21.

Receipts from the sale and payments for the purchase of supplies.—Table 20 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 22 of the introduction to this report.

Table 21.

Receipts which increased and payments which decreased indebtedness.—The nonrevenue receipts of cities which are accompanied with an 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 from 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 204 cities covered by the report, 52 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 152 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 52 of the 204 cities covered by the report decreased their debt obligations to the public during the year 1915, although during that period the 204 cities as a whole received from new debt obligations $167,863,455 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.

One hundred and fifty-two cities increased their indebtedness to the public, such increase constituting less than 20 per cent of the payment for outlays in 37 cities, from 20 to 40 per cent in 37, from 40 to 60 in 25, from 60 to 80 in 19, from 80 to 100 in 10, and more than 100 in the following 24 cities: New York and Yonkers, N. Y.; Newark, Passaic, and West Hoboken, N. J.; Worcester, Cambridge, and Salem, Mass.; Memphis, Tenn.; Norfolk, Va.; Waterbury, Conn.; Jacksonville, Fla.; Savannah, Ga.; Johnstown, York, McKeesport, and Norristown, Pa.; Canton and Lorain, Ohio; El Paso and Galveston, Tex.; Woonsocket, R. I.; Charlotte, N. C.; and Oshkosh, Wis., all of which 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 50.

Transactions which increased the debts of Massachusetts cities to the state.—Attention has been called on pages 94 and 101 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 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.

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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) and (2) are included in Table 21, while those mentioned in (3) do not appear on the city books and are, therefore, not included in this report.

TABLE 22.

Counterbalancing receipts and payments.—On page 37 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.

Among the counterbalancing receipts shown in the table are included all amounts received as offsets to outlays. As explained on page 101, the total of outlays shown in Table 18 exceed such total shown in Table 4 in the column headed "Outlays" in the case of 8 cities, the differences representing receipts from the public on outlay account in excess of the specific outlays against which these receipts would have operated as offsets had the outlays been in sufficient amount. In Tables 19 and 22 the total of such offsets is included as nongovernmental receipts and payments. Table 4 permits the deduction of the total of such offsets from outlays, because it is a summary table, but Table 18, because it presents the payments for outlays classified by the principal divisions of governmental service, does not permit such deduction when the amount to be credited to the outlay account of a particular department exceeds the total outlay payments for that department during the year.

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 amounts received and paid by transfer between the independent divisions or funds of the city. 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.

TABLE 23.

Summary of all receipts, payments, and cash balances, by divisions and funds of city government.—Attention has been called on page 19 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 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 usually 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

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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 principal city funds other than investment, trust, and 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 and shown as paid by the treasurer but has not been recorded on the books of that other department as received. Cash in transit is only reported in the case of cities with divisions having the same date for closing their fiscal years.

Receipts are here classified as revenue and nonrevenue, and payments as governmental cost and nongovernmental cost. In former reports of this series the tables corresponding to Table 23 of this report carried only total amounts in the columns for receipts and payments.

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.

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 can not be too strongly urged.

The city corporation is the principal governmental unit of every city, and in many cities the only such unit. Of the 204 cities of the United States for which reports were secured, 114 closed the fiscal year of the general treasury of their city corporation on December 31. In 9 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 39 such cities. These states are Colorado, Georgia, Indiana, Kansas, Louisiana, Minnesota, Ohio, South Carolina, 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 90 cities closing their fiscal year 1915 on dates other than December 31, 24 closed such year on June 30, 14 on March 31, 9 on April 30, 9 on November 30, 8 on February 28, 6 on September 30, 5 on January 4, 3 on January 31, 2 on May 31, 2 on August 31, and 1 each on January 22, April 12, April 19, April 21, May 1, May 3, June 1, and December 5.

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 137, and those with funds of the second class number 41. The cities of the latter class are Mobile, Ala.; Berkeley, Fresno, Pasadena, Sacramento, San Diego, and San Jose, Cal.; Colorado Springs, Colo.; Wilmington, Del.; Jacksonville, Fla.; Augusta and Savannah, Ga.; Boise, Idaho; East St. Louis, Quincy, and Springfield, Ill.; Evansville, Fort Wayne, Indianapolis, South Bend, and Terre Haute, Ind.; Council Bluffs, Davenport, Des Moines, Dubuque, and Waterloo, Iowa; Wichita, Kans.; Covington, Ky.; St. Joseph, Mo.; Jackson, Mich.; Lincoln, Nebr.; New Castle, Pa.; Knoxville, Memphis, and Nashville, Tenn.; Austin, Tex.; Salt Lake City, Utah; Bellingham and Seattle, Wash.; Wheeling, W. Va.; and Superior, Wis.

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 revenues 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 $19,677,866, an amount equal to 3.12 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.

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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 26 cities with no sinking funds in 1915 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 sinking funds of the 178 cities having such funds at the close of the fiscal year 1915. 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, $18,236,150, or 56.7 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 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 1915, were: Special assessments, $27,687; business licenses, $230,054; reimbursement of comptroller's expenses for collecting state tax, $8,456; fines and penalties, $747,335; major privileges, $573,023; minor privileges, $196,422; rents of miscellaneous property, $257,993; stenographer's fees, judicial, $25,804; revenue of water supply systems, $8,429,982; revenue of public markets, $256,327; revenue of docks and slips, $5,046,486; income from ferries, $1,039,012; rapid transit rents, $513,300; and interest on bank deposits not assets of sinking funds, $884,269.

The sinking funds of 77 cities reported payments for interest or expenses, or both interest and expenses, which aggregated over $10,000 each. In some cities 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 administration relative to the redemption of debt render it impossible to compile comparable statistics of debt transactions from sinking funds alone, complete statements requiring a combination of the transactions of these funds with those of other funds of the city.

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, 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 made no direct payments through their sinking funds but transferred their cash to the general treasury, which made payments for debt redemption. Table 24 does not show the aggregate of either the receipts or payments of the sinking funds

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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.

Public trust funds of the class first mentioned are established for charities, education, pensions, and other public benefits; and those of the second class 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 nonmunicipal 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 rapidly growing in favor, 45 of the 204 cities reporting public trust funds for this purpose in 1915. A number of cities, for the most part in the Eastern states, reported public trust funds for the care of the poor and the defective classes, such as 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.

Of the 204 cities covered by the present report, 162 reported public trust funds for municipal uses, with total receipts of $10,051,208, and payments of $11,258,477. The largest amount received by the public trust funds of any one city was $2,787,862 in Philadelphia, Pa., followed by Chicago, Ill., with $2,211,608. The largest payments by such funds in any one city amounted to $5,023,035 in New York, N. Y., of which $5,013,466 was for pensions, followed by Philadelphia, Pa., with $1,760,995, principally for the support of Girard College, an institution for orphan boys.

Public trust funds for educational purposes were found in considerable numbers, especially in Washington, D. C.; Boston and Cambridge, Mass.; Chicago, Ill.; Cincinnati, Ohio; and Philadelphia, Pa. These funds were usually for books, medals, prizes, or scholarships.

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, policemen, 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 $971,133. 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 20 of the intro-

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duction under the title, "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 $5,185,764 for 1915, an amount equal to 5.9 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 of the several cities, and something of the relation of the amounts here included to the aggregate of which they form a part. It 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. This table also gives the payments by these funds for schools and libraries.

TABLE 26.

Amount of specified assets and value of public properties at close of year.—Table 26 shows 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 certain other public properties. 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.

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 178 cities reporting sinking funds with assets, 76 reported city securities as their only asset other than cash, 7 reported other investments but no city securities, 54 reported both city securities and other investments, and 41 reported cash as their only asset at the close of the year.

At the close of the fiscal year 1915 the aggregate assets in the sinking funds reported equaled 19.1 per cent of the total indebtedness of the 204 cities covered by this investigation.

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

Certain funds, although in their origin and nature more nearly allied to administrative funds than to trust funds, are assigned to the latter class in accordance with the general usage of American cities. These funds, mostly pension funds, are supported to a considerable extent by appropriations and by certain kinds of municipal revenues assigned to them by statute, charter provision, or ordinance.

At the close of the year 1915, 163 cities had public trust funds for municipal uses. Of these, 64 cities reported funds which had no investments in city securities, 27 reported funds holding no investments other than city securities, and 21 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. 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

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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 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. Some of these insurance funds are built up by the annual appropriation of considerable amounts until the assets reach a prescribed maximum. 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 204 cities covered by the investigation for 1915, 76 reported investment funds or miscellaneous investments, their assets aggregating $246,829,630.

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 a "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.

In Table 26 the assets in public trust funds for nonmunicipal uses and in private trust funds are shown together, their aggregate being $14,524,772.

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 of 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 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. The amounts given for some cities represent the book value of lands and buildings equal to their original cost less depreciation and plus improvement and appreciation, while for others the valuation given for 1915 is only an estimate. The result is that the valuations of public possessions for 1915 for different cities do not furnish absolutely 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.

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Further, more regard should be given to the importance of a full and careful consideration of all factors affecting the present value of municipal possessions; not only that the valuations of such properties reported for one city may be comparable with those reported for 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.

Value of properties of general departments.—Of the valuation reported for departmental properties, amounting to $2,576,491,410, $1,205,076,482, or 46.8 per cent, represents the valuation of properties employed in reereation, such as parks, zoological and botanical gardens, playgrounds, and art galleries and museums, more than one-half of this amount being reported by New York, N. Y. Next in order of value come schools, with a valuation of $695,123,593; general governmental buildings, with a valuation of $215,609,316; and properties of charities, hospitals, and correctional institutions, with a valuation of $145,550,731. Of the total valuation for schools, $125,413,334, or 18 per cent, was reported by New York, N. Y.

Value of properties of municipal service enterprises.—Of the total valuation reported for properties of municipal service enterprises, amounting to $20,408,059, 55.6 per cent, or $11,337,539, represents the value of electric light systems. The other enterprises of this type, named in the order of the valuations reported, were a high-pressure water system, asphalt plants, city barns, a heating plant, city garages, a printing plant, machine shop, city shops and garage, and a warehouse. Electric light systems were reported by 19 cities; Chicago, Ill., reported $5,296,208, or nearly half of the total value of such properties, while Detroit, Mich., came next with a valuation of $2,880,089, or 25.4 per cent of the total.

The valuations reported for Nashville, Tenn., and Richmond, Va., were $770,000 and $618,386, respectively. The other municipalities operating electric light systems as municipal service enterprises were Pittsburgh and Norristown, Pa.; Milwaukee, Wis.; Fort Worth and Galveston, Tex.; St. Joseph, Mo.; Springfield, Decatur, and Aurora, Ill.; Little Rock, Ark.; Topeka, Kans.; Kalamazoo, Mich.; Wheeling, W. Va.; Newton, Mass.; and Orange, N. J.

The high-pressure water system in New York, N. Y., was valued at $8,379,150. Other cities which reported high-pressure water systems included their valuations with those reported for the fire department or water supply system properties, and a segregation was not practicable.

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.—Of the total value of public service enterprises, 75.1 per cent represents the value of water supply systems, 12.7 per cent of the value of docks, wharves, and landings, and 12.2 per cent the combined value of electric light and power systems and gas supply systems, markets and public scales, cemeteries, and crematories, and miscellaneous enterprises of minor importance included under the title "All other" in Table 27.

Electric light and power systems and gas supply systems operated by the cities reported were valued at $35,449,911. The valuations appearing in this column are those of electric light and power systems, except the amounts shown for Richmond, Va., Duluth, Minn., and Wheeling, W. Va., $819,352 of the amount shown for Holyoke, Mass., and $238,344 of that shown for Hamilton, Ohio, which represent the valuation placed upon the gas supply systems operated by those cities.

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:

Table XXXI

City number.	City and enterprise.	Value.
	Total	$102,593,354
	Bridges	70,225,150
1	New York, N. Y.	69,555,943
109	Covington, Ky.	38,000
190	Shreveport, La.	400,000
197	Newport, Ky.	46,000
198	La Crosse, Wis.	185,207
	Public halls	6,681,942
3	Philadelphia, Pa.	[1]
8	Pittsburgh, Pa.	1,075,750
10	Buffalo, N. Y.	386,675
14	Cincinnati, Ohio	211,675
22	Indianapolis, Ind.	500,000
24	Denver, Colo.	672,000
25	Rochester, N. Y.	188,120
27	St. Paul, Minn.	425,000
30	Oakland, Cal.	869,797
31	Toledo, Ohio	[2] 30,000
41	Richmond, Va.	60,000
56	Houston, Tex.	421,591
62	Springfield, Mass.	714,761
65	Lawrence, Mass.	[3]
74	Somerville, Mass.	[3]
88	Peoria, Ill.	72,000
95	Wichita, Kans.	214,873
105	Canton, Ohio	300,000
107	Chattanooga, Tenn.	130,700
112	Saginaw, Mich.	105,000
114	Little Rock, Ark.	5,000
131	Haverhill, Mass.	[3]
150	Fitchburg, Mass.	[3]
153	Muskogee, Okla.	100,000
160	Charlotte, N. C.	85,000
161	Lansing, Mich.	12,000
184	Columbia, S. C.	[4]
185	Austin, Tex.	2,000
202	Fresno, Cal.	100,000

[1] No valuation given.
[2] City's share.
[3] Valuation included with that of municipal buildings.
[4] Valuation included with that of schools.
[5] Valuation included with that of city hall.

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City number.	Table XXXI—Continued. CITY AND ENTERPRISE.	Value.
	Subways for pipes and wires	$4,114,361
3	Philadelphia, Pa.	(1)
7	Baltimore, Md.	3,525,214
78	Utica, N. Y.	101,618
85	Erie, Pa.	115,572
117	Binghamton, N. Y.	21,320
119	New Britain, Conn.	129,321
144	Pasadena, Cal.	73,000
154	New Castle, Pa.	58,000
170	Auburn, N. Y.	90,316
	Canals	2,872,896
15	Newark, N. J.	769,756
125	Augusta, Ga.	2,103,140
	City farms	924,703
128	San Diego, Cal.	450,403
144	Pasadena, Cal.	474,300
	Street railways	4,330,159
11	San Francisco, Cal.	3,917,708
19	Seattle, Wash.	412,451
	Ferries	737,655
1	New York, N. Y.	(2)
5	Boston, Mass.	610,200
19	Seattle, Wash.	127,455
	Towage and pilotage	4,117,481
19	Seattle, Wash.	3,904,131
23	Portland, Oreg.	213,350
	Dispensaries	(3)
103	Charleston, S. C.	(3)
184	Columbia, S. C.	(3)
	Miscellaneous	8,589,007
	Bus line:	
1	New York, N. Y.	(2)
	City record:	
5	Boston, Mass.	(2)
	Belt railroad:	
16	New Orleans, La.	935,800
	Water and sewer pipes:	
16	New Orleans, La.	32,000
	Irrigation ditch:	
24	Denver, Colo.	15,000
	Water front development:	
30	Oakland, Cal.	7,031,557
	Stone quarry:	
46	San Antonio, Tex.	5,000
	Municipal organ:	
101	Portland, Me.[4]	60,000
	Powder magazine:	
103	Charleston, S. C.	7,050
	West End improvement:	
103	Charleston, S. C.	262,000
	Ice plant:	
119	New Britain, Conn.	12,500
	Levee:	
133	Davenport, Iowa.	153,100
	Sand and gravel pit:	
178	Jamestown, N. Y.	75,000

[1] No valuation. Expense all preliminary.
[2] Valuation included with that of docks.
[3] No valuation.
[4] Receipts and payments shown in Tables 11 and 15, in the column headed "Public halls."

TABLE 28.

Gross and net indebtedness of cities.—Table 28 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 1915. 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 following statement and accompanying diagrams show for 146 cities the gross debt, total and per capita, at the close of the year for specified years from 1903 to 1915.

YEAR.	Amount.	Per capita.
1915	$3,168,756,133	$109.86
1913	2,747,908,942	97.62
1911	2,558,745,024	95.52
1909	2,214,639,832	88.20
1907	1,870,299,323	80.94
1905	1,609,159,058	72.23
1903	1,395,709,774	66.88

DIAGRAM 23.—GROSS DEBT, AT THE CLOSE OF THE YEAR, OF 146 CITIES FOR SPECIFIED YEARS: 1903–1915.

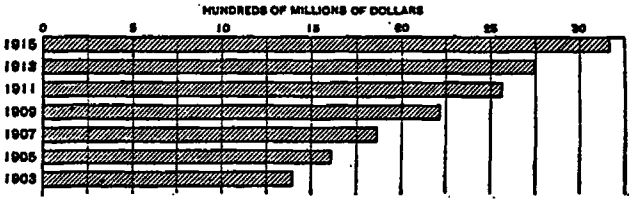
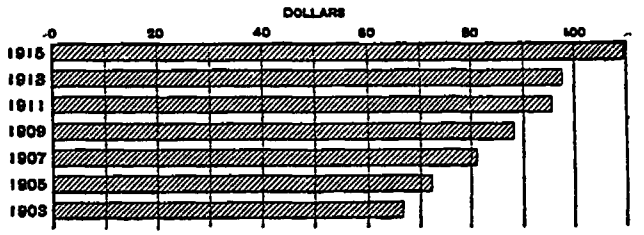


DIAGRAM 24.—PER CAPITA GROSS DEBT, AT THE CLOSE OF THE YEAR, OF 146 CITIES FOR SPECIFIED YEARS: 1903–1915.



The terms "net indebtedness" and "net debt" as here used differ materially from the use of the terms in some of the 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, which includes special assessment bonds and certificates, revenue bonds and notes, warrants, and trust liabilities.

Recognizing this fact, the Bureau of the Census in its reports for fiscal years subsequent to 1908 has applied the terms "net funded and floating debt," "net indebtedness," and "net 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 the net indebtedness for the years 1912 and 1913 the total sinking fund assets were deducted from the gross funded and floating debt, but for the years

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1909, 1910, 1911, and 1915 such assets of sinking funds as were provided for the amortization of special assessment debt were excluded from the calculation.

Indebtedness classified by the governmental unit by which incurred.—In Table 28 the gross debt of the several cities and groups of cities is first classified according to the division of city government by which the indebtedness was incurred. Of the governmental indebtedness of the 204 cities, exclusive of the Massachusetts cities to the commonwealth, 93.8 per cent was incurred by the city corporation, 3.1 per cent by the independent school districts, and 3.1 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, $11,063,935 in Chicago, Ill., $5,091,760 in Seattle, Wash., and the total amount reported in the specified column for Cleveland and Cincinnati, Ohio, Pittsburgh, Pa., Detroit, Mich., Buffalo, N. Y., Los Angeles, Cal., Milwaukee, Wis., Newark, N. J., and Minneapolis, Minn.; park and driveway districts, $12,396,388 in Chicago, Ill., and the total amount reported in the specified column for Tacoma, Wash., Peoria, East St. Louis, Springfield, and Rockford, Ill.; sanitary district, $14,456,465 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 Seattle, $4,021,634 in Seattle, Wash., and Port of Portland, total amount reported in the specified column for Portland, Oreg.; bridge district, $330,000 in Portland, Me.; water district, $4,187,644 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 28 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 class of debt includes bonds, corporation stocks, certificates, and other long-term debt obligations receiving various local designations.

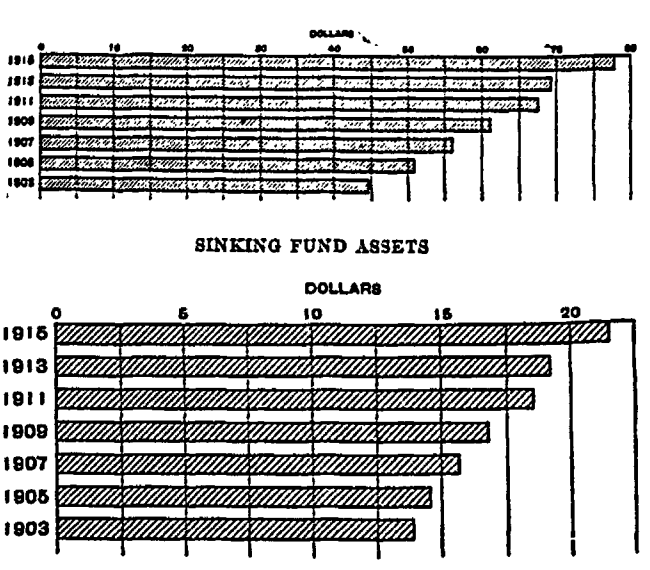
Indebtedness classified as floating.—In the column with the title "Floating" are tabulated the amounts of indebtedness represented by outstanding judgments, time warrants, and certificates of indebtedness that do not conform to the census definition of revenue loans, together with the special revenue 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 following table and accompanying diagram present for 146 cities a comparative summary of funded or fixed, and floating debt, sinking fund assets and net debt, total and per capita, at the close of the year for specified years from 1903 to 1915.

Table XXXII YEAR.	Funded or fixed, and floating debt.	SINKING FUND ASSETS.		NET DEBT.[1]	
		Amount.	Per capita.	Amount.	Per capita.
1915	$2,866,008,818	$620,102,406	$21.50	$2,245,906,412	$77.86
1913	2,490,461,618	540,454,805	19.20	1,950,006,813	69.28
1911	2,305,059,142	496,230,750	18.52	1,808,828,392	67.52
1909	1,959,162,993	422,063,594	16.81	1,537,099,399	61.21
1907	1,657,320,345	362,441,556	15.68	1,294,878,789	56.04
1905	1,438,741,403	319,395,648	14.53	1,119,345,755	50.94
1903	1,223,101,328	290,026,696	13.90	933,004,632	44.71

[1] Net debt is funded and floating debt less assets in general sinking funds.

DIAGRAM 25.—PER CAPITA NET INDEBTEDNESS AND SINKING FUND ASSETS OF 146 CITIES FOR SPECIFIED YEARS: 1903–1915.



Special debt obligations to public trust funds.—Among the debt obligations included in the table as "Floating" are special obligations to public trust funds. Such obligations arise when cities receive money for public trust purposes and convert the same to general uses.

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Indebtedness of Massachusetts cities to the state.—Table 28 gives the floating debt as above defined of all the 204 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.

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 are represented by long-term or short-term bonds or certificates or by 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 135 of the 204 cities covered by the present report, including 5 of the 9 cities in Group I, 8 of the 10 cities in Group II, 32 of the 43 cities in Group III, 42 of the 60 cities in Group IV, and 48 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 the redemption of unpaid warrants, which may thus be treated as "paid" in the appropriation account. 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 28 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. Of the total debt, $618,457,675, or 18.7 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. 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.

Indebtedness classified by purpose for which incurred.—A third classification of Table 28 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, 71.1 per cent was incurred for general purposes and 28.8 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 per cent of the total indebtedness reported. Hence the total burden of debt that rested upon special classes of citizens was 33.9 per cent of the total, while that which was to be paid by taxation of the general body of citizens without regard to special benefits received was 66.1 per cent of the total.

Included in the amounts shown in Table 28 in the column headed "Public service enterprises and investments" are certain obligations of 6 cities for properties originally acquired or constructed for enterprises

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but now leased to and operated by private corporations, and hence are investments and not public service enterprises. The following statement shows the cities for which such debt is included, the character of the property, and the amount of such indebtedness:

CITY.	Property.	Amount of indebtedness.
New York, N. Y.	Rapid transit system	$105,307,889
Philadelphia, Pa.	Gas works	385,000
Boston, Mass.	Rapid transit system	27,595,700
Cincinnati, Ohio	Cincinnati Southern Railway.	17,532,000
Toledo, Ohio	Gas works	350,000
Portsmouth, Va.	Ferry	25,000

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, San Diego, and Pasadena, Cal.; Tacoma, Wash.; Fort Worth Tex.; Troy, N. Y.; Portland, Me.; Macon, Ga.; Pittsfield, Mass.; Colorado Springs, Colo.; Newport, Ky.; and Council Bluffs, Iowa.

Increase during year in two classes of debt and sinking fund assets.—Under the general title "Increase during the year in—" there are given under descriptive headings the increase in (1) the total funded and floating debts, (2) the sinking fund assets, and (3) the net debt. Of the 204 cities covered by the report, 135 showed increases during the year in net debt, amounting in the aggregate to $148,985,525, and 69 cities showed decreases in such debt aggregating $6,253,691.

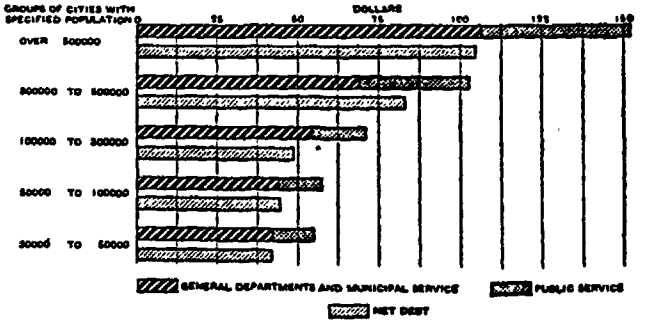
Per capita indebtedness.—In the columns headed "Per capita" there are given the per capita of (1) the total gross debt, (2) the gross debt incurred for general departments and municipal service enterprises, (3) the gross debt incurred for public service enterprises, and (4) net debt. The figures given 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 28 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 28 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.	
500,000 and over	$152.14	$106.06	$46.08	$104.73
300,000 and less than 500,000	102.78	68.84	33.94	83.19
100,000 and less than 300,000	71.44	54.55	17.09	48.93
50,000 and less than 100,000	57.51	44.08	13.43	44.43
Over 30,000 and less than 50,000	41.72	42.12	13.35	41.81

The most striking fact shown by the foregoing statement is the increase of per capita indebtedness with the size 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 26.

DIAGRAM 26.—PER CAPITA GROSS AND NET INDEBTEDNESS OF GROUPS OF CITIES WITH SPECIFIED POPULATION: 1915.



The per capita net indebtedness was in excess of $100 for New York and Mount Vernon, N. Y.; Boston, Mass.; Baltimore, Md.; Cincinnati, Ohio; New Orleans, La.; Omaha, Nebr.; Portland, Me.; Atlantic City, N. J.; San Diego, Cal.; and Galveston, Tex.

Two cities had a 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.	$172.82	Chicago, Ill.	$27.49
II	Cincinnati, Ohio	148.79	Washington, D. C.	17.48
III	Omaha, Nebr.	114.73	Denver, Colo.	3.70
IV	Atlantic City, N. J.	127.42	Rockford, Ill.	10.31
V	San Diego, Cal.	222.26	Butte, Mont.	3.42

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Diagram 27, which follows, presents graphically the facts contained in the foregoing statement, showing the great contrast in the indebtedness of cities of the same approximate population.

DIAGRAM 27.—PER CAPITA NET INDEBTEDNESS OF CITIES WITH HIGHEST AND LOWEST PER CAPITA IN GROUPS OF CITIES WITH SPECIFIED POPULATION: 1915.

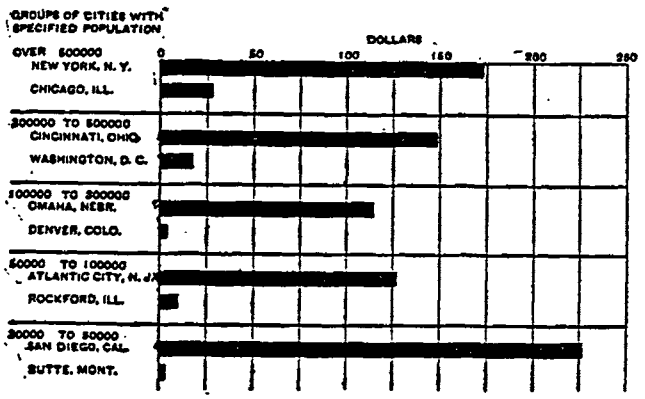


TABLE 29.

Funded and special assessment indebtedness, classified by purpose for which incurred.—Table 29 presents a summary of that portion of the total city indebtedness to which, in the text description of Table 28, 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 25.1 per cent of the total.

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 29, representing 3.5 per cent of the grand total of funded and special assessment debt, includes only what could not be so classified.

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 1.8 per cent of the grand total.

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, $164,643,588, as shown by Table 28, no less than $104,137,051, or 63.2 per cent, can be classed only as incurred for combined or unreported purposes.

Table XXXIII, which follows, presents a classification of the indebtedness incurred for public service enterprises and investments that is included in Table 29 in the column headed "All other."

Table XXXIII

City number.	CITY, AND ENTERPRISE FOR WHICH INCURRED.	Outstanding indebtedness.
	Total	$388,173,514
1	New York, N. Y.	292,534,997
	Docks and ferries	106,067,550
	Rapid transit	105,307,899
	Toll bridges	77,773,943
	Markets	3,385,615
3	Philadelphia, Pa.:	
	Convention hall	1,500,000
5	Boston, Mass.	28,040,700
	Rapid transit	27,595,700
	Ferries	445,000
6	Cleveland, Ohio	735,000
	Markets	560,000
	Cemetery	175,000
7	Baltimore, Md.	12,205,000
	Docks and wharves	7,855,000
	Conduits	4,350,000
8	Pittsburgh, Pa.	1,190,000
	Memorial hall	910,000
	Markets	280,000
10	Buffalo, N. Y.:	
	Markets	$198,000
11	San Francisco, Cal.:	
	Municipal railway	5,475,000
12	Los Angeles, Cal.:	
	Harbor improvements	5,145,000
13	Milwaukee, Wis.:	
	Markets	135,000
14	Cincinnati, Ohio	18,006,275
	Southern Railway	17,532,000
	Memorial building	211,675
	Market house	56,000
	Leaseholds	156,600
	Subway	50,000
15	Newark, N. J.	2,200,000
	Docks	1,500,000
	Markets	700,000
16	New Orleans, La.	427,370
	Public belt railroad	324,620
	Markets	102,750

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Table XXXIII—Continued.

City number.	CITY, AND ENTERPRISE FOR WHICH INCURRED.	Outstanding indebtedness.
19	Seattle, Wash.	$5,610,279
	Docks and wharves (Port of Seattle)	3,732,399
	Harbor	1,417,500
	Street railway	300,000
	Ferries (Port of Seattle)	160,380
20	Jersey City, N. J.	377,100
	Harbor	251,000
	Docks	126,100
21	Kansas City, Mo.: Market	300,000
23	Portland, Oreg.	2,689,200
	Docks	2,654,200
	Auditorium	35,000
24	Denver, Colo.: Auditorium	186,200
25	Rochester, N. Y.	223,000
	Market	123,000
	Auditorium	100,000
27	St. Paul, Minn.: Auditorium	200,000
29	Columbus, Ohio: Market	38,000
30	Oakland, Cal.	3,135,842
	Water front	2,183,607
	Auditorium	952,235
31	Toledo, Ohio: Market house	180,000
33	Birmingham, Ala.	34,000
	Cemetery	29,000
	Market	5,000
37	Memphis, Tenn.: Market	60,000
41	Richmond, Va.: Market	101,080
44	Grand Rapids, Mich.: Market	75,000
45	Dayton, Ohio: Market	60,180
48	Nashville, Tenn.: Hay market	50,000
51	New Bedford, Mass.	79,711
	Wharves	69,000
	Cemetery	10,711
52	Cambridge, Mass.: Cemetery	8,000
56	Houston, Tex.	349,593
	Wharf and slip	240,593
	Markets	109,000
57	Tacoma, Wash.: Docks and wharves	405,000
60	Camden, N. J.: Docks and wharves	207,000
61	Youngstown, Ohio: Market	38,000
68	Yonkers, N. Y.: Public building and dock	34,200
70	Schenectady, N. Y.: Public market	82,000
72	Norfolk, Va.	288,669
	Market	178,915
	Cemetery	108,111
	Docks	1,641
75	Elizabeth, N. J.: Docks	56,000
76	St. Joseph, Mo.: Market	25,000
78	Utica, N. Y.: Subways	75,900
81	Manchester, N. H.: Cemetery	75,700
87	Jacksonville, Fla.: Docks and wharves	$1,455,000
95	Wichita, Kans.	151,000
	Forum	150,000
	Cemetery	1,000
99	Holyoke, Mass.: Holyoke & Westfield Railroad	219,000
105	Canton, Ohio: Market house and auditorium	181,800
107	Chattanooga, Tenn.: Wharf	45,000
109	Covington, Ky.: Toll bridge	33,000
112	Saginaw, Mich.	38,000
	Auditorium	28,000
	Market	10,000
115	Berkeley, Cal.: Wharf	81,000
119	New Britain, Conn.: Subway	120,000
122	Springfield, Ohio: Market house	105,000
125	Augusta, Ga.: Canal	847,000
128	San Diego, Cal.: Harbor	1,050,000
133	Davenport, Iowa: Levee	143,000
137	Racine, Wis.: Cemetery	16,000
138	Superior, Wis.: Dock site	60,000
140	Macon, Ga.: Market	16,000
141	Huntington, W. Va.: Market	10,000
146	Montgomery, Ala.	110,000
	Market	100,000
	Wharf and warehouse	10,000
149	Chester, Pa.: Wharf	55,000
154	New Castle, Pa.: Conduit	50,000
159	Perth Amboy, N. J.	105,500
	Harbor	103,000
	Scales	2,500
160	Charlotte, N. C.: Auditorium	65,000
162	Knoxville, Tenn.: Market	15,000
165	Portsmouth, Va.	25,300
	Ferry	25,000
	Cemetery	300
170	Auburn, N. Y.: Subway	35,066
177	Niagara Falls, N. Y.: Market	39,400
181	Lorain, Ohio: Cemetery	9,000
182	Jackson, Mich.: City market	21,000
185	Austin, Tex.: Cemetery	46,000
189	Joplin, Mo.: Market	90,000
195	Lynchburg, Va.: Market and auditorium	54,500
202	Fresno, Cal.: Auditorium	40,952

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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 29, 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, $1,557,635,864, 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 $758,513,111, may be said to have been incurred for public improvements. The other part, amounting to $799,122,753, or 51.3 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 (51.3 per cent) was for the acquisition of departmental properties, the outstanding debt on account of such properties would amount to $1,079,577,368.

The total valuation of departmental properties in 1915, as given in Table 27, was $2,576,491,410, and the ratio of debt to valuation was therefore 41.9 per cent. The foregoing percentages take no account of sinking fund assets, which at the close of 1915 constituted 21.1 per cent of the total outstanding funded and floating debt. If consideration is taken of these assets, the ratio of net funded and floating debt on account of these properties to their valuation at the close of the fiscal year 1915 was 33.1 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 66.9 per cent of the value of those properties. This percentage is slightly larger than those given on page 55, showing the proportion of revenue receipts expended directly or indirectly for outlays by the 204 cities reported for 1915. 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.

The ratio between the outstanding 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 1915, as shown in Table 27, was $1,113,883,423. For these properties Table 29 shows a debt of $541,299,037, or 48.6 per cent of the valuation. In 11 cities the outstanding debt incurred for the water supply system was in excess of its reported valuation.

TABLE 30.

Debt classified by rate of interest.—The debt for which statistics are presented in Table 30 comprises the funded and special assessment debts, which are shown in the table 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 28. The larger part of the current debt shown in the columns headed "Warrants" and "Obligations on trust account" in Table 28 is debt bearing no interest. The total interest-bearing debt for which the rates were reported was $3,207,326,868. In addition to this amount Table 30 shows $44,175,806, for which the rates were not reported, and $7,604,303, noninterest-bearing.

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 rates paid. The report of the Bureau of the Census on financial statistics of cities for the fiscal year 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

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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 30 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 31.

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 94, 101, 103, and 113. In Table 31 is shown the par value of the principal classes of these obligations issued or entered of record during 1915. 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 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 31. The amount of the excess for the 204 cities in 1915 was $2,741,173. Only 13 cities reported the 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 that in 1915 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.

As shown in Table 31, the par value of debt obligations issued during the year exceeded the par value of those redeemed by $212,752,846, 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.

TABLE 32.

Assessed valuation of property.—The valuations given in Table 32 are those of property which is subject to taxation for the uses 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, 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, 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; or (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 of the same property made by the county.

In examining the figures of Table 32 relating to assessed valuation it should be noted that those on a line for the name of a city represent the assessed valuation of the property within the territory included in the jurisdiction of the city corporation, and which is subject to taxation for the maintenance of that corporation. The figures on a line for one of the divisions of the government of a city represent the assessed valuation of the property located within the limits of the city corporation 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; except those for divisions of which less than 10 per cent of the valuation was outside the limits of the city corporation, such exceptions being shown by footnotes indicated in the columns under the heading "Levy."

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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 page 32.)

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 commissions 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 valuations 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 only approximately 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 for each of the several divisions of city government. 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 32 for the city as a whole represent average rates based on the total levy and the total assessed valuation of property within the corporation, the specific rates of levy for the various divisions of the government or classes of property of such cities being given in Table XXXIV. 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 of the city 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.

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.	Estimated true value.
115	Berkeley, Cal.	$42,706,490	$311,608	[1] $19.00	[1] $11.40
	Old city	38,739,665	737,584	19.04	11.42
	Clairmont annexation	1,903,150	35,988	18.89	11.33
	North Brae annexation	2,062,675	38,036	18.44	11.06
202	Fresno, Cal.	20,505,935	449,487	[1] 21.92	[1] 13.15
	Old city	16,313,215	358,891	22.00	13.20
	Annexation No. 1	3,051,810	66,774	21.88	13.13
	Annexation No. 2	1,140,910	23,822	20.88	12.53
12	Los Angeles, Cal.	415,864,410	12,654,754	[1] 30.43	[1] 13.32
	Old city and annex, 1912	299,006,115	9,218,904	30.84	13.51
	Annex, 1896	48,361,565	1,486,203	30.74	13.46
	Annex, 1899	5,355,050	164,305	30.69	13.44
	Annex, 1906	15,629,145	467,032	29.89	13.09
	Colegrove, East Hollywood, and Hollywood annex, 1908	25,618,750	697,652	27.24	11.93
	Hollywood, old city	8,674,395	249,235	28.74	12.59
	San Pedro, old city and annex, 1899	4,902,625	137,430	28.04	12.28
	San Pedro, annex, 1906	2,340,090	64,662	27.64	12.11
	Wilmington	5,976,675	169,331	28.34	12.41
30	Oakland, Cal.	142,202,000	3,946,048	[1] 27.75	[1] 16.65
	Old city	92,568,900	1,832,864	[2] 19.80	[2] 11.88
	Annex, 1891	9,888,450	194,803	[2] 19.70	[2] 11.82
	Annex, 1897	17,428,200	343,336	[2] 19.70	[2] 11.82
	Annex, 1909	22,316,450	386,075	[2] 17.30	[2] 10.38
	Oakland school district	[3] 126,259,916	1,035,366	[4] 8.20	[4] 4.92
	Oakland, Cal.—Contd. Fruitvale school district	[3] $6,653,843	$65,349	[4] $9.82	[4] $5.89
	Melrose and Lockwood school districts	[2] 5,381,005	50,283	[4] 9.35	[4] 5.61
	Highland school district	[2] 895,343	9,049	[4] 10.11	[4] 6.07
	Bray and Elmhurst school districts	[2] 3,011,893	23,262	[4] 7.72	[4] 4.63
	Melrose No. 1 sanitary district	1,702,072	2,723	[4] 1.60	[4] 0.96
	Melrose No 2 sanitary district	386,600	2,938	[4] 7.60	[4] 4.56
144	Pasadena, Cal.	54,363,895	1,018,683	[1] 18.74	[1] 12.49
	Old city	39,703,700	750,088	18.89	12.59
	North annex	6,486,635	119,820	18.47	12.31
	East annex	8,173,560	148,775	18.20	12.13
100	Sacramento, Cal.	68,395,850	1,270,064	[1] 18.57	[1] 12.21
	Old city	57,753,450	1,083,225	18.75	12.32
	Annexations	10,642,400	186,839	17.55	11.53
167	San Jose, Cal.	24,084,105	[5] 399,655	[1] 16.55	[1] 9.93
	Old city and East San Jose	23,040,760	285,706	[4] 12.40	[4] 7.44
	West San Jose	1,022,705	11,352	[4] 11.10	[4] 6.66
	Port San Jose	20,620	206	[4] 10.00	[4] 6.00
	San Jose school district	22,476,110	96,647	[4] 4.30	[4] 2.58
	West San Jose, East San Jose, Cottage Grove, and North San Jose school districts	1,846,470	5,724	[4] 3.10	[4] 1.86
	Mount View school district	5,565	20	[4] 3.60	[4] 2.16

[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 basis. 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.

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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.	Estimated true value.
24	Denver, Colo.	$403,719,668	$4,424,256	[1] $10.96	[1] $10.96
	Territory outside of school districts 17 and 21	370,502,392	4,023,656	10.86	10.86
	School districts 17 and 21	33,217,276	400,600	12.06	12.06
118	Pueblo, Colo.	26,964,215	589,353	[1] 21.88	[1] 17.35
	Real property	20,423,745	322,695	[2] 15.80	[2] 12.48
	Personal property	6,540,470	6,540	1.00	1.00
	Former cities of Pueblo and South Pueblo	17,028,395	8,515	[3] 0.50	[3] 0.40
	Former city of Bessemer	4,448,139	445	[3] 0.10	[3] 0.08
	School district No. 1	18,023,177	120,755	[4] 6.70	[4] 6.70
	School district No. 20	15,481,512	100,630	[4] 6.50	[4] 6.50
	Park districts Nos. 1 and 3	12,024,145	16,834	[4] 1.40	[4] 1.11
	Park district No. 2	8,399,600	13,439	[4] 1.60	[4] 1.26
47	Bridgeport, Conn.	115,154,912	2,037,515	[1] 17.69	[1] 17.69
	Urban property	113,784,312	2,027,244	17.82	17.82
	Farm property	1,370,600	10,271	7.49	7.49
54	Hartford, Conn.	108,321,332	2,137,915	[1] 19.73	[1] 15.78
	Urban property	107,682,181	1,642,153	[5] 15.25	[5] 12.20
	Suburban property	639,151	3,835	[5] 6.00	[5] 4.80
	Eight school districts	88,598,633	376,544	[4] 4.25	[4] 3.40
	Fourth school district	20,066,362	115,383	[4] 5.75	[4] 4.60
119	New Britain, Conn.	42,969,411	672,657	[1] 15.65	[1] 15.65
	Urban property	42,221,851	664,994	15.75	15.75
	Suburban property	747,560	7,663	10.25	10.25
36	New Haven, Conn.	148,592,944	2,560,877	[1] 17.23	[1] 17.23
	Wards 1 to 12:				
	City taxing district[6]	137,638,796	2,408,679	17.50	17.50
	Westville taxing district[7]	953,857	[8] 16,692	17.50	17.50
	Ward 13	4,185,365	[8] 58,595	14.00	14.00
	Wards 14 and 15:				
	Subject to taxes for city and borough of Fairhaven, East	2,007,718	[9] 33,128	16.50	16.50
	Subject to city taxes only	3,807,208	43,783	11.50	11.50
77	Waterbury, Conn.	77,022,701	1,199,217	[1] 15.57	[1] 13.65
	Urban property	67,491,635	1,080,727	16.01	14.04
	Suburban property	9,531,066	81,205	[5] 8.52	[5] 7.47
	School districts:[10]				
	No. 1	222,270	889	[4] 4.00	[4] 3.51
	No. 2	1,956,714	6,849	[4] 3.50	[4] 3.07
	No. 3	103,198	516	[4] 5.00	[4] 4.38
	No. 4	134,146	470	[4] 3.50	[4] 3.07
	No. 5	1,096,850	4,387	[4] 4.00	[4] 3.51
	No. 6	648,490	3,891	[4] 6.00	[4] 5.26
	No. 7	279,093	977	[4] 3.50	[4] 3.07
	No. 8	118,040	944	[4] 8.00	[4] 7.02
	No. 9	976,628	5,371	[4] 5.50	[4] 4.82
	No. 10	2,598,157	12,991	[4] 5.00	[4] 4.38
69	Wilmington, Del.	80,984,469	1,077,217	[1] 13.30	[1] 13.30
	Property taxed at full rate	78,603,294	1,061,144	13.50	13.50
	Property taxed at half rate	2,381,175	16,073	6.75	6.75
87	Jacksonville, Fla.	59,274,580	813,257	[1] 13.72	[1] 8.92
	Property inside fire limits	57,302,979	790,780	13.80	8.97
	Property outside fire limits	1,971,601	22,477	11.40	7.41
120	Tampa, Fla.	30,004,954	701,103	[1] 23.37	[1] 11.68
	Old city	23,666,199	567,989	24.00	12.00
	Annexations	6,338,755	133,114	21.00	10.50
188	Aurora, Ill.	9,332,442	[11] 420,874	[1] 44.04	[1] 14.68
	City corporation	9,332,442	221,617	[12] 23.70	[12] 7.90
	School district No. 129	3,539,668	70,439	[4] 19.90	[4] 6.63
	School district No. 131	6,253,278	128,818	[4] 20.60	[4] 6.87
2	Chicago, Ill.	1,000,831,553	47,843,361	[1] 47.80	[1] 11.95
	South Park district	592,931,218	27,689,888	46.70	11.68
	West Chicago Park district	224,435,288	11,266,651	50.20	12.55
	Lincoln Park district	138,125,471	6,892,461	49.90	12.48
	Northwest Park district	13,008,090	563,250	43.30	10.82
	Irving Park district	7,501,519	333,067	44.40	11.10
	North Shore Park district	4,913,015	225,999	46.00	11.50
	The Ridge Park district	1,419,381	66,143	46.60	11.65
	Ridge Avenue Park district	1,202,255	53,981	44.90	11.22
	Fernwood Park district	924,163	44,452	48.10	12.02
	Old Portage Park district	2,185,516	105,998	48.50	12.12
	Other Chicago territory	14,185,637	601,471	[13] 42.40	[13] 10.60
199	Danville, Ill.	$9,022,347	[11] $326,769	[1] $36.06	[1] $21.64
	City corporation	9,022,347	168,718	[12] 18.70	[12] 11.22
	School districts:				
	No. 112	521,778	13,984	[4] 26.80	[4] 16.08
	No. 116	797,222	17,937	[4] 22.50	[4] 13.50
	No. 117	779,557	16,137	[4] 20.70	[4] 12.42
	No. 118	7,005,909	109,993	[4] 15.70	[4] 9.92
173	Cedar Rapids, Iowa	9,671,523	689,704	[1] 71.31	[1] 19.78
	Property in general	8,396,531	684,317	81.50	20.38
	Money and credits	1,274,992	5,357	4.23	4.23
200	Council Bluffs, Iowa	4,965,563	435,303	[1] 87.66	[1] 21.92
	Urban property	4,842,342	429,516	88.70	22.18
	Suburban property	123,251	5,787	46.95	11.74
133	Davenport, Iowa	30,573,170	794,584	[1] 25.74	[1] 14.46
	City property	24,049,570	765,979	31.85	15.92
	Farm property	105,650	1,902	18.85	9.42
	Money and credits	6,717,950	26,613	3.96	3.96
64	Des Moines, Iowa	34,456,169	1,848,579	[1] 53.65	[1] 15.67
	Property in general	27,828,630	1,822,787	65.50	16.38
	Money and credits	6,627,539	25,792	3.89	3.89
111	Sioux City, Iowa	13,432,843	807,802	[1] 60.14	[1] 16.37
	Urban property	11,432,754	777,427	68.00	17.00
	Farm property	536,536	24,521	47.50	11.42
	Money and credits	1,463,526	5,854	4.00	4.00
157	Waterloo, Iowa	9,261,127	606,376	[1] 65.48	[1] 20.47
	East side	3,581,975	317,363	88.60	22.15
	West side	3,125,323	275,341	88.10	22.02
	Agricultural lands	79,560	3,139	39.48	9.87
	Money and credits	2,474,269	10,533	4.26	4.26
197	Newport, Ky.	16,547,657	269,278	[1] 16.27	[1] 11.93
	Sewer district A	2,072,325	34,193	16.50	12.10
	Sewer district B	3,817,200	61,457	16.10	11.51
	Sewer district C	2,910,300	50,930	17.50	12.83
	Sewer district D	3,415,150	58,399	17.10	12.54
	Sewer district E	368,700	6,821	18.50	13.57
	Territory outside of specified sewer districts	3,963,982	57,478	14.50	10.63
7	Baltimore, Md.	685,691,094	9,842,472	[1] 14.35	[1] 14.35
	Urban property	445,869,908	8,828,224	19.80	19.80
	Suburban property	19,763,033	256,920	13.00	13.00
	Farm property	26,987,154	178,115	6.60	6.60
	Securities	193,070,999	579,213	3.00	3.00
112	Saginaw, Mich.	46,997,825	691,103	[1] 14.71	[1] 14.71
	Eastern district	30,767,307	430,445	13.99	13.99
	Western district	16,230,518	260,658	16.06	16.06
71	Duluth, Minn.	72,672,262	1,473,106	[1] 20.27	[1] 6.40
	Property in general	53,755,533	1,435,273	26.70	9.29
	Money and credits	18,916,729	37,833	2.00	0.50
18	Minneapolis, Minn.	244,306,615	6,209,337	[1] 25.42	[1] 9.08
	Property in general	196,303,280	6,089,328	31.02	11.62
	Money and credits	48,003,335	120,009	2.50	0.75
27	St. Paul, Minn.	154,464,494	3,365,458	[1] 21.79	[1] 7.56
	Old city	94,152,237	2,741,713	29.12	10.11
	Annexations	18,696,408	540,513	28.91	10.03
	Money and credits	41,615,849	83,232	2.00	0.69
21	Kansas City, Mo.	215,361,925	5,429,478	[1] 25.21	[1] 12.60
	Property not taxed for park purposes	143,179,115	1,789,739	[12] 12.50	[12] 6.25
	Property taxed for park purposes	72,182,810	1,082,742	[12] 15.00	[12] 7.50
	School district	213,083,069	2,556,997	[4] 12.00	[4] 6.00
82	Hoboken, N. J.	70,069,183	1,021,627	[1] 14.58	[1] 14.58
	Old city	[14] 56,720,524	834,479	14.71	14.71
	Weehawken annexation	[15] 13,348,659	187,148	14.02	14.02
59	Albany, N. Y.	103,711,100	1,949,140	[1] 18.79	[1] 16.80
	Property inside fire limits	103,361,750	1,943,201	18.80	16.80
	Property outside fire limits	349,350	5,939	17.00	15.20

[1] Average rate for all levies in city.
[2] Exclusive of levy for interest, schools, and parks.
[3] Levy for interest on bonds.
[4] Rate for special levy for district named in stub.
[5] Exclusive of levy for schools.
[6] All of wards 1 to 12 with the exception of part of ward 10.
[7] Part of ward 10 included with ward 13—Westville school district.
[8] Includes city and Westville school district levies.
[9] Includes city and Fairhaven, East Borough levies.
[10] The valuations of suburban property reported for the independent school districts are based on the assessments of 1913.
[11] Includes a small amount levied outside of city for school purposes.
[12] Exclusive of levies for schools.
[13] Average rate for all levies for territory not within the limits of the park districts.
[14] Includes valuation of personal property located in Weehawken annexation.
[15] Valuation of real property only.

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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.	Estimated true value.
176	Amsterdam, N. Y.	$13,832,656	$340,255	[1] $24.60	[1] $18.94
	Property in general	13,788,406	339,733	24.64	18.97
	Real property of pensioners	44,250	522	11.80	9.09
170	Auburn, N. Y.	21,924,458	629,888	[1] 28.73	[1] 21.55
	Property in general	21,768,296	627,931	28.85	21.64
	Real property of pensioners	156,162	1,957	12.53	9.40
164	Elmira, N. Y.	25,173,436	[2] 586,169	[1] 23.28	[1] 20.30
	Property in general	24,959,585	[2] 583,720	23.39	20.40
	Real property of pensioners	213,851	2,449	11.45	9.98
178	Jamestown, N. Y.	17,308,550	528,889	[1] 30.56	[1] 21.39
	Property in general	17,181,506	526,940	30.67	21.47
	Real property of pensioners	127,044	1,949	15.37	10.76
1	New York, N. Y.	8,390,155,472	150,146,925	[1] 17.90	[1] 17.90
	County of Bronx	664,393,213	11,705,672	17.62	17.62
	County of New York	5,437,019,030	96,553,872	17.76	17.76
	County of Kings	1,710,471,995	31,418,859	18.37	18.37
	County of Queens	494,601,906	8,887,292	17.97	17.97
	County of Richmond	83,669,328	1,581,230	18.90	18.90
25	Rochester, N. Y.	215,485,365	[3] 4,463,814	[1] 20.44	[1] 16.35
	Property in general	215,032,940	[3] 4,400,311	20.46	16.37
	Real property of pensioners	452,425	3,503	7.74	6.19
70	Schenectady, N. Y.	57,722,282	1,880,493	[1] 32.58	[1] 27.62
	Property inside hydrant limits:				
	Special lighting district	6,146,175	204,360	33.25	28.19
	General lighting district	46,456,160	1,519,117	32.70	27.72
	Property outside hydrant limits:				
	Inside general lighting district	4,955,785	154,621	31.20	26.45
	Outside general lighting district	44,870	1,355	30.20	25.60
	Real property of pensioners	89,292	881	9.86	8.36
	Bridge property	30,000	159	5.29	4.48
80	Troy, N. Y.	59,922,741	1,440,562	[1] 24.04	[1] 23.56
	Old city	50,922,300	1,199,873	23.56	23.09
	Lansingburg	8,056,168	218,348	27.10	26.56
	North Greenbush and St. Marys	255,300	6,607	23.15	22.69
	Sycaway	658,893	15,734	23.85	23.40
3	Philadelphia, Pa.	2,240,941,700	26,873,592	[1] 11.99	[1] 11.99
	Urban property:				
	Subject to highest rate	1,449,243,921	21,738,659	15.00	15.00
	Subject to lowest rate	115,597,361	1,676,162	[4] 14.50	[4] 14.50
	Suburban property:				
	Subject to highest rate	26,502,878	309,200	11.67	11.67
	Subject to lowest rate	48,129,910	545,472	[4] 11.33	[4] 11.33
	Farm property:				
	Subject to highest rate	7,931,410	79,314	10.00	10.00
	Subject to lowest rate	12,800,920	124,809	[4] 9.75	[4] 9.75
	Property subject to additional levy for poor district:				
	Urban property	115,597,361	57,799	0.50	0.50
	Suburban property	48,129,901	16,043	0.33	0.33
	Farm property	12,800,920	3,200	0.25	0.25
	Mortgages and money loaned at interest	580,735,300	2,322,933	4.00	4.00
8	Pittsburgh, Pa.	771,024,310	15,292,843	[1] 19.83	[1] 18.84
	Property in general:				
	Wards 1 to 20—				
	Land	429,320,590	8,087,187	18.83	17.89
	Improvements	238,869,300	4,255,802	17.81	16.92
	Wards 21 to 27—				
	Land	50,870,420	1,161,756	22.83	21.69
	Improvements	51,964,000	1,112,933	21.41	20.34
	Property subject to additional tax:				
	Esplen borough—				
	Land	513,620	1,033	2.10	2.00
	Improvements	467,200	883	1.89	1.80
	Sheraden borough—				
	Land	2,098,290	20,149	9.60	9.12
	Improvements	2,643,500	22,840	8.64	8.21
	Beechview borough—				
	Land	742,890	947	1.40	1.33
	Improvements	1,181,800	1,395	[1] 26	1.20
	Pittsburgh, Pa.—Con.				
	Stocks, bonds, etc.	$155,491,172	$621,964	$4.00	$4.00
	Personal property subject to county tax only	2,164,930	5,954	2.75	1.38
106	Pawtucket, R. I.	55,466,153	834,654	[1] 15.05	[1] 15.05
	Property in general	53,016,740	827,061	15.60	15.60
	Intangible personal property	2,449,413	7,593	3.10	3.10
26	Providence, R. I.	344,204,420	4,407,037	[1] 12.80	[1] 12.80
	Property in general	267,200,300	4,168,324	15.60	15.60
	Intangible personal property	77,004,120	238,713	3.10	3.10
145	Woonsocket, R. I.	31,416,350	475,814	[1] 15.15	[1] 15.15
	Property in general	29,109,450	468,662	16.10	16.10
	Intangible personal property	2,306,900	7,152	3.10	3.10
46	San Antonio, Tex.	105,566,755	1,748,859	[1] 16.57	[1] 11.48
	Improvement districts:				
	No. 1	3,267,810	54,899	16.80	11.64
	No. 2	3,103,630	51,210	16.50	11.43
	No. 3	3,020,220	51,344	17.00	11.77
	No. 4	7,989,790	147,811	18.50	12.81
	No. 5	998,190	16,670	16.70	11.57
	No. 6	45,889,440	738,830	16.10	11.15
	No. 7	2,853,080	48,788	17.10	11.85
	No. 8	6,905,300	116,700	16.90	11.70
	No. 9	4,436,720	74,981	16.90	11.70
	No. 10	3,048,180	51,819	17.00	11.77
	No. 11	22,585,815	370,407	16.40	11.36
	No. 12	375,860	6,277	16.70	11.57
	No. 13	1,092,720	19,123	17.50	12.12
72	Norfolk, Va.	68,943,470	1,081,303	[1] 15.68	[1] 9.42
	Entire city except ward 7:				
	Property in general	57,157,520	943,099	16.50	9.91
	Intangible personal property	6,906,360	55,251	8.00	3.20
	Ward 7:				
	All property	4,879,590	82,953	17.00	10.21
165	Portsmouth, Va.	13,160,460	202,413	[1] 15.36	[1] 7.68
	Property in general:				
	Old city	9,795,124	166,517	17.00	8.50
	Wards 6 and 7	2,348,174	23,012	9.80	4.90
	Bank stock and intangible personal property	1,007,162	12,590	12.50	6.25
	Ward 7:				
	Intangible personal property	30,000	294	9.80	4.90
19	Seattle, Wash.	219,574,689	7,525,572	[1] 34.27	[1] 15.42
	Original city	162,975,743	5,617,774	34.47	15.51
	Early annexations	25,273,677	862,591	34.13	15.36
	West Seattle	11,104,728	366,234	32.98	14.84
	Ballard	6,072,331	207,795	34.22	15.40
	Southeast Seattle	3,934,464	131,568	33.44	15.05
	Georgetown	3,000,866	100,619	33.53	15.09
	Dunlap	1,874,482	61,820	32.98	14.84
	South Seattle	1,499,231	50,134	33.44	15.05
	Yesler	1,339,704	43,915	32.78	14.75
	Columbia	1,167,221	35,453	33.22	14.95
	Ravenna	942,414	31,514	33.44	15.05
	South Park	459,828	16,155	32.98	14.84
57	Tacoma, Wash.	62,826,687	1,428,874	[1] 22.74	[1] 11.37
	District No. 1	50,954,530	1,171,954	23.00	11.50
	District No. 2	9,199,255	205,576	22.35	11.18
	Districts Nos. 3 and 4	2,056,094	39,847	19.38	9.69
	District No. 5	616,808	11,497	18.64	9.32
138	Superior, Wis.	33,129,104	451,401	[1] 13.63	[1] 9.63
	Property outside specified sewer districts	27,616,377	368,396	13.34	9.43
	Sewer district No. 3	1,777,320	27,264	15.34	10.84
	Sewer district No. 4	2,647,790	37,969	14.34	10.13
	Sewer district No. 6	1,087,617	17,772	16.34	11.55

[1] Average rate for all levies in city.
[2] Includes levy of $62,601 collected by city on assessments for 1915 of $26,857,605 to reimburse county for payment of sundry city expenses.
[3] Includes levy of $153,324 collected by city on assessments for 1915 of $213,945,610 to reimburse county for payment of sundry city expenses.
[4] Exclusive of levies for poor districts.

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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 32, 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.; and Council Bluffs and Davenport, Iowa, from the aggregate levies shown in Table 32 for the same cities. In the case of the cities mentioned the figures of Table 32 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, except in the case of a few cities as indicated in footnotes.

The amounts given under the general heading "Levy" on the lines of Table 32 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.

The taxes levied for the state, county, and minor civil divisions are here presented for the first time in the reports of this series, property and poll taxes being shown separately. The per capita property taxes appearing in the column headed "For all purposes" represent, as nearly as could be determined, the per capita tax burden for all purposes exclusive of poll taxes resting upon the inhabitants of the cities reported.

Per capita property taxes.—The last column of Table 32 gives, for the individual cities and for the five groups of cities classified by population, the per capita levies of property taxes. These figures furnish a fairly comparable measure of the tax burden and should be considered in connection with the other per capita figures of this report, including those given in Tables 5, 13, and 28. The average per capita of property taxes levied for municipal purposes was $19.74 for the 204 cities covered by the report, and $24.78, $22.19, $15.95, $13.84, and $13.58 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.

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GENERAL TABLES

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TABLE 1.—DATE OF INCORPORATION, POPULATION, AND AREA: 1915.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 44.]

City number.	CITY.	Date of incorporation as a city.	POPULATION.				AREA (ACRES), JULY 1, 1915.		
			Estimate as of middle of fiscal year reported.		Decennial census.		Total.	Land.	Water.
			Date.	Estimate.	Apr. 15, 1910.	June 1, 1900.			
	Grand total			31,168,150	27,860,102	20,539,942	3,090,202.5	2,863,114.4	227,088.1
	Group I			13,191,275	11,977,607	9,193,545	571,613.4	560,056.8	11,556.6
	Group II			3,946,732	3,453,488	2,504,146	626,125.6	544,821.1	81,304.5
	Group III			6,706,671	5,966,064	4,201,960	779,668.3	726,599.3	53,069.0
	Group IV			4,168,504	3,659,684	2,577,109	537,612.1	493,058.4	44,553.7
	Group V			3,154,968	2,803,259	2,063,182	575,183.1	538,578.8	36,604.3
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.								
1	New York, N. Y	1653	June 30, 1914	5,333,539	4,766,883	3,437,202	183,555.0	183,555.0	[1]
2	Chicago, Ill	1837	June 30, 1914	2,397,600	2,185,283	1,698,575	125,717.8	121,502.6	4,215.2
3	Philadelphia, Pa	1701	June 30, 1914	1,657,810	1,549,008	1,293,697	84,933.0	83,340.0	1,593.0
4	St. Louis, Mo	1822	Sept. 30, 1914	737,497	687,029	575,238	39,277.0	39,100.0	177.0
5	Boston, Mass	1822	July 31, 1914	734,747	670,585	560,892	30,295.0	[2] 27,612.0	[2] 2,683.0
6	Cleveland, Ohio	1836	June 30, 1914	639,431	560,663	381,768	33,717.5	33,547.5	170.0
7	Baltimore, Md	1796	June 30, 1914	579,590	558,485	508,957	20,255.0	19,290.0	965.0
8	Pittsburgh, Pa	1816	June 30, 1914	564,878	533,905	[4] 451,512	26,666.7	25,383.3	1,283.4
9	Detroit, Mich	1824	Dec. 31, 1914	546,183	465,766	285,704	27,196.4	26,726.4	470.0
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.								
10	Buffalo, N. Y	1832	Dec. 31, 1914	457,723	423,715	352,387	26,983.0	24,894.0	2,089.0
11	San Francisco, Cal	1850	Dec. 31, 1914	452,255	416,912	342,782	29,760.0	26,632.0	[5] 3,128.0
12	Los Angeles, Cal	1851	Dec. 31, 1914	452,140	319,198	102,479	184,457.0	183,464.0	993.0
13	Milwaukee, Wis	1846	June 30, 1914	419,589	373,857	285,315	16,547.7	16,215.8	331.9
14	Cincinnati, Ohio	1819	June 30, 1914	402,175	363,591	325,902	45,376.0	45,358.9	17.1
15	Newark, N. J	1836	June 30, 1914	389,106	347,469	246,070	14,976.0	[6] 14,858.0	118.0
16	New Orleans, La	1805	June 30, 1914	361,221	339,075	287,104	169,323.0	125,440.0	43,883.0
17	Washington, D. C	1802	Dec. 31, 1914	356,028	331,069	278,718	44,316.9	38,408.4	5,908.5
18	Minneapolis, Minn	1867	June 30, 1914	343,466	301,408	202,718	33,920.0	32,069.0	1,851.0
19	Seattle, Wash	1869	June 30, 1914	313,029	237,194	80,671	60,466.0	37,481.0	22,985.0
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.								
20	Jersey City, N. J	1827	May 31, 1914	293,403	267,779	206,433	12,288.0	8,320.0	3,968.0
21	Kansas City, Mo	1853	Oct. 31, 1914	294,567	248,381	163,752	38,305.8	37,555.8	750.0
22	Indianapolis, Ind	1831	June 30, 1914	259,820	233,650	160,164	22,236.2	21,915.1	321.1
23	Portland, Oreg	1851	May 31, 1914	259,582	207,214	90,426	34,214.4	32,748.8	1,465.6
24	Denver, Colo	1859	June 30, 1914	245,523	213,381	133,859	37,600.0	37,028.0	572.0
25	Rochester, N. Y	1834	June 30, 1914	245,077	218,149	162,608	15,351.5	14,876.3	475.2
26	Providence, R. I	1832	Mar. 31, 1914	243,356	224,326	175,597	11,701.0	11,353.0	348.0
27	St. Paul, Minn	1854	June 30, 1914	236,766	214,744	163,065	35,481.6	33,388.8	2,092.8
28	Louisville, Ky	1824	Feb. 28, 1914	234,482	223,928	204,731	17,544.4	15,368.4	2,176.0
29	Columbus, Ohio	1816	June 30, 1914	204,567	181,511	125,560	14,307.0	14,149.6	157.4
30	Oakland, Cal	1854	Dec. 31, 1914	186,902	150,174	66,960	38,561.0	31,591.0	6,970.0
31	Toledo, Ohio	1837	June 30, 1914	184,126	168,497	131,822	18,265.6	16,025.6	2,240.0
32	Atlanta, Ga	1847	June 30, 1914	179,292	154,839	89,872	16,847.7	16,815.7	32.0
33	Birmingham, Ala	1871	Mar. 31, 1914	164,165	132,685	38,415	32,051.2	32,020.4	30.8
34	Worcester, Mass	1848	May 31, 1914	157,499	145,986	118,421	24,634.0	23,731.0	903.0
35	Syracuse, N. Y	1848	June 30, 1914	149,353	137,249	108,374	11,660.6	11,160.6	500.0
36	New Haven, Conn	1784	June 30, 1914	144,505	133,605	108,027	14,340.0	11,460.0	2,880.0
37	Memphis, Tenn	1849	June 30, 1914	143,231	131,105	102,320	12,719.0	12,352.0	367.0
38	Scranton, Pa	1866	June 30, 1914	141,351	129,867	102,026	12,508.9	12,361.7	147.2
39	Spokane, Wash	1883	June 30, 1914	135,657	104,402	36,848	25,120.0	24,819.0	301.0
40	Paterson, N. J	1851	Dec. 31, 1914	135,339	125,600	105,171	5,357.0	5,157.0	200.0
41	Richmond, Va	1782	July 31, 1914	135,061	127,628	85,050	15,606.6	14,582.6	1,024.0
42	Omaha, Nebr	1857	June 30, 1914	133,274	124,096	102,555	20,224.0	19,840.0	384.0
43	Fall River, Mass	1854	June 30, 1914	125,443	119,295	104,863	26,156.0	21,723.0	4,433.0
44	Grand Rapids, Mich	1850	Sept. 30, 1914	123,860	112,571	87,565	11,200.0	10,880.0	320.0
45	Dayton, Ohio	1841	June 30, 1914	123,794	116,577	85,333	10,637.0	10,061.0	576.0
46	San Antonio, Tex	1837	Nov. 30, 1914	116,890	96,614	53,321	23,040.0	22,860.5	179.5
47	Bridgeport, Conn	1836	Sept. 30, 1914	116,075	102,054	70,996	11,426.0	9,330.0	2,096.0
48	Nashville, Tenn	1806	June 30, 1914	114,899	110,364	80,865	11,829.0	11,574.0	255.0
49	Dallas, Tex	1856	Oct. 31, 1914	113,525	92,104	42,638	10,961.8	10,846.6	115.2
50	Lowell, Mass	1836	June 30, 1914	111,004	106,294	94,969	9,098.0	8,308.0	790.0
51	New Bedford, Mass	1847	May 31, 1914	110,941	96,652	62,442	20,873.0	12,206.0	8,667.0
52	Cambridge, Mass	1846	Sept. 30, 1914	110,685	104,839	91,886	4,180.8	4,014.3	166.5
53	Salt Lake City, Utah	1851	June 30, 1914	109,736	92,777	53,531	31,837.5	31,137.5	700.0
54	Hartford, Conn	1784	Sept. 30, 1914	107,521	98,915	79,850	11,070.9	10,160.9	910.0
55	Trenton, N. J	1792	Aug. 31, 1914	107,228	96,815	73,307	4,903.0	4,490.0	413.0
56	Houston, Tex	1839	Aug. 31, 1914	104,726	78,800	44,633	20,160.0	20,020.0	140.0
57	Tacoma, Wash	1875	June 30, 1914	103,418	83,743	37,714	27,920.0	25,168.0	2,752.0
58	Reading, Pa	1847	June 30, 1914	103,361	96,071	78,961	5,209.7	5,209.7	.....
59	Albany, N. Y	1686	June 30, 1914	102,961	100,253	94,151	10,070.1	9,774.4	295.7
60	Camden, N. J	1828	June 30, 1914	102,465	94,538	75,935	5,030.0	4,475.0	555.0
61	Youngstown, Ohio	1868	June 30, 1914	100,593	79,066	44,885	15,960.0	15,760.0	200.0
62	Springfield, Mass	1852	May 31, 1914	100,148	88,926	62,059	21,180.0	19,980.0	1,200.0

[1] Not reported.
[2] Includes area of Hyde Park, annexed Jan. 1, 1912.
[3] Includes 1,546 acres of land submerged at high tide.
[4] Includes population of territory annexed since 1900.
[5] Does not include water area comprised in San Francisco Bay and Pacific Ocean.
[6] Includes 4,000 acres of undeveloped meadow land.

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TABLE 1.—DATE OF INCORPORATION, POPULATION, AND AREA: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 44.]

City number.	CITY.	Date of incorporation as a city.	POPULATION.				AREA (ACRES), JULY 1, 1915.		
			Estimate as of middle of fiscal year reported.		Decennial census.		Total.	Land.	Water.
			Date.	Estimate.	Apr. 15, 1910.	June 1, 1900.			
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1915.									
63	Lynn, Mass.	1850	June 30, 1914	98,207	89,336	68,513	7,248.0	6,943.0	305.0
64	Des Moines, Iowa.	1857	Sept. 30, 1914	97,304	86,368	62,139	35,300.0	34,423.0	886.0
65	Lawrence, Mass.	1853	June 30, 1914	95,834	85,892	62,559	4,577.0	4,185.0	392.0
66	Fort Worth, Tex.	1872	June 30, 1914	94,494	73,312	26,688	10,768.0	10,553.4	214.0
67	Kansas City, Kans.	1886	June 30, 1914	94,271	82,331	51,418	10,533.8	9,943.8	590.6
68	Yonkers, N. Y.	1872	June 30, 1914	93,383	79,803	47,931	11,840.0	11,440.0	400.0
69	Wilmington, Del.	1832	Dec. 31, 1914	92,609	87,411	76,508	6,515.0	4,026.0	[1] 2,489.0
70	Schenectady, N. Y.	1798	June 30, 1914	91,012	72,826	31,682	5,270.0	5,141.0	129.0
71	Duluth, Minn.	1870	June 30, 1914	89,331	78,466	52,969	43,116.8	37,715.2	5,401.6
72	Norfolk, Va.	1845	Dec. 31, 1914	87,308	67,452	46,624	5,966.6	4,773.8	1,192.8
73	Oklahoma City, Okla.	1891	Dec. 31, 1914	85,558	64,205	10,037	11,008.0	10,948.0	60.0
74	Somerville, Mass.	1871	June 30, 1914	83,881	77,236	61,643	2,700.0	2,600.0	100.0
75	Elizabeth, N. J.	1855	Dec. 31, 1914	83,480	73,409	52,130	6,230.0	6,191.0	39.0
76	St. Joseph, Mo.	1853	Oct. 31, 1914	83,132	77,403	102,979	8,880.0	8,480.0	400.0
77	Waterbury, Conn.	1853	June 30, 1914	82,517	73,141	[2] 51,139	16,048.0	17,981.0	67.0
78	Utica, N. Y.	1832	June 30, 1914	82,060	74,419	56,383	8,168.8	8,029.0	139.8
79	Akron, Ohio.	1836	June 30, 1914	80,291	69,067	42,728	7,347.2	7,254.2	93.0
80	Troy, N. Y.	1816	June 30, 1914	77,560	76,813	[2] 75,057	11,635.2	5,817.6	5,817.6
81	Manchester, N. H.	1846	June 30, 1914	75,635	70,063	56,987	21,700.0	20,119.5	1,580.5
82	Hoboken, N. J.	1855	Oct. 31, 1914	75,364	70,324	59,364	1,220.0	830.0	390.0
83	Wilkes-Barre, Pa.	1871	June 30, 1914	73,660	67,105	51,721	3,433.5	3,233.5	200.0
84	Fort Wayne, Ind.	1839	June 30, 1914	72,423	63,933	45,115	7,233.0	7,112.0	121.0
85	Erie, Pa.	1851	June 30, 1914	72,401	66,525	52,733	4,919.6	4,739.6	180.0
86	Evansville, Ind.	1847	June 30, 1914	71,284	60,647	50,007	5,440.0	5,400.0	40.0
87	Jacksonville, Fla.	1822	June 30, 1914	70,173	57,699	28,429	8,700.0	6,060.0	2,640.0
88	Peoria, Ill.	1845	June 30, 1914	70,006	66,950	56,100	6,020.0	6,020.0	.....
89	East St. Louis, Ill.	1865	June 30, 1914	69,502	58,547	29,655	7,850.0	7,828.0	22.0
90	Harrisburg, Pa.	1860	June 30, 1914	69,493	64,186	50,167	5,840.4	3,448.5	2,091.9
91	Savannah, Ga.	1789	June 30, 1914	67,917	65,064	54,244	4,720.1	4,472.7	247.4
92	Passaic, N. J.	1873	Dec. 31, 1914	67,643	54,773	27,777	2,087.7	1,998.7	89.0
93	Bayonne, N. J.	1869	Oct. 31, 1914	66,041	55,545	32,722	3,770.0	2,650.0	1,120.0
94	South Bend, Ind.	1865	June 30, 1914	65,114	53,684	35,999	9,318.5	9,117.9	200.6
95	Wichita, Kans.	1871	June 30, 1914	64,972	52,450	24,671	12,852.5	12,592.5	260.0
96	Johnstown, Pa.	1889	June 30, 1914	64,642	55,482	35,936	3,197.3	2,997.3	200.0
97	Brockton, Mass.	1881	May 31, 1914	63,901	56,878	40,063	13,798.4	13,708.4	90.0
98	Terre Haute, Ind.	1833	June 30, 1914	63,529	58,157	36,673	5,528.0	5,068.0	460.0
99	Holyoke, Mass.	1873	May 31, 1914	62,751	57,730	45,712	14,585.0	13,423.0	1,162.0
100	Sacramento, Cal.	1863	June 30, 1914	62,717	44,696	29,282	8,910.0	8,900.0	10.0
101	Portland, Me.	1832	June 30, 1914	62,161	58,571	50,145	14,525.1	13,700.7	1,034.4
102	Allentown, Pa.	1867	June 30, 1914	60,297	51,913	35,416	3,815.0	3,705.0	110.0
103	Charleston, S. C.	1783	June 30, 1914	60,121	58,833	55,807	3,744.0	2,873.6	870.4
104	Springfield, Ill.	1840	Aug. 31, 1914	58,221	51,678	34,159	5,520.0	5,520.0	.....
105	Canton, Ohio.	1854	June 30, 1914	57,426	50,217	30,667	5,964.0	5,929.0	35.0
106	Pawtucket, R. I.	1886	June 30, 1914	56,901	51,622	39,231	5,725.0	5,498.0	227.0
107	Chattanooga, Tenn.	1851	Mar. 31, 1914	56,702	44,604	30,154	4,396.8	4,196.8	200.0
108	Altoona, Pa.	1868	June 30, 1914	56,553	52,127	38,973	2,195.2	2,194.0	1.2
109	Covington, Ky.	1834	June 30, 1914	55,896	53,270	42,938	3,503.0	3,500.0	3.0
110	Mobile, Ala.	1814	Mar. 31, 1914	55,332	51,521	38,469	11,200.0	8,640.0	2,560.0
111	Sioux City, Iowa.	1857	Sept. 30, 1914	54,470	47,828	33,111	28,645.0	28,020.0	625.0
112	Saginaw, Mich.	1889	Dec. 31, 1914	54,401	50,510	42,345	8,935.0	8,750.0	185.0
113	Atlantic City, N. J.	1854	June 30, 1914	53,952	46,150	27,838	2,919.0	2,805.0	114.0
114	Little Rock, Ark.	1831	June 30, 1914	53,811	45,941	38,307	10,560.0	10,180.0	380.0
115	Berkeley, Cal.	1878	Dec. 31, 1914	53,492	40,434	13,214	10,720.0	5,280.0	5,440.0
116	Rockford, Ill.	1852	June 30, 1914	52,337	45,401	31,051	6,159.0	5,967.0	192.0
117	Binghamton, N. Y.	1867	June 30, 1914	52,191	48,443	39,647	6,400.0	5,913.6	486.4
118	Pueblo, Colo.	1873	June 30, 1914	51,218	44,395	28,157	7,308.8	7,218.8	90.0
119	New Britain, Conn.	1871	Sept. 30, 1914	51,010	43,916	25,998	8,320.0	8,290.0	30.0
120	Tampa, Fla.	1887	Nov. 30, 1914	50,141	37,782	15,839	7,680.0	5,760.0	1,920.0
121	El Paso, Tex.	1873	Sept. 30, 1914	50,113	39,279	15,906	5,836.8	5,724.3	112.5
122	Springfield, Ohio.	1850	June 30, 1914	50,058	46,921	38,253	7,156.0	7,039.0	117.0
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.									
123	Flint, Mich.	1855	Aug. 31, 1914	49,981	38,550	13,103	8,346.0	8,306.0	40.0
124	Lancaster, Pa.	1818	Nov. 30, 1914	49,928	47,227	41,459	2,660.0	2,625.0	35.0
125	Augusta, Ga.	1798	June 30, 1914	49,451	41,040	39,441	6,196.0	6,012.0	184.0
126	York, Pa.	1887	June 30, 1914	49,430	44,750	33,708	2,250.0	2,220.0	30.0
127	Malden, Mass.	1882	June 30, 1914	48,979	44,404	33,664	3,072.0	3,060.0	12.0
128	San Diego, Cal.	1850	June 30, 1914	48,900	39,578	17,700	47,323.1	47,323.1	.....
129	Bay City, Mich.	1865	Dec. 31, 1914	47,270	45,166	[2] 40,747	7,072.0	6,316.8	755.2
130	Topeka, Kans.	1857	June 30, 1914	47,102	43,684	33,608	5,652.0	5,332.0	320.0
131	Haverhill, Mass.	1870	June 30, 1914	47,071	44,115	37,175	22,000.0	20,500.0	1,500.0
132	Salem, Mass.	1836	June 30, 1914	46,994	43,697	35,956	5,250.0	5,100.0	150.0

[1] Includes 1,460 acres of marsh land.

[2] Includes population of territory annexed since 1900.

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TABLE 1.—DATE OF INCORPORATION, POPULATION, AND AREA: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 44.]

City number.	CITY.	Date of incorporation as a city.	POPULATION.				AREA (ACRES), JULY 1, 1915.		
			Estimate as of middle of fiscal year reported.		Decennial census.		Total.	Land.	Water.
			Date.	Estimate.	Apr. 15, 1910.	June 1, 1900.			
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915—Continued.								
133	Davenport, Iowa	1851	Sept. 30, 1914	46,537	43,028	35,254	5,627.0	5,625.0	2.0
134	Kalamazoo, Mich	1884	Sept. 30, 1914	46,222	39,437	24,404	5,376.0	5,285.0	91.0
135	McKeesport, Pa	1891	June 30, 1914	45,965	42,694	34,227	2,240.0	2,236.8	3.2
136	Lincoln, Nebr	1871	Feb. 28, 1914	45,515	43,973	40,169	4,988.8	4,988.8	----
137	Racine, Wis	1848	June 30, 1914	44,528	38,002	29,102	3,840.0	3,750.0	90.0
138	Superior, Wis	1889	Mar. 31, 1914	44,109	40,384	31,091	27,000.0	23,400.0	3,600.0
139	Wheeling, W. Va	1836	Dec. 31, 1914	42,957	41,641	38,878	2,050.0	1,345.0	705.0
140	Macon, Ga	1832	June 30, 1914	42,757	40,665	23,272	5,950.0	5,900.0	50.0
141	Huntington, W. Va	1872	Dec. 31, 1914	42,543	31,161	11,923	7,920.0	7,892.0	28.0
142	Butte, Mont	1879	Oct. 31, 1914	42,497	39,165	30,470	3,311.3	3,311.3	----
143	Newton, Mass	1873	June 30, 1914	42,455	39,806	33,587	11,406.0	11,106.0	300.0
144	Pasadena, Cal	1886	Dec. 31, 1914	42,369	30,291	9,117	8,460.8	8,460.8	----
145	Woonsocket, R. I	1888	June 30, 1914	42,350	38,125	28,204	5,632.0	5,532.0	100.0
146	Montgomery, Ala	1837	Dec. 31, 1914	42,154	38,136	30,346	4,352.0	4,352.0	----
147	West Hoboken, N. J	1888	June 30, 1914	40,647	35,403	23,094	546.0	546.0	----
148	Roanoke, Va	1884	June 30, 1914	40,574	34,874	21,495	3,462.4	3,394.5	67.9
149	Chester, Pa	1866	June 30, 1914	40,474	38,537	33,988	3,000.0	2,985.0	15.0
150	Fitchburg, Mass	1872	May 31, 1914	40,454	37,826	31,531	18,163.0	17,963.0	200.0
151	Galveston, Tex	1839	Aug. 31, 1914	40,420	36,981	37,789	4,989.3	4,989.3	----
152	East Orange, N. J	1899	June 30, 1914	39,852	34,371	21,506	2,516.0	2,516.0	----
153	Muskogee, Okla	1898	Dec. 31, 1914	39,786	25,278	4,254	5,446.9	5,446.9	----
154	New Castle, Pa	1869	June 30, 1914	39,569	36,280	28,339	5,915.0	5,815.0	100.0
155	Dubuque, Iowa	1840	Aug. 31, 1914	39,465	38,494	36,297	8,320.0	7,360.0	960.0
156	Springfield, Mo	1855	Dec. 31, 1914	39,099	35,201	23,267	5,039.1	5,037.1	2.0
157	Lexington, Ky	1832	June 30, 1914	38,819	35,099	26,369	3,150.0	3,150.0	----
158	Hamilton, Ohio	1854	June 30, 1914	38,814	35,279	23,914	3,460.0	3,320.0	140.0
159	Perth Amboy, N. J	1871	June 30, 1914	38,265	32,121	17,699	3,804.0	2,844.0	960.0
160	Charlotte, N. C	1816	Oct. 31, 1914	38,263	34,014	18,091	8,192.0	8,167.0	25.0
161	Lansing, Mich	1858	Oct. 31, 1914	38,010	31,229	16,485	4,800.0	4,530.0	270.0
162	Knoxville, Tenn	1815	July 31, 1914	37,955	36,346	32,637	2,541.0	2,541.0	----
163	Decatur, Ill	1856	Oct. 31, 1914	37,859	31,140	20,754	4,288.0	4 281.4	6.6
164	Elmira, N. Y	1864	June 30, 1914	37,816	37,176	35,672	4,747.0	4,546.0	201.0
165	Portsmouth, Va	1858	June 30, 1914	37,569	33,190	17,427	1,680.0	1,545.0	135.0
166	Everett, Mass	1892	June 30, 1914	37,381	33,484	24,336	2,176.0	1,948.0	228.0
167	San Jose, Cal	1850	May 31, 1914	37,010	28,946	21,500	5,549.6	5,399.6	150.0
168	Joliet, Ill	1852	June 30, 1914	36,934	34,670	29,353	2,520.0	2,430.0	90.0
169	Quincy, Ill	1839	Oct. 31, 1914	36,741	36,587	36,252	5,225.6	3,799.6	1,426.0
170	Auburn, N. Y	1848	Dec. 31, 1914	36,728	34,668	30,345	5,440.0	5,390.0	50.0
171	Pittsfield, Mass	1891	June 30, 1914	36,531	32,121	21,766	22,900.0	21,925.0	975.0
172	Quincy, Mass	1889	June 30, 1914	36,366	32,642	23,899	17,186.0	10,736.0	6,450.0
173	Cedar Rapids, Iowa	1850	Sept. 30, 1914	36,039	32,811	25,656	8,397.0	7,909.0	488.0
174	Taunton, Mass	1864	May 31, 1914	35,604	34,259	31,036	31,264.0	28,320.0	2,944.0
175	Mount Vernon, N. Y	1892	Oct. 31, 1914	35,374	30,919	21,228	2,694.4	2,644.4	50.0
176	Amsterdam, N. Y	1885	June 30, 1914	35,223	31,267	20,929	3,732.0	3,485.0	247.0
177	Niagara Falls, N. Y	1892	June 30, 1914	35,127	30,445	19,457	6,970.0	5,900.0	1,070.0
178	Jamestown, N. Y	1886	Aug. 31, 1914	35,020	31,297	22,892	5,410.4	5,351.4	59.0
179	Oshkosh, Wis	1853	Mar. 31, 1914	34,976	33,062	28,284	5,446.4	5,036.8	409.6
180	New Rochelle, N. Y	1899	June 30, 1914	34,893	28,867	14,720	6,495.0	6,400.0	95.0
181	Lorain, Ohio	1894	June 30, 1914	34,360	28,883	16,028	6,235.0	6,115.0	120.0
182	Jackson, Mich	1843	Aug. 31, 1914	34,202	31,433	25,180	5,760.0	5,653.0	107.0
183	Lima, Ohio	1871	June 30, 1914	33,904	30,508	21,723	3,770.0	3,703.0	67.0
184	Columbia, S. C	1805	June 30, 1914	33,506	26,319	21,108	3,981.0	3,831.0	150.0
185	Austin, Tex	1839	June 30, 1914	33,218	29,860	22,258	10,561.1	8,282.1	2,279.0
186	Williamsport, Pa	1866	June 30, 1914	33,181	31,860	28,757	5,011.2	4,537.6	473.6
187	Waterloo, Iowa	1868	Sept. 30, 1914	33,060	26,693	12,580	8,560.0	8,160.0	400.0
188	Aurora, Ill	1857	June 30, 1914	33,022	29,807	24,147	4,420.0	4,245.0	175.0
189	Joplin, Mo	1873	Dec. 31, 1914	32,940	32,073	26,023	9,920.0	9,920.0	----
190	Shreveport, La	1839	June 30, 1914	32,906	28,015	16,013	7,020.0	6,720.0	300.0
191	Chelsea, Mass	1857	June 30, 1914	32,452	32,452	34,072	1,440.0	1,270.0	170.0
192	Waco, Tex	1856	Sept. 30, 1914	32,285	26,425	20,686	6,650.0	6,440.0	210.0
193	Everett, Wash	1893	June 30, 1914	32,048	24,814	7,838	8,792.2	5,954.5	2,837.7
194	Orange, N. J	1872	June 30, 1914	31,968	29,630	24,141	1,400.0	1,400.0	----
195	Lynchburg, Va	1805	July 31, 1914	31,876	29,494	18,891	3,059.2	2,924.8	134.4
196	Colorado Springs, Colo	1878	June 30, 1914	31,717	29,078	21,085	5,305.8	5,305.8	----
197	Newport, Ky	1850	June 30, 1914	31,517	30,309	28,301	891.0	771.0	120.0
198	La Crosse, Wis	1856	June 30, 1914	31,367	30,417	28,895	6,640.1	6,089.5	550.6
199	Danville, Ill	1867	Oct. 31, 1914	31,083	27,871	19,034	6,400.0	6,000.0	400.0
200	Council Bluffs, Iowa	1853	Sept. 30, 1914	30,866	29,292	25,802	12,627.2	11,616.0	1,011.2
201	Bellingham, Wash.[1]	1903	Dec. 31, 1914	30,773	24,298	11,062	14,080.0	12,800.0	1,280.0
202	Fresno, Cal	1885	Dec. 31, 1914	30,393	24,892	12,470	3,913.0	3,913.0	----
203	Boise, Idaho	1866	Oct. 31, 1914	30,338	17,358	5,957	3,040.2	3,030.9	9.3
204	Norristown, Pa	1812	June 30, 1914	30,265	27,875	22,265	2,265.0	2,265.0	----

[1] Data here given relate to close of fiscal year instead of medial date. Error discovered too late for correction. Population at medial date, June 30, 1914, was 29,937.

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TABLE 2.—SPECIFIED CITY OFFICIALS—NUMBER, TERMS OF OFFICE (IN YEARS),

[For a text discussion of this table, see page 45. Appointed officials are indicated by "a" in

City number.	CITY.	ALDERMEN AND COUNCILMEN.								COMMISSIONERS.			MAYOR.	
		Members of single chamber or 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.	Salary.	Term of office.	Salary.
	ALABAMA.													
33	Birmingham									3	3	$7,000		
110	Mobile									3	3	5,000		
146	Montgomery									5	a 4	[4] 3,000		
	ARKANSAS.													
114	Little Rock	16	2	At large	$480								2	$4,000
	CALIFORNIA.													
115	Berkeley									5	[7] 4	[7] 1,800		
202	Fresno	8	4	By wards	300								4	1,500
12	Los Angeles	9	2	At large	2,400								2	4,500
30	Oakland									5	4	[8] 3,600		
144	Pasadena									5	4	3,000		
100	Sacramento									5	5	3,600		
128	San Diego									6	[7] 4	[7] 2,000		
11	San Francisco	18	4	At large	2,400								4	6,000
167	San Jose	5	4	4 by wards, 1 at large	300								2	2,000
	COLORADO.													
196	Colorado Springs									5	4	[12] 2,000		
24	Denver									5	4	5,000		
118	Pueblo									3	4	2,400		
	CONNECTICUT.													
47	Bridgeport	24	2	By wards	[13]								2	3,000
54	Hartford	20	[13]	By wards	[13]	40	1	By wards	[13]				2	3,500
119	New Britain	6	2	By wards	[13]	24	2	By wards	[13]				2	1,200
36	New Haven	21	2	15 by wards, 6 at large	[13]								2	3,500
77	Waterbury	15	2	By wards	[13]								2	3,000
	DELAWARE.													
69	Wilmington	13	2	12 by wards, 1 at large	[14] 240								2	2,000
	DISTRICT OF COLUMBIA.													
17	Washington									3	a 3	5,000		
	FLORIDA.													
87	Jacksonville	22	2	By wards	[15] 10								2	3,000
120	Tampa	11	4	10 by wards, 1 at large	480								4	3,000
	GEORGIA.													
32	Atlanta	10	3	By wards	[16] 300	20	2	By wards	$300				2	4,000
125	Augusta	18	3	By wards	150								3	3,000
140	Macon	12	2	By wards	300								2	3,000
91	Savannah	12	4	By wards	[15] 10								4	3,600
	IDAHO.													
203	Boise									5	[17] 4	[17] 1,200		
	ILLINOIS.													
188	Aurora	14	2	By wards	[18] 3								2	1,000
2	Chicago	70	2	By wards	3,000								4	18,000
199	Danville	14	2	By wards	[18] 3								2	2,500
163	Decatur													
89	East St. Louis	16	2	By wards	[18] 3					5	4	[19] 3,000		
168	Joliet	14	2	By wards	[18] 3								2	5,000
88	Peoria	16	2	By wards	[18] 3								2	2,000
169	Quincy	14	2	By wards	[18] 3								2	3,500
116	Rockford	14	2	By wards	[18] 3								2	2,000
104	Springfield	15	2	By wards	[18] 3								2	2,000
	INDIANA.									5	4	[20] 3,500		
86	Evansville	10	4	7 by wards, 3 at large	200								4	4,000
84	Fort Wayne	15	4	10 by wards, 5 at large	200								4	3,000
22	Indianapolis	9	4	By districts	600								4	7,500
94	South Bend	10	4	7 by wards, 3 at large	200								4	3,000
98	Terre Haute	10	4	7 by wards, 3 at large	200								4	3,000
	IOWA.													
173	Cedar Rapids													
200	Council Bluffs	8	2	6 by wards, 2 at large	250					5	2	[20] 1,800		
133	Davenport	8	2	6 by wards, 2 at large	300								2	1,800
64	Des Moines												2	1,500
155	Dubuque	7	2	5 by wards, 2 at large	300					5	2	[21] 3,000		
111	Sioux City												2	1,400
187	Waterloo	6	2	4 by wards, 2 at large	250					5	2	[22] 2,500		
	KANSAS.												2	2,000
67	Kansas City									5	2	[23] 3,000		
130	Topeka									5	2	[23] 1,800		
95	Wichita									5	2	[23] 1,800		

NOTE.—For all notes to Table 2, see pp. 134 and 135.

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METHOD OF ELECTION (BY WARDS OR AT LARGE), AND ANNUAL SALARIES: 1915.

the column headed "Term of office;" all others are elected. See notes on pages 134 and 135.]

CITY CLERK.		COMPTROLLER.		AUDITOR.		TREASURER OR CHAMBERLAIN.		COLLECTOR OF REVENUE.		ASSESSORS.			CITY ATTORNEY OR SOLICITOR.		CITY ENGINEER.		City number.
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.	Term of office.	Salary.	
		a (1)	$4,800	(2)	(2)	(2)	(2)						a (1)	$3,600	a (1)	$4,800	33
a (1)	$2,100			(2)	(2)	a (1)	$2,100	a (1)	$2,500				a (1)	2,100	a (1)	3,000	110
a 4	2,400			a 4	$1,600	a 4	2,400	(3)	(3)				a 4	1,800	a 4	2,600	146
(3)	(3)			2	2,100	2	720						2	2,100	2	2,100	114
a (1)	1,800			2	1,800	a (1)	2,100	(3)	(3)	1	a (1)	$2,100	a (1)	2,400	a (1)	3,000	115
4	1,500					(3)	(3)						a 4	1,500	a 4	2,400	202
a 4	2,400			2	3,000	a 2	2,400	a 4	3,000	1	2	3,000	2	4,000	a (1)	5,000	12
a (1)	3,000			4	3,600	a (1)	3,000	(3)	(3)	(10)	(10)	(10)	a (1)	5,000	a (1)	4,500	30
a (1)	1,620			a (1)	2,100	a (1)	1,620	(3)	(3)	(10)	(10)	(10)	a (1)	2,700	a (1)	2,280	144
a (1)	3,000			a (1)	2,700	a (1)	240	a (1)	2,100	1	a (1)	2,700	a (1)	3,900	a (1)	3,600	100
a (1)	2,400			a (1)	1,500	2	3,000	(3)	(3)	(10)	(10)	(10) (11)	a (1)	6,000	a (1)	3,000	128
4	4,000			4	4,000	4	4,000	4	4,000	1	4	8,000	4	5,000	a (1)	15,000	11
2	1,500					2	1,500						a 2	1,500	a 2	1,800	167
a (12)	1,800			a (12)	1,800	a (12)	1,800						a (1)	2,700	a (12)	2,100	196
(14)	(14)			4	4,600	(13)	(13)	(14)	(15)	(15)	(15)	(15)	a (1)	4,000	(16)	(16)	24
a 4	1,500	a 4	2,100			(17)	(17)						a 4	3,000	a 4	2,000	118
2	3,000			a (1)	4,500	2	1,500	2	2,500	4	a 4	1,800	a 2	3,000	a 2	4,000	47
2	2,000	2	2,500			2	4,000	2	4,000	3	3	2,500	a 2	5,000	a (1)	5,000	54
2	2,200	2	1,000			2	800	2	2,200	3	a (20)	21 750	a 2	2,400	a 1	3,500	119
2	2,000	2	3,000			2	1,000	2	4,000	5	a 5	2,000	a (1)	3,000	a (12)	5,000	36
2	2,000	2	2,000			2	750	2	2,500	3	a 3	2,000	a 2	3,000	a (22)	5,000	77
a 2	1,500			a 2	1,500	2	1,200	2	24 1,125				a 2	2,500	a (1)	2,300	69
				a (1)	4,000	a (1)	3,000	a (1)	4,000	6	a (23)	25 3,000	a (1)	4,500			17
2	3,000			a (1)	1,800	2	3,000	(3)	(3)	1	2	3,000	a 1	5,000	a (1)	5,000	87
2	2,400			a 4	3,600	2	1,800	2	2,400	1	2	2,400	a 4	1,800	a 4	3,000	120
2	3,000	2	3,000			2	1,000	2	3,000	3	a 2	3,000	2	3,300	2	4,000	32
a 3	2,200			(26)	(26)	a 3	2,700	(3)	(3)	2	a 3	28 2,000	a 3	2,000	a 3	4,800	125
a 2	2,100					a 2	2,100	(3)	(3)	2	a 2	30 1,200	a 2	2,400	a 2	2,000	140
a (21)	2,400	a (21)	3,500			a 2	2,500	(3)	(3)	3	a (31)	32 750	a (24)	2,400	a (21)	4,800	91
a (1)	1,500			(25)	(25)	a (1)	1,080						a (1)	1,800	a (1)	1,800	203
2	1,800	(25)	(25)			2	300						2	900	a 1	1,620	188
2	5,000	a 4	10,000	a (12)	4,800	2	10,000						a 4	10,000	a (12)	8,000	2
2	1,800					2	500						2	900	a 2	1,800	199
a 1	1,500	a 1	1,500			a 1	25						a 1	2,100	a 1	1,800	163
2	1,800	a 2	2,000			2	3,000						2	2,000	a 2	2,500	89
2	1,500					2	1,800						2	1,200	a 2	1,800	168
2	2,000	a 2	2,000			2	1,500						2	2,000	a 2	2,000	88
2	1,800	a 2	1,400			2	(34)	(3)	(3)				4	1,000	a 2	1,700	169
2	1,850					2	(27)						2	1,000	a 2	2,250	116
a 4	1,200	a 4	1,800			a 4	1,500						a 4	1,500	a 4	1,500	104
4	2,000	a 4	2,500			2	3,000						a 4	2,000	a 4	2,000	86
4	2,000	a 4	2,000	4	500	2	2,000						a 4	2,500	a 4	2,500	84
4	3,000	a 4	4,000	4	1,000	2	8,500						a 4	4,000	a 4	2,500	22
4	2,000	a 4	2,500	4	500	2	2,000						a 4	2,000	a 4	2,500	94
4	2,000	a 4	2,000	4	500	4	3,000						a 4	2,000	a 4	3,000	98
a 2	1,800			a 2	1,800	a 2	1,800						a 2	2,500	a 2	2,000	173
a 2	1,500			2	1,200	2	1,200						2	1,500	2	1,800	200
2	1,800					2	2,500	(3)	(3)	1	2	1,500	a 2	2,400	a 2	1,500	133
a 2	2,000			a 2	2,000	a 2	1,800						a 2	2,200	a 2	2,100	64
2	1,400			2	1,400	2	1,600	(3)	(3)	1	2	1,500	2	1,800	2	2,000	155
a 2	1,500			a 2	1,500	a 2	1,500						a 2	2,000	a 2	2,000	111
(3)	(3)			2	1,800	2	75						2	1,850	2	2,500	187
a 2	1,500			a 2	1,800	a 2	1,200						a 2	3,000	a 2	2,500	67
a 2	1,500			a 2	1,350	a 2	1,200						a 2	1,800	a 2	2,400	130
a 2	1,200			a 2	1,500	a 2	1,200						a 2	2,000	a 2	1,800	95

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TABLE 2.—SPECIFIED CITY OFFICIALS—NUMBER, TERMS OF OFFICE (IN YEARS),

[For a text discussion of this table, see page 45. Appointed officials are indicated by "a" in

City number.	CITY.	ALDERMEN AND COUNCILMEN.								COMMISSIONERS.			MAYOR.	
		Members of single chamber or 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.	Salary.	Term of office.	Salary.
	KENTUCKY.													
109	Covington									5	[41] 2	[41] $3,000		
157	Lexington									5	[41] 2	[41] 3,000		
28	Louisville	12	2	At large	(13)	24	2	By wards	(13)				4	$5,000
197	Newport									5	[41] 2	[41] 3,000		
	LOUISIANA.													
16	New Orleans									5	4	[42] 6,000		
190	Shreveport									5	4	[40] 2,000		
	MAINE.													
101	Portland	9	1	By wards	(13)	27	1	By wards	(13)				1	2,000
	MARYLAND.													
7	Baltimore	9	4	8 by wards, 1 at large	[40] $1,000	24	4	By wards	$1,000				4	6,000
	MASSACHUSETTS.													
5	Boston	9	3	At large	1,500								4	10,000
97	Brockton	7	1	By wards	(13)	21	1	By wards	(13)				1	2,000
52	Cambridge	11	1	At large	(13)	22	1	By wards	(13)				1	3,500
191	Chelsea	9	(44)	5 by wards, 4 at large	500								1	1,500
166	Everett	7	2	6 by wards, 1 at large	200	18	1	By wards	(13)				1	1,200
43	Fall River	27	2	18 by wards, 9 at large	200								2	3,000
150	Fitchburg	6	1	At large	(13)	18	1	By wards	(13)				1	2,000
131	Haverhill													
99	Holyoke	21	(45)	14 by wards, 7 at large	(13)					5	2	[39] 1,800		
65	Lawrence												1	2,000
50	Lowell									5	2	[35] 2,500		
63	Lynn									5	2	[40] 2,500		
127	Malden	7	1	By wards	(13)	21	1	By wards	(13)	5	2	[38] 3,000		
51	New Bedford	6	1	By wards	100	24	1	By wards	(13)				1	1,200
143	Newton	21	(45)	At large	(13)								1	5,000
171	Pittsfield	7	1	By wards	(13)	14	2	By wards	(13)				2	2,500
172	Quincy	23	1	18 by wards, 5 at large	(13)								1	1,000
132	Salem												1	2,500
74	Somerville	21	1	14 by wards, 7 at large	(13)					5	[43] 3	[39] 2,000		
62	Springfield	8	2	At large	(13)								1	2,500
174	Taunton	9	2	At large	500	18	2	By wards	(13)				2	4,000
34	Worcester	11	1	10 by wards, 1 at large	(13)	30	2	By wards	(13)				2	1,200
	MICHIGAN.												1	4,000
129	Bay City	18	2	By wards	[38] 2								2	1,000
9	Detroit	42	2	By wards	1,200								2	5,000
123	Flint	12	2	By wards	100								1	100
44	Grand Rapids	24	2	By wards	350								2	2,000
182	Jackson									5	1	[34] 500		
134	Kalamazoo	10	2	By wards	300								1	500
161	Lansing	12	2	By wards	400								2	2,000
112	Saginaw									5	(46)	[40] 2,500		
	MINNESOTA.													
71	Duluth													
18	Minneapolis	26	4	By wards	1,500					5	4	4,000		
27	St. Paul												2	6,000
	MISSOURI.									7	2	[37] 4,500		
189	Joplin													
21	Kansas City	16	4	At large	[38] 5	16	2	By wards	[38] 5	5	4	[33] 1,800		
76	St. Joseph	5	4	At large	300								2	5,000
4	St. Louis	29	4	At large	[40] 1,800								2	3,600
156	Springfield	16	2	By wards	200								4	10,000
	MONTANA.												2	1,800
142	Butte	16	2	By wards	360								2	4,000
	NEBRASKA.													
136	Lincoln									5	2	[36] 2,000		
42	Omaha									7	3	[37] 4,500		
	NEW HAMPSHIRE.													
81	Manchester	10	2	By wards	[41] 3	30	2	By wards	[41] 3				2	3,000
	NEW JERSEY.													
113	Atlantic City									5	4	[38] 3,000		
93	Bayonne									5	4	[39] 2,000		
60	Camden	26	2	By wards	500								3	4,500
152	East Orange	10	2	By wards	500								2	2,500
75	Elizabeth	24	2	By wards	1								2	2,000
82	Hoboken													
20	Jersey City									5	4	[39] 2,000		
15	Newark	32	2	By wards	500					5	4	[34] 5,000		
194	Orange												2	10,000
92	Passaic									5	4	[31] 1,500		
40	Paterson	11	2	By wards	400					5	4	[39] 2,000		
159	Perth Amboy	7	2	6 by wards, 1 at large	[46] 300								2	2,000
55	Trenton												2	1,200
147	West Hoboken	6	2	By wards	400					5	4	[35] 3,000		
													2	400

NOTE.—For all notes to Table 2, see pp. 134 and 135.

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METHOD OF ELECTION (BY WARDS OR AT LARGE), AND ANNUAL SALARIES: 1915—Continued.

the column headed "Term of office;" all others are elected. See notes on pages 134 and 135.]

CITY CLERK.		COMPTROLLER.		AUDITOR.		TREASURER OR CHAMBERLAIN.		COLLECTOR OF REVENUE.		ASSESSORS.			CITY ATTORNEY OR SOLICITOR.		CITY ENGINEER.		City number.
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.	Term of office.	Salary.	
4	$2,100	.....	.....	a 2	$1,800	4	$2,100	(5)	(5)	1	4	$2,400	4	$1,080	4	$2,400	109
4	2,000	.....	.....	a (1)	1,800	4	1,800	(5)	(5)	1	4	2,000	a (1)	1,500	4	1,800	157
.....	.....	a 4	$3,500	4	2,750	4	3,500	4	$3,500	1	a 4	3,500	a 4	5,000	a 4	3,000	28
a 2	1,200	.....	.....	a 2	1,800	a 2	1,200	(5)	(5)	1	a 2	200	a 2	1,800	a 2	1,200	197
a (1)	2,500	a (1)	4,500	a (1)	3,500	a (1)	4,500	(5)	(5)	.....	.....	.....	a (1)	6,000	a (1)	5,000	16
.....	.....	.....	.....	a 4	1,500	a 4	1,950	(5)	(5)	.....	.....	.....	a 4	2,400	a 4	1,500	190
a 1	2,500	.....	.....	a 1	1,600	a 1	3,000	(5)	(5)	3	3	1,200	a 1	1,200	a 5	2,400	101
a 4	2,000	4	4,000	.....	.....	a 4	3,500	a 4	2,000	3	a 3	3,000	a 4	4,500	a 4	4,500	7
a 3	5,000	.....	.....	a 4	6,600	a 4	5,000	a 4	5,000	7	a 3	(42)	a 4	9,000	.....	.....	5
a 3	2,500	.....	.....	a 3	2,000	a 3	2,500	a 1	2,000	3	a 3	1,500	a 1	1,200	a 1	2,500	97
a 3	3,330	.....	.....	a 3	2,500	a 3	3,000	(5)	(5)	3	3	2,500	a 3	3,500	a 1	3,000	52
a 3	2,900	.....	.....	a 3	1,200	a 1	2,600	(5)	(5)	3	a 3	45 800	a 1	1,500	a 1	1,700	191
a 3	1,350	.....	.....	a 3	1,700	a 1	1,700	(5)	(5)	3	a 3	46 850	a 1	1,200	a 1	2,200	166
a 2	2,850	.....	.....	a 2	3,000	a 2	2,600	a 2	2,600	3	a 3	1,700	a 2	2,500	a 2	3,000	43
a 3	1,700	.....	.....	a 3	1,500	a 1	2,000	(5)	(5)	3	a 3	47 1,250	a 1	1,250	a 1	1,800	150
a 3	2,000	.....	.....	a 3	1,800	a 1	2,000	(5)	(5)	3	a 3	45 900	a 1	1,000	a 1	1,800	131
3	2,500	.....	.....	a 3	2,500	1	2,500	a 3	2,500	3	a 3	48 1,400	a 1	1,200	a 3	2,500	99
a (1)	2,000	.....	.....	a (1)	1,500	a (1)	2,000	(5)	(5)	3	a (1)	50 1,200	a (1)	1,300	a (1)	2,500	65
a (1)	51 1,800	.....	.....	a (1)	2,250	a (1)	2,500	(5)	(5)	3	a (1)	2,250	a (1)	2,500	a (1)	2,500	50
a (1)	2,250	.....	.....	a (1)	2,000	a (1)	2,500	a (1)	2,000	3	a (1)	2,000	a (1)	3,000	a (1)	2,500	63
a 3	2,000	.....	.....	a 3	2,000	a 1	2,850	(5)	(5)	3	a 3	52 500	a 1	1,500	a 1	2,000	127
a 3	2,700	.....	.....	a 1	2,500	a 1	3,500	(5)	(5)	3	3	2,000	a 1	2,500	a 1	2,500	51
a 3	2,200	a 3	3,200	.....	.....	a 1	3,500	(5)	(5)	3	a 3	49 2,000	a (1)	3,000	a (1)	3,000	143
a 3	1,300	.....	.....	a 3	1,300	a 1	1,800	a 1	1,300	3	a 3	1,500	a 1	1,000	a 1	2,750	171
a 1	1,600	.....	.....	a 1	1,600	a 1	1,600	(5)	(5)	3	a 3	49 700	a 1	1,400	a 1	1,800	172
a (1)	1,900	.....	.....	a (1)	1,200	a (1)	1,700	a (1)	1,500	3	a (1)	1,200	a (1)	250	a (1)	2,500	132
a 3	3,000	.....	.....	a 3	2,000	a 1	3,000	(5)	(5)	5	a 3	54 800	a 1	2,100	a 1	3,000	74
3	3,000	.....	.....	a 3	3,000	2	3,500	a 1	3,260	3	a 3	2,400	a 2	3,500	a 5	4,000	62
a 3	2,000	.....	.....	a 1	1,500	a 3	2,200	(5)	(5)	3	a 3	45 900	a 2	1,000	a 1	1,500	174
a 3	2,500	.....	.....	a 1	2,700	a 1	3,400	(5)	(5)	3	a 3	2,100	a 1	3,800	a 1	4,000	34
2	1,500	2	3,000	.....	.....	2	3,500	.....	.....	1	a 3	1,500	a 2	1,500	a 2	1,400	129
2	4,000	a (1)	4,000	.....	.....	2	4,000	(5)	(5)	3	a 3	3,000	a (1)	5,000	a (1)	4,000	9
a 1	2,332	.....	.....	a 1	1,620	1	2,750	(5)	(5)	.....	.....	.....	a 1	1,400	a 1	3,000	123
2	2,500	2	2,500	.....	.....	2	2,500	(5)	(5)	3	a 2	1,800	2	3,000	a 1	3,000	44
a (1)	1,600	.....	.....	.....	.....	a (1)	3,500	(5)	(5)	1	a (1)	1,800	a (1)	1,800	a (1)	2,000	182
a (13)	1,500	.....	.....	a (13)	1,500	1	1,200	(5)	(5)	1	a (13)	1,800	a (13)	2,000	a (13)	2,000	134
2	1,800	.....	.....	a 1	900	2	(54)	(5)	(5)	3	3	1,200	a 1	1,700	a 1	2,400	161
a (1)	1,800	a (1)	2,100	.....	.....	4	2,500	(5)	(5)	1	a (1)	2,000	a (1)	1,800	a (1)	2,800	112
a 2	2,000	.....	.....	a 2	2,000	a 2	2,000	.....	.....	1	a 2	4,000	a 2	4,000	a 2	2,700	71
a 2	4,000	2	4,000	.....	.....	2	5,000	.....	.....	1	a 2	4,200	a 2	6,000	a 2	7,500	18
a 2	3,000	2	5,000	.....	.....	(17)	(17)	.....	.....	.....	.....	.....	a 2	5,000	a 2	5,000	27
a 4	1,500	.....	.....	a 4	1,500	(10)	(10)	(10)	(10)	(10)	(10)	(10)	a 4	1,800	a 4	1,500	189
a 2	3,000	2	4,000	a 2	3,000	2	4,000	(5)	(5)	1	a 2	3,000	a 2	5,000	a (13)	4,000	21
a 2	1,800	a 2	2,400	2	2,400	2	2,400	(5)	(5)	1	a 2	2,100	a 2	3,600	a 2	2,400	76
a 4	4,000	4	8,000	.....	.....	a 4	5,000	a 4	10,000	1	a 4	5,000	a 4	8,000	a 4	9,000	4
a 2	2,000	.....	.....	.....	.....	2	1,000	2	2,400	1	2	1,100	a 2	2,000	a 2	1,500	156
a 1	1,800	.....	.....	a 1	2,400	2	3,000	(5)	(5)	.....	.....	.....	a 1	3,000	a 1	3,000	142
a 2	2,000	.....	.....	(21)	(21)	(20)	(20)	(20)	(20)	1	a 2	1,200	a 2	2,000	a 2	3,000	136
a 3	2,500	a 3	3,000	.....	.....	2	1,000	.....	.....	.....	.....	.....	a 3	3,600	a 3	3,000	42
a 2	2,000	.....	.....	a 2	2,000	a 2	2,000	a 2	2,000	3	a 6	1,500	a 2	1,200	a 6	3,000	81
a 3	2,400	a 4	2,500	.....	.....	3	2,400	a 3	1,800	3	a 3	1,500	a 4	6,000	a 3	4,500	113
a 3	2,400	.....	.....	.....	.....	a 3	2,000	a 1	1,800	1	a 1	1,800	a 3	2,000	a 3	3,000	93
a 3	3,000	a 3	3,000	.....	.....	3	3,000	3	3,000	5	a 5	1,500	a 3	4,500	a 3	3,000	60
a 2	2,800	.....	.....	a 2	2,800	a 2	3,400	(5)	(5)	5	a 3	1,300	a 2	3,000	a 2	2,750	152
a 3	2,500	a 3	4,000	.....	.....	a 3	2,500	(5)	(5)	12	2	53 500	a 3	2,000	a 3	1,800	75
a (1)	2,500	(55)	(55)	.....	.....	(52)	(52)	(55)	(55)	5	a (1)	1,200	a (1)	3,500	a (1)	2,000	82
a 4	5,000	(56)	(56)	.....	.....	(56)	(56)	(56)	(56)	(56)	(56)	(56)	a 4	6,000	a (1)	5,000	20
a (1)	7,500	a 5	5,000	a 2	5,000	a 3	4,500	a 3	4,000	5	a 5	3,500	a 2	9,000	a (1)	7,500	15
a 2	2,000	a 3	3,000	.....	.....	a 3	2,000	(5)	(5)	1	a 3	500	a 3	1,800	a 3	1,800	194
a 2	2,400	a 2	1,800	.....	.....	a 2	1,500	a 2	1,500	4	a 2	1,200	a 2	1,500	a 2	2,500	92
a 2	1,500	a 2	1,800	a 2	2,500	a 2	1,800	a 2	2,000	5	a 2	1,500	a 2	3,500	a 2	2,500	40
a 3	780	a 3	900	.....	.....	a 3	720	a 3	3,000	3	a 3	500	a 3	1,200	a 3	3,000	159
a 4	2,000	(57)	(57)	.....	.....	a 4	2,000	a 4	2,000	3	a 4	1,500	a 4	3,000	a 4	(58)	55
3	2,000	.....	.....	.....	.....	a 2	1,300	3	2,000	3	a 2	59 900	a 1	900	.....	.....	147

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TABLE 2.—SPECIFIED CITY OFFICIALS—NUMBER, TERMS OF OFFICE (IN YEARS),

[For a text discussion of this table, see page 45. Appointed officials are indicated by "a" in

City number.	CITY.	ALDERMEN AND COUNCILMEN.								COMMISSIONERS.			MAYOR.	
		Members of single chamber or 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.	Salary.	Term of office.	Salary.
	NEW YORK.													
59	Albany	20	2	19 by wards, 1 at large.	[46] $500								2	$4,000
170	Amsterdam	8	2	By wards	300								2	2,000
170	Auburn	11	2	10 by wards, 1 at large.	300								2	1,000
117	Binghamton	14	2	13 by wards, 1 at large.	[70] 300								2	1,500
10	Buffalo	9	4	At large	1,000	27	2	By wards	$1,000				4	5,000
164	Elmira	12	2	By wards	200								2	1,500
178	Jamestown	12	2	By wards	180								2	1,500
175	Mount Vernon	10	2	By wards	500								2	5,000
180	New Rochelle	8	2	By wards	600								2	3,000
1	New York	73	2	By aldermanic dists	[67] 2,000								4	15,000
177	Niagara Falls	13	2	By wards	[78] 500								2	2,500
25	Rochester	23	2	22 by wards, 1 at large.	[46] 750								2	5,000
70	Schenectady	14	2	13 by wards, 1 at large.	[46] 500								2	3,500
35	Syracuse	20	2	19 by wards, 1 at large.	[46] 750								2	4,000
80	Troy	18	2	17 by wards, 1 at large.	[46] 500								2	4,000
78	Utica	16	2	15 by wards, 1 at large.	[46] 500								2	3,500
68	Yonkers	11	2	10 by wards, 1 at large.	[46] 500								2	3,500
	NORTH CAROLINA.													
160	Charlotte	21	2	By wards	([18])								2	2,000
	OHIO.													
79	Akron	11	2	8 by wards, 3 at large.	[23] 250								2	3,000
105	Canton	11	2	7 by wards, 4 at large.	[70] 150								2	3,000
14	Cincinnati	32	2	26 by wards, 6 at large.	[40] 1,150								2	10,000
6	Cleveland	26	2	By wards	[24] 1,200								2	10,000
29	Columbus	19	2	16 by wards, 3 at large.	[46] 650								2	5,000
45	Dayton									5	4	[24] $1,200		
158	Hamilton	9	2	6 by wards, 3 at large.	[23] 150								2	3,000
183	Lima	10	2	6 by wards, 4 at large.	[23] 150								2	2,000
181	Lorain	9	2	6 by wards, 3 at large.	[78] 150								2	2,500
122	Springfield									5	5	500		
31	Toledo	19	2	15 by wards, 4 at large.	[46] 550								2	4,000
61	Youngstown	13	2	9 by wards, 4 at large.	[46] 250								2	4,500
	OKLAHOMA.													
153	Muskogee									5	[79] 4	[40] 2,500		
73	Oklahoma City									5	4	[23] 3,600		
	OREGON.													
23	Portland									5	4	[80] 5,000		
	PENNSYLVANIA.													
102	Allentown									5	[81] 2	2,500		
103	Altoona									5	[81] 2	2,500		
149	Chester									5	[81] 2	2,000		
85	Erie									5	[81] 2	2,500		
90	Harrisburg									5	[81] 2	[40] 2,500		
96	Johnstown									5	[81] 2	2,500		
124	Lancaster	9	4	By wards	([16])	27	2	By wards	([16])				4	3,000
135	McKeesport									5	[81] 2	[82] 2,000		
154	New Castle									5	[81] 2	2,000		
204	Norristown	33	([52])	By wards	([18])									
3	Philadelphia	48	4	By wards	([13])	83	2	By wards	([15])				4	[80] 700
8	Pittsburgh	9	4	At large	6,500								4	12,000
58	Reading									5	[81] 2	3,000	4	10,000
38	Scranton	5	4	At large	2,000								4	5,000
83	Wilkes-Barre									5	[81] 2	[40] 2,500		
186	Williamsport									5	[81] 2	2,000		
126	York									5	[81] 2	2,000		
	RHODE ISLAND.													
106	Pawtucket	6	2	By wards	300	18	2	By wards	200				2	1,500
26	Providence	10	2	By wards	750	40	2	By wards	750				2	5,000
145	Woonsocket	5	2	By wards	300	15	2	By wards	200				2	1,800
	SOUTH CAROLINA.													
103	Charleston	24	4	12 by wards, 12 at large.	([18])								4	3,500
184	Columbia									5	4	[19] 2,000		
	TENNESSEE.													
107	Chattanooga									5	4	[40] 2,250		
162	Knoxville									5	4	[23] 3,000		
37	Memphis									5	4	[80] 3,000		
48	Nashville									5	[a] 2	[80] 5,000		
	TEXAS.													
185	Austin									5	2	[39] 2,000		
49	Dallas									5	2	[23] 3,000		
121	El Paso									5	2	[40] 1,800		
66	Fort Worth									6	2	[23] 3,000		
151	Galveston									5	2	[83] 1,200		
56	Houston									5	2	[23] 2,400		
46	San Antonio	12	2	8 by wards, 4 at large.	[26] 10									
192	Waco									5	2	[53] 1,000	2	5,000

NOTE.—For all notes to Table 2, see pp. 134 and 135.

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METHOD OF ELECTION (BY WARDS OR AT LARGE), AND ANNUAL SALARIES: 1915—Continued.

the column headed "Term of office;" all others are elected. See notes on pages 134 and 135.]

CITY CLERK.		COMPTROLLER.		AUDITOR.		TREASURER OR CHAMBERLAIN.		COLLECTOR OF REVENUE.		ASSESSORS.			CITY ATTORNEY OR SOLICITOR.		CITY ENGINEER.		City number.
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.	Term of office.	Salary.	
a 2	$2,500	2	$3,500	.....	.....	2	$3,000	(5)	(5)	4	4	$2,500	a 2	$4,000	a (1)	$3,500	59
a 2	1,500	.....	.....	a 2	$1,500	2	1,500	(5)	(5)	3	3	[27] 400	a 2	1,300	a 2	1,000	176
4	1,800	a 2	1,800	.....	.....	2	2,000	(5)	(5)	3	3	1,000	a 2	2,000	a 2	2,500	170
a 2	1,500	a 2	1,600	.....	.....	a 2	1,600	(5)	(5)	3	a 3	1,200	a 2	2,000	a 2	2,500	117
a 2	3,000	4	4,000	a (1)	2,500	4	5,000	(5)	(5)	3	6	5,000	4	5,000	a (1)	4,000	10
a 2	1,700	.....	.....	.....	.....	a 3	2,000	(5)	(5)	3	a (71)	[71] 300	a 2	2,000	a (1)	1,800	164
2	1,600	.....	.....	a 2	1,600	a 2	1,600	(5)	(5)	3	[72] 3	[72] 720	a 2	1,200	a 2	1,800	178
a 2	4,000	2	3,000	.....	.....	2	1,500	2	$2,000	3	3	1,800	a 2	5,000	.....	.....	175
a 2	2,508	2	2,500	.....	.....	2	2,000	2	2,500	1	a 3	2,508	a 2	3,000	.....	.....	180
a 2	8,000	4	15,000	.....	.....	a 4	12,000	(74)	(74)	6	a 4	[75] 7,000	a 4	15,000	a 4	12,000	1
a 1	2,000	.....	.....	.....	.....	2	2,500	(5)	(5)	3	2	500	a 1	2,500	a 1	2,500	177
a 2	2,000	2	3,500	.....	.....	2	3,500	(5)	(5)	4	4	3,600	a 2	5,000	a 2	5,000	25
a 2	2,000	2	3,000	.....	.....	2	2,500	(5)	(5)	4	4	1,800	a 2	3,500	a 2	2,000	70
2	2,800	2	3,500	.....	.....	2	3,000	(5)	(5)	4	4	2,700	a 2	4,000	a 2	3,500	35
a 2	1,200	2	3,500	.....	.....	2	3,000	(5)	(5)	4	4	1,800	a 2	4,000	a 2	3,500	80
a 2	2,000	2	3,000	.....	.....	2	2,500	(5)	(5)	4	2	2,000	a 2	3,500	a 2	3,000	78
a 2	3,000	2	3,000	.....	.....	2	2,500	(5)	(5)	4	4	2,400	a 2	4,500	a 2	4,500	68
(77)	(77)	.....	.....	.....	.....	a 2	1,725	a 2	1,725	.....	.....	.....	a 2	1,500	a 1	1,800	160
a 2	1,200	.....	.....	2	2,500	2	1,500	.....	.....	.....	.....	.....	2	2,900	a 2	2,400	79
2	1,200	.....	.....	2	1,800	2	2,000	.....	.....	.....	.....	.....	2	2,000	a (1)	1,800	105
a 2	4,100	.....	.....	2	5,000	2	5,000	.....	.....	.....	.....	.....	2	5,800	a 2	6,000	14
a 2	4,000	a 2	6,000	.....	.....	a (12)	3,000	.....	.....	.....	.....	.....	a 2	6,000	a (12)	5,000	6
a 2	2,400	.....	.....	2	3,000	2	3,100	.....	.....	.....	.....	.....	2	3,500	a (12)	3,000	29
a (1)	2,400	a (1)	4,000	.....	.....	a (1)	3,000	.....	.....	.....	.....	.....	a (1)	4,000	a (1)	2,700	45
a 2	1,000	.....	.....	2	2,000	2	1,450	.....	.....	.....	.....	.....	2	2,000	a 2	2,000	158
a 2	900	.....	.....	2	1,500	2	900	.....	.....	.....	.....	.....	2	1,800	a (12)	1,800	183
.....	.....	.....	.....	2	1,500	2	1,000	.....	.....	.....	.....	.....	2	1,500	a 2	1,980	181
(77)	(77)	.....	.....	a (1)	2,000	a (1)	1,800	.....	.....	.....	.....	.....	a (1)	2,000	a (1)	2,000	122
a 2	2,500	.....	.....	2	2,600	2	2,675	.....	.....	.....	.....	.....	2	4,000	a 2	3,000	31
a (12)	1,500	.....	.....	2	2,400	2	2,400	.....	.....	.....	.....	.....	2	3,000	a (12)	3,000	61
a (1)	1,800	.....	.....	a (1)	1,800	a (1)	1,200	.....	.....	.....	.....	.....	a (1)	2,500	.....	.....	153
a (1)	1,500	.....	.....	a (1)	2,100	a (1)	1,800	.....	.....	.....	.....	.....	a (1)	2,400	a (1)	2,400	73
.....	.....	.....	.....	4	3,600	a (1)	2,400	.....	.....	.....	.....	.....	a (1)	4,800	a (1)	4,200	23
a 2	1,200	4	1,800	.....	.....	4	2,000	(5)	(5)	1	3	900	a 2	2,000	a 2	1,800	102
a 4	1,200	4	1,500	.....	.....	4	[83] 300	(5)	(5)	1	a 2	1,200	a 2	1,800	a 2	3,000	108
4	1,000	4	1,000	.....	.....	4	1,000	(5)	(5)	2	4	400	a 4	2,500	a 4	2,000	149
a 4	2,000	4	2,000	.....	.....	a 2	3,000	(5)	(5)	1	a 2	1,200	a 2	2,000	a 2	2,500	85
a 4	2,100	(53)	(53)	.....	.....	4	[83] 1,500	(5)	(5)	1	4	900	a 2	3,500	a 3	2,500	90
a 4	1,250	4	1,200	.....	.....	a 2	[83] 1,500	(5)	(5)	2	a 1	600	a 2	1,800	a 2	2,500	96
a 2	1,400	a 2	1,800	.....	.....	a 1	1,500	(5)	(5)	9	3	100	a 2	1,000	a 2	2,000	124
a 4	1,500	4	1,800	.....	.....	a 2	[83] 100	(5)	(5)	2	a 1	1,200	a 2	3,600	a 2	2,500	135
a 2	1,500	4	1,000	.....	.....	4	500	(5)	(5)	3	4	[84] 3	a 2	2,000	a 2	2,000	154
a 2	480	.....	.....	.....	.....	a 2	(55)	(5)	(5)	.....	.....	.....	a 2	600	a 2	1,500	204
a 4	6,000	4	12,000	.....	.....	4	10,000	4	10,000	3	4	6,000	4	10,000	a 4	8,000	3
4	[87] 3,000	4	[83] 5,000	.....	.....	a 4	8,000	(5)	(5)	9	a 4	[83] 2,700	a 4	8,000	a (1)	4,000	8
a 2	1,200	4	2,500	.....	.....	4	2,000	(5)	(5)	2	3	1,200	a 2	3,000	a 2	2,500	58
a 2	2,000	4	2,500	.....	.....	a 4	[86] 4,000	(5)	(5)	5	a 4	1,500	a 4	2,500	a 4	2,000	38
a 3	2,500	4	1,800	.....	.....	4	[83] 2,000	(5)	(5)	1	4	1,500	a 4	2,000	a 3	2,500	83
a 3	1,000	4	1,500	.....	.....	4	[83] 1,300	(5)	(5)	2	3	1,000	a 2	1,300	a 2	1,800	186
a 4	900	4	500	a 1	1,000	4	[83] 50	(5)	(5)	2	4	[91] 200	a 4	1,800	a 4	1,800	126
a 1	2,500	.....	.....	a 1	1,500	a 1	2,000	(5)	(5)	3	a 3	1,000	a 1	2,000	a 1	2,500	106
a 2	4,500	.....	.....	2	4,500	2	4,200	(5)	(5)	3	a 3	3,500	3	7,500	a 3	5,000	26
a 2	2,250	.....	.....	a 2	2,000	a 2	2,250	(5)	(5)	3	a 6	1,000	a 2	1,500	a 2	2,000	145
a 4	2,100	.....	.....	.....	.....	a 4	2,800	(5)	(5)	1	a 4	2,700	a 4	2,400	a 4	3,000	103
a 2	2,400	.....	.....	.....	.....	(92)	(92)	(92)	(92)	.....	.....	.....	a 2	1,800	a 2	3,600	184
(6)	(6)	.....	.....	4	2,000	4	2,000	(5)	(5)	.....	.....	.....	a 4	3,000	a 4	2,400	107
(77)	(77)	.....	.....	a 4	1,800	a 4	1,800	(55)	(55)	.....	.....	.....	a 4	1,800	a 4	1,500	162
a 2	3,000	.....	.....	.....	.....	a 2	3,000	(5)	(5)	1	4	4,000	a 2	4,000	a 2	3,600	37
a 2	2,700	a 2	2,500	.....	.....	a 2	2,500	(5)	(5)	1	a 2	2,300	a 2	3,500	a 2	2,700	48
2	1,800	.....	.....	2	1,500	a 2	(37)	(94)	(94)	1	a 2	1,800	a 2	1,800	a 2	1,800	185
a 1	1,800	.....	.....	a 2	3,000	a 2	(37)	(94)	(94)	1	a 1	2,100	a 2	2,700	a 1	2,700	49
a 2	2,100	a (1)	1,800	a (1)	1,800	2	2,400	2	3,000	(95)	(95)	(95)	a (1)	3,000	a (1)	2,400	121
a 2	2,400	.....	.....	a 2	3,000	a 1	1,020	(94)	(94)	1	2	2,500	a 2	2,500	a 2	2,500	66
.....	.....	.....	.....	a 2	1,500	a 2	600	a 2	1,800	(95)	(95)	(95)	a 2	1,200	a 2	1,800	151
.....	.....	2	3,000	.....	.....	a 2	600	(94)	(94)	1	a 2	3,600	a 2	[96] 2,400	a 2	5,000	56
a 2	1,800	.....	.....	a 2	2,000	a 2	1,200	a 2	1,800	1	a 2	1,800	a 2	3,600	a 2	3,000	46
(97)	(97)	2	2,400	.....	.....	a 2	(97)	(94)	(94)	1	2	3,000	2	1,800	a 1	1,800	192

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TABLE 2.—SPECIFIED CITY OFFICIALS—NUMBER, TERMS OF OFFICE (IN YEARS),

[For a text discussion of this table, see page 45. Appointed officials are indicated by "a" in

City number.	CITY.	ALDERMEN AND COUNCILMEN.								COMMISSIONERS.			MAYOR.	
		Members of single chamber or 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.	Salary.	Term of office.	Salary.
	UTAH.													
53	Salt Lake City									5	4	[9] $3,600		
	VIRGINIA.													
195	Lynchburg	9	4	By wards	([13])	15	4	By wards	([13])				4	$2,000
72	Norfolk	15	4	By wards	([13])	25	4	By wards	([13])				4	2,500
165	Portsmouth	12	4	By wards	([13])	22	4	By wards	([13])				4	1,200
41	Richmond	12	4	By wards	([13])	20	2	By wards	([13])				4	5,000
148	Roanoke	11	([99])	By wards	([13])	22	([99])	By wards	([13])				4	1,530
	WASHINGTON.													
201	Bellingham	7	2	6 by wards, 1 at large	$300								2	1,200
193	Everett									3	4	2,000		
19	Seattle	9	3	At large	3,000								2	7,500
39	Spokane									5	4	5,000		
57	Tacoma									5	4	[23] 3,600		
	WEST VIRGINIA.													
141	Huntington									4	3	[30] 1,800		
139	Wheeling	44	2	By wards	([13])								4	3,000
	WISCONSIN.													
198	La Crosse	21	2	By wards	200								2	1,000
13	Milwaukee	37	([102])	25 by wards, 12 at large	1,000								2	4,000
179	Oshkosh									3	6	[18] 3,500		
137	Racine	15	2	By wards	200								2	800
138	Superior									3	6	[37] 4,500		

[1] No specified term.
[3] Comptroller acts as auditor and treasurer.
[3] Treasurer acts as auditor.
[4] Presiding officer's salary, $4,500.
[5] Treasurer acts as collector of revenue.
[6] Auditor acts as city clerk.
[7] Presiding officer's salary, $2,400; elected for 2 years.
[8] County treasurer is also city treasurer.
[9] Presiding officer's salary, $4,200.
[10] Auditor acts as assessor.
[11] Receives 6 per cent of taxes on unsecured personal property.
[12] Presiding officer's salary, $3,600.
[13] Civil service appointment; no specified term.
[14] Commissioner of property acts as city clerk.
[15] Commissioner of finance acts as treasurer, collector of revenue, and assessor.
[16] Commissioner of improvements acts as city engineer.
[17] Commissioner of finance acts as treasurer.
[18] None.
[19] Ten elected for 2 years; ten for 1 year.
[20] Presiding officer appointed for 3 years; other assessors for 1 and 2 years.
[21] Presiding officer's salary, $1,600.
[22] Life tenure; can not be removed except for cause.
[23] Presiding officer's salary, $300.
[24] Two collectors at $1,125 each. In addition each collector receives a commission of 8 per cent on delinquent taxes collected in his district.
[25] Presiding officer's salary, $3,500.
[26] Per meeting.
[27] Presiding officer's salary, $600.
[28] City clerk acts as auditor.
[29] Presiding officer's salary, $2,400.
[30] Presiding officer's salary, $2,100.
[31] Not reported.
[32] Presiding officer's salary, $2,300.
[33] Presiding officer is elected for 2 years.
[34] Presiding officer's salary, $1,600.
[35] City clerk acts as comptroller.
[36] Receives one-third of 1 per cent of collections.
[37] The treasurer is an official of the bank in which the city funds are deposited and receives no salary.
[38] Presiding officer's salary, $4,000.
[39] Presiding officer's salary, $2,500.
[40] Presiding officer's salary, $3,000.
[41] Presiding officer's salary, $3,600; elected for 4 years.
[42] Presiding officer's salary, $10,000.
[43] Presiding officer's salary, $4,500; one at $4,200, and five at $4,000.
[44] Five elected for 1 year; four for 2 years.
[45] Presiding officer's salary, $1,200.
[46] Presiding officer's salary, $1,000.
[47] Presiding officer's salary, $1,320.
[48] Seven elected for 1 year; fourteen for 2 years.
[49] Presiding officer's salary, $1,500.
[50] Presiding officer's salary, $1,400.
[51] Plus $400 as clerk for registrar of voters.
[52] Presiding officer elected for 1 year.
[53] Presiding officer's salary, $2,000.

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METHOD OF ELECTION (BY WARDS OR AT LARGE), AND ANNUAL SALARIES: 1915—Continued.

the column headed "Term of office;" all others are elected. See notes on pages 134 and 135.]

CITY CLERK.		COMPTROLLER.		AUDITOR.		TREASURER OR CHAMBERLAIN.		COLLECTOR OF REVENUE.		ASSESSORS.			CITY ATTORNEY OR SOLICITOR.		CITY ENGINEER.		City number.
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.	Term of office.	Salary.	
a (1)	$2,400	.....	.....	2	$2,400	a (1)	$2,400	.....	.....	.....	.....	.....	a (1)	$3,000	a (1)	$3,600	53
a 4	600	.....	.....	4	1,500	4	1,800	4	(53)	.....	.....	.....	4	1,500	4	3,000	195
a 4	3,600	a 2	$2,700	.....	.....	4	1,200	4	(56)	.....	.....	.....	a 4	3,000	a 4	4,800	72
a 4	1,620	.....	.....	4	1,200	4	600	4	$2,500	.....	.....	.....	4	1,800	4	2,000	165
a 2	1,800	.....	.....	a 2	3,600	4	2,040	2	3,600	.....	.....	.....	a 2	5,000	a 2	4,800	41
a 2	1,800	.....	.....	.....	.....	4	[83] 1,600	a 2	(41)	.....	.....	.....	a 2	3,000	a 2	2,100	148
(97)	(97)	2	1,500	.....	.....	2	1,500	.....	.....	.....	.....	.....	2	1,800	a 2	2,000	201
a 4	1,500	.....	.....	.....	.....	a 4	1,800	.....	.....	.....	.....	.....	a 4	1,800	a 4	2,400	193
(97)	(97)	2	4,200	.....	.....	2	4,200	.....	.....	.....	.....	.....	2	4,800	a 3	5,000	19
a (1)	2,400	.....	.....	a (1)	2,400	(17)	(17)	.....	.....	.....	.....	.....	a (1)	[100] 18,000	a (1)	3,600	39
a (1)	1,800	4	2,400	.....	.....	(17)	(17)	.....	.....	.....	.....	.....	a (1)	4,200	a (1)	3,000	57
a 3	1,200	.....	.....	a 3	1,200	a 3	1,680	(3)	(3)	.....	.....	.....	a 3	1,850	a 3	1,320	141
.....	.....	.....	.....	4	2,500	4	[101] 12,000	(3)	(3)	.....	.....	.....	a 2	1,500	a 2	2,500	139
2	2,050	2	1,500	.....	.....	2	2,700	(3)	(3)	1	2	$1,320	a 2	1,500	a 2	1,500	198
a 2	2,500	2	4,000	.....	.....	2	5,000	(3)	(3)	[102] 30	a ([102])	([102])	4	4,000	a 3	4,000	13
a 1	1,900	a 1	1,400	.....	.....	a 1	1,200	(3)	(3)	1	a 1	1,200	a 1	1,500	a 1	1,500	179
2	2,000	([88])	([42])	.....	.....	2	2,500	(3)	(3)	2	2	1,200	a 2	1,500	a 2	2,500	137
a 1	[104] 600	a 1	1,500	.....	.....	a 1	1,700	(3)	(3)	1	a 1	1,900	a 1	2,000	a 1	1,800	138

[84] Presiding officer's salary, $750.
[85] Receives commission.
[86] Two elected for 2 years and three for 4 years.
[87] Presiding officer's salary, $5,000.
[88] Presiding officer's salary, $2,400.
[89] Commissioner of revenue acts as treasurer, collector of revenue, and assessor.
[90] Commissioner of accounts and finance acts as treasurer and collector of revenue.
[91] Per meeting; not to exceed $200 a year.
[92] Also receives 10 cents per line for each assessment written.
[93] Director of revenue and finance acts as comptroller, treasurer, and collector of revenue.
[94] Presiding officer's salary, $5,500.
[95] Director of revenue and finance acts as comptroller, treasurer, collector of revenue, and assessor.
[96] Presiding officer's salary, $458.
[97] Director of revenue and finance acts as comptroller.
[98] City engineer for sewers receives $2,500, and for streets, $2,700.
[99] Presiding officer elected; salary, $1,200.
[70] Presiding officer's salary, $500.
[71] Presiding officer's salary, $1,800, appointed for 2 years; others for 1 year.
[72] One appointed; two elected.
[73] Presiding officer's salary, $1,100.
[74] Collector of assessments and arrears appointed for 4 years; salary, $4,500. Receiver of taxes appointed for 4 years; salary, $6,000.
[75] Presiding officer's salary, $8,000.
[76] Presiding officer's salary, $700.
[77] Treasurer acts as city clerk.
[78] Presiding officer's salary, $200.
[79] Presiding officer elected for 2 years.
[80] Presiding officer's salary, $6,000.
[81] Presiding officer elected for 4 years.
[82] Plus commission.
[83] Office vacant at present time.
[84] Per day when employed.
[85] Seventeen elected for 4 years; sixteen for 2 years.
[86] Salary of "burgess."
[87] Two city clerks, at $3,000 each.
[88] Also receives $4,000 as controller of school district.
[89] Presiding officer's salary, $3,300.
[90] Plus 10 per cent commission on delinquent taxes collected.
[91] Receive $800 assessment years.
[92] City clerk acts as treasurer and collector of revenue.
[93] Commissioner of finance and accounts acts as collector of revenue.
[94] Assessor acts as collector of revenue.
[95] Collector of revenue acts as assessor.
[96] Two attorneys, at $2,400 each.
[97] Comptroller acts as city clerk.
[98] Receives commission of nine-sixteenths of 1 per cent.
[99] One-half elected for 4 years; one-half for 2 years.
[100] City attorney pays all assistants.
[101] Treasurer pays salaries of office force.
[102] Twelve elected for 4 years; twenty-five for 2 years.
[103] Includes one tax commissioner, $2,500, for 3 years; one deputy commissioner, $1,800; 27 assessors, $1,200 each; and one special appraiser, $1,200; terms not specified.
[104] Plus fees.

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TABLE 3.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES: 1915.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 50.]

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	$271,505,178	$2,109,598,522	$940,385,311	$1,169,213,211	$2,381,103,700	$2,118,134,530	$1,080,141,126	$1,037,993,404	$262,969,170
	Group I	120,561,030	1,189,785,123	462,077,044	727,708,079	1,310,346,153	1,193,130,512	525,809,376	667,321,136	117,215,641
	Group II	54,711,101	312,424,297	146,467,942	165,956,355	367,135,398	313,919,341	172,057,557	141,861,784	53,216,057
	Group III	53,820,389	306,911,913	171,787,677	135,124,236	360,732,302	314,117,101	197,500,326	116,616,775	46,615,201
	Group IV	22,931,195	174,918,303	89,950,262	84,968,041	197,849,498	171,446,061	104,465,357	66,980,704	26,403,437
	Group V	19,481,463	125,558,886	70,102,386	55,456,500	145,040,349	125,521,515	80,308,510	45,213,005	19,518,834
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.									
1	New York, N. Y	$26,497,646	$680,134,411	$206,254,391	$473,880,020	$706,632,057	$678,403,253	$244,562,734	$433,840,519	$28,228,804
2	Chicago, Ill	20,857,563	206,010,937	80,622,887	125,388,050	226,868,500	205,909,549	81,446,303	124,463,246	20,958,951
3	Philadelphia, Pa	19,139,719	67,409,019	45,242,379	22,166,640	86,548,738	69,869,406	47,535,133	22,334,273	16,679,332
4	St. Louis, Mo	7,615,080	33,305,604	23,318,198	9,987,406	40,920,684	32,228,126	23,100,325	9,127,801	8,692,558
5	Boston, Mass	11,192,600	60,466,369	34,879,674	25,586,695	71,658,969	61,607,942	36,216,714	25,389,228	10,051,027
6	Cleveland, Ohio	15,851,195	53,943,596	18,095,685	35,847,911	69,794,791	52,965,489	26,344,917	26,620,572	16,829,302
7	Baltimore, Md	1,682,683	27,817,599	15,901,927	11,915,672	29,500,282	26,920,737	23,085,467	3,835,270	2,579,545
8	Pittsburgh, Pa	14,399,458	29,633,642	20,202,780	9,430,862	44,033,100	31,595,196	22,522,232	9,072,964	12,437,904
9	Detroit, Mich	3,325,086	31,063,946	17,559,123	13,504,823	34,389,032	33,630,814	20,993,551	12,637,263	758,218
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.									
10	Buffalo, N. Y	$5,341,914	$27,589,559	$15,184,834	$12,404,725	$32,931,473	$28,379,609	$17,673,830	$10,705,779	$4,551,864
11	San Francisco, Cal	11,514,478	27,329,793	19,684,081	7,645,712	38,844,271	28,817,058	24,369,687	4,447,371	10,027,213
12	Los Angeles, Cal	9,484,503	48,492,898	24,405,199	24,087,699	57,977,401	46,353,575	25,511,014	20,842,561	11,623,826
13	Milwaukee, Wis	2,027,333	23,120,717	12,630,800	10,489,917	25,148,050	23,126,899	14,334,103	8,792,791	2,021,151
14	Cincinnati, Ohio	10,579,313	33,876,221	13,785,166	20,091,055	44,455,534	35,332,330	17,335,886	17,996,444	9,123,204
15	Newark, N. J	3,202,666	57,532,116	12,075,216	45,456,900	60,734,782	56,614,636	19,611,658	37,002,978	4,120,146
16	New Orleans, La	6,359,741	17,289,573	8,181,322	9,108,251	23,649,314	18,724,158	9,942,782	8,781,376	4,925,156
17	Washington, D. C	519,481	18,168,319	15,122,017	3,046,302	18,687,800	17,312,560	12,681,618	4,630,942	1,375,240
18	Minneapolis, Minn	1,556,956	24,739,546	10,484,102	14,255,444	26,296,502	24,973,769	12,141,751	12,832,018	1,322,733
19	Seattle, Wash	4,124,716	34,285,555	14,915,205	19,370,350	38,410,271	34,284,447	18,455,223	15,829,224	4,125,824
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.									
20	Jersey City, N. J	$1,410,835	$10,196,587	$6,792,713	$3,403,874	$11,607,422	$9,859,455	$6,319,444	$3,540,011	$1,747,967
21	Kansas City, Mo	3,096,878	13,840,705	10,296,283	3,544,422	16,937,583	14,680,261	11,130,592	3,549,669	2,257,322
22	Indianapolis, Ind	1,457,567	7,555,424	5,957,785	1,597,639	9,012,991	7,546,189	6,163,296	1,382,893	1,466,802
23	Portland, Oreg	3,881,774	16,663,290	9,908,708	6,754,582	20,545,064	17,710,785	11,394,330	6,316,455	2,834,279
24	Denver, Colo	999,950	10,800,044	6,366,311	4,433,733	11,799,994	10,335,028	6,166,346	4,168,682	1,464,966
25	Rochester, N. Y	2,227,389	13,527,477	7,408,794	6,118,683	15,754,866	13,421,219	8,313,221	5,107,998	2,333,647
26	Providence, R. I	780,348	15,558,035	6,521,575	9,036,460	16,338,383	15,310,915	7,947,625	7,363,290	1,027,468
27	St. Paul, Minn	2,004,807	10,421,075	5,258,829	5,162,246	12,425,882	10,311,438	6,535,783	3,775,655	2,114,444
28	Louisville, Ky	2,363,209	10,407,396	5,829,007	4,578,389	12,770,605	9,882,844	6,173,125	3,709,719	2,887,761
29	Columbus, Ohio	1,647,565	11,108,337	5,015,446	6,092,891	12,755,902	11,385,421	5,912,114	5,473,307	1,370,481
30	Oakland, Cal	1,380,207	8,275,227	6,147,951	2,127,276	9,655,434	8,027,246	7,049,668	977,578	1,628,188
31	Toledo, Ohio	2,133,511	8,891,563	4,285,054	4,606,509	11,025,074	9,142,609	5,319,720	3,822,889	1,882,465
32	Atlanta, Ga	625,490	4,754,969	3,793,104	961,865	5,380,459	4,727,376	3,702,924	1,024,452	653,083
33	Birmingham, Ala	298,704	4,768,354	2,711,478	2,056,876	5,067,058	4,327,848	2,593,949	1,733,899	739,210
34	Worcester, Mass	736,542	12,041,299	4,651,055	7,390,244	12,777,841	11,546,738	5,557,132	5,989,606	1,231,103
35	Syracuse, N. Y	1,231,855	8,887,442	3,883,099	5,004,343	10,119,297	8,854,295	4,064,440	4,789,855	1,265,002
36	New Haven, Conn	112,808	5,730,415	2,956,578	2,773,837	5,843,223	5,729,878	3,201,779	2,528,099	113,345
37	Memphis, Tenn	1,193,572	5,617,403	3,222,709	2,394,694	6,810,975	5,239,756	3,574,969	1,664,787	1,571,219
38	Scranton, Pa	1,251,138	2,734,011	2,016,910	717,101	3,985,149	2,942,508	2,302,109	640,399	1,042,641
39	Spokane, Wash	635,150	4,987,763	3,776,390	1,211,373	5,622,913	5,060,060	3,264,734	1,795,326	562,853
40	Paterson, N. J	317,993	8,086,440	2,274,086	5,812,354	8,404,433	7,877,320	2,897,953	4,979,367	527,113
41	Richmond, Va	429,167	7,971,910	3,886,250	4,085,660	8,401,077	7,936,893	4,823,255	3,113,638	464,184
42	Omaha, Nebr	1,512,665	5,409,530	3,986,548	1,422,982	6,922,195	6,075,014	4,212,853	1,862,161	847,181
43	Fall River, Mass	505,634	5,609,780	2,833,535	2,776,245	6,115,414	5,619,359	2,852,071	2,767,288	496,055
44	Grand Rapids, Mich	226,657	5,716,259	3,077,386	2,638,873	5,942,916	5,563,944	3,303,925	2,260,019	378,972
45	Dayton, Ohio	1,435,872	4,212,269	2,972,126	1,240,143	5,648,141	4,016,086	2,838,339	1,177,747	1,632,055
46	San Antonio, Tex	4,443,101	2,277,578	1,987,767	289,811	6,720,679	4,167,475	3,930,445	237,030	2,553,204
47	Bridgeport, Conn	749,348	3,158,629	2,331,667	826,962	3,907,977	3,297,553	2,773,945	523,638	610,394
48	Nashville, Tenn	377,373	3,444,839	2,183,950	1,260,889	3,822,212	3,372,767	2,920,501	452,266	449,445
49	Dallas, Tex	2,615,228	4,560,176	3,435,270	1,124,906	7,175,404	5,120,930	4,119,885	1,001,045	2,054,474
50	Lowell, Mass	132,401	4,478,563	2,312,451	2,166,112	4,610,964	4,407,220	2,361,065	2,046,155	203,744
51	New Bedford, Mass	549,375	7,525,137	3,103,392	4,421,745	8,074,512	7,860,913	3,239,107	4,621,806	213,599
52	Cambridge, Mass	252,580	6,254,192	3,256,366	2,997,826	6,506,772	6,015,711	3,298,547	2,717,164	491,061
53	Salt Lake City, Utah	364,400	5,476,954	2,994,445	2,482,509	5,841,354	5,354,057	3,670,476	1,683,581	487,297
54	Hartford, Conn	1,864,493	6,653,277	3,588,536	3,064,741	8,517,770	7,861,911	5,040,874	2,821,037	655,850
55	Trenton, N. J	878,740	4,833,147	2,333,017	2,500,130	5,711,887	5,173,156	2,888,666	2,284,490	538,731
56	Houston, Tex	2,167,841	6,233,102	2,760,184	3,472,918	8,400,943	7,986,945	4,731,345	3,255,600	413,998
57	Tacoma, Wash	689,532	5,353,614	3,837,230	1,516,384	6,043,146	5,615,153	3,574,679	2,040,474	427,993
58	Reading, Pa	538,123	1,962,311	1,398,133	564,178	2,500,434	2,250,949	1,730,584	520,365	249,485
59	Albany, N. Y	636,306	5,698,880	2,953,939	2,744,941	6,335,186	5,857,580	4,185,300	1,672,280	477,606
60	Camden, N. J	671,741	3,899,465	1,759,839	2,139,626	4,571,206	4,288,134	2,229,237	2,058,897	283,072
61	Youngstown, Ohio	1,522,016	3,778,293	2,109,636	1,668,657	5,300,309	3,895,211	3,040,817	854,394	1,405,098
62	Springfield, Mass	1,470,504	7,550,752	3,612,145	3,938,607	9,021,256	8,460,921	5,548,857	2,912,064	560,335

[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: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 50.]

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 1915.									
63	Lynn, Mass.	$165,960	$5,905,749	$2,441,042	$3,464,707	$6,071,709	$5,702,943	$2,942,403	$2,760,540	$368,766
64	Des Moines, Iowa	610,545	2,422,553	2,047,946	374,607	3,033,098	2,679,124	2,328,921	350,203	353,974
65	Lawrence, Mass.	253,479	3,967,883	1,733,087	2,234,796	4,221,362	4,107,164	1,993,085	2,114,079	114,198
66	Fort Worth, Tex.	528,915	2,534,154	1,694,390	839,764	3,063,069	2,612,145	1,942,980	669,165	450,924
67	Kansas City, Kans.	532,211	3,210,343	2,141,822	1,068,521	3,742,554	3,299,094	2,298,959	1,000,135	443,460
68	Yonkers, N. Y.	183,561	12,527,169	2,600,739	9,926,430	12,710,730	11,603,982	4,399,788	7,204,194	1,106,748
69	Wilmington, Del.	237,831	3,786,492	1,352,602	2,403,890	4,024,323	3,616,889	1,892,833	1,724,056	407,434
70	Schenectady, N. Y.	472,927	4,609,792	1,847,144	2,762,648	5,082,719	4,783,577	3,131,655	1,651,922	299,142
71	Duluth, Minn.	592,125	3,923,549	3,081,542	842,007	4,515,674	4,167,909	3,134,068	1,033,841	347,765
72	Norfolk, Va.	124,700	4,908,437	1,899,869	3,008,568	5,033,137	4,407,515	1,990,463	2,417,052	625,622
73	Oklahoma City, Okla.	378,498	2,982,032	1,249,913	1,732,119	3,360,530	3,083,022	1,220,022	1,863,000	277,508
74	Somerville, Mass.	133,743	3,345,701	1,916,006	1,429,695	3,479,444	3,370,424	1,898,995	1,471,429	109,020
75	Elizabeth, N. J.	744,686	4,001,807	1,445,293	2,556,514	4,746,693	3,805,069	1,634,365	2,170,704	941,624
76	St. Joseph, Mo.	234,311	2,530,977	1,734,041	796,936	2,765,288	2,303,363	1,626,872	676,491	461,925
77	Waterbury, Conn.	530,737	3,183,015	1,583,407	1,599,608	3,713,752	2,816,093	1,846,658	969,440	897,654
78	Utica, N. Y.	158,671	3,442,993	1,652,845	1,790,148	3,601,664	3,353,407	1,655,706	1,697,701	248,257
79	Akron, Ohio	978,390	6,516,708	1,848,796	4,667,912	7,495,098	6,500,454	4,170,710	2,329,744	994,644
80	Troy, N. Y.	330,282	4,764,856	2,005,244	2,759,612	5,095,138	4,703,076	2,692,055	2,011,021	392,062
81	Manchester, N. H.	398,878	2,530,526	1,352,618	1,177,908	2,929,404	2,639,843	1,418,938	1,220,905	289,561
82	Hoboken, N. J.	498,419	3,667,411	1,561,894	2,105,517	4,165,830	3,698,495	1,797,940	1,900,555	467,335
83	Wilkes-Barre, Pa.	469,206	1,079,482	952,303	127,179	1,548,688	1,337,002	1,188,208	148,794	211,686
84	Fort Wayne, Ind.	676,571	2,671,021	1,863,567	807,454	3,347,592	2,577,244	1,983,920	593,324	770,348
85	Erie, Pa.	233,375	2,832,805	1,407,961	1,424,844	3,066,180	2,919,695	1,844,816	1,074,879	146,485
86	Evansville, Ind.	220,372	1,411,558	1,219,342	192,216	1,631,930	1,363,454	1,116,475	246,979	268,476
87	Jacksonville, Fla.	240,220	3,963,424	1,923,642	2,039,782	4,203,644	2,969,695	2,544,475	425,220	1,233,949
88	Peoria, Ill.	193,613	2,495,515	1,563,856	931,659	2,689,128	2,121,914	1,387,562	734,352	567,214
89	East St. Louis, Ill.	307,138	1,494,103	1,144,817	349,291	1,801,246	1,557,443	998,377	559,066	243,803
90	Harrisburg, Pa.	800,841	2,260,574	1,481,848	778,726	3,061,415	2,090,182	1,494,486	595,696	971,233
91	Savannah, Ga.	38,727	2,711,640	1,415,529	1,296,111	2,750,367	2,116,517	1,572,216	544,301	633,850
92	Passaic, N. J.	117,007	3,020,511	893,850	2,126,661	3,137,518	2,817,387	1,190,531	1,626,856	320,131
93	Bayonne, N. J.	476,334	2,842,360	1,606,290	1,236,070	3,318,694	2,833,126	1,698,306	1,134,820	485,568
94	South Bend, Ind.	316,004	1,522,147	1,287,903	234,244	1,838,151	1,572,627	1,378,276	194,351	265,524
95	Wichita, Kans.	119,433	1,748,185	1,661,136	87,049	1,867,618	1,673,086	1,060,320	612,766	194,532
96	Johnstown, Pa.	331,066	1,352,549	815,697	536,852	1,683,615	1,107,282	948,466	158,816	576,333
97	Brockton, Mass.	159,750	3,293,420	1,503,189	1,790,231	3,453,170	3,414,892	1,713,105	1,701,787	38,278
98	Terre Haute, Ind.	484,925	1,758,732	1,283,593	475,139	2,243,657	1,774,736	1,398,057	376,679	468,921
99	Holyoke, Mass.	524,176	3,702,616	2,013,676	1,688,940	4,226,792	3,946,223	2,318,868	1,627,355	280,569
100	Sacramento, Cal.	1,076,542	3,165,516	2,322,096	843,420	4,242,058	2,799,875	2,387,101	412,774	1,442,183
101	Portland, Me.	198,572	3,740,105	1,827,983	1,912,122	3,938,677	3,758,910	1,771,821	1,987,089	179,767
102	Allentown, Pa.	293,503	933,716	808,350	125,366	1,227,219	889,774	736,775	152,999	337,445
103	Charleston, S. C.	139,911	1,470,984	1,336,497	134,487	1,610,895	1,472,419	1,195,352	277,067	138,476
104	Springfield, Ill.	258,884	1,808,235	1,325,875	482,360	2,067,119	1,703,070	1,165,592	537,478	364,049
105	Canton, Ohio	667,799	2,784,832	961,425	1,823,407	3,452,631	2,345,113	1,545,935	799,178	1,107,518
106	Pawtucket, R. I.	215,912	3,227,292	1,397,754	1,829,538	3,443,204	3,147,325	1,744,745	1,402,580	295,879
107	Chattanooga, Tenn.	426,427	1,232,634	812,077	420,557	1,659,061	1,418,602	1,115,003	303,599	240,459
108	Altoona, Pa.	526,557	1,555,765	873,786	681,979	2,082,322	1,897,089	1,106,481	790,608	185,233
109	Covington, Ky.	211,007	1,499,106	890,696	608,410	1,710,113	1,566,253	950,427	615,826	143,860
110	Mobile, Ala.	259,830	1,542,500	1,045,663	496,837	1,802,330	1,488,420	968,134	520,286	313,910
111	Sioux City, Iowa.	64,917	1,960,117	1,527,561	432,556	2,025,034	1,944,052	1,542,842	401,210	80,982
112	Saginaw, Mich.	224,974	2,137,051	1,262,429	874,622	2,362,025	2,102,058	1,018,533	1,083,525	259,967
113	Atlantic City, N. J.	1,119,041	4,636,302	2,200,699	2,435,603	5,755,343	4,997,375	3,093,322	1,904,053	757,968
114	Little Rock, Ark.	177,603	1,628,302	981,549	646,753	1,805,905	1,636,892	1,084,446	552,446	169,013
115	Berkeley, Cal.	730,827	1,878,873	1,291,630	587,243	2,609,700	2,056,533	1,943,544	112,989	553,167
116	Rockford, Ill.	70,341	2,033,961	1,106,011	927,950	2,164,302	2,119,045	1,326,807	792,238	45,257
117	Binghamton, N. Y.	684,504	1,971,127	956,283	1,014,844	2,655,631	2,085,206	1,355,594	729,612	570,425
118	Pueblo, Colo.	186,500	2,402,561	1,059,960	1,342,601	2,589,061	2,406,194	990,890	1,415,304	182,867
119	New Britain, Conn.	131,803	1,273,719	1,030,964	242,755	1,405,522	1,283,166	1,055,493	227,673	122,356
120	Tampa, Fla.	267,958	2,182,005	1,172,968	1,009,037	2,449,963	2,078,754	1,741,439	337,315	371,209
121	El Paso, Tex.	444,221	2,771,578	1,484,925	1,286,653	3,215,799	2,222,606	1,356,606	866,000	993,193
122	Springfield, Ohio.	755,735	2,099,228	1,014,642	1,084,586	2,854,963	2,581,232	1,414,595	1,166,637	273,731
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.									
123	Flint, Mich.	$705,342	$1,846,645	$955,913	$890,732	$2,551,987	$1,831,675	$1,331,128	$500,547	$720,312
124	Lancaster, Pa.	37,765	687,179	621,895	65,284	724,944	698,728	614,144	84,584	26,216
125	Augusta, Ga.	41,237	1,885,509	1,002,521	882,988	1,926,716	1,756,939	1,256,572	500,367	169,777
126	York, Pa.	158,992	818,464	538,014	280,450	1,007,456	631,062	572,823	58,239	376,394
127	Malden, Mass.	138,906	2,479,837	1,077,414	1,402,423	2,618,743	2,553,691	1,154,856	1,398,835	65,052
128	San Diego, Cal.	1,935,895	7,071,532	3,325,771	3,745,761	9,007,427	6,999,883	6,436,856	563,027	2,007,544
129	Bay City, Mich.	203,610	1,047,960	760,400	287,560	1,251,570	1,100,891	739,548	361,343	150,679
130	Topeka, Kans.	237,370	1,362,443	1,025,569	336,874	1,599,813	1,354,015	996,771	357,244	245,798
131	Haverhill, Mass.	112,141	2,095,931	1,091,956	1,003,975	2,208,072	2,102,877	1,139,775	963,102	105,195
132	Salem, Mass.	50,656	2,096,271	923,062	1,173,209	2,146,927	2,000,473	1,003,954	996,519	146,454

[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: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 50.]

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 1915—Continued.									
133	Davenport, Iowa	$453,335	$1,409,139	$1,124,304	$284,835	$1,862,474	$1,412,736	$1,151,327	$261,409	$449,738
134	Kalamazoo, Mich.	256,650	1,761,596	860,006	901,590	2,018,246	1,778,329	827,876	950,453	239,917
135	McKeesport, Pa.	232,442	1,173,947	747,262	426,685	1,426,389	945,544	793,830	151,714	480,845
136	Lincoln, Nebr.	594,917	1,628,808	1,226,598	402,210	2,213,725	1,805,750	1,491,783	313,976	407,966
137	Racine, Wis.	78,393	1,573,472	954,752	618,720	1,651,865	1,477,491	1,054,135	423,356	174,374
138	Superior, Wis.	279,366	1,716,356	936,922	779,434	1,995,722	1,851,366	1,040,584	810,782	144,356
139	Wheeling, W. Va.	203,920	916,675	752,580	164,095	1,120,595	919,439	740,756	178,683	201,156
140	Macon, Ga.	93,435	1,178,903	976,657	202,246	1,278,338	1,177,156	1,014,685	162,471	101,182
141	Huntington, W. Va.	300,288	1,613,437	853,731	759,706	1,913,725	1,412,843	1,363,381	49,462	500,882
142	Butte, Mont.	146,938	2,134,137	1,094,895	1,039,242	2,281,075	2,032,512	1,192,086	840,426	248,563
143	Newton, Mass.	255,646	4,209,643	1,902,050	2,307,593	4,465,289	4,288,288	1,683,284	2,605,004	177,001
144	Pasadena, Cal.	446,651	2,197,144	1,853,195	343,949	2,643,795	2,095,577	1,816,291	279,286	548,218
145	Woonsocket, R. I.	56,009	2,106,604	753,783	1,352,821	2,162,613	2,023,132	864,119	1,159,013	139,481
146	Montgomery, Ala.	162,518	1,393,312	703,596	689,716	1,555,830	1,382,064	716,402	665,662	173,766
147	West Hoboken, N. J.	143,726	1,215,844	526,068	689,776	1,359,570	966,363	485,678	480,685	393,207
148	Roanoke, Va.	515,306	913,294	666,032	247,262	1,428,600	917,261	668,271	248,990	511,339
149	Chester, Pa.	451,622	822,994	470,238	352,756	1,281,616	886,115	546,151	339,964	395,501
150	Fitchburg, Mass.	84,254	3,129,923	946,523	2,183,395	3,214,177	3,170,499	1,329,372	1,841,127	43,678
151	Galveston, Tex.	279,940	2,371,164	1,206,839	1,164,325	2,651,104	2,058,171	1,537,511	520,660	592,933
152	East Orange, N. J.	205,978	4,222,529	1,205,757	3,016,772	4,428,507	4,178,456	1,234,630	2,943,826	250,051
153	Muskogee, Okla.	258,979	1,090,230	523,836	566,344	1,347,209	1,067,919	572,434	495,485	279,290
154	New Castle, Pa.	208,334	635,013	551,333	83,620	843,347	646,326	525,889	120,437	197,021
155	Dubuque, Iowa.	223,399	1,197,851	757,169	440,682	1,421,250	1,225,435	954,469	270,966	195,815
156	Springfield, Mo.	139,602	730,351	622,502	116,849	870,053	702,566	625,259	77,307	176,387
157	Lexington, Ky.	171,721	1,271,667	734,394	537,273	1,443,388	1,256,731	729,108	527,623	186,657
158	Hamilton, Ohio.	486,614	1,051,076	829,054	222,022	1,537,690	1,174,550	938,326	236,224	363,140
159	Perth Amboy, N. J.	192,058	1,991,211	582,029	1,409,182	2,183,269	1,988,055	1,054,221	933,834	195,214
160	Charlotte, N. C.	26,723	1,401,931	526,253	875,678	1,428,654	1,376,423	806,426	569,997	52,231
161	Lansing, Mich.	40,347	1,428,138	911,115	517,023	1,468,485	1,454,344	876,800	577,544	14,141
162	Knoxville, Tenn.	248,057	1,136,004	864,288	271,716	1,384,061	1,247,286	810,530	436,756	136,775
163	Decatur, Ill.	272,711	1,092,442	663,602	428,840	1,365,153	1,234,487	874,123	360,364	130,666
164	Elmira, N. Y.	39,541	1,055,307	742,759	312,548	1,124,848	1,115,827	815,585	300,242	9,021
165	Portsmouth, Va.	99,353	642,968	346,974	295,994	742,321	686,913	435,077	251,836	55,408
166	Everett, Mass.	201,585	1,872,100	856,143	1,015,957	2,073,685	1,868,251	945,997	922,254	205,434
167	San Jose, Cal.	159,907	889,859	855,443	34,416	1,049,766	959,035	913,098	45,937	90,731
168	Joliet, Ill.	53,498	1,196,539	760,326	436,213	1,250,037	1,111,651	666,467	445,187	138,383
169	Quincy, Ill.	119,000	915,596	668,857	246,709	1,034,596	806,572	634,710	231,862	168,024
170	Auburn, N. Y.	73,778	1,355,436	892,896	462,540	1,434,214	1,345,271	765,742	579,529	88,943
171	Pittsfield, Mass.	63,225	2,138,079	961,490	1,176,589	2,201,304	2,038,902	1,142,786	896,116	162,472
172	Quincy, Mass.	167,331	2,087,961	1,067,873	1,020,088	2,255,292	2,137,754	1,043,195	1,094,559	117,538
173	Cedar Rapids, Iowa.	383,130	1,259,118	1,070,181	188,937	1,642,248	1,459,394	1,282,175	177,219	182,854
174	Taunton, Mass.	236,438	1,825,339	902,917	922,422	2,061,777	1,942,206	1,000,908	941,298	139,571
175	Mount Vernon, N. Y.	507,307	2,235,684	1,050,622	1,185,052	2,742,991	2,596,954	1,319,133	1,277,821	146,037
176	Amsterdam, N. Y.	96,253	1,148,188	564,739	583,449	1,244,441	1,171,343	733,771	437,572	73,098
177	Niagara Falls, N. Y.	756,590	2,420,571	1,274,977	1,145,594	3,177,161	2,428,363	1,415,574	1,012,789	748,798
178	Jamestown, N. Y.	159,554	1,643,865	952,765	691,100	1,803,419	1,694,739	1,108,165	586,574	108,680
179	Oshkosh, Wis.	230,586	1,471,344	629,768	841,576	1,701,930	940,353	678,085	262,268	761,577
180	New Rochelle, N. Y.	416,194	2,342,618	1,195,923	1,146,689	2,758,812	2,421,403	1,163,894	1,257,509	337,409
181	Lorain, Ohio.	330,830	1,802,866	659,921	1,142,945	2,133,696	1,650,330	865,145	782,185	483,366
182	Jackson, Mich.	22,756	1,242,736	701,823	540,913	1,265,492	1,227,633	734,898	492,735	37,559
183	Lima, Ohio.	159,082	892,221	543,357	348,864	1,051,303	908,363	544,394	363,969	142,940
184	Columbia, S. C.	71,344	1,223,160	657,529	565,631	1,294,504	1,191,878	813,250	378,628	102,626
185	Austin, Tex.	387,122	873,221	810,326	62,895	1,260,343	1,063,720	905,723	158,007	196,613
186	Williamsport, Pa.	188,091	780,989	492,376	288,613	969,080	766,077	671,064	95,013	203,003
187	Waterloo, Iowa.	150,292	1,150,444	993,193	157,251	1,300,736	1,152,905	943,722	209,183	147,831
188	Aurora, Ill.	89,568	986,558	685,824	300,734	1,076,126	998,918	809,311	189,607	77,208
189	Joplin, Mo.	150,197	610,655	570,781	39,874	760,852	611,454	526,127	85,327	149,398
190	Shreveport, La.	58,779	717,347	472,544	244,803	776,126	765,819	686,303	79,516	10,307
191	Chelsea, Mass.	201,298	1,689,402	877,246	812,156	1,890,700	1,798,626	881,907	916,719	92,074
192	Waco, Tex.	753,717	1,279,110	750,372	528,738	2,032,827	1,630,075	1,281,736	348,339	402,752
193	Everett, Wash.	157,476	1,486,332	836,743	649,589	1,643,808	1,519,660	1,025,760	493,900	124,148
194	Orange, N. J.	165,835	2,028,925	640,396	1,388,529	2,194,760	2,018,480	703,404	1,315,026	176,330
195	Lynchburg, Va.	137,802	1,496,089	813,072	683,017	1,633,891	1,572,339	729,881	842,458	61,552
196	Colorado Springs, Colo.	124,277	955,681	843,056	142,625	1,109,958	1,069,318	797,723	271,595	40,640
197	Newport, Ky.	119,562	836,362	430,470	425,892	975,924	877,650	394,109	483,541	98,274
198	La Crosse, Wis.	205,523	1,013,621	711,155	302,466	1,309,144	1,100,785	716,359	384,426	208,359
199	Danville, Ill.	206,818	991,224	514,541	476,683	1,258,042	972,357	770,714	201,643	285,685
200	Council Bluffs, Iowa.	151,993	1,066,870	893,284	173,586	1,218,863	1,031,530	915,834	115,696	187,333
201	Bellingham, Wash.	89,013	1,093,073	749,340	343,733	1,182,086	1,064,125	821,462	242,663	117,961
202	Fresno, Cal.	235,349	1,396,521	1,144,662	251,859	1,631,870	1,352,472	1,295,647	56,823	329,398
203	Boise, Idaho.	100,606	768,584	600,205	168,379	869,190	814,963	560,993	253,970	54,227
204	Norristown, Pa.	60,030	473,717	259,478	214,239	533,747	393,687	249,418	144,269	140,060

[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	$940,385,311	$570,830,861	$12,598,628	$1,792,358	$52,348,721	$4,402,375	$79,890,321	$4,449,361	$36,141,199	$1,646,450	$2,107,270
	Group I	462,077,044	294,009,878	7,937,357	210,212	23,930,670	2,558,712	26,298,920	2,039,268	7,476,940	326,227	1,372,757
	Group II	146,467,942	82,755,554	716,254	95,206	9,559,634	566,499	17,250,161	654,741	11,915,756	175,856	292,479
	Group III	171,787,677	100,271,077	2,279,375	651,795	9,416,504	676,658	19,794,590	759,623	8,115,347	497,853	293,695
	Group IV	89,950,262	53,043,040	897,143	462,110	5,428,578	356,318	8,595,380	544,853	4,788,979	440,573	111,251
	Group V	70,102,386	40,751,312	768,499	373,035	4,013,335	244,188	7,951,270	450,674	3,844,177	205,941	37,088
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.											
1	New York, N. Y	$206,254,391	$140,009,976	$4,609,295	.....	$6,599,039	$808,544	$12,202,903	$301,498	$2,063,320	$705	$825,439
2	Chicago, Ill	80,622,887	45,168,388	.....	.....	8,505,754	1,136,365	6,291,854	571,270	1,109,323	22,113	235,102
	City corporation	46,101,311	15,694,957	.....	.....	8,505,754	1,088,713	6,168,689	563,167	.....	1,630	141,516
	County	6,567,275	5,135,650	.....	.....	.....	47,632	.....	2,437	.....	.....	.....
	School district	16,451,894	14,318,900	.....	.....	.....	.....	.....	5,146	1,109,323	343	150,586
	Park districts	5,209,498	4,813,230	.....	.....	.....	.....	123,165	.....	.....	20,140	3,000
	Sanitary district	6,292,909	5,199,340	.....	.....	.....	.....	.....	500	.....	.....	.....
3	Philadelphia, Pa	45,242,379	26,342,711	.....	$68,544	2,142,421	114,648	1,036,363	71,480	1,519,668	9,325	87,425
	City corporation	35,855,515	18,150,654	.....	68,544	2,142,421	114,648	948,938	71,466	576,715	9,325	87,425
	School district	9,279,375	8,096,990	.....	.....	.....	.....	87,425	14	942,953	.....	.....
	Poor districts	107,489	95,068	.....	.....	.....	.....	.....	.....	.....	.....	.....
4	St. Louis, Mo	23,318,198	13,146,030	656,101	.....	1,958,217	172,623	2,859,722	184,260	367,145	6,477	14,779
	City corporation	18,641,174	9,487,290	167,142	.....	1,958,217	172,623	2,859,722	152,179	61,765	6,477	14,779
	School district	4,677,024	3,658,740	488,959	.....	.....	.....	.....	32,081	305,380	.....	.....
5	Boston, Mass	34,879,674	23,128,202	2,347,746	141,668	1,154,227	116,743	291,461	73,758	74,138	186,566	82,110
6	Cleveland, Ohio	18,095,685	11,432,976	19,750	.....	911,754	67,384	1,356,179	91,022	292,333	6,935	45,007
	City corporation	10,554,300	4,923,955	19,750	.....	911,650	57,677	1,175,154	70,825	.....	6,684	7,569
	County	2,476,105	1,920,218	.....	.....	74	9,707	181,025	19,427	.....	.....	.....
	School district	5,065,280	4,588,803	.....	.....	.....	.....	.....	840	292,333	251	37,138
7	Baltimore, Md	15,901,927	9,357,823	174,432	.....	1,062,930	64,370	294,527	7,336	584,996	.....	19,038
8	Pittsburgh, Pa	20,202,780	14,277,296	.....	(2)	851,904	55,784	440,536	86,866	501,402	73,075	.....
	City corporation[2]	11,639,875	7,043,490	.....	.....	788,843	48,086	440,536	75,308	97,712	73,074	.....
	County	3,493,290	2,774,087	.....	(2)	63,061	7,698	.....	11,530	52,653	1	.....
	School district	5,069,609	4,459,719	.....	.....	.....	.....	.....	28	351,014	.....	.....
9	Detroit, Mich	17,559,123	11,116,475	130,033	.....	744,424	22,251	1,525,375	51,678	904,602	21,031	33,858
	City corporation	15,900,630	10,236,961	6,342	.....	410,980	17,437	1,513,212	42,076	927,104	21,031	33,858
	County	1,652,443	879,517	123,691	.....	333,444	4,814	12,163	9,602	37,498	.....	.....
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.											
10	Buffalo, N. Y	$15,184,834	$10,169,509	$258,390	.....	$755,048	$37,092	$794,719	$41,441	$477,160	$5,164	$65,306
	City corporation	13,419,537	8,843,605	254,814	.....	755,048	37,092	794,719	31,494	183,780	5,164	65,306
	County	1,765,297	1,325,904	3,576	.....	.....	.....	.....	9,947	293,380	.....	.....
11	San Francisco, Cal	19,684,081	12,029,802	.....	.....	1,385,617	45,886	2,843,388	33,884	879,000	1,000	22,210
12	Los Angeles, Cal	24,405,199	13,664,583	.....	.....	1,011,924	196,210	5,777,997	139,452	796,663	13,514	.....
	City corporation	16,104,970	6,732,172	.....	.....	996,528	73,507	5,777,997	123,775	.....	13,514	.....
	County	3,080,766	2,548,651	.....	.....	15,396	122,703	.....	15,677	22,537	.....	.....
	School district	5,219,463	4,383,760	.....	.....	.....	.....	.....	.....	774,126	.....	.....
13	Milwaukee, Wis	12,630,800	7,469,353	366,697	.....	1,467,857	68,444	1,056,555	91,893	744,252	1,264	30,185
	City corporation	11,917,175	7,367,811	357,268	.....	1,438,259	37,892	1,045,590	91,893	411,328	404	30,185
	County	713,625	101,542	9,429	.....	29,598	30,552	10,965	.....	332,924	860	.....
14	Cincinnati, Ohio	13,785,166	7,927,930	28,511	.....	732,417	75,880	496,365	33,274	179,673	45,291	36,938
	City corporation	9,869,175	4,546,836	28,511	.....	711,951	68,638	496,365	21,563	.....	45,291	11,950
	County	1,756,962	1,526,758	.....	.....	20,466	7,242	.....	11,686	.....	.....	.....
	School district	2,159,029	1,854,336	.....	.....	.....	.....	.....	25	179,673	.....	24,988
15	Newark, N. J	12,075,216	5,664,320	2,786	$53,519	852,657	26,840	1,021,739	24,721	1,754,597	1,312	21,383
	City corporation	9,770,297	3,768,085	.....	53,519	852,657	26,840	1,020,364	16,303	1,636,055	1,289	21,383
	County	2,304,919	1,896,235	2,786	.....	.....	.....	1,375	8,418	118,542	23	.....

[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 101.
[2] Not reported separately.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1915.

assigned to each, see page 19. For a text discussion of this table, see page 51.]

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.	
$22,547,201	$15,069,314	$11,286,954	$28,715,919	$96,558,379	$1,080,141,126	$750,555,565	$578,206,186	$43,822,511	$128,526,868	$329,585,561	$139,755,815	.....	$189,829,746	
11,146,105	9,781,861	9,410,877	19,411,262	46,165,998	523,809,376	390,524,249	295,872,414	19,234,494	75,417,341	135,285,127	63,732,332	.....	71,552,795	
4,203,850	1,288,442	1,499,796	2,745,393	12,748,321	172,057,557	108,284,167	86,393,668	6,269,315	15,616,184	63,773,390	25,589,615	.....	38,183,775	
3,687,974	2,625,893	229,253	4,089,937	18,398,101	197,500,326	130,250,406	101,404,574	8,750,004	20,095,828	67,249,920	25,712,649	.....	41,537,271	
1,941,421	850,446	48,978	1,412,670	11,028,522	104,465,357	69,362,418	54,023,425	5,432,648	9,906,345	35,102,939	14,515,095	.....	20,587,844	
1,567,851	522,672	98,050	1,056,657	8,217,437	80,308,510	52,134,325	40,507,105	4,136,050	7,491,170	28,174,185	10,206,124	.....	17,968,061	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.														
$1,462,126	$2,242,163	$3,285,406	$11,527,909	$19,716,063	$244,562,734	$191,765,688	$133,735,972	$7,100,806	$50,928,910	$52,797,046	$28,308,343	.....	$14,488,703	1
2,514,240	5,229,669	744,503	1,088,162	7,946,146	81,446,303	55,132,758	47,371,859	3,895,605	3,865,294	26,313,545	823,416	.....	25,490,129	2
1,050,563	5,213,203	43,910	617,133	7,011,776	46,913,418	31,276,805	25,616,681	3,430,094	2,230,030	15,636,613	.....	.....	.....	
1,205,991	.....	.....	175,525	.....	8,121,922	6,545,398	6,043,017	.....	502,381	1,576,524	.....	.....	.....	
63,473	.....	654,773	149,350	.....	17,554,708	12,849,548	12,824,547	.....	25,001	4,705,160	.....	.....	.....	
186,185	.....	.....	57,469	.....	4,120,182	2,588,461	2,102,299	.....	486,162	1,531,721	.....	.....	.....	
7,725	16,466	45,820	88,685	934,370	4,736,073	1,872,546	785,315	465,511	621,720	2,863,527	.....	.....	.....	
2,146,372	638,758	4,197,181	1,600,965	5,266,518	47,535,133	39,128,491	32,139,864	2,379,890	4,608,737	8,406,642	2,292,754	.....	6,113,888	3
2,118,494	638,758	4,192,969	1,468,640	5,266,518	37,479,550	30,485,646	23,678,034	2,379,890	4,427,722	6,993,934	.....	.....	.....	
16,407	.....	4,212	131,305	.....	9,945,620	8,532,912	8,352,702	.....	180,210	1,412,708	.....	.....	.....	
11,411	.....	.....	1,020	.....	109,933	109,933	109,128	.....	805	.....	.....	.....	.....	
607,400	575,169	149,506	201,341	2,419,428	23,100,325	16,638,446	14,419,209	1,357,232	862,005	6,461,879	.....	$217,873	6,679,752	4
591,596	575,169	41,962	132,825	2,419,428	18,223,677	12,471,749	10,252,512	1,357,232	862,005	5,751,928	.....	.....	.....	
15,804	.....	107,544	68,516	.....	4,876,648	4,166,697	4,166,697	.....	.....	709,951	.....	.....	.....	
1,040,272	135,657	940,042	1,926,635	3,270,419	36,218,714	29,916,998	22,486,818	1,438,937	5,991,243	6,301,716	1,339,040	.....	4,962,676	5
1,118,511	4,777	43,161	746,083	1,959,743	26,344,917	14,466,455	11,067,467	874,702	2,524,286	11,878,462	8,249,232	.....	3,629,230	6
873,244	3,875	25,146	518,698	1,959,743	18,135,283	8,698,285	6,019,742	874,702	1,803,841	9,436,998	.....	.....	.....	
192,916	902	18,015	133,821	.....	3,065,203	1,664,250	1,184,493	.....	479,757	1,400,953	.....	.....	.....	
52,351	.....	.....	93,564	.....	5,144,431	4,103,920	3,863,232	.....	240,688	1,040,511	.....	.....	.....	
565,413	680,491	37,281	1,021,203	2,002,037	23,085,467	13,773,220	9,832,357	893,278	3,047,585	9,312,247	7,183,540	.....	2,128,707	7
586,527	219,638	10,346	983,843	2,115,556	22,522,232	16,503,273	12,858,536	910,316	2,734,421	6,018,959	2,319,402	.....	3,699,507	8
158,959	178,743	9,924	613,401	2,111,799	13,566,161	9,667,879	6,989,183	891,648	1,787,048	3,898,282	.....	.....	.....	
393,448	40,895	422	145,714	3,757	3,770,685	2,695,027	2,094,455	18,668	581,904	1,075,658	.....	.....	.....	
34,120	.....	.....	224,728	.....	5,185,386	4,140,367	3,774,898	.....	365,469	1,045,019	.....	.....	.....	
1,105,244	55,539	3,451	315,121	1,470,038	20,993,551	13,198,920	11,960,332	383,728	854,860	7,794,631	3,434,428	.....	4,360,203	9
884,155	55,539	3,451	284,496	1,470,038	19,389,181	12,006,383	10,849,952	383,728	772,703	7,382,798	.....	.....	.....	
221,089	.....	.....	30,625	.....	1,604,370	1,192,537	1,110,380	.....	82,157	411,833	.....	.....	.....	
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.														
$765,364	$225,910	$10,692	$352,914	$1,226,035	$17,673,830	$12,675,631	$10,452,429	$715,521	$1,507,681	$4,998,199	$2,488,996	.....	$2,509,203	10
660,353	225,910	10,548	325,666	1,226,035	15,975,702	11,294,854	9,126,933	715,521	1,452,400	4,680,848	.....	.....	.....	
105,011	.....	144	27,248	.....	1,698,128	1,380,777	1,325,496	.....	55,281	317,351	.....	.....	.....	
427,738	85,313	123,683	133,080	1,672,480	24,369,687	13,786,104	10,920,558	958,509	1,907,037	10,583,583	4,685,606	.....	5,897,977	11
560,086	49,051	71,730	239,831	1,884,158	25,511,014	14,538,146	11,891,470	855,773	1,790,903	10,972,868	1,105,815	.....	9,867,053	12
244,128	40,294	29,730	189,167	1,884,158	15,788,004	7,229,386	4,790,532	855,773	1,583,081	8,558,618	.....	.....	.....	
296,331	8,757	.....	50,664	.....	3,282,250	2,990,652	2,902,560	.....	88,092	291,598	.....	.....	.....	
19,577	.....	42,000	.....	.....	6,440,760	4,318,108	4,198,378	.....	119,730	2,122,652	.....	.....	.....	
330,421	7,150	1,692	103,440	891,597	14,334,108	9,219,806	8,317,367	329,486	572,953	5,114,302	1,703,308	.....	3,410,994	13
167,078	7,150	1,692	69,028	891,597	11,717,445	7,840,264	7,008,696	329,486	502,082	3,877,181	.....	.....	.....	
163,343	.....	.....	34,412	.....	2,616,663	1,379,542	1,308,671	.....	70,871	1,237,121	.....	.....	.....	
517,213	347,278	1,277,914	810,958	1,275,524	17,335,896	12,300,555	9,000,426	561,157	2,738,972	5,035,331	3,550,720	.....	1,484,611	14
345,489	347,278	1,264,289	705,800	1,275,214	12,728,832	8,432,917	5,366,591	561,157	2,505,169	4,295,915	.....	.....	.....	
152,600	.....	.....	37,900	310	2,145,614	1,641,229	1,552,524	.....	88,705	504,385	.....	.....	.....	
19,124	.....	13,625	67,258	.....	2,461,440	2,226,409	2,081,311	.....	145,098	235,031	.....	.....	.....	
368,092	287,291	.....	525,558	1,470,411	19,611,658	11,247,778	8,686,938	541,064	2,019,776	8,363,880	7,536,442	.....	827,438	15
181,802	282,477	.....	439,112	1,470,411	17,337,206	9,420,075	7,231,909	541,064	1,647,102	7,917,131	.....	.....	.....	
186,290	4,814	.....	86,446	.....	2,274,452	1,827,703	1,455,029	.....	372,674	446,749	.....	.....	.....	

[1] Data for city corporation of Pittsburgh, Pa., include transactions for 11 months only.

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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 II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915—Continued.											
16	New Orleans, La.	$8,181,322	$5,312,136	.....	$41,687	$986,127	$31,865	.....	$50,027	$203,200	$23,416	$15,116
17	Washington, D. C.	15,122,017	6,027,019	.....	.....	1,519,601	51,657	$226,968	105,950	6,118,016	30,726	14,845
18	Minneapolis, Minn.	10,484,102	6,780,039	$59,870	.....	453,955	13,978	1,386,161	54,536	312,708	45,219	69,452
	City corporation	9,604,400	6,117,206	34,436	.....	453,730	4,657	1,370,415	45,912	288,283	45,219	69,452
	County	879,702	662,833	25,434	.....	225	9,321	15,746	8,624	24,425	.....	.....
19	Seattle, Wash.	14,915,205	7,710,773	.....	.....	364,431	18,647	3,646,269	79,533	450,457	8,950	17,044
	City corporation	10,529,676	4,172,561	.....	.....	364,371	4,498	3,640,948	77,494	.....	8,950	17,044
	County	2,303,713	1,995,543	.....	.....	60	14,149	5,321	2,039	.....	.....	.....
	School district	1,710,776	1,235,655	.....	.....	.....	.....	.....	.....	450,457	.....	.....
	Port of Seattle	371,040	307,014	.....	.....	.....	.....	.....	.....	.....	.....	.....
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.											
20	Jersey City, N. J.	$6,792,713	$3,361,246	.....	$997	$521,419	$17,529	$147,761	$7,815	$914,617	$106	$9,479
21	Kansas City, Mo.	10,296,283	4,846,121	.....	.....	513,158	102,581	2,690,195	46,137	221,836	5,419	6,284
	City corporation	7,769,534	2,616,847	.....	.....	511,262	102,561	2,690,195	45,859	.....	5,273	6,284
	School district	2,526,749	2,229,274	.....	.....	1,896	.....	.....	278	221,836	146	.....
22	Indianapolis, Ind.	5,957,765	3,746,696	.....	11,888	361,882	67,396	1,061,454	16,169	355,927	20,310	19,079
	City corporation	4,148,549	2,358,783	.....	11,888	361,852	67,396	1,061,454	16,169	.....	201	9,054
	School district	1,809,236	1,388,113	.....	.....	.....	.....	.....	.....	355,927	20,109	10,025
23	Portland, Oreg.	9,908,708	4,860,763	.....	.....	443,153	57,854	2,519,864	35,268	405,637	3,442	14,733
	City corporation	6,776,868	2,366,359	.....	.....	443,153	57,854	2,519,864	34,842	.....	2,925	6,128
	School district	2,338,838	1,894,314	.....	.....	.....	.....	.....	426	405,637	517	8,605
	Port of Portland	793,002	600,090	.....	.....	.....	.....	.....	.....	.....	.....	.....
24	Denver, Colo.	6,366,311	3,946,006	.....	.....	360,523	32,583	1,205,578	37,589	106,778	8,937	5,677
	City corporation	4,771,106	2,484,285	.....	.....	360,523	32,583	1,205,578	30,085	.....	2,605	5,677
	School district	1,595,205	1,461,721	.....	.....	.....	.....	.....	7,504	106,778	3,332	.....
25	Rochester, N. Y.	7,408,794	4,413,743	$115,188	.....	242,516	12,524	1,293,234	18,504	98,846	6,535	34,150
	City corporation	7,219,021	4,248,010	91,215	.....	242,516	12,524	1,293,234	18,504	98,846	6,535	34,150
	County supervisors' fund	189,773	165,733	23,973	.....	.....	.....	.....	.....	.....	.....	.....
26	Providence, R. I.	6,521,575	4,337,542	.....	20,962	303,169	16,377	75,937	7,066	32,418	.....	24,427
27	St. Paul, Minn.	5,258,829	3,038,100	14,565	.....	440,877	203	687,795	23,801	170,610	1,565	8,357
28	Louisville, Ky.	5,829,007	3,733,039	.....	.....	509,502	44,869	286,015	11,779	322,194	20,903	4,483
29	Columbus, Ohio.	5,015,446	2,863,554	6,177	.....	207,249	33,167	654,960	6,625	79,665	1,313	16,085
	City corporation	3,753,748	1,735,004	6,177	.....	207,249	33,167	654,960	6,625	.....	1,313	1,620
	School district	1,261,698	1,128,550	.....	.....	.....	.....	.....	.....	79,665	.....	14,445
30	Oakland, Cal.	6,147,951	3,889,504	.....	.....	345,198	21,357	965,714	38,360	734,944	361	12,468
	City corporation	4,266,033	2,722,318	.....	.....	345,198	21,357	965,714	38,360	21,667	361	12,468
	School district	1,876,485	1,161,753	.....	.....	.....	.....	.....	.....	713,277	.....	.....
	Sanitary districts	5,433	5,433	.....	.....	.....	.....	.....	.....	.....	.....	.....
31	Toledo, Ohio.	4,285,054	2,589,197	2,466	.....	289,230	6,363	505,719	4,612	86,405	7,905	13,601
	City corporation	3,109,686	1,564,831	2,466	.....	289,230	6,363	505,719	4,462	.....	7,905	13,601
	School district	1,175,368	1,024,366	.....	.....	.....	.....	.....	150	86,405	.....	.....
32	Atlanta, Ga.	3,793,104	2,219,031	.....	15,941	333,556	.....	372,234	76,905	101,912	3,428	.....
33	Birmingham, Ala.	2,711,478	852,325	.....	.....	484,159	34,787	807,407	70,286	271,574	1,000	.....
34	Worcester, Mass.	4,651,055	2,653,226	393,507	92,636	209,009	4,223	185,042	8,884	40,423	31,372	.....
35	Syracuse, N. Y.	3,883,099	2,549,862	74,509	.....	179,500	8,694	490,686	19,250	62,767	1,042	11,358
	City corporation	3,787,435	2,480,858	47,849	.....	179,500	8,694	490,686	19,250	62,767	1,042	11,358
	County supervisors' fund	95,664	69,004	26,660	.....	.....	.....	.....	.....	.....	.....	.....
36	New Haven, Conn.	2,956,578	2,351,533	67,771	36,039	176,345	13,339	62,679	29,479	82,122	6,682	9,195
	City corporation	2,904,757	2,302,801	67,771	36,039	176,345	13,339	62,679	29,479	80,268	6,682	9,195
	Westville school district	42,156	39,320	.....	.....	.....	.....	.....	.....	1,854	.....	.....
	Borough of Fairhaven, East	9,665	9,412	.....	.....	.....	.....	.....	.....	.....	.....	.....

[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 101.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1915—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 51.]

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 1915—Continued.														
$312,093	$80,333	$8,318	$178,359	$938,645	$9,942,782	$7,101,506	$4,861,891	$544,013	$1,695,602	$2,841,276	$1,761,460	.....	$1,079,816	16
284,717	31,396	184	8,988	701,920	12,681,618	10,321,806	9,582,405	491,004	248,397	2,359,812	.....	$2,440,399	4,800,211	17
328,672	99,586	200	279,623	570,103	12,141,751	7,688,607	6,376,847	293,889	1,017,871	4,453,144	1,657,649	.....	2,795,495	18
256,566	94,187	200	224,034	570,103	11,279,494	7,086,432	5,854,274	293,889	938,269	4,193,062	.....	.....	.....	
72,106	5,399	.....	55,589	.....	862,257	602,175	522,573	.....	79,602	260,082	.....	.....	.....	
309,464	75,134	5,383	112,642	2,116,448	18,455,223	9,404,228	6,308,337	978,899	2,116,992	9,050,995	3,540,018	.....	5,510,977	19
103,497	75,126	4,653	34,811	2,025,723	11,331,356	5,876,834	3,478,884	858,774	1,539,176	5,454,522	.....	.....	.....	
186,727	8	730	72,072	27,064	2,718,501	1,303,649	1,084,890	39,470	179,289	1,414,852	.....	.....	.....	
18,875	.....	.....	5,759	.....	2,500,522	1,969,634	1,725,447	.....	244,187	530,888	.....	.....	.....	
365	.....	.....	.....	63,661	1,904,844	254,111	19,116	80,655	154,340	1,650,733	.....	.....	.....	
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.														
$63,749	$161,625	.....	$311,791	$1,274,279	$6,319,444	$5,544,888	$3,963,339	$355,560	$1,225,989	$774,556	.....	$473,269	$1,247,825	20
163,877	273,313	$3,016	167,221	1,257,125	11,130,892	6,086,966	4,972,359	562,823	551,784	5,043,926	$834,609	.....	4,209,317	21
152,754	273,313	.....	108,041	1,257,125	7,597,140	4,002,138	3,121,568	562,823	317,747	3,595,002	.....	.....	.....	
11,123	.....	3,016	59,180	.....	3,533,752	2,084,828	1,850,791	.....	234,037	1,448,924	.....	.....	.....	
55,603	140,068	4,525	45,220	51,368	6,163,296	4,238,973	4,029,215	22,458	187,300	1,924,323	205,511	.....	1,718,812	22
37,927	140,068	1,061	31,298	51,368	4,379,054	2,782,617	2,628,241	22,458	131,918	1,596,437	.....	.....	.....	
17,676	.....	3,464	13,922	.....	1,784,242	1,456,356	1,400,974	.....	55,382	327,886	.....	.....	.....	
120,569	256,927	4,211	224,619	961,668	11,394,330	6,528,566	4,022,248	839,170	1,667,148	4,865,764	1,485,622	.....	3,380,142	23
18,951	256,927	4,211	192,545	873,109	7,993,480	4,635,331	2,323,640	714,425	1,597,266	3,358,149	.....	.....	.....	
10,378	.....	.....	18,961	.....	2,427,374	1,483,976	1,447,934	.....	36,042	943,398	.....	.....	.....	
91,240	.....	.....	13,113	88,559	973,476	409,259	250,674	124,745	33,840	564,217	.....	.....	.....	
275,865	111,591	116,414	117,035	44,435	6,166,346	5,133,564	4,596,351	27,916	509,297	1,032,782	.....	199,965	1,232,747	24
260,254	111,591	116,414	116,776	44,435	4,764,057	3,781,227	3,259,416	27,916	493,895	982,830	.....	.....	.....	
15,611	.....	.....	259	.....	1,402,289	1,352,337	1,336,935	.....	15,402	49,952	.....	.....	.....	
78,927	215,858	732	120,494	757,543	8,313,221	5,771,070	4,675,334	319,721	776,015	2,542,151	904,427	.....	1,637,724	25
78,927	215,858	732	120,427	757,543	8,162,125	5,619,974	4,524,238	319,721	776,015	2,542,151	.....	.....	.....	
.....	.....	.....	67	.....	151,096	151,096	151,096	.....	.....	.....	.....	.....	.....	
178,508	217,745	30,951	399,630	876,843	7,947,625	5,222,931	4,162,970	305,874	754,087	2,724,694	1,426,050	.....	1,298,644	26
169,108	173,672	24	57,931	472,191	6,535,783	4,700,137	3,745,312	263,495	691,330	2,135,646	1,576,954	.....	558,692	27
87,037	10,467	521	100,026	698,172	6,173,125	4,455,840	3,554,029	340,124	561,687	1,717,285	344,118	.....	1,373,167	28
168,113	15,387	3,845	251,581	707,765	5,912,114	3,994,567	2,813,879	410,232	770,456	1,917,547	896,668	.....	1,020,879	29
154,401	15,367	2,309	227,791	707,765	4,561,411	2,871,165	1,736,232	410,232	724,701	1,690,246	.....	.....	.....	
13,712	.....	1,536	23,790	.....	1,350,703	1,123,402	1,077,647	.....	45,755	227,301	.....	.....	.....	
45,620	34,916	.....	21,827	37,676	7,049,668	3,851,655	3,397,110	24,935	429,610	3,198,013	901,717	.....	2,296,296	30
44,362	34,916	.....	21,636	37,676	5,216,189	2,391,418	1,993,392	24,935	373,091	2,824,771	.....	.....	.....	
1,264	.....	.....	191	.....	1,831,286	1,458,044	1,403,718	.....	54,326	373,242	.....	.....	.....	
.....	.....	.....	.....	.....	2,193	2,193	.....	.....	2,193	.....	.....	.....	.....	
81,412	3,454	7,580	196,227	490,883	5,319,720	3,323,662	2,443,805	353,536	526,321	1,996,058	1,034,666	.....	961,392	31
48,394	3,454	7,580	164,798	490,883	3,926,234	2,726,256	1,917,497	353,536	455,223	1,199,978	.....	.....	.....	
33,018	.....	.....	31,429	.....	1,393,486	597,406	526,308	.....	71,098	796,080	.....	.....	.....	
132,993	50,832	2,124	6,445	477,703	3,702,924	2,848,785	2,404,171	231,063	213,551	854,139	.....	90,180	944,319	32
109,663	6,429	769	33,539	39,540	2,593,949	1,988,031	1,463,836	34,163	490,032	605,918	.....	117,529	723,447	33
277,457	21,041	1,340	225,810	507,085	5,557,132	3,715,217	3,088,939	114,707	511,571	1,841,915	906,077	.....	935,838	34
39,244	8,967	240	43,846	393,134	4,064,440	2,959,700	2,393,956	115,789	449,955	1,104,740	181,341	.....	923,399	35
39,244	8,967	240	43,846	393,134	3,971,924	2,867,184	2,301,440	115,789	449,955	1,104,740	.....	.....	.....	
.....	.....	.....	.....	.....	92,516	92,516	92,516	.....	.....	.....	.....	.....	.....	
75,929	4,384	869	37,619	2,593	3,201,779	2,368,254	2,203,105	1,214	163,935	833,525	245,201	.....	588,324	36
75,596	3,908	509	37,553	2,593	3,110,512	2,311,305	2,149,998	1,214	160,105	799,207	.....	.....	.....	
328	228	360	66	.....	81,196	47,328	43,559	.....	3,769	33,868	.....	.....	.....	
5	248	.....	.....	.....	10,071	9,621	9,560	.....	61	450	.....	.....	.....	

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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 III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915—Continued.												
37	Memphis, Tenn	$3,222,709	$1,866,834	.....	.....	$103,623	$16,141	$294,508	$5,705	$272,717	$3,326	.....
38	Scranton, Pa	2,016,910	1,258,064	.....	$40,000	267,150	8,902	193,943	18,862	111,346	4,000	$7,258
	City corporation	1,187,137	602,095	.....	20,000	267,150	8,902	193,943	18,862	9,269	4,000	.....
	School district	829,773	655,969	.....	20,000	.....	.....	.....	.....	102,137	.....	7,258
39	Spokane, Wash	3,776,390	1,535,675	.....	.....	186,657	4,608	958,043	17,532	398,785	3,676	5,337
	City corporation	2,963,389	1,120,956	.....	.....	186,657	4,608	938,043	17,532	11,000	950	5,337
	School district	813,001	414,719	.....	.....	.....	.....	.....	.....	387,785	2,726	.....
40	Paterson, N. J	2,274,086	1,344,226	$12,867	7,000	184,564	14,401	142,493	7,758	383,770	607	3,574
41	Richmond, Va	3,886,250	2,287,762	.....	20,495	201,683	7,430	81,351	27,524	77,194	3,403	7,102
42	Omaha, Nebr	3,986,548	2,158,231	.....	.....	294,231	8,310	401,714	22,597	55,073	6,002	6,343
	City corporation	2,104,758	1,409,450	.....	.....	681	8,310	366,793	17,787	13,750	6,002	753
	School district	1,009,522	650,111	.....	.....	293,550	.....	.....	4,810	41,323	.....	5,590
	Water district	872,268	93,670	.....	.....	.....	.....	34,921	.....	.....	.....	.....
43	Fall River, Mass	2,833,535	2,026,249	123,936	55,956	149,425	1,235	21,900	7,068	4,554	2,460	.....
44	Grand Rapids, Mich	3,077,386	1,885,810	.....	.....	83,666	14,123	401,110	5,907	229,402	28	.....
	City corporation	2,122,253	1,164,852	.....	.....	83,666	14,123	401,110	5,907	13,903	28	.....
	School district	955,133	720,958	.....	.....	.....	.....	.....	.....	215,499	.....	.....
45	Dayton, Ohio	2,972,126	2,025,635	3,947	.....	130,097	21,666	245,808	3,325	83,906	16,317	8,498
	City corporation	1,927,418	1,115,594	3,947	.....	130,097	21,666	245,808	3,325	.....	6	800
	School district	1,044,708	910,041	.....	.....	.....	.....	.....	.....	83,906	16,311	7,698
46	San Antonio, Tex	1,987,767	1,592,670	.....	.....	41,587	13,025	.....	9,475	154,779	600	.....
	City corporation	1,452,906	1,227,036	.....	.....	41,587	13,025	.....	9,475	.....	600	.....
	School district	534,771	365,634	.....	.....	.....	.....	.....	.....	154,779	.....	.....
47	Bridgeport, Conn	2,331,667	1,823,151	22,638	48,448	140,346	9,415	102,019	18,631	65,445	25	7,560
48	Nashville, Tenn	2,183,950	1,174,497	.....	.....	69,550	5,819	41,472	10,924	372,081	.....	801
49	Dallas, Tex	3,435,270	2,082,745	.....	.....	54,475	1,344	567,929	36,883	145,663	25,000	.....
50	Lowell, Mass	2,312,451	1,567,327	134,607	38,692	118,567	1,558	47,164	6,155	13,197	.....	.....
51	New Bedford, Mass	3,103,392	2,098,920	221,433	49,660	92,149	2,133	45,454	4,923	21,647	.....	.....
52	Cambridge, Mass	3,256,366	2,192,028	227,816	39,274	4,557	2,091	44,126	3,130	8,685	1,520	.....
53	Salt Lake City, Utah	2,994,445	1,431,411	.....	7,422	338,590	21,768	466,685	5,800	345,724	.....	6,434
	City corporation	2,014,835	809,970	.....	7,429	338,590	21,768	466,685	5,800	.....	.....	.....
	School district	979,610	621,441	.....	.....	.....	.....	.....	.....	345,724	.....	6,434
54	Hartford, Conn	3,588,536	2,073,896	555,764	49,516	79,206	1,709	95,522	10,024	61,679	2,060	2,028
	City corporation	2,850,519	1,411,973	555,764	49,516	79,206	1,709	95,522	10,024	3,140	2,060	2,028
	School district	738,017	661,923	.....	.....	.....	.....	.....	.....	58,539	.....	.....
55	Trenton, N. J	2,333,017	1,117,833	14,543	18,745	144,376	10,891	133,244	8,966	315,282	48,782	8,804
56	Houston, Tex	2,760,184	1,918,759	.....	3	40,920	7,566	600	17,197	141,096	251,046	.....
57	Tacoma, Wash	3,837,230	1,381,784	.....	.....	130,430	4,457	722,779	15,802	371,779	2,323	3,756
	City corporation	2,954,741	899,922	.....	.....	130,430	4,457	722,779	14,971	.....	1,823	3,756
	School district	751,413	373,497	.....	.....	.....	.....	.....	625	371,779	.....	.....
	Park district	131,076	108,295	.....	.....	.....	.....	.....	206	.....	500	.....
58	Reading, Pa	1,398,133	836,865	.....	34,597	81,773	3,715	10,946	2,242	73,827	5,947	9,247
	City corporation	999,862	567,663	.....	16,597	81,773	3,715	10,946	2,242	1,928	.....	.....
	School district	398,271	269,202	.....	18,000	.....	.....	.....	.....	71,899	5,947	9,247
59	Albany, N. Y	2,953,939	1,923,396	84,530	.....	141,778	4,607	251,880	1,994	44,859	599	10,173
60	Camden, N. J	1,759,839	818,197	.....	7,934	143,547	7,773	103,250	4,645	222,727	1,547	12,106
61	Youngstown, Ohio	2,109,636	1,206,611	.....	.....	145,924	1,691	343,437	19,255	41,380	205	5,288
	City corporation	1,476,609	636,067	.....	.....	145,924	1,691	343,437	19,255	.....	205	.....
	School district	633,027	570,544	.....	.....	.....	.....	.....	.....	41,380	.....	5,288
62	Springfield, Mass	3,612,145	2,400,813	203,104	55,533	121,893	6,129	54,590	8,772	10,075	1,060	.....

[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 101.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1915—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 51.]

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.				For outlays.[1]				
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.)			Governmental cost payments.	Payments for expenses and interest.	
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915—Continued.														
$128,311	$625	$5,895	$31,369	$488,655	$3,874,969	$2,973,745	$2,047,196	$268,190	$658,359	$901,224	$652,200	.....	$248,964	37
9,028	10,675	4,374	77,613	695	2,302,109	1,697,795	1,489,768	.....	208,027	604,314	285,199	.....	319,115	38
6,352	10,675	4,374	35,850	695	1,435,420	915,513	799,663	.....	115,850	519,907	.....	.....	.....	
2,646	.....	.....	41,763	.....	866,689	782,282	690,105	.....	92,177	84,407	.....	.....	.....	
117,834	35,324	644	21,012	491,263	3,264,734	2,646,890	1,807,676	168,080	671,134	617,844	.....	$511,656	1,129,500	39
110,707	35,324	.....	21,012	491,263	2,363,041	1,855,833	1,120,338	168,080	567,415	507,208	.....	.....	.....	
7,127	.....	644	.....	.....	901,693	791,057	687,338	.....	103,719	110,636	.....	.....	.....	
59,857	83,983	1,349	57,458	176	2,897,953	1,853,499	1,576,115	840	276,544	1,044,454	623,867	.....	420,587	40
24,514	119,728	346	145,287	882,431	4,823,255	3,073,737	2,035,877	470,219	567,641	1,749,518	937,005	.....	812,513	41
55,464	205,487	1,755	53,297	718,044	4,212,853	3,126,423	2,094,787	268,490	763,146	1,086,430	226,305	.....	860,125	42
48,741	205,487	537	25,397	1,067	2,166,850	1,640,845	1,283,821	1,304	355,720	526,005	.....	.....	.....	
6,720	.....	1,218	6,200	.....	904,506	880,192	810,966	.....	69,226	24,314	.....	.....	.....	
.....	.....	.....	21,700	716,977	1,141,497	605,386	.....	267,186	338,200	536,111	.....	.....	.....	
50,786	12,700	22	118,065	259,179	2,852,071	2,251,325	1,739,467	150,533	311,325	600,746	18,536	.....	582,210	43
111,652	21,687	64	25,282	293,625	3,303,925	2,093,560	1,739,852	158,440	195,268	1,210,365	226,539	.....	983,826	44
100,893	21,687	64	17,390	298,625	2,067,914	1,335,617	1,011,718	158,440	165,459	732,297	.....	.....	.....	
10,784	.....	.....	7,892	.....	1,236,011	757,943	728,134	.....	29,809	478,068	.....	.....	.....	
59,860	34,111	2,534	71,238	266,194	2,838,339	2,066,493	1,619,859	125,465	321,169	771,846	.....	133,787	905,633	45
53,120	34,111	2,534	50,226	266,194	2,004,286	1,430,388	1,005,774	125,465	299,149	573,898	.....	.....	.....	
5,740	.....	.....	21,012	.....	834,053	636,105	614,055	.....	22,020	197,948	.....	.....	.....	
31,825	41,738	.....	89,004	13,064	3,930,445	1,768,947	1,433,263	9,260	326,424	2,161,498	1,942,678	.....	218,820	46
30,639	41,738	.....	75,832	13,064	3,078,249	1,258,989	948,515	9,260	301,214	1,819,260	.....	.....	.....	
1,186	.....	.....	13,172	.....	852,196	509,958	484,748	.....	25,210	342,238	.....	.....	.....	
29,532	.....	.....	64,458	.....	2,773,945	1,810,697	1,692,188	1,558	116,951	963,248	442,278	.....	520,970	47
49,534	75,371	.....	7,526	376,375	2,920,501	2,029,365	1,531,777	197,800	299,788	891,136	736,551	.....	154,585	48
55,942	26,288	.....	80,908	358,093	4,119,885	2,007,336	1,516,958	178,332	312,046	2,112,549	684,615	.....	1,427,934	49
80,107	11,518	.....	60,291	233,268	2,361,065	2,022,415	1,621,887	167,053	233,475	338,650	48,614	.....	290,036	50
95,379	13,107	.....	100,332	358,218	3,239,107	2,349,834	1,764,930	147,898	437,006	889,273	135,715	.....	753,558	51
91,429	14,497	2,468	188,209	436,234	3,298,547	2,796,595	2,047,855	176,451	572,289	501,952	42,181	.....	459,771	52
37,214	2,235	2,450	5,915	322,790	3,670,476	2,183,229	1,646,689	202,327	334,213	1,487,247	676,031	.....	811,216	53
35,878	2,235	2,450	1,240	322,790	2,594,698	1,357,236	882,651	202,327	272,258	1,237,465	.....	.....	.....	
1,336	.....	.....	4,675	.....	1,075,778	825,993	764,038	.....	61,955	249,782	.....	.....	.....	
79,108	30,921	6,023	113,602	427,478	5,040,874	2,819,954	2,248,956	165,458	405,540	2,220,920	1,452,338	.....	768,582	54
71,085	30,921	4,253	105,840	427,478	4,113,039	2,174,986	1,699,216	165,458	310,312	1,938,053	.....	.....	.....	
8,023	.....	1,770	7,762	.....	927,835	644,968	549,740	.....	95,228	282,867	.....	.....	.....	
41,925	53,649	1,647	96,259	318,071	2,888,666	1,954,572	1,387,654	242,922	323,996	934,094	555,649	.....	378,445	55
87,741	27,541	5,669	37,409	224,637	4,731,345	2,021,368	1,134,597	91,921	494,850	2,709,977	1,971,161	.....	738,816	56
34,522	23,428	1,376	28,201	1,116,593	3,574,679	2,413,499	1,467,492	336,056	609,951	1,161,180	.....	262,551	1,423,731	57
7,454	23,132	1,376	27,978	1,116,593	2,433,991	1,745,474	847,808	336,056	561,610	688,517	.....	.....	.....	
5,259	.....	.....	223	.....	1,015,505	589,251	540,931	.....	48,270	426,254	.....	.....	.....	
21,779	296	.....	.....	.....	125,183	78,774	78,703	.....	71	46,409	.....	.....	.....	
7,141	6,356	.....	13,108	292,369	1,730,584	1,200,431	933,223	194,234	72,974	530,153	332,451	.....	197,702	58
4,440	6,356	.....	11,833	292,369	1,327,816	819,843	569,734	194,234	55,875	507,973	.....	.....	.....	
2,701	.....	.....	1,275	.....	402,768	380,588	363,489	.....	17,099	22,180	.....	.....	.....	
23,794	5,968	11,083	70,712	378,566	4,185,300	2,261,686	1,730,115	219,997	311,574	1,923,614	1,231,361	.....	692,253	59
33,215	42,380	521	57,726	299,221	2,229,237	1,634,557	1,273,746	98,002	262,809	594,680	469,398	.....	125,282	60
28,708	940	1,770	57,654	256,723	3,040,817	1,399,613	1,090,936	109,149	199,528	1,641,204	931,181	.....	710,023	61
24,579	940	1,770	45,968	256,723	2,376,253	891,027	605,413	109,149	176,465	1,485,226	.....	.....	.....	
4,129	.....	.....	11,686	.....	664,564	508,586	485,523	.....	23,063	155,978	.....	.....	.....	
140,842	18,980	2,102	57,141	531,106	5,548,857	3,060,035	2,451,753	278,549	329,733	2,488,822	1,936,712	.....	552,110	62

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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 1915.											
63	Lynn, Mass	$2,441,042	$1,522,876	$119,749	$50,364	$112,280	$1,116	$47,985	$10,044	$3,293	$2,547	.....
64	Des Moines, Iowa	2,047,946	1,726,587	.....	.....	92,306	14,929	35,165	25,209	63,665	140	$2,339
	City corporation	1,124,408	879,278	.....	.....	92,306	14,929	35,165	25,209	.....	140	2,339
	School district	923,538	847,309	.....	.....	.....	.....	.....	.....	63,665	.....	.....
65	Lawrence, Mass	1,733,067	1,163,657	102,384	11,788	124,836	1,216	43,711	6,277	5,781	1,000	.....
66	Fort Worth, Tex	1,694,390	1,093,973	.....	.....	32,964	11,113	111,723	15,879	99,037	3,500	.....
67	Kansas City, Kans	2,141,822	1,162,102	.....	.....	61,031	11,088	352,107	6,552	23,933	.....	.....
	City corporation	1,555,779	604,267	.....	.....	61,031	11,088	352,107	6,552	.....	.....	.....
	School district	586,043	557,835	.....	.....	.....	.....	.....	.....	23,933	.....	.....
68	Yonkers, N. Y	2,600,739	1,783,427	17,755	.....	104,189	5,887	239,996	2,824	50,822	391	12,366
69	Wilmington, Del	1,382,602	950,004	802	.....	1,705	5,442	25,643	12,204	43,400	6,842	5,102
70	Schenectady, N. Y	1,847,144	1,274,738	13,223	.....	108,070	4,104	180,702	4,458	42,291	494	2,318
71	Duluth, Minn	3,081,542	1,478,972	17,684	.....	176,750	27,288	584,126	14,723	84,222	173	11,208
	City corporation	2,337,371	847,539	12,007	.....	176,750	27,288	584,126	14,723	750	173	.....
	School district	744,171	631,433	5,677	.....	.....	.....	.....	.....	83,472	.....	11,208
72	Norfolk, Va	1,899,869	1,041,574	.....	9,324	379,003	4,131	1,470	2,968	45,447	2,319	1,351
73	Oklahoma City, Okla	1,249,913	911,514	5,353	.....	15,173	5,438	3,535	11,151	43,391	.....	.....
	City corporation	807,051	531,862	5,353	.....	15,173	5,438	3,535	11,151	.....	.....	.....
	School district	442,862	379,652	.....	.....	.....	.....	.....	.....	43,391	.....	.....
74	Somerville, Mass	1,916,006	1,318,299	58,038	36,358	3,400	956	66,220	2,781	10,752	5,000	.....
75	Elizabeth, N. J	1,445,293	774,261	.....	18,163	145,324	2,336	118,756	2,577	249,040	3,176	5,963
76	St. Joseph, Mo	1,734,041	937,097	.....	.....	136,056	12,910	559,867	6,267	45,959	164	896
	City corporation	1,255,275	509,609	.....	.....	136,056	12,910	559,867	6,267	.....	164	896
	School district	478,766	427,488	.....	.....	.....	.....	.....	.....	45,959	.....	.....
77	Waterbury, Conn	1,583,407	1,059,353	13,771	30,675	73,593	1,542	52,804	14,984	54,571	4,593	.....
	City corporation	1,544,684	1,026,011	13,771	30,675	73,593	1,542	52,804	14,984	49,231	4,593	.....
	School districts	38,723	33,342	.....	.....	.....	.....	.....	.....	5,340	.....	.....
78	Utica, N. Y	1,652,845	1,198,065	54,642	.....	107,803	2,940	202,229	3,663	35,513	5,230	6,881
79	Akron, Ohio	1,848,796	1,039,519	358	.....	86,749	5,680	328,901	12,209	40,069	230	696
	City corporation	1,310,714	558,728	358	.....	86,749	5,680	328,901	12,209	.....	230	696
	School district	538,082	480,791	.....	.....	.....	.....	.....	.....	40,069	.....	.....
80	Troy, N. Y	2,005,244	1,366,777	42,131	.....	100,607	3,484	121,560	8,715	36,771	1,038	4,634
	City corporation	1,862,016	1,241,316	33,920	.....	100,607	3,484	121,560	8,706	27,658	1,038	4,634
	Lansingburg school district	81,687	71,549	591	.....	.....	.....	.....	.....	9,113	.....	.....
	County supervisors' fund	61,541	53,912	7,620	.....	.....	.....	.....	9	.....	.....	.....
81	Manchester, N. H	1,352,618	858,052	149,322	33,700	65,487	6,017	2,467	235	4,415	.....	.....
82	Hoboken, N. J	1,561,894	869,273	11,738	724	122,816	5,128	1,882	3,569	253,156	320	2,610
83	Wilkes-Barre, Pa	952,303	692,910	.....	35,998	79,141	8,066	50,381	4,077	49,997	260	2,274
	City corporation	572,510	386,895	.....	17,998	79,141	8,066	50,381	4,077	3,119	.....	.....
	School district	379,793	306,015	.....	18,000	.....	.....	.....	.....	46,878	260	2,274
84	Fort Wayne, Ind	1,863,567	705,913	.....	26,168	66,462	5,527	597,748	3,728	111,395	60	1,643
	City corporation	1,454,329	429,040	.....	16,750	66,462	5,527	597,748	3,728	.....	60	1,643
	School district	409,238	276,873	.....	9,418	.....	.....	.....	.....	111,395	.....	.....
85	Erie, Pa	1,407,961	785,965	.....	10,598	65,237	5,504	119,950	4,033	53,645	6,627	.....
	City corporation	963,186	418,315	.....	(1)	65,237	5,504	119,950	4,033	2,000	127	.....
	School district	444,775	367,650	.....	10,598	.....	.....	.....	.....	51,645	6,500	.....
86	Evansville, Ind	1,219,342	712,553	.....	4,364	98,098	11,829	12,801	2,890	135,216	237	1,508
	City corporation	813,524	452,716	.....	2,564	98,098	11,829	12,801	2,890	.....	237	1,508
	School district	405,818	259,837	.....	1,800	.....	.....	.....	.....	135,216	.....	.....

[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 101.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1915—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 51.]

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 1915.														
$107,558	$26,159	$366	$63,081	$373,624	$2,942,403	$1,923,047	$1,468,393	$202,377	$252,277	$1,019,356	$501,361	.....	$517,995	63
27,566	19,199	361	12,454	28,026	2,328,921	1,730,439	1,535,251	35,991	159,197	598,482	280,975	.....	317,507	64
17,760	19,199	361	9,696	28,026	1,263,832	902,107	792,615	35,991	73,501	361,725	.....	.....	.....	
9,806	.....	.....	2,758	.....	1,065,089	828,332	742,636	.....	85,696	236,757	.....	.....	.....	
51,962	34,740	.....	17,266	168,469	1,993,085	1,512,146	1,287,406	79,271	145,469	480,939	259,998	.....	220,941	65
27,061	1,111	2,670	36,135	259,224	1,942,980	1,440,876	875,567	267,614	297,695	502,104	248,590	.....	253,514	66
6,297	34,273	550	30,496	453,393	2,298,959	1,599,233	995,405	225,180	378,648	699,726	157,137	.....	542,589	67
4,192	34,273	550	28,326	453,393	1,702,464	1,070,205	525,288	225,180	319,737	632,259	.....	.....	.....	
2,105	.....	.....	2,170	.....	596,495	529,028	470,117	.....	58,911	67,467	.....	.....	.....	
11,487	48,065	2,817	30,272	290,441	4,399,788	2,860,256	2,206,695	151,281	502,280	1,539,532	1,799,049	.....	[2] 259,517	68
25,195	29,314	1,558	12,757	262,634	1,892,833	1,152,896	875,974	89,475	187,447	739,937	510,231	.....	229,706	69
51,379	1,632	1,258	37,558	124,919	3,131,655	1,582,724	1,256,601	70,106	256,017	1,548,931	1,284,511	.....	264,420	70
30,463	1,562	60	11,825	642,456	3,134,068	1,924,008	1,241,444	345,570	336,994	1,210,060	52,526	.....	1,157,534	71
24,782	1,562	60	5,125	642,456	2,317,357	1,371,606	747,466	345,570	278,570	945,751	.....	.....	.....	
5,681	.....	.....	6,700	.....	816,711	552,402	493,978	.....	58,424	264,309	.....	.....	.....	
40,672	77,515	4,006	59,588	230,501	1,990,463	1,743,785	1,209,614	118,472	415,699	246,678	90,594	.....	156,084	72
57,982	4,712	.....	38,879	152,785	1,220,022	1,145,598	776,896	53,679	315,023	74,424	.....	$29,891	104,315	73
55,429	4,712	.....	21,613	152,785	746,371	686,973	434,373	53,679	198,921	59,398	.....	.....	.....	
2,553	.....	.....	17,266	.....	473,651	458,625	342,523	.....	116,102	15,026	.....	.....	.....	
155,404	11,017	56	6,155	241,570	1,898,995	1,629,784	1,363,123	68,074	198,587	269,211	.....	17,011	286,222	74
31,144	45,051	.....	48,292	1,210	1,634,365	1,155,286	975,156	3,809	176,321	479,079	189,072	.....	290,007	75
8,107	14,307	1,204	7,179	4,028	1,626,872	993,888	911,430	1,716	80,742	632,984	.....	107,169	740,153	76
5,880	14,307	.....	5,291	4,028	1,198,193	566,953	530,899	1,716	34,338	631,240	.....	.....	.....	
2,227	.....	1,204	1,888	.....	428,679	426,935	380,531	.....	46,404	1,744	.....	.....	.....	
9,958	12,864	160	26,519	228,020	1,846,658	1,302,584	1,117,004	30,220	155,360	544,074	263,251	.....	280,823	77
9,958	12,864	160	26,478	228,020	1,792,110	1,248,036	1,070,414	30,220	147,402	544,074	.....	.....	.....	
.....	.....	.....	41	.....	54,548	54,548	46,590	.....	7,958	.....	.....	.....	.....	
9,971	.....	.....	20,002	5,906	1,655,706	1,255,377	1,151,365	.....	104,012	400,329	2,861	.....	397,468	78
30,697	463	3,559	55,038	244,628	4,170,710	1,511,773	1,077,491	95,817	338,465	2,658,937	2,321,914	.....	337,023	79
21,508	463	3,559	47,005	244,628	3,295,828	1,014,389	623,217	95,817	295,355	2,281,439	.....	.....	.....	
9,189	.....	.....	8,033	.....	874,882	497,384	454,274	.....	43,110	377,498	.....	.....	.....	
10,080	3,077	.....	22,396	283,974	2,692,055	1,687,349	1,337,194	101,326	248,829	1,004,706	686,811	.....	317,895	80
9,973	3,077	.....	22,069	283,974	2,507,794	1,558,336	1,214,315	101,326	242,695	949,458	.....	.....	.....	
107	.....	.....	327	.....	89,135	78,634	72,500	.....	6,134	1,501	.....	.....	.....	
.....	.....	.....	.....	.....	104,126	50,379	50,379	.....	.....	53,747	.....	.....	.....	
10,087	7,443	.....	29,575	185,818	1,418,938	1,118,762	941,023	101,000	76,739	300,176	66,320	.....	233,856	81
17,065	28,120	.....	22,752	222,736	1,797,940	1,584,211	1,186,983	223,443	173,785	213,729	236,046	.....	[2] 22,317	82
12,978	1,052	.....	13,207	1,962	1,188,208	903,065	789,244	3,076	110,745	285,143	235,905	.....	49,238	83
9,578	1,052	.....	10,241	1,962	771,990	541,775	468,107	3,076	70,592	230,215	.....	.....	.....	
3,400	.....	.....	2,966	.....	416,218	361,290	321,137	.....	40,153	54,928	.....	.....	.....	
14,498	6,537	198	12,482	311,208	1,983,920	993,801	766,095	191,771	35,935	990,119	120,353	.....	869,766	84
6,280	6,537	130	9,216	311,208	1,530,527	652,451	444,590	191,771	16,090	878,076	.....	.....	.....	
8,218	.....	68	3,266	.....	453,393	341,350	321,505	.....	19,845	112,043	.....	.....	.....	
20,988	1,265	.....	10,963	323,186	1,844,816	947,184	790,558	100,930	55,696	897,632	436,855	.....	460,777	85
15,863	1,265	.....	7,706	323,186	1,271,973	591,647	455,260	100,930	35,457	680,326	.....	.....	.....	
5,125	.....	.....	3,257	.....	572,843	355,537	335,298	.....	20,239	217,306	.....	.....	.....	
11,113	25,645	85	7,812	195,191	1,116,475	916,130	728,733	117,965	69,432	200,345	.....	102,867	303,212	86
3,373	25,645	85	6,587	195,191	749,235	591,792	407,685	117,965	66,142	157,443	.....	.....	.....	
7,740	.....	.....	1,225	.....	367,240	324,338	321,048	.....	3,290	42,902	.....	.....	.....	

[1] Excess of payments for expenses and interest over revenue receipts.

[2] Not reported separately.

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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 1915—Continued.											
87	Jacksonville, Fla.	$1,923,642	$644,613	.....	.....	$143,102	$13,524	$72,184	$38,198	$158,803	.....	.....
	City corporation	1,763,120	644,613	.....	.....	143,102	13,524	72,184	38,198	.....	.....	.....
	School district	160,522	.....	.....	.....	.....	.....	.....	.....	158,803	.....	.....
88	Peoria, Ill.	1,563,856	1,060,020	.....	.....	204,864	12,391	183,210	2,915	29,408	$6,157	$9,317
	City corporation	907,434	454,947	.....	.....	204,864	12,391	183,210	2,915	.....	5,807	1,602
	School district	537,279	488,447	.....	.....	.....	.....	.....	.....	29,408	.....	7,715
	Pleasure driveway, and park district.	119,143	116,626	.....	.....	.....	.....	.....	.....	.....	350	.....
89	East St. Louis, Ill.	1,144,817	604,109	.....	.....	208,354	13,665	231,741	3,724	46,592	.....	.....
	City corporation	771,976	286,683	.....	.....	208,354	13,665	231,741	3,724	.....	.....	.....
	School district	310,187	261,626	.....	.....	.....	.....	.....	.....	46,592	.....	.....
	Park district	62,654	55,800	.....	.....	.....	.....	.....	.....	.....	.....	.....
90	Harrisburg, Pa.	1,431,848	860,907	.....	$18,451	46,625	2,209	197,702	5,349	49,243	.....	5,876
	City corporation	1,009,536	463,029	.....	8,500	46,625	2,209	197,702	5,349	2,054	.....	.....
	School district	472,312	395,878	.....	9,951	.....	.....	.....	.....	47,189	.....	5,876
91	Savannah, Ga.	1,415,529	690,960	.....	.....	201,728	3,950	45,467	14,910	200,308	.....	.....
	City corporation	1,215,022	690,960	.....	.....	201,728	3,950	45,467	14,910	.....	.....	.....
	School district	200,507	.....	.....	.....	.....	.....	.....	.....	200,308	.....	.....
92	Passaic, N. J.	893,850	462,191	$4,983	1,039	75,029	8,853	100,489	4,214	151,521	1,150	940
93	Bayonne, N. J.	1,606,290	765,840	.....	(1)	60,472	5,258	119,106	1,696	252,445	30,025	2,335
94	South Bend, Ind.	1,287,903	668,618	.....	6,518	68,727	5,199	293,171	1,827	105,119	193	1,122
	City corporation	878,649	372,715	.....	3,215	68,727	5,199	293,171	1,827	.....	193	1,122
	School district	409,254	295,900	.....	3,303	.....	.....	.....	.....	105,119	.....	.....
95	Wichita, Kans.	1,661,136	1,068,034	.....	.....	19,169	5,394	474,569	9,453	15,362	40,000	.....
	City corporation	1,182,107	610,620	.....	.....	19,169	5,394	474,569	9,453	.....	40,000	.....
	School district	479,029	458,014	.....	.....	.....	.....	.....	.....	15,362	.....	.....
96	Johnstown, Pa.	815,697	596,306	.....	13,735	56,438	2,271	50,246	17,173	37,468	.....	.....
	City corporation	450,932	287,054	.....	8,505	56,438	2,271	50,246	17,160	1,474	.....	.....
	School district	364,765	309,252	.....	5,230	.....	.....	.....	13	35,994	.....	.....
97	Brockton, Mass.	1,503,189	955,448	114,977	41,870	4,109	636	59,332	9,392	4,550	.....	.....
98	Terre Haute, Ind.	1,283,593	652,258	.....	6,254	84,815	21,290	349,386	2,195	106,758	940	10,087
	City corporation	893,873	389,876	.....	4,553	84,815	21,290	349,356	2,195	.....	940	1,304
	School district	389,720	262,382	.....	1,701	.....	.....	.....	.....	106,758	.....	8,783
99	Holyoke, Mass.	2,013,676	960,755	140,583	25,550	76,490	597	8,602	5,759	2,720	1,687	.....
100	Sacramento, Cal.	2,322,096	1,148,982	.....	.....	138,574	3,687	330,468	10,641	221,159	214,688	1,362
	City corporation	1,862,456	903,352	.....	.....	138,574	3,687	330,468	10,641	11,687	214,588	1,362
	School district	459,640	245,630	.....	.....	.....	.....	.....	.....	209,472	100	.....
101	Portland, Me.	1,827,983	1,089,662	.....	27,774	62,200	825	44,547	982	169,502	14,873	.....
	City corporation	1,524,587	1,089,662	.....	27,774	62,200	825	36,699	982	169,502	14,873	.....
	Bridge district	3,636	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Water district	299,760	.....	.....	.....	.....	.....	7,848	.....	.....	.....	.....
102	Allentown, Pa.	808,350	527,528	.....	22,500	49,576	1,633	27,834	1,269	39,000	.....	.....
	City corporation	521,169	297,222	.....	11,000	49,576	1,633	27,834	1,269	1,633	.....	.....
	School district	287,181	230,306	.....	11,500	.....	.....	.....	.....	37,317	.....	.....
103	Charleston, S. C.	1,336,497	813,791	.....	4,002	121,582	348	41,813	55,053	45,086	.....	.....
	City corporation	1,188,846	735,614	.....	.....	121,582	298	41,813	54,566	.....	.....	.....
	School district	147,651	78,177	.....	4,002	.....	50	.....	487	45,086	.....	.....
104	Springfield, Ill.	1,325,875	870,371	.....	.....	130,589	3,476	110,874	2,517	27,304	1,303	1,408
	City corporation	761,852	344,553	.....	.....	130,589	3,474	110,321	2,511	.....	1,303	1,408
	School district	455,803	420,430	.....	.....	.....	.....	.....	.....	27,304	.....	.....
	Pleasure driveway, and park district	108,220	105,388	.....	.....	.....	2	550	6	.....	.....	.....
105	Canton, Ohio.	961,425	592,384	.....	.....	56,427	2,335	143,430	2,768	27,492	25	.....
	City corporation	660,823	327,007	.....	.....	56,427	2,335	143,430	2,768	.....	25	.....
	School district	300,602	265,357	.....	.....	.....	.....	.....	.....	27,492	.....	.....

[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 101.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1915—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 51.]

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 1915—Continued.														
$14,678	$24,671	.....	$16,831	$797,036	$2,544,475	$1,538,921	$1,024,302	$399,508	$115,111	$1,005,554	$620,833	.....	$384,721	87
12,961	24,671	.....	16,831	797,036	2,383,953	1,381,915	874,420	399,508	107,987	1,002,038	.....	.....	.....	
1,717	.....	.....	.....	.....	160,522	157,006	149,882	.....	7,124	3,516	.....	.....	.....	
33,499	2,674	$4,203	10,844	4,354	1,387,562	1,117,243	1,032,005	7,240	77,998	270,319	.....	$176,294	446,613	88
29,343	2,674	.....	5,327	4,354	835,207	656,064	576,438	7,240	72,386	179,143	.....	.....	.....	
2,421	.....	4,203	5,052	.....	466,760	404,758	404,758	.....	.....	62,002	.....	.....	.....	
1,732	.....	.....	435	.....	85,595	56,421	50,809	.....	5,612	29,174	.....	.....	.....	
35,314	700	.....	467	151	998,377	834,781	692,455	228	152,098	163,596	.....	146,440	310,036	89
26,958	700	.....	.....	151	598,208	540,376	421,687	228	118,461	57,832	.....	.....	.....	
1,969	.....	.....	.....	.....	284,334	261,230	245,593	.....	15,637	23,104	.....	.....	.....	
6,387	.....	.....	467	.....	115,835	33,175	15,175	.....	18,000	82,660	.....	.....	.....	
32,787	25,539	.....	39,165	197,995	1,494,466	1,062,340	864,198	60,645	137,497	432,146	12,638	.....	419,508	90
30,712	25,539	.....	27,822	197,995	1,076,347	644,201	493,226	60,645	90,330	432,146	.....	.....	.....	
2,075	.....	.....	11,343	.....	418,139	418,139	370,972	.....	47,167	.....	.....	.....	.....	
28,689	12,318	208	29,777	187,214	1,572,216	1,177,804	936,597	92,592	148,615	394,412	156,687	.....	237,725	91
28,490	12,318	208	29,777	187,214	1,325,578	998,153	761,062	92,592	144,499	327,425	.....	.....	.....	
199	.....	.....	.....	.....	246,638	179,651	175,535	.....	4,116	66,987	.....	.....	.....	
20,078	20,114	25	13,188	.....	1,190,531	825,662	705,726	.....	119,936	364,869	296,681	.....	68,188	92
6,312	25,557	.....	26,857	280,387	1,698,306	1,336,669	940,529	197,529	198,311	361,637	92,016	.....	269,621	93
9,302	670	.....	6,861	120,584	1,378,276	723,639	612,023	57,909	53,707	654,637	90,373	.....	564,264	94
6,051	670	.....	5,180	120,584	875,163	388,392	303,417	57,909	27,066	486,771	.....	.....	.....	
3,251	.....	.....	1,681	.....	503,113	335,247	308,606	.....	26,641	167,866	.....	.....	.....	
13,427	3,733	1,061	6,940	3,404	1,060,320	819,871	588,795	6,110	224,966	240,449	.....	600,816	841,265	95
10,869	3,733	585	4,321	3,404	672,834	509,201	305,815	6,110	197,276	163,633	.....	.....	.....	
2,558	.....	476	2,619	.....	387,486	310,670	282,980	.....	27,690	76,816	.....	.....	.....	
9,327	7,325	.....	24,463	945	948,466	623,971	582,890	725	40,356	324,495	132,769	.....	191,726	96
1,810	7,325	.....	17,704	945	527,221	324,259	301,194	725	22,340	202,962	.....	.....	.....	
7,517	.....	.....	6,759	.....	421,245	299,712	281,696	.....	18,016	121,533	.....	.....	.....	
128,690	.....	.....	29,222	154,963	1,713,105	1,272,582	1,038,777	71,447	162,358	440,523	209,916	.....	230,607	97
17,927	715	.....	11,103	19,865	1,398,057	782,771	731,223	18,187	33,361	615,286	114,464	.....	500,822	98
10,662	715	.....	8,272	19,865	992,958	430,942	389,075	18,187	23,680	562,016	.....	.....	.....	
7,265	.....	.....	2,831	.....	405,099	351,829	342,148	.....	9,681	53,270	.....	.....	.....	
25,096	8,394	.....	52,587	704,847	2,318,868	1,648,233	1,026,937	459,518	161,778	670,635	305,192	.....	365,443	99
20,908	2,698	9,406	11,069	178,454	2,387,101	1,406,658	1,232,442	92,233	81,983	980,443	65,005	.....	915,438	100
16,470	2,698	9,406	11,069	178,454	1,819,729	943,424	783,724	92,233	67,467	876,305	.....	.....	.....	
4,438	.....	.....	.....	.....	567,372	463,234	448,718	.....	14,516	104,138	.....	.....	.....	
54,959	2,750	2,377	47,564	309,908	1,771,821	1,502,527	1,113,449	113,930	275,148	269,294	.....	56,162	325,456	101
54,275	.....	2,377	31,224	34,134	1,443,193	1,280,629	1,107,159	46,998	126,472	162,564	.....	.....	.....	
684	2,750	.....	202	.....	20,396	17,710	5,810	.....	11,900	2,686	.....	.....	.....	
.....	.....	.....	16,138	275,774	308,232	204,188	480	66,932	136,776	104,044	.....	.....	.....	
3,239	.....	.....	12,797	122,974	736,775	596,811	497,704	53,326	45,781	139,964	.....	71,575	211,539	102
2,630	.....	.....	5,348	122,974	489,458	359,769	289,981	53,326	16,462	129,689	.....	.....	.....	
609	.....	.....	7,449	.....	247,317	237,042	207,723	.....	29,319	10,275	.....	.....	.....	
13,756	27,249	.....	34,311	179,506	1,195,352	906,313	732,827	3,771	169,715	289,039	.....	141,145	430,184	103
13,756	27,249	.....	34,311	159,657	1,065,870	785,384	611,898	3,771	169,715	280,486	.....	.....	.....	
.....	.....	.....	.....	19,849	129,482	120,929	120,929	.....	.....	8,553	.....	.....	.....	
16,611	12,481	600	5,527	142,814	1,165,592	832,470	699,488	77,213	65,769	333,122	.....	160,283	493,405	104
9,870	12,481	600	1,925	142,814	682,102	474,898	343,399	77,213	51,286	210,204	.....	.....	.....	
4,467	.....	.....	3,602	.....	385,627	296,756	290,575	.....	6,181	88,871	.....	.....	.....	
2,274	.....	.....	.....	.....	97,863	63,816	55,514	.....	8,302	34,047	.....	.....	.....	
7,533	.....	48	18,217	110,786	1,545,935	741,189	558,045	56,229	126,915	804,746	584,510	.....	220,236	105
4,417	.....	48	13,580	110,786	1,148,942	453,915	288,849	56,229	108,837	695,027	.....	.....	.....	
3,116	.....	.....	4,637	.....	396,993	287,274	269,196	.....	18,078	109,719	.....	.....	.....	

[1] Not reported separately.

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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 1915—Continued.												
106	Pawtucket, R. I.	$1,397,754	$819,027	.....	$7,120	$54,774	$2,895	$3,699	$3,439	$20,731	.....	$665
107	Chattanooga, Tenn.	812,077	495,726	.....	.....	43,715	.....	53,035	11,001	148,203	$835	.....
108	Altoona, Pa.	873,786	537,453	.....	(1)	40,130	5,205	79,146	4,925	39,940	.....	1,974
	City corporation	547,933	259,710	.....	.....	40,130	5,205	79,146	4,918	1,475	.....	.....
	School district	325,853	278,748	.....	.....	.....	.....	.....	7	38,465	.....	1,974
109	Covington, Ky.	890,696	520,634	.....	.....	90,190	5,931	27,719	4,319	74,942	.....	.....
110	Mobile, Ala.	1,045,663	359,018	.....	.....	153,274	10,626	142,225	16,353	117,739	.....	.....
	City corporation	916,691	359,018	.....	.....	153,274	10,626	142,225	16,353	.....	.....	.....
	School district	128,972	.....	.....	.....	.....	.....	.....	.....	117,739	.....	.....
111	Sioux City, Iowa	1,527,561	857,630	.....	.....	87,362	3,574	326,361	16,053	23,956	960	957
	City corporation	1,052,476	410,953	.....	.....	87,362	3,574	326,361	16,053	.....	960	957
	School district	475,085	446,677	.....	.....	.....	.....	.....	.....	23,956	.....	.....
112	Saginaw, Mich.	1,262,429	711,591	.....	.....	49,552	1,053	168,399	1,730	127,728	10,350	.....
	City corporation	924,644	510,171	.....	.....	49,552	1,053	168,399	1,730	16,242	10,350	.....
	School district	337,785	201,420	.....	.....	.....	.....	.....	.....	111,486	.....	.....
113	Atlantic City, N. J.	2,200,699	1,205,459	.....	121	234,605	11,744	28,250	5,452	258,282	5,303	3,304
114	Little Rock, Ark.	981,549	380,196	.....	.....	101,332	14,219	250,775	17,623	50,523	1,810	.....
	City corporation	692,451	153,767	.....	.....	90,833	14,219	250,775	17,623	29,235	1,810	.....
	School district	289,098	226,429	.....	.....	10,499	.....	.....	.....	21,288	.....	.....
115	Berkeley, Cal.	1,291,630	801,722	.....	.....	15,343	6,121	217,420	1,319	198,928	699	.....
	City corporation	774,748	490,081	.....	.....	15,343	6,121	217,420	1,319	.....	.....	.....
	School district	516,882	311,641	.....	.....	.....	.....	.....	.....	198,928	699	.....
116	Rockford, Ill.	1,106,011	782,367	.....	.....	8,291	1,387	113,069	11,395	21,041	25,000	4,501
	City corporation	570,153	305,084	.....	.....	8,291	1,387	113,069	11,395	.....	.....	994
	School district	464,423	432,082	.....	.....	.....	.....	.....	.....	21,041	.....	3,507
	Park district	71,433	45,201	.....	.....	.....	.....	.....	.....	.....	25,000	.....
117	Binghamton, N. Y.	956,283	624,856	$18,333	.....	41,164	2,525	70,546	209	23,729	6,139	2,092
118	Pueblo, Colo.	1,059,960	593,496	.....	.....	105,309	1,211	43,802	6,450	52,741	.....	.....
	City corporation	800,288	388,456	.....	.....	105,309	1,211	43,802	6,450	.....	.....	.....
	School district	259,672	205,040	.....	.....	.....	.....	.....	.....	52,741	.....	.....
119	New Britain, Conn.	1,030,964	673,992	11,155	18,952	29,517	2,113	35,252	10,063	30,673	2,497	.....
120	Tampa, Fla.	1,172,968	647,426	.....	.....	96,395	3,211	96,544	35,140	142,773	.....	.....
	City corporation	1,030,070	647,426	.....	.....	96,395	3,211	96,544	35,140	.....	.....	.....
	School district	142,898	.....	.....	.....	.....	.....	.....	.....	142,773	.....	.....
121	El Paso, Tex.	1,484,925	977,947	.....	.....	30,590	9,880	61,115	22,899	66,868	.....	.....
122	Springfield, Ohio	1,014,642	583,672	162	.....	74,025	3,388	122,123	4,411	24,520	1,600	3,502
	City corporation	712,274	315,450	162	.....	74,025	3,388	122,123	4,411	.....	1,600	.....
	School district	302,368	268,222	.....	.....	.....	.....	.....	.....	24,520	.....	3,502
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.												
123	Flint, Mich.	$955,913	$540,818	.....	.....	$1,926	$2,429	$150,146	$3,684	$61,174	$1,115	.....
	City corporation	678,028	329,252	.....	.....	1,926	2,429	150,146	3,684	.....	1,115	.....
	School district	277,885	211,566	.....	.....	.....	.....	.....	.....	61,174	.....	.....
124	Lancaster, Pa.	621,895	356,625	.....	$2,198	31,894	5,511	1,650	743	36,594	.....	.....
	City corporation	439,723	215,041	.....	.....	31,894	5,511	1,650	743	2,054	.....	.....
	School district	182,172	141,584	.....	2,198	.....	.....	.....	.....	34,540	.....	.....
125	Augusta, Ga.	1,002,521	430,476	.....	.....	173,105	2,164	22,530	10,167	128,769	.....	$1,561
	City corporation	862,226	430,476	.....	.....	173,105	2,164	22,530	10,167	.....	.....	1,561
	School district	140,195	.....	.....	.....	.....	.....	.....	.....	128,769	.....	.....
126	York, Pa.	538,014	465,184	.....	7,131	24,440	2,801	22,792	993	37,856	.....	.....
	City corporation	309,970	224,589	.....	2,700	24,440	2,801	22,792	993	1,231	.....	.....
	School district	228,044	150,595	.....	4,431	.....	.....	.....	.....	36,625	.....	.....

[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 101.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1915—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 51.]

REVENUE RECEIPTS—continued.					GOVERNMENTAL COST PAYMENTS.						EXCESS OF REVENUE RECEIPTS OVER—		
						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.	City number.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1915—Continued.														
$84,198	$23,453	$1,084	$68,436	$298,210	$1,744,745	$1,182,710	$826,362	$80,194	$276,154	$562,035	$346,991	.....	$215,044	106
32,709	4,637	1,011	13,297	2,908	1,115,003	779,799	610,906	1,945	166,948	335,204	302,928	.....	32,278	107
9,773	171	305	18,799	135,960	1,106,481	648,172	505,848	23,698	118,626	458,309	232,695	.....	225,614	108
3,804	171	125	18,289	135,960	762,682	353,388	232,656	23,698	97,014	409,314	.....	.....	.....	
5,969	.....	180	510	.....	343,799	294,804	273,192	.....	21,612	48,995	.....	.....	.....	
5,792	9,167	298	.....	151,704	950,427	800,051	624,432	65,896	109,723	150,376	59,731	.....	90,645	109
29,588	10,446	587	8,985	186,822	968,134	756,201	464,309	108,856	183,036	211,933	.....	$77,529	289,462	110
18,355	10,446	587	8,985	186,822	787,632	644,937	354,165	108,856	181,916	142,695	.....	.....	.....	
11,233	.....	.....	.....	.....	180,502	111,264	110,144	.....	1,120	69,238	.....	.....	.....	
27,266	24,358	2,755	3,561	152,738	1,542,842	835,465	708,923	49,090	77,452	707,377	15,281	.....	692,096	111
23,550	24,358	2,628	2,932	152,738	1,065,635	461,806	356,356	49,090	56,360	603,829	.....	.....	.....	
3,716	.....	127	579	.....	477,207	373,659	352,567	.....	21,092	103,548	.....	.....	.....	
34,137	2,370	.....	20,739	134,780	1,018,533	815,819	657,248	62,793	95,778	202,714	.....	243,896	446,610	112
13,987	2,370	.....	16,010	134,780	696,777	523,172	365,801	62,793	94,578	173,605	.....	.....	.....	
20,150	.....	.....	4,729	.....	321,756	292,647	291,447	.....	1,200	29,109	.....	.....	.....	
72,771	26,691	840	129,214	218,673	3,093,322	1,908,231	1,403,819	83,460	420,952	1,185,091	892,623	.....	292,468	113
97,246	26,584	776	1,513	8,652	1,084,446	667,846	536,333	11,399	70,114	416,600	102,897	.....	313,703	114
96,364	26,884	776	1,513	8,652	840,585	448,500	382,295	11,399	54,806	392,385	.....	.....	.....	
882	.....	.....	.....	.....	243,561	219,346	204,038	.....	15,308	24,215	.....	.....	.....	
18,482	20,871	2,980	5,819	1,926	1,943,544	896,586	825,235	3,348	68,003	1,046,958	651,914	.....	395,044	115
15,608	20,871	240	5,819	1,926	1,453,123	427,247	383,239	3,348	40,660	1,025,876	.....	.....	.....	
2,874	.....	2,740	.....	.....	490,421	469,339	441,996	.....	27,343	21,082	.....	.....	.....	
24,509	6,583	.....	1,579	106,289	1,326,807	733,793	603,527	55,959	71,307	593,014	220,796	.....	372,218	116
16,494	6,583	.....	569	106,289	789,614	401,956	299,407	55,959	43,590	387,658	.....	.....	.....	
7,019	.....	.....	774	.....	454,957	297,211	277,499	.....	19,712	157,746	.....	.....	.....	
996	.....	.....	236	.....	82,236	34,626	26,621	.....	8,005	47,610	.....	.....	.....	
19,409	970	.....	18,746	127,565	1,355,594	732,847	617,297	58,606	56,944	622,747	399,311	.....	223,436	117
7,108	4,904	.....	3,807	236,132	990,590	892,368	586,701	152,374	153,293	98,522	.....	69,070	167,592	118
5,217	4,904	.....	3,807	236,132	685,907	634,122	354,329	152,374	127,419	51,785	.....	.....	.....	
1,891	.....	.....	.....	.....	304,983	258,246	232,372	.....	25,874	46,737	.....	.....	.....	
43,916	.....	1,062	20,377	151,375	1,055,493	770,326	594,470	40,493	135,363	285,167	24,529	.....	260,638	119
72,218	68,206	250	7,145	3,660	1,741,439	872,739	713,240	2,503	156,996	868,700	568,471	.....	300,229	120
72,093	68,206	250	7,145	3,660	1,546,319	741,584	588,153	2,503	150,928	804,735	.....	.....	.....	
125	.....	.....	.....	.....	195,120	131,155	125,087	.....	6,068	63,965	.....	.....	.....	
56,550	761	194	14,271	243,850	1,356,606	977,310	693,087	128,888	155,335	379,296	.....	128,319	507,615	121
33,905	2,273	.....	45,909	115,152	1,414,595	727,498	546,331	53,643	127,524	687,097	399,953	.....	287,144	122
30,604	2,273	.....	43,086	115,152	1,063,522	481,742	322,635	53,643	105,464	581,780	.....	.....	.....	
3,301	.....	.....	2,823	.....	351,073	245,756	223,696	.....	22,060	105,317	.....	.....	.....	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.														
$39,899	.....	.....	$4,779	$149,953	$1,331,128	$550,294	$416,709	$56,381	$77,204	$780,834	$375,215	.....	$405,619	123
35,952	.....	.....	3,571	149,953	974,713	336,354	216,174	56,381	63,799	638,359	.....	.....	.....	
3,937	.....	.....	1,208	.....	356,415	213,940	200,535	.....	13,405	142,475	.....	.....	.....	
4,723	$3,000	.....	6,144	172,813	614,144	550,837	391,844	108,126	50,867	63,307	.....	$7,751	71,058	124
2,027	3,000	.....	4,990	172,813	410,033	356,678	215,529	108,126	33,023	53,355	.....	.....	.....	
2,696	.....	.....	1,154	.....	204,111	194,159	176,315	.....	17,844	9,952	.....	.....	.....	
41,389	14,772	$1,420	5,257	170,911	1,256,572	844,337	637,773	65,044	141,520	412,235	254,051	.....	158,184	125
34,655	14,772	1,420	565	170,911	1,109,687	708,708	507,278	65,044	136,386	400,979	.....	.....	.....	
6,734	.....	.....	4,692	.....	146,885	135,629	130,495	.....	5,134	11,256	.....	.....	.....	
4,940	11,769	180	19,538	370	572,823	421,859	370,932	600	50,327	150,964	34,809	.....	116,155	126
2,841	11,769	180	15,244	370	386,325	235,361	196,754	600	38,007	150,964	.....	.....	.....	
2,099	.....	.....	4,294	.....	186,498	186,498	174,178	.....	12,320	.....	.....	.....	.....	

[1] Not reported separately.

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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 1915—Continued.											
127	Malden, Mass	$1,077,414	$729,108	$48,467	$24,700	$906	$521	$41,635	$754	$2,544	$30	
128	San Diego, Cal	3,325,771	1,652,451			182,069	21,272	767,725	18,310	200,383	2,106	$1,025
	City corporation	2,709,101	1,248,692			179,300	21,272	767,725	18,310		2,106	1,025
	School district	616,670	403,759			2,769				200,383		
129	Bay City, Mich	760,400	418,778			30,344	122	56,991	541	98,741		
	City corporation	556,191	318,843			30,344	122	56,991	541	2,336		
	School district	204,209	99,935							96,405		
130	Topeka, Kans	1,025,569	675,120			20,596	3,798	155,901	10,544	13,875	100	
	City corporation	699,334	370,146			20,596	3,798	155,901	10,544		100	
	School district	326,235	304,974							13,675		
131	Haverhill, Mass	1,094,956	676,771	66,594	23,140	66,422	1,117	32,122	3,566	2,697	1,425	
132	Salem, Mass	923,062	637,101	65,589	19,200	2,392	2,171	11,007	3,640	1,458	884	
133	Davenport, Iowa	1,124,304	783,241			86,757	3,000	182,610	5,297	21,040		851
	City corporation	756,962	444,629			86,757	3,000	182,610	5,297			851
	School district	367,342	338,612							21,040		
134	Kalamazoo, Mich	860,006	548,225			33,386	4,325	68,869	3,561	71,177		
	City corporation	512,311	277,595			33,386	4,325	68,869	3,561			
	School district	347,695	270,630							71,177		
135	McKeesport, Pa	747,262	495,107			33,127	578	32,718	12,100	33,219	25	
	City corporation	482,719	273,659			33,127	578	32,718	12,100	1,192	25	
	School district	264,543	221,448							32,027		
136	Lincoln, Nebr	1,226,598	761,913		8,964	54,143	2,981	185,739	4,157	21,648		
	City corporation	778,267	393,437		8,964	3,875	2,981	185,739	2,831	5,800		
	School district	448,331	363,476			50,268			1,326	15,848		
137	Racine, Wis	954 752	513 509	40 072		139,279	2,812	193,021	4,438	30,136	30	808
138	Superior, Wis	936,922	478,585	11,566		121,867	1,696	257,746	19,109	33,996	1,096	907
139	Wheeling, W. Va	752,580	497,428		4,746	19,478	9,391	2,698	12,280	14,209		
	City corporation	474,412	238,399		4,746	19,478	9,391	2,698	12,276			
	School district	278,168	259,029						4	14,209		
140	Macon, Ga	976,657	414,011		4,050	99,903	776	39,697	27,216	166,870		
	City corporation	805,975	414,011		4,050	99,903	776	39,697	27,216			
	School district	170,682								166,870		
141	Huntington, W. Va	853,731	414,551		5,266	7,325	2,419	378,276	7,480	13,351		
	City corporation	651,418	230,070		5,266	7,325	2,419	378,276	7,480			
	School district	202,313	184,481							13,351		
142	Butte, Mont	1,094,895	564,698		25,122	90,104	9,483	179,041	10,300	132,096	50	
	City corporation	772,270	375,612		25,122	90,104	9,483	179,041	10,300		50	
	School district	322,625	189,076							132,096		
143	Newton, Mass	1,902,050	1,304,259	136,213	20,608	1,053	432	70,672	2,656	39,876	500	
144	Pasadena, Cal	1,853,195	938,700			9,234	8,583	189,189	3,790	143,911	440	
	City corporation	1,360,851	598,049			9,234	8,583	189,189	3,790		364	
	School district	492,344	340,651							143,911	76	
145	Woonsocket, R. I	753,783	458,136		5,820	45,458	1,935	18,556	986	15,633	156	826
146	Montgomery, Ala	703,596	268,160			107,786	4,478	126,173	11,146	32,065		
147	West Hoboken, N. J	526,068	228,279		1,000	53,471	3,169	69,491	2,276	145,523	80	781
148	Roanoke, Va	666,032	458,681		5,890	107,553	3,712	7,647	17,258	21,008		
149	Chester, Pa	470,238	302,471		11,341	21,127	7,652	59,377	2,098	31,068	884	1,497
	City corporation	303,522	189,196			21,127	7,652	59,377	2,098	826	730	
	School district	166,716	113,275		11,341					30,242	154	1,497

[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 101.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1915—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 51.]

REVENUE RECEIPTS—continued.					GOVERNMENTAL COST PAYMENTS.						EXCESS OF REVENUE RECEIPTS OVER—		
						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.	City number.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915—Continued.														
$58,404	$8,704	$396	$39,352	$121,593	$1,154,856	$946,649	$756,517	$41,834	$148,298	$208,207	$77,442	.....	$130,765	127
26,858	22,422	1,273	28,175	401,672	6,436,556	1,937,525	1,273,294	282,177	382,054	4,499,331	3,111,085	.....	1,388,246	128
17,129	22,422	1,273	28,175	401,672	5,737,750	1,469,422	836,006	282,177	351,239	4,268,328	.....	.....	.....	
9,759	.....	.....	.....	.....	699,106	468,103	437,288	.....	30,815	231,003	.....	.....	.....	
5,958	.....	.....	10,318	138,607	739,548	567,787	449,824	61,190	56,773	171,761	.....	$20,852	192,613	129
2,676	.....	.....	5,731	138,607	511,514	340,726	227,705	61,190	51,831	170,788	.....	.....	.....	
3,282	.....	.....	4,587	.....	228,034	227,061	222,119	.....	4,942	973	.....	.....	.....	
19,286	2,540	.....	14,541	109,268	996,771	694,853	529,010	48,088	117,755	301,918	.....	28,798	330,716	130
12,976	2,540	.....	13,465	109,268	688,944	393,415	254,383	48,088	90,944	295,529	.....	.....	.....	
6,310	.....	.....	1,076	.....	307,827	301,438	274,627	.....	26,811	6,389	.....	.....	.....	
42,333	8,111	.....	34,111	136,547	1,139,775	869,263	731,785	42,800	94,678	270,512	44,819	.....	225,693	131
50,486	5,483	190	13,760	109,401	1,003,954	895,373	696,347	138,791	60,235	108,581	80,892	.....	27,689	132
24,807	.....	.....	10,775	5,926	1,151,327	767,752	728,300	361	39,091	383,575	27,023	.....	356,552	133
18,107	.....	.....	9,765	5,926	768,875	415,090	389,630	361	25,099	353,785	.....	.....	.....	
6,700	.....	.....	990	.....	382,452	352,662	338,670	.....	13,992	29,790	.....	.....	.....	
25,285	1,921	24	7,552	95,681	827,876	640,729	505,846	52,084	79,799	187,147	.....	32,130	219,277	134
20,075	1,921	24	6,874	95,681	516,855	341,318	238,458	52,084	50,776	175,537	.....	.....	.....	
5,210	.....	.....	678	.....	311,021	299,411	270,388	.....	29,023	11,610	.....	.....	.....	
11,224	23,546	554	11,728	93,036	793,830	680,635	519,306	93,928	67,401	113,195	46,568	.....	66,627	135
4,967	23,546	554	6,917	93,036	530,195	428,066	283,387	93,928	50,751	102,129	.....	.....	.....	
6,257	.....	.....	4,811	.....	263,635	252,569	235,919	.....	16,650	11,066	.....	.....	.....	
8,724	10,068	.....	20,541	147,720	1,491,783	686,833	493,188	99,963	93,682	804,950	265,185	.....	539,765	136
7,390	10,068	.....	4,462	147,720	852,540	412,467	237,551	99,963	74,953	440,073	.....	.....	.....	
1,334	.....	.....	16,079	.....	639,243	274,366	255,637	.....	18,729	364,877	.....	.....	.....	
7,202	.....	541	8,680	14,224	1,054,135	601,531	554,819	13,350	33,362	452,604	99,383	.....	353,221	137
3,720	455	29	6,030	.....	1,040,584	665,519	619,152	.....	46,367	375,065	103,662	.....	271,403	138
12,124	5,677	1,930	8,218	164,401	740,756	633,923	486,108	114,480	33,335	106,833	.....	11,824	118,657	139
10,037	5,677	1,340	5,969	164,401	475,585	412,863	273,148	114,480	25,235	62,722	.....	.....	.....	
2,087	.....	590	2,249	.....	265,171	221,060	212,960	.....	8,100	44,111	.....	.....	.....	
24,754	8,456	1,159	4,910	184,855	1,014,685	731,944	556,400	110,161	65,383	282,741	38,028	.....	244,713	140
20,942	8,456	1,159	4,910	184,855	800,304	602,797	428,423	110,161	64,213	197,507	.....	.....	.....	
3,812	.....	.....	.....	.....	214,381	129,147	127,977	.....	1,170	85,234	.....	.....	.....	
6,884	3,694	.....	10,004	4,481	1,363,331	427,902	361,755	4,416	61,731	935,479	509,650	.....	425,829	141
6,266	3,694	.....	6,141	4,481	920,568	261,268	209,852	4,416	46,970	659,300	.....	.....	.....	
618	.....	.....	3,863	.....	442,813	166,634	151,873	.....	14,761	276,179	.....	.....	.....	
38,987	21,772	300	22,952	.....	1,192,086	882,061	785,514	.....	96,547	310,025	97,191	.....	212,834	142
37,534	21,772	300	22,952	.....	880,688	622,847	533,354	.....	89,493	257,841	.....	.....	.....	
1,453	.....	.....	.....	.....	311,398	259,214	252,160	.....	7,054	52,184	.....	.....	.....	
44,169	7,164	.....	107,925	166,491	1,683,284	1,495,872	1,146,405	48,248	301,219	187,412	.....	218,766	406,178	143
52,451	4,663	950	6,301	494,983	1,816,291	1,220,954	896,583	197,505	126,866	595,337	.....	36,904	632,241	144
44,603	4,663	950	6,243	494,983	1,281,096	761,563	476,999	197,505	87,059	519,533	.....	.....	.....	
7,648	.....	.....	58	.....	535,195	459,391	419,584	.....	39,807	75,804	.....	.....	.....	
19,306	7,586	144	45,561	133,680	884,119	599,325	414,569	27,946	156,810	284,794	110,336	.....	154,458	145
17,050	1,000	2,250	2,101	131,361	716,402	626,713	385,833	50,644	190,236	89,689	12,806	.....	76,883	146
2,324	14,170	.....	5,504	.....	485,678	430,986	377,909	.....	53,077	54,692	.....	40,390	95,082	147
12,943	9,576	.....	14,971	6,793	668,271	517,297	427,554	2,883	86,860	150,974	2,239	.....	148,735	148
7,338	8,877	.....	14,491	2,017	546,151	441,556	364,717	988	75,851	104,595	75,913	.....	28,682	149
236	8,877	.....	11,386	2,017	318,927	259,359	193,485	988	59,886	59,568	.....	.....	.....	
7,102	.....	.....	3,105	.....	227,224	182,197	166,232	.....	15,965	45,027	.....	.....	.....	

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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 1915—Continued.											
150	Fitchburg, Mass.	$946,528	$586,973	$65,322	$17,409	$44,758	$449	$32,135	$3,523	$1,615	$8,468	.....
151	Galveston, Tex.	1,206,839	657,813	.....	.....	22,191	15,409	12,843	3,388	143,441	.....	.....
	City corporation	1,080,692	584,038	.....	.....	22,191	15,409	12,843	3,388	93,805	.....	.....
	School district	126,147	73,775	.....	.....	.....	.....	.....	.....	49,576	.....	.....
152	East Orange, N. J.	1,205,757	698,882	.....	6,671	19,562	10,938	43,432	1,201	165,310	11,510	$1,172
153	Muskogee, Okla.	523,886	352,361	1,062	.....	6,220	1,786	235	8,313	20,499	.....	.....
	City corporation	350,356	214,138	1,062	.....	6,220	1,786	235	8,312	1,260	.....	.....
	School district	173,530	138,223	.....	.....	.....	.....	.....	.....	19,233	.....	.....
154	New Castle, Pa.	554,393	426,447	.....	.....	14,802	2,109	58,424	2,157	27,694	.....	.....
	City corporation	343,661	249,520	.....	.....	14,802	2,109	58,424	2,157	970	.....	.....
	School district	210,732	176,927	.....	.....	.....	.....	.....	.....	26,724	.....	.....
155	Dubuque, Iowa	757,169	460,625	.....	.....	70,416	61	114,810	583	13,989	6,578	848
	City corporation	600,059	319,382	.....	.....	70,416	61	114,810	583	.....	6,578	848
	School district	157,110	141,243	.....	.....	.....	.....	.....	.....	13,989	.....	.....
156	Springfield, Mo.	622,502	393,311	.....	11,472	43,994	8,667	122,750	877	22,219	.....	.....
	City corporation	391,003	185,547	.....	11,472	43,994	8,667	122,750	877	3,180	.....	.....
	School district	231,499	207,764	.....	.....	.....	.....	.....	.....	19,039	.....	.....
157	Lexington, Ky.	734,394	458,254	.....	.....	102,793	2,966	97,484	2,779	49,233	300	.....
158	Hamilton, Ohio	829,054	419,551	.....	.....	37,915	2,793	104,449	1,334	19,769	50	2,484
	City corporation	629,764	252,568	.....	.....	37,915	2,793	104,449	1,334	.....	50	.....
	School district	199,290	166,985	.....	.....	.....	.....	.....	.....	19,769	.....	2,484
159	Perth Amboy, N. J.	532,029	195,023	.....	665	67,750	1,224	32,595	4,854	87,666	.....	369
160	Charlotte, N. C.	526,253	242,269	.....	5,674	30,754	1,278	64,896	5,782	25,879	109	.....
161	Lansing, Mich.	911,115	518,004	.....	.....	2,613	1,346	22,437	4,201	50,068	.....	.....
	City corporation	720,359	384,100	.....	.....	2,613	1,346	22,437	4,201	.....	.....	.....
	School district	190,756	133,904	.....	.....	.....	.....	.....	.....	50,068	.....	.....
162	Knoxville, Tenn.	864,288	371,818	.....	1,820	78,028	1,789	34,935	11,315	121,125	.....	.....
163	Decatur, Ill.	663,602	406,632	.....	.....	10,085	1,912	119,604	4,879	17,559	192	357
	City corporation	406,704	178,291	.....	.....	10,085	1,912	119,604	4,879	.....	192	357
	School district	256,898	228,341	.....	.....	.....	.....	.....	.....	17,559	.....	.....
164	Elmira, N. Y.	742,759	553,249	13,743	.....	42,174	2,067	51,502	1,654	20,898	1,819	268
165	Portsmouth, Va.	346,974	171,307	.....	1,733	57,650	1,971	.....	4,466	19,763	31	.....
166	Everett, Mass.	856,143	603,480	30,384	16,976	1,274	446	24,049	2,753	3,929	55	.....
167	San Jose, Cal.	855,443	437,248	.....	.....	65,489	2,601	165,345	5,244	152,569	25	468
	City corporation	525,437	261,150	.....	.....	65,489	2,601	165,345	5,244	.....	25	468
	School district	330,006	176,098	.....	.....	.....	.....	.....	.....	152,569	.....	.....
168	Joliet, Ill.	760,326	454,959	.....	.....	149,866	1,312	75,095	3,832	15,462	1,157	597
	City corporation	435,753	145,848	.....	.....	149,866	1,312	75,095	3,832	.....	1,157	597
	School district	324,573	309,111	.....	.....	.....	.....	.....	.....	15,462	.....	.....
169	Quincy, Ill.	668,887	424,181	.....	.....	76,461	4,574	103,475	2,900	18,775	483	.....
	City corporation	468,353	244,786	.....	.....	76,461	4,574	103,475	2,900	.....	483	.....
	School district	200,534	179,395	.....	.....	.....	.....	.....	.....	18,775	.....	.....
170	Auburn, N. Y.	892,896	633,591	9,654	.....	31,242	1,327	66,498	2,751	8,966	1,898	1,153
171	Pittsfield, Mass.	961,490	595,900	42,142	20,182	32,254	422	41,813	831	2,147	.....	.....
172	Quincy, Mass.	1,067,873	753,646	31,113	20,330	2,092	336	53,087	2,827	5,278	.....	.....
173	Cedar Rapids, Iowa	1,070,181	697,479	.....	.....	71,284	6,664	126,536	8,662	16,457	240	631
	City corporation	697,485	347,250	.....	.....	71,284	6,664	126,536	8,662	.....	240	631
	School district	372,696	350,229	.....	.....	.....	.....	.....	.....	16,457	.....	.....
174	Taunton, Mass.	902,917	434,650	88,084	12,110	37,494	320	19,332	1,939	3,020	.....	.....

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 19, see text discussion for Table 18, page 101.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1915—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 51.]

REVENUE RECEIPTS—continued.					GOVERNMENTAL COST PAYMENTS.								
						For expenses and interest.						EXCESS OF REVENUE RECEIPTS OVER—	
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.	City number.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915—Continued.														
$44,709	$4,635	$1,292	$29,531	$105,636	$1,329,372	$820,611	$669,371	$63,494	$87,746	$508,761	$382,844	.....	$125,917	150
101,185	40,722	415	35,381	174,051	1,537,511	935,185	623,594	95,120	216,471	602,326	330,672	.....	271,654	151
101,104	40,722	415	32,666	174,051	1,372,168	808,219	493,628	95,120	216,471	563,949	.....	.....	.....	
81	.....	.....	2,715	.....	165,343	126,966	126,966	.....	.....	38,377	.....	.....	.....	
25,355	24,627	116	27,086	169,895	1,234,630	991,356	743,543	90,560	157,253	243,274	28,873	.....	214,401	152
23,976	.....	.....	23,117	86,317	572,434	521,430	344,094	39,762	137,574	51,004	48,548	.....	2,456	153
15,793	.....	.....	15,226	86,317	368,921	325,659	184,448	39,762	101,449	43,262	.....	.....	.....	
8,183	.....	.....	7,891	.....	203,513	195,771	159,646	.....	36,125	7,742	.....	.....	.....	
13,748	3,425	.....	4,621	933	525,889	401,404	373,004	120	28,280	124,485	.....	$28,504	152,989	154
8,401	3,425	.....	2,887	933	321,486	200,338	183,148	120	17,070	121,148	.....	.....	.....	
5,347	.....	.....	1,734	.....	204,403	201,066	189,856	.....	11,210	3,337	.....	.....	.....	
3,474	.....	200	2,792	82,793	954,469	519,505	402,483	46,197	70,825	434,964	197,300	.....	237,664	155
2,283	.....	.....	2,305	82,793	752,051	368,880	259,805	46,197	62,878	383,171	.....	.....	.....	
1,191	.....	200	487	.....	202,418	150,625	142,678	.....	7,947	51,793	.....	.....	.....	
7,561	1,000	1,000	6,691	2,960	625,259	430,095	410,142	3,123	16,830	195,164	2,757	.....	192,407	156
6,548	1,000	1,000	3,028	2,960	403,737	253,878	235,045	3,123	15,710	149,859	.....	.....	.....	
1,013	.....	.....	3,663	.....	221,522	176,217	175,097	.....	1,120	45,305	.....	.....	.....	
8,261	1,500	1,398	4,573	4,848	729,108	554,695	485,311	1,259	68,125	174,413	.....	5,286	179,699	157
1,655	.....	.....	11,756	227,295	938,326	694,890	407,090	180,966	106,834	243,436	109,272	.....	134,164	158
56	.....	.....	3,303	227,295	671,881	519,966	252,882	180,966	86,118	151,915	.....	.....	.....	
1,599	.....	.....	8,453	.....	266,445	174,924	154,208	.....	20,716	91,521	.....	.....	.....	
9,081	6,241	.....	10,436	166,125	1,054,221	542,488	380,766	70,355	91,367	511,733	472,192	.....	39,541	159
9,377	2,266	50	119	137,800	806,426	523,774	304,923	70,912	147,939	282,652	280,173	.....	2,479	160
14,345	952	120	586	296,443	876,800	624,649	467,713	138,324	18,612	252,151	.....	34,315	286,466	161
7,561	952	120	586	296,443	667,971	448,162	293,226	138,324	16,612	219,809	.....	.....	.....	
6,784	.....	.....	.....	.....	208,829	176,487	174,487	.....	2,000	32,342	.....	.....	.....	
35,825	5,306	.....	5,147	197,180	810,530	663,756	417,614	72,121	174,021	146,774	.....	53,758	200,532	162
12,088	.....	75	11,977	78,242	874,123	489,761	392,472	45,676	51,613	384,362	210,521	.....	173,841	163
6,104	.....	75	6,963	78,242	556,592	258,826	181,056	45,676	32,094	297,766	.....	.....	.....	
5,984	.....	.....	5,014	.....	317,531	230,935	211,416	.....	19,519	86,596	.....	.....	.....	
8,685	750	269	9,455	6,206	815,585	595,895	540,028	9,380	46,487	219,690	72,826	.....	146,864	164
6,639	9,739	68,301	519	4,855	435,077	371,577	267,520	8,733	95,324	63,500	88,103	.....	[2] 24,603	165
24,836	5,528	255	17,309	119,870	945,997	736,455	576,623	33,019	126,808	209,542	89,854	.....	119,688	166
18,606	7,332	.....	.....	516	913,098	612,019	561,400	740	49,879	301,079	57,655	.....	243,424	167
17,267	7,332	.....	.....	516	598,123	320,098	284,459	740	34,899	278,025	.....	.....	.....	
1,339	.....	.....	.....	.....	314,975	291,921	276,941	.....	14,980	23,054	.....	.....	.....	
2,580	3,270	60	1,647	50,489	666,467	529,311	430,524	67,783	31,004	137,156	.....	93,859	231,015	168
2,580	3,270	60	1,647	50,489	399,523	307,194	209,689	67,783	29,722	92,329	.....	.....	.....	
.....	.....	.....	.....	.....	266,944	222,117	220,885	.....	1,232	44,827	.....	.....	.....	
10,269	6,424	419	20,092	834	634,710	427,174	405,726	1,387	20,061	207,536	.....	34,177	241,713	169
8,183	6,424	419	19,814	834	438,278	252,941	236,933	1,387	14,621	185,337	.....	.....	.....	
2,086	.....	.....	278	.....	196,432	174,233	168,793	.....	5,440	22,199	.....	.....	.....	
13,403	.....	.....	10,438	111,975	765,742	646,924	524,943	63,944	58,037	118,818	.....	127,154	245,972	170
21,280	73,278	.....	4,096	127,145	1,142,786	736,568	593,146	16,864	121,558	406,218	181,296	.....	224,922	171
21,854	6,203	720	17,573	152,764	1,043,195	839,462	629,860	48,638	160,964	203,733	.....	24,678	228,411	172
16,356	.....	.....	6,413	119,459	1,282,175	628,128	500,674	59,830	67,624	654,047	211,994	.....	442,053	173
12,087	.....	.....	4,670	119,459	828,494	361,366	252,576	59,830	48,960	467,128	.....	.....	.....	
4,269	.....	.....	1,743	.....	453,681	266,762	248,098	.....	18,664	186,919	.....	.....	.....	
50,004	814	.....	44,501	210,609	1,000,903	755,401	504,556	137,157	113,688	245,507	97,991	.....	147,516	174

[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 1915—Continued.												
175	Mount Vernon, N. Y.	$1,050,632	$870,321	$7,159	.....	$33,803	$4,759	$74,711	$1,710	$14,821	$390	$4,545
	City corporation	669,700	512,234	7,159	.....	33,803	4,759	74,711	1,710	.....	390	2,203
	School district	380,932	358,087	.....	.....	.....	.....	.....	.....	14,821	.....	2,342
176	Amsterdam, N. Y.	564,739	336,530	14,776	.....	30,510	1,783	71,562	1,596	13,601	232	522
	City corporation	416,746	205,503	14,776	.....	30,510	1,783	71,562	1,596	.....	232	522
	School district	147,993	131,027	.....	.....	.....	.....	.....	.....	13,601	.....	.....
177	Niagara Falls, N. Y.	1,274,977	805,038	11,653	.....	59,432	2,613	205,801	4,921	17,500	1,577	2,348
178	Jamestown, N. Y.	952,765	517,566	20,724	.....	20,304	584	99,624	2,334	20,294	114	2,343
	City corporation	715,617	312,934	15,512	.....	20,304	584	99,624	2,334	.....	114	1,030
	School district	237,148	204,632	5,212	.....	.....	.....	.....	.....	20,294	.....	1,313
179	Oshkosh, Wis.	629,766	358,361	5,425	.....	59,112	1,431	87,635	2,265	33,438	5	490
180	New Rochelle, N. Y.	1,195,929	1,019,502	9,709	.....	31,004	2,766	61,920	2,548	21,654	895	2,120
181	Lorain, Ohio	659,921	362,424	139	.....	34,818	990	107,331	2,031	14,687	.....	202
	City corporation	495,937	217,462	139	.....	34,818	990	107,331	2,031	.....	.....	202
	School district	163,984	144,962	.....	.....	.....	.....	.....	.....	14,687	.....	.....
182	Jackson, Mich.	701,823	488,166	.....	.....	27,135	551	21,064	2,789	54,310	5,000	.....
	City corporation	466,752	317,179	.....	.....	27,135	551	21,064	1,506	.....	5,000	.....
	School district	235,071	170,987	.....	.....	.....	.....	.....	1,223	54,310	.....	.....
183	Lima, Ohio	543,357	316,739	1,033	.....	34,971	560	64,246	3,725	16,560	100	.....
	City corporation	350,721	146,730	1,033	.....	34,971	560	64,246	3,725	.....	.....	.....
	School district	192,636	170,009	.....	.....	.....	.....	.....	.....	16,560	100	.....
184	Columbia, S. C.	657,529	259,560	.....	$4,072	60,648	1,248	63,870	21,741	24,581	.....	.....
	City corporation	586,148	237,228	.....	.....	60,648	1,189	63,870	21,741	1,941	.....	.....
	School district	71,381	22,332	.....	4,072	.....	59	.....	.....	22,640	.....	.....
185	Austin, Tex.	810,326	411,790	.....	.....	10,450	814	281	4,842	51,331	1,909	.....
	City corporation	680,168	339,443	.....	.....	10,450	814	281	4,842	.....	1,909	.....
	School district	130,158	72,347	.....	.....	.....	.....	.....	.....	51,331	.....	.....
186	Williamsport, Pa.	492,376	346,613	.....	14,000	31,912	1,748	33,893	2,173	26,236	.....	1,711
	City corporation	306,255	206,264	.....	6,800	31,912	1,748	33,893	2,173	1,602	.....	.....
	School district	186,121	140,349	.....	7,200	.....	.....	.....	.....	24,634	.....	1,711
187	Waterloo, Iowa	993,193	579,293	.....	7,984	4,460	883	279,700	3,053	14,361	39	451
	City corporation	752,193	354,366	.....	7,984	4,460	883	279,700	3,053	.....	39	451
	School district	241,000	224,927	.....	.....	.....	.....	.....	.....	14,361	.....	.....
188	Aurora, Ill.	685,824	381,881	.....	.....	46,509	15	151,334	5,470	17,004	95	562
	City corporation	480,972	197,509	.....	.....	46,509	15	151,334	5,470	.....	95	562
	School district	204,852	184,372	.....	.....	.....	.....	.....	.....	17,004	.....	.....
189	Joplin, Mo.	570,781	301,239	.....	.....	111,976	1,754	41,081	10,692	24,481	500	.....
	City corporation	392,273	149,709	.....	.....	111,976	1,754	41,081	10,692	.....	500	.....
	School district	178,508	151,530	.....	.....	.....	.....	.....	.....	24,481	.....	.....
190	Shreveport, La.	472,544	283,988	.....	3,500	45,638	5,353	51,952	19,098	22,125	359	413
	City corporation	382,762	223,587	.....	.....	45,638	5,353	51,952	15,342	.....	359	413
	School district	89,782	60,401	.....	3,500	.....	.....	.....	3,756	22,125	.....	.....
191	Chelsea, Mass.	877,246	582,091	38,208	16,744	32,994	2,064	14,777	2,739	144	.....	.....
192	Waco, Tex.	750,372	467,427	.....	.....	13,035	1,241	19,614	5,852	70,782	.....	.....
193	Everett, Wash.	836,743	321,422	.....	.....	43,246	1,339	328,670	7,197	123,261	10	568
	City corporation	559,485	169,446	.....	.....	43,246	1,339	328,670	7,197	.....	10	568
	School district	277,258	151,976	.....	.....	.....	.....	.....	.....	123,261	.....	.....
194	Orange, N. J.	640,396	336,019	.....	754	39,477	3,042	15,666	2,625	110,184	137	830
195	Lynchburg, Va.	813,072	454,607	.....	9,127	164,270	1,172	5,661	8,569	27,316	95	884

[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 101.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1915—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 51.]

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.				For outlays.[1]				
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.)	(Table 18.)		Governmental cost payments.	Payments for expenses and interest.	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915—Continued.														
$12,085	$6,066	.....	$20,080	$152	$1,349,133	$997,322	$818,692	.....	$178,630	$351,811	$298,501	.....	$53,310	175
10,367	6,066	.....	16,116	152	819,963	614,709	474,025	.....	140,684	205,254	.....	.....	.....	
1,718	.....	.....	3,964	.....	529,170	382,613	344,667	.....	37,946	146,557	.....	.....	.....	
6,273	200	.....	3,962	83,192	733,771	445,164	361,005	$35,917	48,242	288,607	169,032	.....	119,575	176
3,226	200	.....	3,644	83,192	601,934	317,127	233,353	35,917	42,857	284,807	.....	.....	.....	
3,047	.....	.....	318	.....	131,837	128,037	122,652	.....	5,385	3,800	.....	.....	.....	
4,886	5,374	$6	12,430	141,368	1,415,574	907,215	671,617	76,917	158,681	508,359	140,597	.....	367,762	177
37,091	4,150	.....	3,966	223,671	1,108,165	702,792	504,961	108,750	89,081	405,373	155,400	.....	249,973	178
35,163	4,150	.....	177	223,671	785,770	492,710	314,013	108,750	69,947	293,060	.....	.....	.....	
1,908	.....	.....	3,789	.....	322,395	210,082	190,948	.....	19,134	112,313	.....	.....	.....	
6,753	13,293	488	19,271	41,801	673,085	416,036	368,771	24,286	22,979	262,049	48,317	.....	213,732	179
27,694	3,731	.....	10,940	1,446	1,163,894	898,179	734,170	1,363	162,646	265,715	.....	$32,035	297,750	180
41,697	618	30	12,250	82,704	868,145	571,178	417,314	47,385	106,479	296,967	208,224	.....	88,743	181
38,998	618	30	10,614	82,704	703,454	416,664	278,524	47,385	90,955	286,790	.....	.....	.....	
2,699	.....	.....	1,636	.....	164,691	154,314	138,790	.....	15,524	10,377	.....	.....	.....	
34,277	.....	978	649	66,904	734,898	521,065	449,767	39,439	31,859	213,833	33,075	.....	180,758	182
26,843	.....	438	72	66,904	494,030	345,075	281,424	39,439	23,201	147,966	.....	.....	.....	
7,434	.....	540	577	.....	240,868	175,990	168,343	.....	6,658	65,867	.....	.....	.....	
7,753	5,000	.....	15,521	77,149	544,394	380,659	288,714	29,423	62,522	163,735	1,037	.....	162,698	183
4,857	5,000	.....	12,450	77,149	344,050	220,418	141,246	29,423	49,749	123,632	.....	.....	.....	
2,896	.....	.....	3,071	.....	200,344	160,241	147,468	.....	12,773	40,103	.....	.....	.....	
16,651	.....	358	1,324	203,476	813,350	495,263	388,605	51,337	75,321	318,087	155,821	.....	162,266	184
16,580	.....	358	1,185	181,408	709,240	420,791	295,367	51,337	74,087	288,449	.....	.....	.....	
71	.....	.....	139	22,068	104,110	74,472	73,238	.....	1,234	29,638	.....	.....	.....	
28,563	.....	2,400	12,772	285,174	905,723	581,439	353,327	122,166	105,946	324,284	95,397	.....	228,887	185
25,757	.....	.....	11,498	285,174	755,546	446,808	222,707	122,166	101,935	308,738	.....	.....	.....	
2,806	.....	2,400	1,274	.....	150,177	134,631	130,620	.....	4,011	15,546	.....	.....	.....	
10,948	.....	.....	10,266	12,876	671,064	367,733	347,644	700	19,389	303,331	178,688	.....	124,643	186
5,038	.....	.....	3,949	12,876	310,503	195,893	182,358	700	12,835	114,610	.....	.....	.....	
5,910	.....	.....	6,317	.....	360,561	171,840	165,286	.....	6,554	188,721	.....	.....	.....	
10,336	227	.....	3,700	88,706	943,722	460,299	338,291	45,286	76,722	483,423	.....	49,471	532,894	187
9,348	227	.....	2,976	88,706	696,263	277,261	167,991	45,286	63,984	419,022	.....	.....	.....	
988	.....	.....	724	.....	247,439	183,038	170,300	.....	12,738	64,401	.....	.....	.....	
7,167	6,015	.....	957	68,755	809,311	492,285	376,216	45,332	70,737	317,026	123,487	.....	193,539	188
3,751	6,015	.....	957	68,755	623,701	321,254	216,593	45,332	59,329	307,447	.....	.....	.....	
3,416	.....	.....	.....	.....	180,610	171,031	159,623	.....	11,408	9,579	.....	.....	.....	
21,069	11,560	110	10,848	35,471	526,127	404,129	350,587	35,147	18,395	121,998	.....	44,654	166,652	189
20,507	11,560	110	8,913	35,471	384,912	267,011	221,689	35,147	10,175	117,901	.....	.....	.....	
562	.....	.....	1,935	.....	141,215	137,118	128,898	.....	8,220	4,097	.....	.....	.....	
7,154	636	3,060	5,516	23,753	686,303	436,405	363,626	6,077	66,702	249,898	213,759	.....	36,139	190
7,154	636	3,060	5,516	23,753	611,521	361,623	294,245	6,077	61,301	249,898	.....	.....	.....	
.....	.....	.....	.....	.....	74,782	74,782	69,381	.....	5,401	.....	.....	.....	.....	
33,045	7,267	2,200	26,003	118,970	881,907	819,080	631,868	27,255	159,957	62,827	4,661	.....	58,166	191
11,141	1,353	.....	16,015	143,912	1,281,736	746,878	487,624	129,930	129,324	534,858	531,364	.....	3,494	192
5,041	.....	.....	4,664	1,325	1,025,760	537,425	417,942	.....	119,483	488,335	189,017	.....	299,318	193
3,020	.....	.....	4,664	1,325	768,919	295,037	201,464	.....	93,573	473,882	.....	.....	.....	
2,021	.....	.....	.....	.....	256,841	242,388	216,478	.....	25,910	14,453	.....	.....	.....	
8,998	15,078	.....	15,424	92,162	703,404	570,523	428,489	38,698	103,336	132,881	63,008	.....	69,873	194
19,169	867	1,837	20,127	99,321	729,881	553,788	396,150	27,878	129,760	176,093	.....	$3,191	259,284	195

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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 1915—Continued.												
196	Colorado Springs, Colo	$843,056	$478,190	.....	.....	$30,597	$2,966	$34,971	$5,791	$75,481	$3,849	$542
	City corporation	562,009	277,737	.....	.....	30,597	2,966	34,971	5,791	.....	3,849	542
	School district	281,047	200,453	.....	.....	.....	.....	.....	.....	75,481	.....	.....
197	Newport, Ky	430,478	257,601	.....	.....	31,582	4,923	7,379	1,197	32,362	.....	.....
198	La Crosse, Wis	711,155	334,595	$9,338	.....	64,945	3,329	23,201	2,124	31,962	148,350	945
199	Danville, Ill	514,541	332,208	.....	.....	66,885	400	82,948	8,463	14,306	.....	.....
	City corporation	333,257	174,300	.....	.....	66,885	400	82,948	8,463	.....	.....	.....
	School district	181,284	157,902	.....	.....	.....	.....	.....	.....	14,306	.....	.....
200	Council Bluffs, Iowa	893,284	412,132	.....	53,500	54,598	2,741	249,812	4,781	14,433	360	476
	City corporation	679,120	215,182	.....	3,500	54,598	2,741	249,812	4,781	.....	360	476
	School district	214,164	196,950	.....	.....	.....	.....	.....	.....	14,433	.....	.....
201	Bellingham, Wash	749,340	265,948	.....	.....	6,080	413	280,320	4,506	112,400	50	443
	City corporation	519,050	148,599	.....	.....	6,080	413	280,320	4,506	.....	50	443
	School district	230,290	117,349	.....	.....	.....	.....	.....	.....	112,400	.....	.....
202	Fresno, Cal	1,144,662	451,757	.....	.....	95,151	2,967	409,435	5,408	154,017	40	.....
	City corporation	803,659	267,814	.....	.....	95,151	2,967	409,435	5,408	.....	40	.....
	School district	341,003	183,943	.....	.....	.....	.....	.....	.....	154,017	.....	.....
203	Boise, Idaho	600,205	287,597	.....	8,402	38,281	3,112	150,558	7,254	86,950	.....	.....
	City corporation	407,869	189,429	.....	8,402	38,281	3,112	150,558	7,254	.....	.....	.....
	School district	192,336	98,168	.....	.....	.....	.....	.....	.....	86,950	.....	.....
204	Norristown, Pa	259,478	195,642	.....	20,734	4,896	2,462	431	1,193	18,966	.....	.....
	City corporation	124,998	95,083	.....	14,350	4,898	2,264	431	1,181	693	.....	.....
	School district	134,480	100,559	.....	6,384	.....	198	.....	12	18,273	.....	.....

[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 101.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1915—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 51.]

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.				For outlays.[1]				
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.)			Governmental cost payments.	Payments for expenses and interest.	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915—Continued.														
$19,000	$10,615	.....	$235	$180,816	$797,723	$629,451	$488,695	$47,376	$93,380	$168,272	.....	$45,333	$213,605	196
13,887	10,615	.....	235	180,816	456,819	302,627	270,670	47,376	74,581	64,192	.....	.....	.....	
5,113	.....	.....	.....	.....	340,904	236,824	218,025	.....	18,799	104,080	.....	.....	.....	
9,937	500	.....	1,320	83,669	394,108	367,151	271,440	41,700	54,041	26,925	.....	36,261	63,289	197
6,638	575	.....	24,705	60,448	716,359	461,584	366,059	37,688	57,837	254,775	35,204	.....	249,571	198
9,331	.....	.....	.....	.....	770,714	384,431	357,533	30	26,868	386,283	256,173	.....	130,110	199
255	.....	.....	.....	.....	533,109	235,672	218,833	30	16,809	297,437	.....	.....	.....	
9,076	.....	.....	.....	.....	237,605	148,759	138,700	.....	10,059	88,846	.....	.....	.....	
7,655	13,559	.....	3,292	125,645	915,834	440,152	341,880	53,392	44,880	475,682	22,550	.....	453,132	200
5,707	13,559	.....	2,459	125,645	710,655	260,581	170,554	53,392	36,335	450,074	.....	.....	.....	
1,948	.....	.....	833	.....	205,179	179,571	171,026	.....	8,545	25,608	.....	.....	.....	
2,563	2,385	.....	1,515	72,717	821,462	382,084	276,478	26,670	78,936	439,378	72,122	.....	367,256	201
2,022	2,385	.....	1,515	72,717	628,284	200,301	106,108	26,670	67,523	427,983	.....	.....	.....	
541	.....	.....	.....	.....	193,178	181,783	170,370	.....	11,413	11,395	.....	.....	.....	
21,136	910	$88	.....	3,753	1,295,647	578,401	535,109	2,851	40,441	717,246	150,985	.....	566,261	202
18,181	910	.....	.....	3,753	784,913	279,309	261,051	2,851	15,407	505,604	.....	.....	.....	
2,955	.....	88	.....	.....	510,734	299,092	274,058	.....	25,034	211,642	.....	.....	.....	
7,152	1,996	.....	4,292	4,611	560,993	465,709	389,019	4,842	71,848	95,284	.....	39,212	134,496	203
1,129	1,996	.....	3,097	4,611	350,195	257,977	201,697	4,842	51,438	92,218	.....	.....	.....	
6,023	.....	.....	1,195	.....	210,798	207,732	187,322	.....	20,410	3,066	.....	.....	.....	
7,908	1,153	117	4,538	1,436	249,418	197,653	162,394	763	34,496	51,765	.....	10,060	61,825	204
2,856	1,153	111	542	1,436	92,520	83,510	60,580	763	22,167	9,010	.....	.....	.....	
5,052	.....	6	3,996	.....	156,898	114,143	101,814	.....	12,329	42,755	.....	.....	.....	

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TABLE 5.—PER CAPITA REVENUE RECEIPTS AND GOVERNMENTAL COST PAYMENTS: 1915.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 57. 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.				
	Grand total	$30.17	$18.72	$0.06	$1.82	$2.56	$0.14	$1.28	$0.72	$1.77	$3.10	$34.65	$24.08	$18.55	$1.41	$4.12	$10.57	$4.48	.....	$6.09
	Group I	35.03	22.89	0.02	2.01	1.99	0.15	0.70	0.84	2.03	3.50	39.86	29.60	22.43	1.46	5.72	10.26	4.83	.....	5.42
	Group II	37.11	21.15	0.02	2.56	4.37	0.16	3.14	1.06	1.40	3.23	43.59	27.44	21.89	1.59	3.96	16.16	6.48	.....	9.67
	Group III	25.61	15.29	0.10	1.50	2.95	0.11	1.33	0.55	1.04	2.74	29.45	19.42	15.12	1.30	3.00	10.03	3.83	.....	6.19
	Group IV	21.58	12.94	0.11	1.39	2.06	0.13	1.28	0.46	0.55	2.64	25.06	16.64	12.96	1.30	2.38	8.42	3.48	.....	4.94
	Group V	22.22	13.16	0.12	1.35	2.52	0.14	1.30	0.50	0.53	2.60	25.45	16.52	12.84	1.31	2.37	8.93	3.23	.....	5.70
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.																			
1	New York, N. Y.	$38.67	$27.12	.....	$1.39	$2.29	$0.17	$0.54	$0.27	$3.20	$3.70	$45.85	$35.95	$25.07	$1.33	$9.55	$9.90	$7.18	.....	$2.72
2	Chicago, Ill.	33.63	18.84	.....	4.02	2.62	0.24	0.59	1.05	2.95	3.31	33.97	22.99	19.76	1.62	1.61	10.97	0.34	.....	10.63
3	Philadelphia, Pa.	27.29	15.89	$0.04	1.36	0.62	0.04	0.98	1.29	3.88	3.18	28.67	23.60	19.39	1.44	2.78	5.07	1.38	.....	3.69
4	St. Louis, Mo.	31.62	18.71	.....	2.89	3.88	0.25	0.53	0.82	1.26	3.28	31.32	22.56	19.55	1.84	1.17	8.76	.....	$0.30	9.06
5	Boston, Mass.	47.47	34.67	0.19	1.73	0.40	0.10	0.42	1.42	4.09	4.45	49.29	40.72	30.60	1.96	8.15	8.58	1.82	.....	6.75
6	Cleveland, Ohio	28.30	17.91	.....	1.53	2.12	0.14	0.54	1.75	1.24	3.06	41.20	22.62	17.31	1.37	3.95	18.58	12.90	.....	5.68
7	Baltimore, Md.	27.44	16.50	.....	1.94	0.51	0.01	1.04	0.98	3.00	3.45	39.83	23.76	16.96	1.54	5.26	16.07	12.39	.....	3.67
8	Pittsburgh, Pa.	33.76	25.28	.....	1.61	0.78	0.15	1.02	1.04	2.15	3.74	39.87	29.22	22.76	1.61	4.84	10.66	4.10	.....	6.55
9	Detroit, Mich.	32.15	20.59	.....	1.40	2.79	0.09	1.87	2.02	0.63	2.69	38.44	24.16	21.90	0.70	1.56	14.27	6.29	.....	7.98
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.																			
10	Buffalo, N. Y.	$33.17	$22.78	.....	$1.73	$1.74	$0.09	$1.20	$1.67	$1.29	$2.68	$38.61	$27.69	$22.84	$1.56	$3.29	$10.92	$5.44	.....	$5.48
11	San Francisco, Cal.	43.52	26.60	.....	3.16	6.29	0.07	1.99	0.94	0.76	3.70	53.83	30.48	24.15	2.12	4.22	23.40	10.36	.....	13.04
12	Los Angeles, Cal.	53.98	30.22	.....	2.67	12.78	0.31	1.79	1.24	0.80	4.17	56.42	32.15	25.30	1.89	3.96	24.27	2.44	.....	21.82
13	Milwaukee, Wis.	30.10	18.68	.....	3.66	2.52	0.22	1.85	0.79	0.27	2.12	34.16	21.97	19.82	0.78	1.36	12.19	4.06	.....	8.13
14	Cincinnati, Ohio	34.28	19.78	.....	2.01	1.23	0.08	0.65	1.29	6.06	3.17	43.10	30.58	22.38	1.40	6.81	12.52	8.83	.....	3.69
15	Newark, N. J.	31.03	14.56	$0.14	2.26	2.62	0.06	4.57	0.94	2.09	3.78	50.40	28.91	22.32	1.39	5.19	21.50	19.37	.....	2.13
16	New Orleans, La.	22.65	14.71	0.12	2.82	.....	0.14	0.67	0.86	0.74	2.60	27.52	19.66	13.46	1.51	4.69	7.86	4.88	.....	2.99
17	Washington, D. C.	42.47	16.93	.....	4.41	0.64	0.30	17.31	0.80	0.11	1.97	35.62	28.99	20.91	1.38	0.70	6.63	.....	$6.85	13.48
18	Minneapolis, Minn.	30.52	19.91	.....	1.45	4.04	0.16	1.24	0.96	1.10	1.66	35.35	22.38	18.57	0.86	2.96	12.96	4.53	.....	8.14
19	Seattle, Wash.	47.65	24.63	.....	1.22	11.65	0.25	1.52	0.99	0.62	6.76	58.96	30.04	20.15	3.13	6.76	28.91	11.31	.....	17.60
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.																			
20	Jersey City, N. J.	$23.15	$11.46	(1)	$1.84	$0.50	$0.03	$3.15	$0.22	$1.61	$4.34	$21.54	$18.90	$13.51	$1.21	$4.18	$2.64	.....	$1.61	$4.25
21	Kansas City, Mo.	36.18	17.03	.....	2.16	9.45	0.16	0.82	0.58	1.56	4.42	39.12	21.39	17.47	1.08	1.94	17.72	$2.93	.....	14.79
22	Indianapolis, Ind.	22.93	14.42	$0.04	1.65	4.08	0.06	1.52	0.21	0.73	0.20	23.72	16.32	15.51	0.09	0.72	7.41	0.79	.....	6.62
23	Portland, Oreg.	33.17	18.72	.....	1.03	9.71	0.14	1.63	0.46	1.87	3.70	43.89	25.15	15.50	3.23	6.42	18.74	5.72	.....	13.02
24	Denver, Colo.	25.93	16.07	.....	1.60	4.91	0.15	0.48	1.12	1.40	0.18	25.12	20.91	18.72	0.11	2.07	4.21	.....	0.81	5.02
25	Rochester, N. Y.	30.23	18.48	.....	1.04	5.28	0.08	0.57	0.32	1.38	3.09	33.92	23.53	19.08	1.30	3.17	10.37	3.69	.....	6.68
26	Providence, R. I.	26.74	17.79	0.08	1.31	0.31	0.03	0.23	0.73	2.66	3.60	32.59	21.42	17.07	1.25	3.09	11.17	5.85	.....	5.32
27	St. Paul, Minn.	22.21	12.89	.....	1.86	2.90	0.10	0.76	0.71	0.98	1.99	23.87	19.85	15.82	1.11	2.92	9.02	6.66	.....	2.36
28	Louisville, Ky.	24.86	15.92	.....	2.36	1.22	0.05	1.48	0.37	0.47	2.69	26.33	19.00	15.16	1.45	2.40	7.32	1.47	.....	5.86
29	Columbus, Ohio	24.52	14.03	.....	1.18	3.20	0.03	0.47	0.82	1.32	3.46	28.90	19.53	13.76	2.00	3.77	9.37	4.38	.....	4.99
30	Oakland, Cal.	32.89	20.81	.....	1.96	5.17	0.20	4.00	0.24	0.30	0.20	37.72	20.61	18.18	0.13	2.30	17.11	4.82	.....	12.29
31	Toledo, Ohio	23.27	14.08	.....	1.60	2.75	0.02	0.59	0.44	1.12	2.67	28.89	18.05	13.27	1.92	2.56	10.84	5.62	.....	5.22
32	Atlanta, Ga.	21.16	12.38	0.09	1.86	2.08	0.43	0.59	0.74	0.33	2.66	20.65	15.89	13.41	1.29	1.19	4.76	.....	0.50	5.27
33	Birmingham, Ala.	16.52	5.19	.....	3.16	4.92	0.43	1.66	0.67	0.25	0.24	15.80	12.11	8.92	0.21	2.98	3.69	.....	0.72	4.41
34	Worcester, Mass.	29.53	19.34	0.59	1.35	1.17	0.06	0.46	1.76	1.58	3.22	35.28	23.59	19.61	0.73	3.25	11.69	5.75	.....	5.94
35	Syracuse, N. Y.	26.00	17.57	.....	1.26	3.28	0.13	0.50	0.26	0.36	2.63	27.21	19.82	16.03	0.78	3.01	7.40	1.21	.....	6.18
36	New Haven, Conn.	20.46	16.74	0.25	1.31	0.43	0.20	0.68	0.52	0.30	0.02	22.16	16.39	15.24	0.01	1.13	5.77	1.70	.....	4.07
37	Memphis, Tenn.	22.50	13.03	.....	0.87	2.06	0.04	1.93	0.90	0.26	3.41	27.05	20.76	14.22	1.87	4.60	6.29	4.55	.....	1.74
38	Scranton, Pa.	14.27	8.90	0.28	1.95	1.41	0.13	0.87	0.06	0.66	(1)	16.29	12.01	10.54	.....	1.47	4.28	2.02	.....	2.26
39	Spokane, Wash.	27.84	11.32	.....	1.41	7.06	0.13	3.01	0.87	0.42	3.62	24.07	19.51	13.33	1.24	4.95	4.55	.....	3.77	8.33
40	Paterson, N. J.	16.80	9.80	0.05	1.47	1.05	0.06	2.87	0.44	1.06	(1)	21.41	13.70	11.64	0.01	2.04	7.72	4.61	.....	3.11
41	Richmond, Va.	23.77	16.94	0.15	1.55	0.60	0.20	0.65	0.18	1.96	6.53	35.71	22.76	15.07	3.48	4.20	12.95	6.94	.....	6.02
42	Omaha, Nebr.	20.91	16.19	.....	2.27	3.01	0.17	0.50	0.42	1.95	5.39	31.61	23.46	15.72	2.01	5.73	8.15	1.70	.....	6.45
43	Fall River, Mass.	22.59	17.14	0.45	1.20	0.17	0.06	0.06	0.40	1.04	2.07	22.74	17.95	14.26	1.20	2.48	4.79	0.15	.....	4.64
44	Grand Rapids, Mich.	24.84	15.22	.....	0.79	3.24	0.05	1.85	0.90	0.38	2.41	26.67	16.90	14.05	1.28	1.58	9.77	1.83	.....	7.94
45	Dayton, Ohio	24.01	16.39	.....	1.22	1.98	0.03	0.88	0.48	0.87	2.15	22.93	16.69	13.08	1.01	2.59	6.23	.....	1.08	7.32
46	San Antonio, Tex.	17.00	13.62	.....	0.47	.....	0.08	1.33	0.27	1.12	0.11	33.62	15.13	12.26	0.08	2.79	18.49	16.62	.....	1.87
47	Bridgeport, Conn.	21.09	15.90	0.42	1.29	0.88	0.16	0.63	0.25	0.56	.....	23.90	15.60	14.58	0.01	1.01	8.30	3.81	.....	4.49
48	Nashville, Tenn.	19.01	10.22	.....	0.66	0.36	0.10	3.24	0.43	0.72	3.23	25.42	17.66	13.33	1.72	2.61	7.76	6.41	.....	1.34
49	Dallas, Tex.	30.26	18.35	.....	0.49	5.00	0.32	1.50	0.49	0.94	3.15	30.29	17.68	13.36	1.57	2.75	18.61	6.03	.....	12.58
50	Lowell, Mass.	20.83	15.33	0.35	1.08	0.42	0.06	0.12	0.72	0.65	2.10	21.27	18.22	14.61	1.50	2.10	3.05	0.44	.....	2.61
51	New Bedford, Mass.	27.97	20.92	0.45	0.85	0.41	0.04	0.20	0.86	1.02	3.23	29.20	21.18	15.91	1.33	3.94	8.02	1.22	.....	6.79
52	Cambridge, Mass.	29.42	21.86	0.35	0.06	0.40	0.03	0.09	0.83	1.85	3.94	29.80	23.27	19.50	1.59	5.17	4.53	0.38	.....	4.15
53	Salt Lake City, Utah	27.29	13.04	0.07	3.28	4.25	0.05	3.21	0.34	0.10	2.94	33.45	19.90	15.00	1.84	3.04	13.55	6.16	.....	7.39
54	Hartford, Conn.	33.38	24.46	0.46	0.75	0.89	0.09	0.61	0.74	1.40	3.98	46.88	26.23	20.92	1.54	3.77	20.66	13.51	.....	7.15
55	Trenton, N. J.	21.76	10.56	0.17	1.45	1.24	0.08	3.48	0.39	1.41	2.97	26.94	18.23	12.94	2.26	3.02	8.71	5.18	.....	3.53
56	Houston, Tex.	26.36	18.32	.....	0.46	(1)	0.16	3.74	0.84	0.67	2.14	45.18	19.30	13.70	0.88	4.72	25.88	18.82	.....	7.05
57	Tacoma, Wash.	37.10	13.36	.....	1.30	6.99	0.15	3.65	0.33	0.51	10.80	34.56	23.34	14.19	3.23	5.90	11.23	.....	2.54	13.77
58	Reading, Pa.	13.53	8.29	0.33	0.83	0.10	0.02	0.86	0.07	0.19	2.83	16.74	11.61	9.03	1.88	0.71	5.13	3.22	.....	1.91
59	Albany, N. Y.	28.69	19.50	.....	1.42	2.45	0.02	0.54	0.23	0.85	3.68	40.65	21.97	16.80	2.14	3.03	18.68	11.96	.....	6.72
60	Camden, N. J.	17.18	7.98	0.08	1.48	1.06	0.04	2.31	0.32	0.98	2.92	21.76	15.95	12.43	0.96	2.56	5.80	4.58	.....	1.22
61	Youngstown, Ohio	20.97	11.99	.....	1.47	3.41	0.19	0.46	0.23	0.60	2.55	30.23	13.91	10.84	1.08	1.98	16.32	9.26	.....	7.06
62	Springfield, Mass.	36.07	26.00	0.55	1.28	0.54	0.09	0.11	1.41	0.78	5.30	53.41	30.56	24.48	2.78	3.29	24.85	19.34	.....	5.51

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

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TABLE 5.—PER CAPITA REVENUE RECEIPTS AND GOVERNMENTAL COST PAYMENTS: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 57. 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 nonbusiness 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 1915.																				
63	Lynn, Mass.	$24.86	$16.73	$0.51	$1.15	$0.49	$0.10	$0.06	$1.10	$0.91	$3.80	$29.96	$19.58	$14.95	$2.06	$2.57	$10.38	$5.10	.....	$5.27
64	Des Moines, Iowa.	21.05	17.74	.....	1.10	0.36	0.26	0.68	0.28	0.33	0.29	23.93	17.78	15.78	0.37	1.64	6.15	2.89	.....	3.26
65	Lawrence, Mass.	18.08	13.21	0.12	1.32	0.46	0.06	0.07	0.54	0.54	1.76	20.80	15.78	13.43	0.83	1.52	5.02	2.71	.....	2.30
66	Fort Worth, Tex.	17.93	11.58	.....	0.47	1.18	0.17	1.08	0.29	0.42	2.74	20.56	15.25	9.26	2.83	3.15	5.31	2.63	.....	2.68
67	Kansas City, Kans.	22.72	12.33	.....	0.76	3.74	0.07	0.25	0.07	0.69	4.81	24.39	16.96	10.56	2.39	4.02	7.42	1.67	.....	5.76
68	Yonkers, N. Y.	27.85	19.29	.....	1.18	2.57	0.03	0.68	0.12	0.87	3.11	47.12	30.63	23.63	1.62	5.38	16.49	19.26	.....	[2] 2.78
69	Wilmington, Del.	14.93	10.27	.....	0.03	0.28	0.13	0.60	0.27	0.47	2.84	20.44	12.45	9.46	0.97	2.02	7.99	5.51	.....	2.48
70	Schenectady, N. Y.	20.30	14.15	.....	1.23	1.98	0.05	0.50	0.56	0.44	1.37	34.41	17.39	13.81	0.77	2.81	17.02	14.11	.....	2.91
71	Duluth, Minn.	34.50	16.75	.....	2.23	6.54	0.16	1.07	0.34	0.15	7.19	35.03	21.54	13.90	3.87	3.77	13.54	0.59	.....	12.96
72	Norfolk, Va.	21.76	11.93	0.11	4.39	0.02	0.03	0.56	0.46	1.62	2.64	22.80	19.97	13.85	1.36	4.76	2.82	1.04	.....	1.79
73	Oklahoma City, Okla.	14.56	10.68	.....	0.25	0.04	0.13	0.50	0.68	0.51	1.78	14.21	13.34	9.05	0.62	3.67	0.87	.....	$0.35	1.21
74	Somerville, Mass.	22.84	16.41	0.43	0.05	0.79	0.03	0.19	1.85	0.20	2.88	22.64	19.43	16.25	0.81	2.37	3.21	.....	0.20	3.41
75	Elizabeth, N. J.	17.31	9.27	0.22	1.77	1.42	0.03	3.09	0.37	1.12	0.01	19.58	13.84	11.68	0.04	2.11	5.74	2.26	.....	3.47
76	St. Joseph, Mo.	20.86	11.27	.....	1.79	6.73	0.08	0.56	0.10	0.27	0.05	19.57	11.96	10.96	0.02	0.97	7.61	.....	1.29	8.90
77	Waterbury, Conn.	19.19	13.00	0.37	0.91	0.64	0.18	0.72	0.12	0.48	2.76	22.38	15.78	13.54	0.37	1.88	6.59	3.19	.....	3.40
78	Utica, N. Y.	20.14	15.26	.....	1.35	2.46	0.04	0.58	0.12	0.24	0.07	20.18	15.30	14.03	.....	1.27	4.88	0.03	.....	4.84
79	Akron, Ohio.	23.03	12.95	.....	1.15	4.10	0.15	0.51	0.38	0.74	3.05	51.94	18.83	13.42	1.19	4.22	33.12	28.92	.....	4.20
80	Troy, N. Y.	25.85	18.16	.....	1.34	1.57	0.11	0.55	0.13	0.33	3.66	34.71	21.76	17.24	1.31	3.21	12.95	8.86	.....	4.10
81	Manchester, N. H.	17.88	13.32	0.44	0.94	0.03	[1]	0.06	0.13	0.49	2.46	18.76	14.79	12.44	1.34	1.01	3.97	0.88	.....	3.09
82	Hoboken, N. J.	20.72	11.69	0.01	1.70	0.02	0.05	3.40	0.23	0.68	2.96	23.86	21.02	15.75	2.96	2.30	2.84	3.13	.....	[2] 0.30
83	Wilkes-Barre, Pa.	12.93	9.41	0.49	1.18	0.68	0.06	0.71	0.18	0.19	0.03	16.13	12.26	10.71	0.04	1.50	3.87	3.20	.....	0.67
84	Fort Wayne, Ind.	25.73	9.75	0.36	0.99	8.25	0.05	1.56	0.20	0.26	4.30	27.39	13.72	10.53	2.65	0.50	13.67	1.66	.....	12.01
85	Erie, Pa.	19.45	10.86	0.15	0.98	1.66	0.06	0.83	0.29	0.17	4.46	25.48	13.08	10.92	1.39	0.77	12.40	6.03	.....	6.36
86	Evansville, Ind.	17.10	10.00	0.06	1.54	0.18	0.04	1.92	0.16	0.47	2.74	15.66	12.85	10.22	1.65	0.97	2.81	.....	1.44	4.25
87	Jacksonville, Fla.	27.41	9.19	.....	2.23	1.03	0.54	2.26	0.21	0.59	11.36	36.26	21.93	14.60	5.69	1.64	14.33	8.85	.....	5.48
88	Peoria, Ill.	22.34	15.14	.....	3.10	2.62	0.04	0.64	0.48	0.25	0.06	19.82	15.96	14.74	0.10	1.11	3.86	.....	2.52	6.38
89	East St. Louis, Ill.	16.47	8.69	.....	3.19	3.33	0.05	0.67	0.51	0.02	[1]	14.36	12.01	9.82	[1]	2.19	2.35	.....	2.11	4.46
90	Harrisburg, Pa.	21.32	12.39	0.26	0.70	2.84	0.08	0.79	0.47	0.93	2.85	21.50	15.29	12.44	0.37	1.93	6.22	0.18	.....	6.04
91	Savannah, Ga.	20.84	10.17	.....	3.03	0.67	0.22	2.95	0.42	0.62	2.76	23.15	17.34	13.79	1.36	2.19	5.81	2.31	.....	3.50
92	Passaic, N. J.	13.21	6.91	0.02	1.24	1.48	0.06	2.71	0.30	0.49	.....	17.60	12.21	10.43	.....	1.77	5.39	4.38	.....	1.01
93	Bayonne, N. J.	24.32	11.60	.....	1.00	1.80	0.02	4.77	0.10	0.79	4.24	25.72	20.24	14.25	2.99	3.00	5.48	1.39	.....	4.08
94	South Bend, Ind.	19.78	10.27	0.10	1.14	4.50	0.03	1.63	0.14	0.12	1.85	21.17	11.11	9.40	0.89	0.82	10.05	1.39	.....	8.66
95	Wichita, Kans.	25.57	16.45	.....	0.38	7.30	0.14	0.85	0.21	0.18	0.05	16.32	12.62	9.06	0.09	3.46	3.70	.....	9.25	12.95
96	Johnstown, Pa.	12.62	9.22	0.21	0.91	0.78	0.26	0.58	0.14	0.49	0.01	14.67	9.65	9.02	0.01	0.62	5.02	2.05	.....	2.96
97	Brockton, Mass.	23.52	16.75	0.66	0.07	0.93	0.15	0.07	2.01	0.46	2.42	26.81	19.91	16.26	1.12	2.54	6.89	3.28	.....	3.61
98	Terre Haute, Ind.	20.20	10.27	0.10	1.67	5.50	0.03	1.85	0.28	0.19	0.31	22.01	12.32	11.51	0.29	0.52	9.68	1.80	.....	7.88
99	Holyoke, Mass.	32.09	17.55	0.41	1.23	0.14	0.09	0.07	0.40	0.97	11.23	38.95	26.27	16.36	7.32	2.58	10.69	4.86	.....	5.82
100	Sacramento, Cal.	37.02	18.32	.....	2.27	5.27	0.17	7.45	0.33	0.37	2.84	38.06	22.43	19.65	1.47	1.31	15.63	1.04	.....	14.60
101	Portland, Me.	20.41	17.53	0.45	1.01	0.72	0.02	2.97	0.88	0.85	4.98	28.50	24.17	17.91	1.83	4.43	4.33	.....	0.90	5.24
102	Allentown, Pa.	13.41	8.75	0.37	0.85	0.46	0.02	0.65	0.05	0.21	2.04	12.22	9.90	8.25	0.88	0.76	2.32	.....	1.19	3.51
103	Charleston, S. C.	22.23	13.54	0.07	2.03	0.70	0.92	0.75	0.23	1.02	2.98	19.88	15.07	12.19	0.06	2.82	4.81	.....	2.35	7.16
104	Springfield, Ill.	22.77	14.95	.....	2.30	1.90	0.04	0.52	0.28	0.32	2.45	20.02	14.30	11.84	1.33	1.13	5.72	.....	2.75	8.47
105	Canton, Ohio.	16.74	10.32	.....	1.02	2.50	0.05	0.48	0.13	0.32	1.93	26.92	12.91	9.72	0.98	2.21	14.01	10.18	.....	3.84
106	Pawtucket, R. I.	24.56	14.39	0.12	1.01	0.15	0.06	0.38	1.48	1.72	5.24	30.66	20.78	14.52	1.41	4.85	9.88	6.10	.....	3.78
107	Chattanooga, Tenn.	14.32	8.74	.....	0.86	0.94	0.19	2.63	0.58	0.33	0.05	19.66	13.75	10.77	0.03	2.94	5.91	5.34	.....	0.57
108	Altoona, Pa.	15.45	9.50	.....	0.80	1.40	0.09	0.74	0.17	0.34	2.40	19.56	11.46	8.94	0.42	2.10	8.10	4.11	.....	3.99
109	Covington, Ky.	15.93	9.31	.....	1.72	0.50	0.08	1.34	0.10	0.17	2.71	17.00	14.31	11.17	1.18	1.96	2.69	1.07	.....	1.62
110	Mobile, Ala.	18.90	6.67	.....	2.96	2.57	0.30	2.13	0.53	0.36	3.38	17.50	13.67	8.39	1.97	3.31	3.83	.....	1.40	5.23
111	Sioux City, Iowa.	28.04	15.74	.....	1.67	5.99	0.29	0.48	0.50	0.56	2.80	28.32	15.34	13.01	0.90	1.42	12.99	0.28	.....	12.71
112	Saginaw, Mich.	23.20	13.08	.....	0.93	3.10	0.03	2.54	0.63	0.42	2.48	18.72	15.00	12.08	1.15	1.76	3.73	.....	4.48	8.21
113	Atlantic City, N. J.	40.79	22.34	[1]	4.57	0.52	0.10	4.95	1.35	2.90	4.05	57.33	35.37	26.02	1.55	7.80	21.96	16.54	.....	5.42
114	Little Rock, Ark.	18.24	7.06	.....	2.15	4.66	0.33	1.53	1.81	0.54	0.16	20.15	12.41	10.90	0.21	1.30	7.74	1.91	.....	5.83
115	Berkeley, Cal.	24.15	14.99	.....	0.40	4.06	0.02	3.73	0.34	0.55	0.04	36.33	16.78	15.43	0.06	1.27	19.57	12.19	.....	7.38
116	Rockford, Ill.	21.13	14.95	.....	0.18	2.16	0.22	0.96	0.47	0.16	2.03	25.35	14.02	11.53	1.13	1.36	11.33	4.22	.....	7.11
117	Binghamton, N. Y.	18.32	12.32	.....	0.84	1.35	[1]	0.61	0.37	0.38	2.44	25.97	14.04	11.83	1.12	1.09	11.93	7.65	.....	4.28
118	Pueblo, Colo.	20.70	11.59	.....	2.08	0.95	0.12	1.03	0.14	0.17	4.61	19.35	17.42	11.45	2.93	2.99	1.92	.....	1.35	3.27
119	New Britain, Conn.	20.21	13.43	0.37	0.62	0.69	0.20	0.65	0.86	0.42	2.97	20.69	15.10	11.65	0.79	2.65	5.59	0.48	.....	5.11
120	Tampa, Fla.	23.39	12.91	.....	1.99	1.92	0.70	2.85	1.44	1.51	0.07	34.73	17.40	14.22	0.05	3.13	17.32	11.34	.....	5.99
121	El Paso, Tex.	29.63	19.51	.....	0.81	1.22	0.46	1.33	1.13	0.30	4.87	27.07	19.50	13.83	2.57	3.10	7.57	.....	2.56	10.13
122	Springfield, Ohio.	20.27	11.66	.....	1.55	2.44	0.09	0.59	0.68	0.96	2.30	28.26	14.53	10.91	1.07	2.55	13.73	7.99	.....	5.74
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.																				
123	Flint, Mich.	$19.12	$10.82	.....	$0.09	$3.00	$0.07	$1.25	$0.80	$0.10	$3.00	$26.63	$11.01	$8.34	$1.13	$1.54	$15.62	$7.51	.....	$8.12
124	Lancaster, Pa.	12.45	7.14	$0.04	0.75	0.03	0.01	0.73	0.09	0.18	3.46	12.30	11.03	7.85	2.16	1.02	1.27	.....	$0.15	1.42
125	Augusta, Ga.	20.27	8.70	.....	3.54	0.46	0.20	2.64	0.84	0.43	3.46	25.41	17.07	12.90	1.32	2.86	8.34	5.14	.....	3.20
126	York, Pa.	10.88	8.20	0.14	0.55	0.46	0.02	0.76	0.10	0.64	0.01	11.59	8.53	7.50	0.01	1.02	3.05	0.70	.....	2.35
127	Malden, Mass.	22.00	15.88	0.50	0.03	0.85	0.02	0.06	1.19	0.99	2.48	23.58	19.33	15.44	0.85	3.03	4.25	1.58	.....	2.67
128	San Diego, Cal.	68.01	33.79	.....	4.16	15.70	0.37	4.16	0.55	1.06	8.21	131.63	39.62	26.04	5.77	7.81	92.01	63.62	.....	23.39
129	Bay City, Mich.	16.09	8.86	.....	0.64	1.20	0.01	2.09	0.13	0.22	2.93	15.64	12.01	9.52	1.29	1.20	3.63	.....	0.44	4.07
130	Topeka, Kans.	21.77	14.33	.....	0.52	3.31	0.22	0.30	0.41	0.36	2.32	21.16	14.75	11.23	1.02	2.50	6.41	.....	0.61	7.02
131	Haverhill, Mass.	23.26	15.79	0.49	1.43	0.68	0.08	0.09	0.90	0.90	2.90	24.21	18.47	15.55	0.91	2.01	5.74	0.95	.....	4.79
132	Salem, Mass.	19.64	14.96	0.41	0.10	0.23	0.08	0.05	1.07	0.41	2.33	21.36	19.05	14.82	2.95	1.28	2.31	1.72	.....	0.59

[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: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 57. 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 nonbusiness 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 1915—Continued.																			
133	Davenport, Iowa	$24.16	$16.83	.....	$1.93	$3.92	$0.11	$0.47	$0.53	$0.23	$0.13	$24.74	$16.50	$15.65	$0.01	$0.84	$8.24	$0.58	.....	$7.66
134	Kalamazoo, Mich	18.61	11.86	.....	0.82	1.49	0.08	1.54	0.55	0.20	2.07	17.91	13.86	11.01	1.13	1.73	4.05	.....	$0.70	4.75
135	McKeesport, Pa	16.26	10.77	.....	0.73	0.71	0.26	0.72	0.24	0.79	2.02	17.27	14.81	11.30	2.04	1.47	2.46	1.01	.....	1.45
136	Lincoln, Nebr	26.95	16.74	$0.20	1.26	4.08	0.09	0.48	0.19	0.67	3.24	32.78	15.09	10.84	2.20	2.06	17.68	5.83	.....	11.86
137	Racine, Wis	21.44	12.43	.....	3.19	4.33	0.10	0.70	0.16	0.21	0.32	23.67	13.51	12.46	0.30	0.75	10.16	2.23	.....	7.93
138	Superior, Wis	21.24	11.11	.....	2.80	5.84	0.43	0.82	0.08	0.15	.....	23.59	15.09	14.04	.....	1.05	8.50	2.35	.....	6.15
139	Wheeling, W. Va	17.52	11.58	0.11	0.67	0.06	0.29	0.33	0.28	0.36	3.83	17.24	14.76	11.32	2.66	0.78	2.48	.....	0.28	2.76
140	Macon, Ga	22.84	9.68	0.09	2.35	0.93	0.64	3.90	0.58	0.34	4.32	23.73	17.12	13.01	2.58	1.53	6.61	0.89	.....	5.72
141	Huntington, W. Va	20.07	9.74	0.12	0.23	8.89	0.18	0.31	0.16	0.32	0.11	32.05	10.06	8.50	0.10	1.45	21.99	11.98	.....	10.01
142	Butte, Mont	25.76	13.29	0.59	2.34	4.21	0.24	3.11	0.92	1.06	.....	28.05	20.75	18.48	.....	2.27	7.30	2.29	.....	5.01
143	Newton, Mass	44.80	33.93	0.48	0.03	1.66	0.06	0.95	1.04	2.71	3.92	39.65	35.23	27.00	1.14	7.10	4.42	.....	5.15	9.57
144	Pasadena, Cal	43.74	22.16	.....	0.42	4.46	0.09	3.41	1.24	0.28	11.68	42.87	28.82	21.16	4.66	2.99	14.05	.....	0.87	14.92
145	Woonsocket, R. I	17.80	10.82	0.14	1.12	0.44	0.02	0.39	0.45	1.26	3.16	20.40	14.15	9.79	0.66	3.70	6.25	2.60	.....	3.65
146	Montgomery, Ala	16.69	6.36	.....	2.66	2.99	0.26	0.76	0.40	0.13	3.12	16.99	14.87	9.15	1.20	4.51	2.13	0.30	.....	1.82
147	West Hoboken, N. J	12.94	5.62	0.02	1.39	1.71	0.06	3.60	0.06	0.48	.....	11.95	10.60	9.30	.....	1.30	1.34	.....	0.99	2.34
148	Roanoke, Va	16.42	11.30	0.15	2.74	0.19	0.43	0.52	0.32	0.60	0.17	16.47	12.75	10.54	0.07	2.14	3.72	0.05	.....	3.67
149	Chester, Pa	11.62	7.47	0.28	0.71	1.47	0.05	0.83	0.18	0.58	0.05	13.49	10.91	9.01	0.02	1.88	2.58	1.87	.....	0.71
150	Fitchburg, Mass	23.40	16.12	0.43	1.12	0.79	0.09	0.25	1.10	0.88	2.61	32.86	20.28	16.54	1.57	2.17	12.58	9.46	.....	3.11
151	Galveston, Tex	29.86	16.27	.....	0.93	0.32	0.08	3.55	2.50	1.89	4.31	38.04	23.14	15.43	2.35	5.36	14.90	8.18	.....	6.72
152	East Orange, N. J	30.26	17.54	0.17	0.76	1.09	0.03	4.47	0.64	1.30	4.26	30.98	24.88	18.66	2.27	3.94	6.10	0.72	.....	5.38
153	Muskogee, Okla	13.17	8.88	.....	0.20	0.01	0.21	0.52	0.60	0.58	2.17	14.39	13.11	8.65	1.00	3.46	1.28	1.22	.....	0.06
154	New Castle, Pa	14.01	10.78	.....	0.43	1.48	0.06	0.70	0.35	0.20	0.02	13.29	10.14	9.43	(1)	0.71	3.15	.....	0.72	3.87
155	Dubuque, Iowa	19.18	11.67	.....	1.78	2.91	0.01	0.54	0.09	0.08	2.10	24.18	13.16	10.20	1.17	1.79	11.02	5.00	.....	6.02
156	Springfield, Mo	15.92	10.06	0.29	1.35	3.14	0.02	0.57	0.19	0.22	0.08	15.99	11.00	10.49	0.08	0.43	4.99	0.07	.....	4.92
157	Lexington, Ky	18.92	11.80	.....	2.72	2.51	0.07	1.28	0.21	0.19	0.12	18.78	14.29	12.50	0.03	1.75	4.49	.....	0.14	4.63
158	Hamilton, Ohio	21.36	10.81	.....	1.05	2.69	0.03	0.57	0.04	0.30	5.86	24.17	17.90	10.49	4.66	2.75	6.27	2.81	.....	3.46
159	Perth Amboy, N. J	15.21	5.10	0.02	1.80	0.85	0.13	2.30	0.24	0.44	4.34	27.55	14.18	9.95	1.84	2.39	13.37	12.34	.....	1.03
160	Charlotte, N. C	13.75	6.33	0.15	0.84	1.70	0.15	0.68	0.24	0.06	3.60	21.08	13.69	7.97	1.85	3.87	7.39	7.33	.....	0.06
161	Lansing, Mich	23.97	13.63	.....	0.10	0.59	0.11	1.32	0.38	0.04	7.80	23.07	16.43	12.30	3.64	0.49	6.64	.....	0.90	7.54
162	Knoxville, Tenn	22.77	9.80	0.05	2.10	0.92	0.30	3.19	0.94	0.27	5.20	21.36	17.49	11.00	1.90	4.59	3.87	.....	1.41	5.28
163	Decatur, Ill	17.53	10.74	.....	0.32	3.16	0.13	0.48	0.32	0.32	2.07	23.09	12.94	10.37	1.21	1.36	10.15	5.56	.....	4.59
164	Elmira, N. Y	19.64	15.79	.....	1.17	1.36	0.04	0.61	0.23	0.28	0.16	21.57	15.76	14.28	0.25	1.23	5.81	1.93	.....	3.88
165	Portsmouth, Va	9.24	4.56	0.05	1.59	.....	0.12	0.53	0.18	2.09	0.13	11.58	9.89	7.12	0.23	2.54	1.69	2.35	.....	[2]0.65
166	Everett, Mass	22.90	17.09	0.45	0.05	0.64	0.07	0.11	0.66	0.62	3.21	25.31	19.70	15.43	0.88	3.39	5.60	2.40	.....	3.20
167	San Jose, Cal	23.11	11.81	.....	1.84	4.47	0.14	4.14	0.50	0.20	0.01	24.67	16.54	15.17	0.02	1.35	8.14	1.56	.....	6.58
168	Joliet, Ill	20.59	12.32	.....	4.09	2.03	0.10	0.47	0.07	0.13	1.37	18.04	14.33	11.66	1.84	0.84	3.71	.....	2.54	6.25
169	Quincy, Ill	18.20	11.54	.....	2.20	2.82	0.08	0.52	0.28	0.73	0.02	17.28	11.63	11.04	0.04	0.55	5.65	.....	0.93	6.58
170	Auburn, N. Y	24.31	17.51	.....	0.89	1.81	0.07	0.33	0.36	0.28	3.05	20.85	17.61	14.29	1.74	1.58	3.24	.....	3.46	6.70
171	Pittsfield, Mass	26.32	17.46	0.55	0.89	1.14	0.02	0.06	0.58	2.12	3.48	31.28	20.16	16.37	0.46	3.33	11.12	4.96	.....	6.16
172	Quincy, Mass	29.36	21.58	0.56	0.07	1.46	0.08	0.14	0.60	0.67	4.20	28.68	23.06	17.32	1.34	4.43	5.60	.....	0.68	6.28
173	Cedar Rapids, Iowa	29.70	19.35	.....	2.16	3.51	0.24	0.48	0.45	0.18	3.31	35.58	17.43	13.89	1.66	1.88	18.15	5.89	.....	12.26
174	Taunton, Mass	25.36	14.68	0.34	1.06	0.54	0.06	0.08	1.40	1.27	5.92	28.11	21.21	14.17	3.85	3.19	6.90	2.75	.....	4.15
175	Mount Vernon, N. Y	29.70	24.81	.....	1.09	2.11	0.05	0.56	0.34	0.74	(1)	38.14	28.19	23.14	.....	5.05	9.95	8.44	.....	1.51
176	Amsterdam, N. Y	16.03	9.97	.....	0.92	2.03	0.04	0.41	0.18	0.12	2.36	20.83	12.64	10.25	1.02	1.37	8.19	4.80	.....	3.39
177	Niagara Falls, N. Y	36.30	23.25	.....	1.77	5.86	0.14	0.61	0.14	0.51	4.02	40.30	25.83	19.12	2.19	4.52	14.47	4.00	.....	10.47
178	Jamestown, N. Y	27.21	15.37	.....	0.60	2.84	0.07	0.65	1.06	0.23	6.39	31.65	20.07	14.42	3.11	2.54	11.58	4.44	.....	7.14
179	Oshkosh, Wis	18.00	10.40	.....	1.73	2.51	0.06	0.97	0.19	0.94	1.20	19.38	11.89	10.54	0.69	0.66	7.49	1.38	.....	6.11
180	New Rochelle, N. Y	34.27	29.50	.....	0.97	1.77	0.07	0.71	0.79	0.42	0.04	33.36	25.74	21.04	0.04	4.66	7.62	.....	0.92	8.53
181	Lorain, Ohio	19.21	10.55	.....	1.04	3.12	0.06	0.43	1.21	0.38	2.41	25.27	16.62	12.14	1.38	3.10	8.64	6.06	.....	2.58
182	Jackson, Mich	20.52	14.27	.....	0.81	0.62	0.08	1.73	1.00	0.05	1.96	21.49	15.23	13.15	1.15	0.93	6.25	0.97	.....	5.29
183	Lima, Ohio	16.03	9.37	.....	1.05	1.89	0.11	0.49	0.23	0.61	2.28	16.06	11.23	8.52	0.87	1.84	4.83	0.03	.....	4.80
184	Columbia, S. C	19.62	7.75	0.12	1.85	1.90	0.65	0.73	0.50	0.05	6.07	24.27	14.78	11.00	1.53	2.25	9.50	4.65	.....	4.84
185	Austin, Tex	24.39	12.40	.....	0.34	0.01	0.14	1.60	0.86	0.46	8.58	27.27	17.50	10.64	3.68	3.19	9.76	2.87	.....	6.89
186	Williamsport, Pa	14.84	10.45	0.42	1.01	1.02	0.07	0.84	0.33	0.31	0.39	20.22	11.08	10.48	0.02	0.58	9.14	5.38	.....	3.76
187	Waterloo, Iowa	30.04	17.52	0.24	0.16	8.46	0.09	0.45	0.31	0.12	2.68	28.54	13.92	10.23	1.37	2.32	14.62	.....	1.50	16.12
188	Aurora, Ill	20.77	11.56	.....	1.41	4.58	0.17	0.54	0.22	0.21	2.08	24.51	14.91	11.39	1.37	2.14	9.60	3.74	.....	5.86
189	Joplin, Mo	17.33	9.14	.....	3.45	1.25	0.32	0.76	0.64	0.68	1.08	15.97	12.27	10.64	1.07	0.56	3.70	.....	1.36	5.06
190	Shreveport, La	14.36	8.63	0.11	1.55	1.58	0.58	0.69	0.22	0.28	0.72	20.86	13.26	11.05	0.18	2.03	7.59	6.50	.....	1.10
191	Chelsea, Mass	27.03	19.11	0.52	1.08	0.46	0.08	(1)	1.02	1.09	3.67	27.18	25.24	19.47	0.84	4.93	1.94	0.14	.....	1.79
192	Waco, Tex	23.24	14.48	.....	0.44	0.61	0.18	2.19	0.34	0.54	4.46	39.70	23.13	15.10	4.02	4.01	16.57	16.46	.....	0.11
193	Everett, Wash	26.11	10.03	.....	1.39	10.26	0.22	3.86	0.16	0.15	0.04	32.01	16.77	13.04	.....	3.73	15.24	5.90	.....	9.34
194	Orange, N. J	20.03	10.51	0.02	1.33	0.49	0.08	3.48	0.28	0.95	2.88	22.00	17.85	13.40	1.21	3.23	4.16	1.97	.....	2.18
195	Lynchburg, Va	25.51	14.26	0.29	5.19	0.18	0.27	0.89	0.60	0.72	3.11	22.90	17.37	12.43	0.87	4.07	5.52	.....	2.61	8.13
196	Colorado Springs, Colo	26.58	15.08	.....	1.06	1.10	0.18	2.52	0.60	0.34	5.70	25.15	19.84	15.41	1.49	2.94	5.31	.....	1.43	6.73
197	Newport, Ky	13.66	8.17	.....	1.16	0.23	0.04	1.03	0.32	0.06	2.65	12.50	11.65	8.61	1.32	1.71	0.85	.....	1.15	2.01
198	La Crosse, Wis	22.67	10.96	.....	2.18	0.74	0.07	5.79	0.21	0.80	1.93	22.84	14.71	11.67	1.20	1.84	8.12	0.16	.....	7.96
199	Danville, Ill	16.55	10.69	.....	2.16	2.67	0.27	0.46	0.30	.....	.....	24.79	12.37	11.50	(1)	0.86	12.43	8.24	.....	4.18
200	Council Bluffs, Iowa	28.94	13.35	0.11	1.87	8.09	0.15	0.49	0.25	0.55	4.07	29.67	14.26	11.06	1.73	1.45	15.41	0.73	.....	14.68
201	Bellingham, Wash	24.35	8.64	.....	0.21	9.11	0.15	3.67	0.08	0.13	2.36	26.69	12.40	8.98	0.87	2.56	14.28	2.34	.....	11.93
202	Fresno, Cal	37.66	14.86	.....	3.23	13.47	0.18	5.07	0.70	0.03	0.12	42.63	19.03	17.61	0.09	1.33	23.60	4.97	.....	18.63
203	Boise, Idaho	19.78	9.48	0.28	1.36	4.96	0.24	2.87	0.23	0.21	0.15	18.49	15.35	12.82	0.16	2.37	3.14	.....	1.29	4.43
204	Norristown, Pa	8.57	6.46	0.69	0.24	0.01	0.04	0.63	0.26	0.19	0.05	8.24	6.53	5.37	0.02	1.14	1.71	.....	0.33	2.04

[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: 1915.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 60. For amounts on which percentages are based, see Table 4.]

City number.	City.	REVENUE RECEIPTS. Per cent obtained from— Taxes. Property.	Poll.	Business and nonbusiness 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.
	Grand total	62.0	0.2	6.0	8.5	0.5	4.2	2.4	5.8	10.3	66.1	13.7	20.2	53.5	4.1	11.9	30.5	87.1
	Group I	65.3	(1)	5.7	5.7	0.4	2.0	2.4	8.4	10.0	68.2	16.3	15.5	56.3	3.7	14.3	25.7	87.9
	Group II	57.0	0.1	6.9	11.8	0.4	8.4	2.9	3.8	8.7	63.3	10.7	26.0	50.2	3.6	9.1	37.1	85.1
	Group III	59.7	0.4	5.9	11.5	0.4	5.2	2.1	4.0	10.7	64.1	11.7	24.2	51.3	4.4	10.2	34.0	87.0
	Group IV	60.0	0.5	6.4	9.6	0.6	5.9	2.2	2.6	12.3	66.1	11.0	22.9	51.7	5.2	9.5	33.6	86.1
	Group V	59.2	0.5	6.1	11.3	0.6	5.8	2.2	2.4	11.7	63.7	10.7	25.6	50.4	5.2	9.3	35.1	87.3
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.																	
1	New York, N. Y.	70.1	.....	3.6	5.9	0.4	1.4	0.7	8.3	9.6	68.3	24.7	7.0	54.7	2.9	20.8	21.6	84.3
2	Chicago, Ill.	56.0	.....	12.0	7.8	0.7	1.8	3.1	8.8	9.8	63.6	4.8	31.6	58.2	4.8	4.7	32.3	99.0
3	Philadelphia, Pa.	58.2	0.2	5.0	2.3	0.2	3.6	4.7	14.2	11.6	76.3	10.2	13.5	67.6	5.0	9.7	17.7	95.2
4	St. Louis, Mo.	59.2	.....	9.1	12.3	0.8	1.7	2.6	4.0	10.4	67.6	3.7	28.7	62.4	5.9	3.7	28.0	100.9
5	Boston, Mass.	73.0	0.4	3.6	0.8	0.2	0.9	3.0	8.6	9.4	68.6	17.2	14.2	62.1	4.0	16.5	17.4	96.3
6	Cleveland, Ohio	63.3	.....	5.4	7.5	0.5	1.9	6.2	4.4	10.8	66.0	13.9	20.1	42.0	3.3	9.6	45.1	68.7
7	Baltimore, Md.	60.1	.....	7.1	1.8	(1)	3.8	3.6	10.9	12.6	67.4	19.2	13.4	42.6	3.9	13.2	40.3	68.9
8	Pittsburgh, Pa.	70.7	.....	4.5	2.2	0.4	2.8	2.9	6.0	10.5	68.2	13.5	18.3	57.1	4.0	12.1	26.7	89.7
9	Detroit, Mich.	64.0	.....	4.4	8.7	0.3	5.8	6.3	2.1	8.4	70.3	4.9	24.8	57.0	1.8	4.1	37.1	83.6
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.																	
10	Buffalo, N. Y.	68.7	.....	5.2	5.2	0.3	3.6	5.0	3.9	8.1	73.5	9.9	16.6	59.1	4.0	8.5	28.3	85.9
11	San Francisco, Cal.	61.1	.....	7.3	14.4	0.2	4.6	2.2	1.7	8.5	60.3	9.7	30.0	44.8	3.9	7.8	43.4	80.8
12	Los Angeles, Cal.	56.0	.....	5.0	23.7	0.6	3.3	2.3	1.5	7.7	52.2	7.3	40.5	46.6	3.4	7.0	43.0	95.7
13	Milwaukee, Wis.	62.0	.....	12.2	8.4	0.7	6.1	2.6	0.9	7.0	68.4	4.5	27.1	58.0	2.3	4.0	35.7	88.1
14	Cincinnati, Ohio	57.7	.....	5.9	3.6	0.2	1.9	3.8	17.7	9.2	69.4	19.9	10.7	51.9	3.2	15.8	29.0	79.5
15	Newark, N. J.	46.9	0.4	7.3	8.5	0.2	14.7	3.0	6.7	12.2	76.4	16.7	6.9	44.3	2.8	10.3	42.6	61.6
16	New Orleans, La.	64.9	0.5	12.4	.....	0.6	3.0	3.8	3.3	11.5	66.1	20.7	13.2	48.9	5.5	17.0	28.6	82.3
17	Washington, D. C.	39.8	.....	10.4	1.5	0.7	40.8	1.9	0.3	4.6	66.6	1.6	31.8	75.6	3.9	2.0	18.6	119.2
18	Minneapolis, Minn.	65.2	.....	4.7	13.2	0.5	4.1	3.1	3.6	5.4	63.6	9.7	26.7	52.5	2.4	8.4	36.7	86.3
19	Seattle, Wash.	51.7	.....	2.6	24.4	0.5	3.2	2.1	1.3	14.2	48.8	14.2	37.0	34.2	5.3	11.5	49.0	80.8
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.																	
20	Jersey City, N. J.	49.5	(1)	7.9	2.2	0.1	13.6	0.9	7.0	18.8	63.6	18.0	18.4	62.7	5.6	19.4	12.2	107.5
21	Kansas City, Mo.	47.1	.....	6.0	26.1	0.4	2.3	1.6	4.3	12.2	53.8	5.3	40.9	44.7	5.0	5.1	45.3	92.5
22	Indianapolis, Ind.	62.9	0.2	7.2	17.8	0.3	6.6	0.9	3.2	0.9	69.0	3.2	28.8	65.4	0.4	3.0	31.2	96.7
23	Portland, Oreg.	49.1	.....	5.1	25.4	0.4	4.3	1.2	4.9	9.7	49.1	16.8	34.1	35.3	7.4	14.6	42.7	87.0
24	Denver, Colo.	62.0	.....	6.2	18.9	0.6	1.9	4.3	5.4	0.7	72.6	8.0	19.4	74.5	0.4	8.2	16.7	103.2
25	Rochester, N. Y.	61.1	.....	3.4	17.4	0.2	1.9	1.1	4.5	10.2	67.4	10.5	22.1	56.2	3.9	9.3	30.6	89.1
26	Providence, R. I.	66.5	0.3	4.9	1.2	0.1	0.9	2.7	9.9	13.4	68.5	11.6	19.9	52.4	3.8	9.5	34.3	82.1
27	St. Paul, Minn.	58.0	.....	8.4	13.1	0.4	3.4	3.2	4.4	9.0	76.2	13.2	10.6	54.8	3.8	10.1	31.2	76.9
28	Louisville, Ky.	64.0	.....	9.5	4.9	0.2	6.0	1.5	1.9	12.0	66.8	9.6	23.6	57.6	5.5	9.1	27.8	94.4
29	Columbus, Ohio	57.2	.....	4.8	13.1	0.1	1.9	3.4	5.4	14.1	64.3	15.4	20.3	47.6	7.0	13.0	32.4	84.8
30	Oakland, Cal.	63.3	.....	6.0	15.7	0.6	12.2	0.7	0.9	0.6	55.7	7.0	37.3	48.2	0.4	6.1	45.3	87.2
31	Toledo, Ohio	60.5	.....	6.9	11.8	0.1	2.5	1.9	4.8	11.4	65.3	12.3	22.4	45.9	6.6	9.9	37.5	80.6
32	Atlanta, Ga.	58.5	0.4	8.8	9.8	2.0	2.8	3.5	1.6	12.6	69.5	5.6	24.9	64.9	6.2	5.8	23.1	102.4
33	Birmingham, Ala.	31.4	.....	19.1	29.8	2.6	10.1	4.0	1.5	1.4	55.2	18.1	26.7	56.4	1.3	18.9	23.4	104.5
34	Worcester, Mass.	65.5	2.0	4.6	4.0	0.2	1.5	6.0	5.3	10.9	68.9	11.0	20.1	55.6	2.1	9.2	33.1	83.7
35	Syracuse, N. Y.	67.6	.....	4.9	12.6	0.5	1.9	1.0	1.4	10.1	64.6	11.6	23.8	58.9	2.8	11.1	27.2	95.5
36	New Haven, Conn.	81.8	1.2	6.4	2.1	1.0	3.3	2.6	1.4	0.1	74.6	5.5	19.9	68.8	(1)	5.1	26.1	92.3
37	Memphis, Tenn.	57.9	.....	3.9	9.1	0.2	8.6	4.0	1.2	15.1	71.9	20.4	7.7	52.8	6.9	17.0	23.3	83.2
38	Scranton, Pa.	62.4	2.0	13.7	9.9	0.9	6.1	0.4	4.6	(1)	73.9	10.3	15.8	64.7	.....	9.0	26.3	87.6
39	Spokane, Wash.	40.7	.....	5.1	25.4	0.5	10.8	3.1	1.5	13.0	52.3	17.8	29.9	55.4	5.1	20.6	18.9	115.7
40	Paterson, N. J.	58.4	0.3	8.7	6.3	0.3	17.1	2.6	6.3	(1)	69.3	12.2	18.5	54.4	(1)	9.6	36.0	78.5
41	Richmond, Va.	58.9	0.5	5.4	2.1	0.7	2.3	0.6	6.8	22.7	64.5	14.6	20.9	42.2	9.7	11.8	36.3	80.6
42	Omaha, Nebr.	54.1	.....	7.6	10.1	0.6	1.7	1.4	6.5	18.0	59.3	19.1	21.6	49.7	6.4	18.1	25.8	94.6
43	Fall River, Mass.	75.9	2.0	5.3	0.8	0.2	0.2	1.8	4.6	9.2	68.5	11.0	20.5	62.7	5.3	10.9	21.1	99.4
44	Grand Rapids, Mich.	61.3	.....	3.2	13.0	0.2	7.5	3.6	1.5	9.7	61.7	6.3	32.0	52.7	4.8	5.9	36.6	93.1
45	Dayton, Ohio	68.3	.....	5.1	8.3	0.1	3.6	2.0	3.6	9.0	58.7	10.8	30.5	57.1	4.4	11.3	27.2	104.7
46	San Antonio, Tex.	80.1	.....	2.7	.....	0.5	7.8	1.6	6.6	0.7	72.6	16.4	11.0	36.5	0.2	8.3	55.0	80.6
47	Bridgeport, Conn.	79.1	2.1	6.4	4.4	0.8	3.1	1.3	2.8	.....	72.7	5.0	22.3	61.0	0.1	4.2	34.7	84.1
48	Nashville, Tenn.	53.8	.....	3.4	1.9	0.5	17.1	2.3	3.8	17.2	79.2	13.7	7.1	52.4	6.8	10.3	30.5	74.8
49	Dallas, Tex.	60.6	.....	1.6	16.5	1.1	5.0	1.6	3.1	10.4	49.3	9.1	41.6	36.8	4.3	7.6	51.3	83.3
50	Lowell, Mass.	73.6	1.7	5.2	2.0	0.3	0.6	3.4	3.1	10.1	77.4	10.1	12.5	68.7	7.1	9.9	14.3	97.9
51	New Bedford, Mass.	74.8	1.7	3.0	1.5	0.1	0.7	3.1	3.6	11.5	61.6	14.1	24.3	54.5	4.6	13.5	27.4	95.8
52	Cambridge, Mass.	74.3	1.2	0.2	1.4	0.1	0.3	2.8	6.3	13.4	68.3	17.6	14.1	62.1	5.4	17.3	15.2	98.7
53	Salt Lake City, Utah	47.8	0.2	12.0	15.6	0.2	11.8	1.2	0.4	10.8	61.7	11.2	27.1	44.9	5.5	9.1	40.5	81.6
54	Hartford, Conn.	73.3	1.4	2.2	2.7	0.3	1.8	2.2	4.2	11.9	67.3	11.3	21.4	44.6	3.3	8.0	44.1	71.2
55	Trenton, N. J.	48.5	0.8	6.7	5.7	0.4	16.0	1.8	6.5	13.6	69.9	13.9	16.2	48.1	8.4	11.2	32.3	80.8
56	Houston, Tex.	69.5	(1)	1.8	(1)	0.6	14.2	3.2	2.6	8.1	55.3	17.9	26.8	30.3	1.9	10.5	57.3	58.3
57	Tacoma, Wash.	36.0	.....	3.5	18.8	0.4	9.9	0.9	1.4	29.1	47.0	15.9	37.1	41.1	9.4	17.1	32.5	107.3
58	Reading, Pa.	61.3	2.5	6.1	0.8	0.2	6.4	0.5	1.4	20.9	80.7	5.2	14.1	53.9	11.2	4.2	30.6	80.8
59	Albany, N. Y.	68.0	.....	4.9	8.5	0.1	1.9	0.8	3.0	12.8	66.0	10.6	23.4	41.3	5.3	7.4	46.0	70.6
60	Camden, N. J.	46.5	0.4	8.6	6.2	0.3	13.4	1.9	5.7	17.0	78.0	14.9	7.1	57.1	4.4	11.8	26.7	78.9
61	Youngstown, Ohio	57.2	.....	7.0	16.3	0.9	2.2	1.3	2.9	12.2	56.9	9.4	33.7	35.9	3.6	6.6	54.0	69.4
62	Springfield, Mass.	72.1	1.5	3.5	1.5	0.2	0.3	3.9	2.2	14.7	75.6	9.1	15.3	44.2	5.1	5.9	44.9	65.1

[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: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 60. For amounts on which percentages are based, see Table 4.]

City number.	City.	REVENUE RECEIPTS. Per cent obtained from— Taxes. Property.	Poll.	Business and nonbusiness 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 1915.																		
63	Lynn, Mass.	67.3	2.1	4.6	2.0	0.4	0.2	4.4	3.7	15.3	68.5	10.3	21.2	49.9	6.9	8.6	34.6	83.0
64	Des Moines, Iowa	84.3	.....	5.2	1.7	1.2	3.2	1.3	1.6	1.4	76.7	7.8	15.5	65.9	1.5	6.8	25.7	87.9
65	Lawrence, Mass.	73.0	0.7	7.3	2.5	0.4	0.4	3.0	3.0	9.7	78.9	8.4	12.7	64.6	4.0	7.3	24.1	87.0
66	Fort Worth, Tex.	64.6	.....	2.6	6.6	0.9	6.0	1.6	2.4	15.3	67.4	17.6	15.0	45.1	13.8	15.3	25.8	87.2
67	Kansas City, Kans.	54.2	.....	3.4	16.4	0.3	1.1	0.3	3.0	21.2	57.0	17.7	25.3	43.3	9.8	16.5	30.4	93.2
68	Yonkers, N. Y.	69.2	.....	4.2	9.2	0.1	2.4	0.4	3.1	11.2	90.7	19.3	(1)	50.2	3.4	11.4	35.0	59.1
69	Wilmington, Del.	68.8	.....	0.5	1.8	0.9	4.0	1.8	3.2	19.0	69.8	13.6	16.6	46.3	4.7	9.9	39.1	73.0
70	Schenectady, N. Y.	69.7	.....	6.1	9.8	0.2	2.4	2.8	2.2	6.8	71.8	13.9	14.3	40.1	2.2	8.2	49.5	59.0
71	Duluth, Minn.	48.6	.....	6.6	19.0	0.5	3.1	1.0	0.4	20.8	51.5	10.9	37.6	39.6	11.0	10.8	38.6	98.3
72	Norfolk, Va.	54.8	0.5	20.2	0.1	0.2	2.6	2.1	7.4	12.1	69.9	21.9	8.2	60.8	6.0	20.9	12.4	95.4
73	Oklahoma City, Okla.	73.4	.....	1.6	0.3	0.9	3.5	4.6	3.5	12.2	66.5	23.2	8.3	63.7	4.4	25.8	6.1	102.4
74	Somerville, Mass.	71.8	1.9	0.2	3.4	0.1	0.8	8.1	0.9	12.6	74.7	10.4	14.9	71.8	3.6	10.4	14.2	100.9
75	Elizabeth, N. J.	53.6	1.2	10.2	8.2	0.2	17.9	2.2	6.4	0.1	67.7	12.2	20.1	59.7	0.2	10.8	29.3	88 4
76	St. Joseph, Mo.	54.0	.....	8.6	32.3	0.4	2.7	0.5	1.3	0.2	52.7	4.6	42.7	56.0	0.1	5.0	38.9	106.6
77	Waterbury, Conn.	67.8	1.9	4.7	3.3	0.9	3.7	0.6	2.5	14.4	72.5	9.8	17.7	60.5	1.6	8.4	29.5	85.7
78	Utica, N. Y.	75.8	.....	6.7	12.2	0.2	2.9	0.6	1.2	0.4	69.7	6.3	24.0	69.5	(2)	6.3	24.2	99.8
79	Akron, Ohio.	56.2	.....	5.0	17.8	0.7	2.2	1.7	3.2	13.2	63.5	18.3	18.2	25.8	2.3	8.1	63.8	44.3
80	Troy, N. Y.	70.3	.....	5.2	6.1	0.4	2.1	0.5	1.3	14.2	71.7	12.4	15.9	49.7	3.8	9.2	37.3	74.5
81	Manchester, N. H.	74.5	2.5	5.3	0.2	(2)	0.3	0.7	2.7	13.7	77.0	5.7	17.3	66.3	7.1	5.4	21.2	95.3
82	Hoboken, N. J.	56.4	(2)	8.2	0.1	0.2	16.4	1.1	3.2	14.3	90.3	11.1	(1)	66.0	12.4	9.7	11.9	86.9
83	Wilkes-Barre, Pa.	72.8	3.8	9.2	5.3	0.4	5.5	1.4	1.5	0.2	83.2	11.6	5.2	66.4	0.2	9.3	24.0	80.1
84	Fort Wayne, Ind.	37.9	1.4	3.9	32.1	0.2	6.1	0.8	1.0	16.7	51.4	1.9	46.7	38.6	9.7	1.8	49.9	93.9
85	Erie, Pa.	55.8	0.8	5.0	8.5	0.3	4.3	1.5	0.9	23.0	63.3	4.0	32.7	42.8	5.5	3.0	48.7	76.3
86	Evansville, Ind.	58.4	0.4	9.0	1.0	0.2	11.2	0.9	2.8	16.0	69.4	5.7	24.9	65.3	10.6	6.2	17.9	109.2
87	Jacksonville, Fla.	33.5	.....	8.1	3.8	2.0	8.2	0.8	2.2	41.4	74.0	6.0	20.0	40.2	15.7	4.5	39.5	75.6
88	Peoria, Ill.	67.8	.....	13.9	11.7	0.2	2.9	2.1	1.1	0.3	66.4	5.0	28.6	74.4	0.5	5.6	19.5	112.7
89	East St. Louis, Ill.	52.8	.....	19.4	20.2	0.3	4.1	3.1	0.1	(2)	59.6	13.3	27.1	68.4	(2)	15.2	16.4	114.7
90	Harrisburg, Pa.	58.1	1.2	3.3	13.3	0.4	3.7	2.2	4.4	13.4	62.4	9.3	28.3	57.8	4.0	9.2	28.9	99.2
91	Savannah, Ga.	48.8	.....	14.5	3.2	1.0	14.2	2.0	3.0	13.2	72.7	10.5	16.8	59.6	5.9	9.4	25.1	90.0
92	Passaic, N. J.	52.3	0.1	9.4	11.2	0.5	20.5	2.2	3.7	.....	79.0	13.4	7.6	59.3	.....	10.1	30.6	75.1
93	Bayonne, N. J.	47.7	.....	4.1	7.4	0.1	19.6	0.4	3.3	17.4	70.9	12.3	16.8	55.4	11.6	11.7	21.3	94.6
94	South Bend, Ind.	51.9	0.5	5.7	22.8	0.1	8.3	0.7	0.6	9.4	52.0	4.2	43.8	44.4	4.2	3.9	47.5	93.4
95	Wichita, Kans.	64.3	.....	1.5	28.6	0.6	3.3	0.8	0.7	0.2	35.8	13.6	50.6	55.5	0.6	21.2	22.7	156.7
96	Johnstown, Pa.	73.1	1.7	7.2	6.2	2.1	4.6	1.1	3.9	0.1	71.6	4.9	23.5	61.4	0.1	4.2	34.2	86.0
97	Brockton, Mass.	71.2	2.8	0.3	3.9	0.6	0.3	8.6	1.9	10.3	73.9	10.8	15.3	60.6	4.2	9.5	25.7	87.7
98	Terre Haute, Ind.	50.8	0.5	8.3	27.2	0.2	9.2	1.4	0.9	1.5	58.4	2.6	39.0	52.3	1.3	2.4	44.0	91.8
99	Holyoke, Mass.	54.7	1.3	3.8	0.4	0.3	0.2	1.2	3.0	35.0	73.8	8.0	18.2	44.3	19.8	7.0	28.9	86.8
100	Sacramento, Cal.	49.5	.....	6.1	14.2	0.4	20.1	0.9	1.0	7.7	57.1	3.5	39.4	51.6	3.9	3.4	41.1	97.3
101	Portland, Me.	59.6	1.5	3.4	2.4	(2)	10.1	3.0	2.9	17.0	67.1	15.1	17.8	62.8	6.4	15.5	15.2	103.2
102	Allentown, Pa.	65.2	2.8	6.3	3.4	0.2	4.8	0.4	1.6	15.2	68.1	5.7	26.2	67.6	7.2	6.2	19.0	109.7
103	Charleston, S. C.	60.9	0.3	9.1	3.1	4.1	3.4	1.0	4.6	13.4	55.1	12.7	32.2	61.3	0.3	14.2	24.2	111.8
104	Springfield, Ill.	65.6	.....	10.1	8.4	0.2	2.3	1.2	1.4	10.8	57.8	5.0	37.2	59.2	6.6	5.6	28.6	113.8
105	Canton, Ohio.	61.6	.....	6.1	14.9	0.3	2.9	0.8	1.9	11.5	63.9	13.2	22.9	36.1	3.6	8.2	52.0	62.2
106	Pawtucket, R. I.	58.6	0.5	4.1	0.6	0.2	1.5	6.0	7.0	21.3	64.8	19.8	15.4	47.4	4.6	15.8	32.2	80.1
107	Chattanooga, Tenn.	61.0	.....	6.0	6.5	1.4	18.4	4.0	2.3	0.4	75.5	20.5	4.0	54.8	0.2	15.0	30.1	72.8
108	Altoona, Pa.	61.5	.....	5.2	9.0	0.6	4.8	1.1	2.2	15.6	60.6	13.6	25.8	45.7	2.1	10.7	41.4	79.0
109	Covington, Ky.	58.4	.....	10.8	3.1	0.5	8.4	0.6	1.1	17.0	77.5	12.3	10.2	65.7	6.9	11.5	15.8	93.7
110	Mobile, Ala.	35.3	.....	15.7	13.6	1.6	11.2	2.8	1.9	17.9	54.8	17.5	27.7	48.0	11.2	18.9	21.9	108.0
111	Sioux City, Iowa.	56.1	.....	6.0	21.4	1.0	1.7	1.8	2.0	10.0	49.6	5.1	45.3	46.0	3.2	5.0	45.8	99.0
112	Saginaw, Mich.	56.4	.....	4.0	13.3	0.1	10.9	2.7	1.8	10.7	57.0	7.6	35.4	64.5	6.2	9.4	19.9	123.9
113	Atlantic City, N. J.	54.8	(1)	11.2	1.3	0.2	12.1	3.3	7.1	9.9	67.6	19.1	13.3	45.4	2.7	13.6	38.3	71.1
114	Little Rock, Ark.	38.7	.....	11.8	25.5	1.8	8.4	0.9	3.0	0.9	60.9	7.1	32.0	54.1	1.0	6.5	38.4	90.5
115	Berkeley, Cal.	62.1	.....	1.7	16.8	0.1	15.4	1.4	2.3	0.1	64.1	5.3	30.6	42.5	0.2	3.5	53.9	66.4
116	Rockford, Ill.	70.7	.....	0.9	10.2	1.0	4.6	2.2	0.7	9.6	59.9	6.4	33.7	45.5	4.4	5.4	44.7	83.4
117	Binghamton, N. Y.	67.2	.....	4.6	7.4	(2)	3.3	2.0	2.1	13.3	70.7	5.9	23.4	45.5	4.3	4.2	45.9	70.5
118	Pueblo, Colo.	56.0	.....	10.0	4.6	0.6	5.0	0.7	0.8	22.3	69.7	14.5	15.8	59.2	15.4	15.5	9.9	107.0
119	New Britain, Conn.	66.4	1.8	3.1	3.4	1.0	3.2	4.2	2.1	14.7	61.6	13.1	25.3	56.3	3.8	12.8	27.0	97.7
120	Tampa, Fla.	55.2	.....	8.5	8.2	3.0	12.2	6.2	6.4	0.3	61.0	13.4	25.6	41.0	0.1	9.0	49.9	67.4
121	El Paso, Tex.	65.8	.....	2.7	4.1	1.5	4.5	3.8	1.0	16.4	55.3	10.5	34.2	51.1	9.5	11.4	28.0	109.4
122	Springfield, Ohio.	57.6	.....	7.6	12.0	0.4	2.9	3.3	4.7	11.3	59.1	12.6	28.3	38.6	3.8	9.0	48.6	71.7
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.																		
123	Flint, Mich.	56.6	.....	0.4	15.7	0.4	6.5	4.2	0.5	15.7	49.5	8.1	42.4	31.3	4.2	5.8	58.6	71.8
124	Lancaster, Pa.	57.3	0.4	6.0	0.3	0.1	5.9	0.8	1.5	27.8	80.4	8.2	11.4	63.8	17.6	8.3	10.3	101.3
125	Augusta, Ga.	42.9	.....	17.5	2.2	1.0	13.0	4.1	2.1	17.0	70.1	14.1	15.8	50.8	5.2	11.3	32.8	79.8
126	York, Pa.	75.3	1.3	5.1	4.2	0.2	7.0	0.9	5.8	0.1	69.0	9.4	21.6	64.8	0.1	8.8	26.4	93.9
127	Malden, Mass.	72.2	2.3	0.1	8.9	0.1	0.3	5.4	4.5	11.3	74.1	13.8	12.1	65.5	3.6	12.8	18.0	93.3
128	San Diego, Cal.	49.7	.....	6.1	23.1	0.6	6.1	0.8	1.6	12.1	46.8	11.5	41.7	19.8	4.4	5.9	69.9	51.7
129	Bay City, Mich.	55.1	.....	4.0	7.5	0.1	13.0	0.8	1.4	18.2	67.2	7.5	25.3	60.8	8.3	7.7	23.2	102.8
130	Topeka, Kans.	65.8	.....	2.4	15.2	1.0	1.4	1.9	1.7	10.6	56.3	11.5	32.2	53.1	4.8	11.8	30.3	102.9
131	Haverhill, Mass.	67.9	2.1	6.2	2.9	0.3	0.4	3.9	3.8	12.5	70.8	8.6	20.6	64.2	3.8	8.3	23.7	96.1
132	Salem, Mass.	76.2	2.1	0.5	1.2	0.4	0.2	5.5	2.1	11.8	90.5	6.5	3.0	69.4	13.8	6.0	10.8	91.9

[1] Payments for expenses and interest are in excess of revenue receipts.

[2] 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: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 60. For amounts on which percentages are based, see Table 4.]

City number.	CITY.	REVENUE RECEIPTS. Per cent obtained from— Taxes. Property.	Poll.	Business and nonbusiness 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 1915—Continued.																		
133	Davenport, Iowa	69.7	.....	8.0	16.2	0.5	1.9	2.2	1.0	0.5	64.8	3.5	31.7	63.2	(1)	3.4	33.3	97.6
134	Kalamazoo, Mich	63.7	.....	4.4	8.0	0.4	8.3	2.9	1.1	11.1	65.2	9.3	25.5	61.5	6.3	9.6	22.6	103.9
135	McKeesport, Pa	66.2	.....	4.5	4.4	1.6	4.4	1.5	4.8	12.4	82.1	9.0	8.9	55.4	11.8	8.5	14.2	94.1
136	Lincoln, Nebr	62.1	0.7	4.6	15.1	0.3	1.8	0.7	2.5	12.0	48.4	7.6	44.0	33.1	6.7	6.3	54.0	82.2
137	Racine, Wis	58.0	.....	14.9	20.2	0.5	3.2	0.8	1.0	1.5	59.5	3.5	37.0	52.6	1.3	3.2	42.9	90.6
138	Superior, Wis	52.3	.....	13.2	27.5	2.0	3.8	0.4	0.7	.....	66.1	4.9	29.0	59.5	.....	4.4	36.0	90.0
139	Wheeling, W. Va	66.1	0.6	3.8	0.4	1.6	1.9	1.6	2.1	21.8	79.8	4.4	15.8	65.6	15.4	4.5	14.4	101.6
140	Macon, Ga	42.4	0.4	10.3	4.1	2.8	17.1	2.5	1.5	18.9	68.2	6.7	25.1	54.8	10.8	6.4	27.9	96.2
141	Huntington, W. Va	48.6	0.6	1.1	44.3	0.9	1.6	0.8	1.6	0.5	42.9	7.2	49.9	26.5	0.3	4.5	68.6	82.6
142	Butte, Mont	51.6	2.3	9.1	16.4	0.9	12.1	3.6	4.1	.....	71.8	8.8	19.4	65.9	.....	8.1	26.0	91.8
143	Newton, Mass	75.7	1.1	0.1	3.7	0.1	2.1	2.3	6.0	8.8	62.8	15.8	21.4	68.1	2.9	17.9	11.1	113.0
144	Pasadena, Cal	50.6	.....	1.0	10.2	0.2	7.8	2.8	0.6	26.7	59.0	6.9	34.1	49.4	10.9	7.0	32.8	102.0
145	Woonsocket, R. I	60.8	0.8	6.3	2.5	0.1	2.2	2.6	7.1	17.7	58.7	20.8	20.5	48.0	3.2	13.1	30.6	87.2
146	Montgomery, Ala	38.1	.....	16.0	17.9	1.6	4.6	2.4	0.8	18.7	62.1	27.0	10.9	53.8	7.1	26.6	12.5	98.2
147	West Hoboken, N. J	43.4	0.2	10.8	13.2	0.4	27.8	0.4	3.7	.....	71.8	10.1	18.1	77.8	.....	10.9	11.3	108.3
148	Roanoke, Va	68.9	0.9	16.7	1.1	2.6	3.2	1.9	3.7	1.0	64.6	13.1	22.3	64.0	0.4	13.0	22.6	100.0
149	Chester, Pa	64.3	2.4	6.1	12.6	0.4	7.1	1.6	5.0	0.4	77.8	16.1	6.1	66.8	0.2	13.9	19.2	86.1
150	Fitchburg, Mass	68.9	1.8	4.8	3.4	0.4	1.1	4.7	3.8	11.2	77.4	9.3	13.3	50.4	4.8	6.6	38.3	71.2
151	Galveston, Tex	54.5	.....	3.1	1.1	0.3	11.9	8.4	6.3	14.4	59.6	17.9	22.5	40.6	6.2	14.1	39.2	78.5
152	East Orange, N. J	58.0	0.6	2.5	3.6	0.1	14.8	2.1	4.3	14.1	69.2	13.0	17.8	60.2	7.3	12.7	19.7	97.7
153	Muskogee, Okla	67.5	.....	1.5	(1)	1.6	3.9	4.6	4.4	16.5	73.3	26.3	0.4	60.1	6.9	24.0	8.9	91.5
154	New Castle, Pa	76.9	.....	3.0	10.5	0.4	5.0	2.5	1.4	0.2	67.3	5.1	27.6	70.9	(1)	5.4	23.7	105.4
155	Dubuque, Iowa	60.8	.....	9.3	15.2	0.1	2.8	0.4	0.4	10.9	59.2	9.4	31.4	42.2	4.8	7.4	45.6	79.3
156	Springfield, Mo	63.2	1.8	8.4	19.7	0.1	3.6	1.2	1.4	0.5	66.4	2.7	30.9	65.6	0.5	2.7	31.2	99.6
157	Lexington, Ky	62.4	.....	14.4	13.3	0.4	6.7	1.1	1.0	0.7	66.2	9.3	24.5	66.6	0.2	9.3	23.9	100.7
158	Hamilton, Ohio	50.6	.....	4.9	12.6	0.2	2.7	0.2	1.4	27.4	70.9	12.9	16.2	43.4	19.3	11.4	25.9	88.4
159	Perth Amboy, N. J	33.5	0.1	11.8	5.6	0.8	15.1	1.6	2.9	28.5	77.5	15.7	6.8	36.1	6.7	8.7	48.5	55.2
160	Charlotte, N. C	46.0	1.1	6.1	12.3	1.1	4.9	1.8	0.5	26.2	71.4	28.1	0.5	37.8	8.8	18.3	35.0	65.2
161	Lansing, Mich	56.8	.....	0.4	2.5	0.5	5.5	1.8	0.2	32.5	66.5	2.0	31.5	53.3	15.8	2.1	28.8	103.9
162	Knoxville, Tenn	43.0	0.2	9.2	4.0	1.3	14.0	4.1	1.2	22.8	56.7	20.1	23.2	51.5	8.9	21.5	18.1	106.6
163	Decatur, Ill	61.3	.....	1.8	18.0	0.7	2.7	1.8	1.8	11.8	66.0	7.8	26.2	44.9	5.2	5.9	44.0	75.9
164	Elmira, N. Y	80.4	.....	6.0	6.9	0.2	3.1	1.2	1.4	0.8	74.0	6.2	19.8	66.2	1.2	5.7	26.9	91.1
165	Portsmouth, Va	49.4	0.5	17.2	.....	1.3	5.7	1.9	22.6	1.4	79.6	27.4	(2)	61.5	2.0	21.9	14.6	79.8
166	Everett, Mass	74.6	2.0	0.2	2.8	0.3	0.5	2.9	2.7	14.0	71.2	14.8	14.0	61.0	3.5	13.4	22.2	90.5
167	San Jose, Cal	51.1	.....	8.0	19.3	0.6	17.9	2.2	0.8	0.1	65.7	5.8	28.5	61.5	0.1	5.5	33.0	93.7
168	Joliet, Ill	59.8	.....	19.9	9.9	0.5	2.3	0.3	0.6	6.6	65.5	4.1	30.4	64.6	10.2	4.6	20.6	114.1
169	Quincy, Ill	63.4	.....	12.1	15.5	0.4	2.9	1.5	4.0	0.1	60.9	3.0	36.1	63.9	0.2	3.2	32.7	105.4
170	Auburn, N. Y	72.0	.....	3.6	7.4	0.3	1.3	1.5	1.2	12.5	66.0	6.5	27.5	68.6	8.4	7.6	15.5	116.6
171	Pittsfield, Mass	66.4	2.1	3.4	4.3	0.1	0.2	2.2	8.0	13.2	64.0	12.6	23.4	52.3	1.5	10.6	35.5	84.1
172	Quincy, Mass	73.5	1.9	0.2	5.0	0.3	0.5	2.0	2.3	14.3	63.5	15.1	21.4	60.4	4.7	15.4	19.5	102.4
173	Cedar Rapids, Iowa	65.2	.....	7.3	11.8	0.8	1.6	1.5	0.6	11.2	52.4	6.3	41.3	39.0	4.7	5.3	51.0	83.5
174	Taunton, Mass	57.9	1.3	4.2	2.1	0.2	0.3	5.5	5.0	23.3	71.1	12.6	16.3	50.4	13.7	11.4	24.5	90.2
175	Mount Vernon, N. Y	83.5	.....	3.7	7.1	0.2	1.9	1.2	2.5	(1)	77.9	17.0	5.1	60.7	.....	13.2	26.1	77.9
176	Amsterdam, N. Y	62.2	.....	5.7	12.7	0.3	2.5	1.1	0.7	14.7	70.3	8.5	21.2	49.2	4.9	6.6	39.3	77.0
177	Niagara Falls, N. Y	64.0	.....	4.9	16.1	0.4	1.7	0.4	1.4	11.1	58.7	12.4	28.9	47.4	5.4	11.2	35.9	90.1
178	Jamestown, N. Y	56.5	.....	2.2	10.4	0.2	2.4	3.9	0.8	23.5	64.4	9.4	26.2	45.6	9.8	8.0	36.6	86.0
179	Oshkosh, Wis	57.8	.....	9.6	13.9	0.4	5.4	1.1	5.2	6.6	62.4	3.7	33.9	54.4	3.6	3.4	38.6	92.9
180	New Rochelle, N. Y	86.0	.....	2.8	5.2	0.2	2.1	2.3	1.2	0.1	61.5	13.6	24.9	63.1	0.1	14.0	22.8	102.8
181	Lorain, Ohio	54.9	.....	5.4	16.3	0.3	2.3	6.3	2.0	12.5	70.4	16.1	13.5	48.1	5.4	12.3	34.2	76.0
182	Jackson, Mich	69.6	.....	3.9	3.0	0.4	8.4	4.9	0.2	9.5	69.7	4.5	25.8	61.2	5.4	4.3	29.1	95.5
183	Lima, Ohio	58.5	.....	6.5	11.8	0.7	3.1	1.4	3.8	14.2	58.6	11.5	29.9	53.0	5.4	11.5	30.1	99.8
184	Columbia, S. C	39.5	0.6	9.4	9.7	3.3	3.7	2.5	0.2	30.9	63.9	11.4	24.7	45.3	6.3	9.3	39.1	80.8
185	Austin, Tex	50.8	.....	1.4	(1)	0.6	6.6	3.5	1.9	35.2	58.7	13.1	28.2	39.0	13.5	11.7	35.8	89.5
186	Williamsport, Pa	70.4	2.8	6.8	6.9	0.4	5.7	2.2	2.1	2.6	70.8	3.9	25.3	51.8	0.1	2.9	45.2	73.4
187	Waterloo, Iowa	58.3	0.8	0.5	28.2	0.3	1.5	1.0	0.4	8.9	38.6	7.7	53.7	35.8	4.8	8.1	51.2	105.2
188	Aurora, Ill	55.7	.....	6.8	22.1	0.8	2.6	1.0	1.0	10.0	61.5	10.3	28.2	46.5	5.6	8.7	39.2	84.8
189	Joplin, Mo	52.8	.....	19.9	7.2	1.9	4.4	3.7	3.9	6.2	67.6	3.2	29.2	66.6	6.7	3.5	23.2	108.5
190	Shreveport, La	60.1	0.7	10.8	11.0	4.0	4.8	1.5	1.9	5.0	78.2	14.1	7.7	53.0	0.9	9.7	36.4	68.8
191	Chelsea, Mass	70.7	1.9	4.0	1.7	0.3	(1)	3.8	4.0	13.6	75.1	18.2	6.7	71.6	3.1	18.1	7.1	99.5
192	Waco, Tex	62.3	.....	1.9	2.6	0.8	9.4	1.5	2.3	19.2	82.3	17.2	0.5	38.0	10.1	10.1	41.7	58.5
193	Everett, Wash	38.4	.....	5.3	39.3	0.9	14.8	0.6	0.6	0.2	49.9	14.3	35.8	40.7	.....	11.6	47.6	81.6
194	Orange, N. J	52.5	0.1	6.6	2.4	0.4	17.4	1.4	4.8	14.4	73.0	16.1	10.9	60.9	5.5	14.7	18.9	91.0
195	Lynchburg, Va	55.9	1.1	20.3	0.7	1.0	3.5	2.4	2.8	12.2	52.1	16.0	31.9	54.3	3.8	17.8	24.1	111.4
196	Colorado Springs, Colo	56.7	.....	4.0	4.1	0.7	9.5	2.2	1.3	21.4	63.6	11.1	25.3	61.3	5.9	11.7	21.1	105.7
197	Newport, Ky	59.8	.....	8.5	1.7	0.3	7.5	2.3	0.4	19.4	72.7	12.6	14.7	68.9	10.6	13.7	6.8	109.2
198	La Crosse, Wis	48.4	.....	9.6	3.3	0.3	25.5	0.9	3.6	8.5	56.8	8.1	35.1	51.1	5.3	8.1	35.6	99.3
199	Danville, Ill	64.6	.....	13.1	16.1	1.6	2.8	1.8	.....	.....	69.5	5.2	25.3	46.4	(2)	3.5	50.1	66.8
200	Council Bluffs, Iowa	46.1	0.4	6.4	28.0	0.5	1.7	0.8	1.9	14.1	44.3	5.0	50.7	37.3	5.8	4.9	51.9	97.5
201	Bellingham, Wash	35.5	.....	0.9	37.4	0.6	15.1	0.3	0.5	9.7	40.5	10.5	49.0	33.6	3.2	9.6	53.5	91.2
202	Fresno, Cal	39.5	.....	8.6	35.8	0.5	13.4	1.8	0.1	0.3	47.0	3.5	49.5	41.3	0.2	3.1	55.4	88.3
203	Boise, Idaho	47.9	1.4	6.9	25.1	1.2	14.5	1.2	1.0	0.8	65.6	12.0	22.4	69.3	0.9	12.8	17.0	107.0
204	Norristown, Pa	75.4	8.0	2.8	0.2	0.4	7.3	3.0	2.2	0.6	62.9	13.3	23.8	65.1	0.3	13.8	20.8	104.0

[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	$641,972,943	$570,830,861	$566,269,819	$4,561,042	$12,598,628	$1,792,358	$52,348,721	$39,606,956	$3,701,205	$9,040,560
	Group I	328,646,829	294,009,878	291,241,590	2,768,288	7,937,357	210,212	23,930,670	20,117,974	1,106,436	2,706,260
	Group II	93,693,147	82,755,554	82,352,625	402,929	716,254	95,206	9,559,634	6,093,739	2,076,377	1,389,518
	Group III	113,295,409	100,271,077	99,651,613	619,464	2,279,375	631,795	9,416,504	7,165,559	125,350	2,125,595
	Group IV	60,187,180	53,043,040	52,645,302	397,738	897,143	462,110	5,428,578	3,728,985	159,513	1,540,080
	Group V	46,150,369	40,751,312	40,378,689	372,623	768,499	373,035	4,013,335	2,500,699	233,529	1,279,107
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.										
1	New York, N. Y	$152,026,854	$140,009,976	$138,178,761	$1,831,215	$4,609,295	.....	$6,599,039	$5,545,909	$286,147	$766,983
2	Chicago, Ill	54,810,505	45,108,356	45,108,356	.....	.....	.....	8,505,754	7,100,258	211,469	1,188,027
3	Philadelphia, Pa	28,668,324	26,342,711	26,018,667	324,044	.....	$68,544	2,142,421	1,920,750	.....	221,671
4	St. Louis, Mo	15,932,971	13,146,030	13,032,561	113,469	656,101	.....	1,958,217	1,173,787	608,820	175,610
5	Boston, Mass	26,888,586	23,128,202	22,954,729	173,473	2,347,746	141,668	1,154,227	1,067,919	.....	86,308
6	Cleveland, Ohio	12,431,864	11,432,976	11,432,976	.....	19,750	.....	911,754	883,131	.....	28,623
7	Baltimore, Md	10,689,555	9,357,823	9,263,500	124,323	174,432	.....	1,062,930	963,823	.....	99,107
8	Pittsburgh, Pa	15,184,994	14,277,296	14,136,279	141,017	.....	.....	851,904	762,122	.....	89,782
9	Detroit, Mich	12,013,186	11,116,478	11,055,731	60,747	130,033	.....	744,424	694,275	.....	50,149
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.										
10	Buffalo, N. Y	$11,220,129	$10,169,599	$10,117,174	$52,425	$258,390	.....	$755,048	$636,683	$27,292	$91,073
11	San Francisco, Cal	13,461,305	12,022,802	12,013,506	16,296	.....	.....	1,385,617	1,035,305	134,116	216,196
12	Los Angeles, Cal	14,872,717	13,664,583	13,618,042	46,541	.....	.....	1,011,924	679,789	11,240	320,895
13	Milwaukee, Wis	9,372,351	7,469,353	7,453,615	15,738	366,697	.....	1,467,857	420,420	1,006,359	40,578
14	Cincinnati, Ohio	8,764,738	7,927,930	7,927,930	.....	28,511	.....	732,417	629,572	.....	102,845
15	Newark, N. J	6,600,122	5,664,320	5,559,131	105,189	2,786	$53,519	852,657	765,350	15,413	71,894
16	New Orleans, La	8,371,815	5,312,136	5,260,514	51,622	.....	41,637	986,127	702,310	.....	283,817
17	Washington, D. C	7,508,277	6,027,019	5,973,152	53,867	.....	.....	1,519,601	526,257	844,414	148,930
18	Minneapolis, Minn	7,337,842	6,780,039	6,776,171	3,868	59,870	.....	483,955	392,235	37,043	54,677
19	Seattle, Wash	8,093,851	7,710,773	7,653,390	57,383	.....	.....	364,431	305,818	.....	58,613
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.										
20	Jersey City, N. J	$3,901,491	$3,361,246	$3,251,796	$109,450	.....	$997	$521,419	$483,966	$9,355	$28,098
21	Kansas City, Mo	5,461,800	4,846,121	4,827,483	18,638	.....	.....	513,158	286,646	.....	226,512
22	Indianapolis, Ind	4,158,062	3,746,896	3,746,896	.....	.....	11,883	361,882	335,800	.....	26,082
23	Portland, Oreg	5,361,770	4,860,763	4,860,763	.....	.....	.....	443,153	372,619	.....	70,534
24	Denver, Colo	4,239,112	3,946,006	3,914,780	31,226	.....	.....	360,523	259,491	.....	101,032
25	Rochester, N. Y	4,783,971	4,413,743	4,379,459	34,284	$115,183	.....	242,516	214,179	13,096	15,241
26	Providence, R. I	4,678,050	4,337,542	4,324,290	13,252	.....	20,962	303,169	266,100	102	36,967
27	St. Paul, Minn	3,493,745	3,033,100	3,026,287	11,813	14,565	.....	440,877	404,760	4,028	32,089
28	Louisville, Ky	4,257,410	3,733,039	3,707,266	25,773	.....	.....	509,502	351,407	.....	158,095
29	Columbus, Ohio	3,110,147	2,863,554	2,863,554	.....	6,177	.....	207,249	191,319	.....	15,930
30	Oakland, Cal	4,256,059	3,889,504	3,889,504	.....	.....	.....	345,198	241,126	30,704	73,368
31	Toledo, Ohio	2,887,256	2,539,197	2,539,197	.....	2,466	.....	289,230	276,034	.....	13,196
32	Atlanta, Ga	2,568,528	2,219,031	2,172,890	46,141	.....	15,941	333,556	.....	38,496	295,060
33	Birmingham, Ala	1,371,271	852,325	848,482	3,843	.....	.....	434,153	142,628	.....	341,531
34	Worcester, Mass	3,352,601	2,653,226	2,627,576	25,650	393,507	92,536	209,009	192,603	.....	16,406
35	Syracuse, N. Y	2,812,565	2,549,862	2,531,020	18,842	74,509	.....	179,500	148,939	9,469	21,092
36	New Haven, Conn	2,645,027	2,351,533	2,335,734	15,799	67,771	36,039	176,345	167,765	.....	8,580
37	Memphis, Tenn	1,991,598	1,866,834	1,866,834	.....	.....	.....	108,623	.....	.....	108,623
38	Scranton, Pa	1,574,116	1,258,064	1,251,910	6,154	.....	40,000	267,150	251,517	.....	15,633
39	Spokane, Wash	1,726,940	1,535,675	1,535,008	667	.....	.....	186,657	169,296	.....	17,361
40	Paterson, N. J	1,533,061	1,314,226	1,278,864	35,362	12,867	7,000	184,564	162,220	3,691	18,653
41	Richmond, Va	2,517,370	2,287,762	2,283,272	4,490	.....	20,495	201,683	98,500	.....	103,183
42	Omaha, Nebr	2,460,772	2,158,231	2,158,231	.....	.....	.....	294,231	279,160	2,472	12,599
43	Fall River, Mass	2,356,801	2,026,249	2,005,048	21,201	123,936	55,956	149,425	138,789	.....	10,636
44	Grand Rapids, Mich	1,983,599	1,885,810	1,883,894	1,916	.....	.....	83,666	41,732	.....	41,934
45	Dayton, Ohio	2,181,335	2,025,635	2,025,635	.....	3,947	.....	130,087	121,101	.....	8,986
46	San Antonio, Tex	1,647,282	1,592,670	1,575,002	17,668	.....	.....	41,587	38,375	.....	3,212
47	Bridgeport, Conn	2,043,998	1,823,151	1,809,209	13,942	22,638	48,448	140,346	135,244	.....	5,102
48	Nashville, Tenn	1,249,866	1,174,497	1,166,502	7,995	.....	.....	69,550	[1] 2,222	.....	67,328
49	Dallas, Tex	2,138,564	2,082,745	2,059,991	22,754	.....	.....	54,475	38,524	.....	15,951
50	Lowell, Mass	1,860,751	1,567,327	1,543,277	24,050	124,607	38,692	118,567	107,469	.....	11,098
51	New Bedford, Mass	2,464,302	2,098,920	2,095,804	3,116	221,438	49,660	92,149	83,086	10	9,053
52	Cambridge, Mass	2,466,068	2,192,028	2,172,166	19,862	227,818	39,274	4,857	46	.....	4,811
53	Salt Lake City, Utah	1,799,198	1,431,411	1,430,841	570	.....	7,429	338,590	233,977	.....	104,613
54	Hartford, Conn	2,760,091	2,073,896	2,073,896	.....	555,764	49,516	79,206	71,125	.....	8,081
55	Trenton, N. J	1,306,388	1,117,833	1,087,127	30,706	14,543	18,745	144,376	125,625	3,222	15,529
56	Houston, Tex	1,967,248	1,918,759	1,906,422	12,337	.....	3	40,920	33,643	.....	7,277
57	Tacoma, Wash	1,516,671	1,381,784	1,381,784	.....	.....	.....	130,430	114,359	.....	16,071
58	Reading, Pa	976,950	856,865	852,583	4,282	.....	34,597	81,773	68,008	.....	13,765
59	Albany, N. Y	2,154,311	1,923,396	1,912,503	10,893	84,530	.....	141,778	129,850	6,307	5,621
60	Camden, N. J	977,501	818,197	807,102	11,095	.....	7,984	143,547	133,269	4,398	5,880
61	Youngstown, Ohio	1,354,226	1,206,611	1,206,611	.....	.....	.....	145,924	141,674	.....	4,250
62	Springfield, Mass	2,787,477	2,400,813	2,385,120	15,693	203,104	55,533	121,898	111,366	.....	10,532

[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: 1915.

assigned to each, see page 19. For a text discussion of this table, see page 62.]

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.[1]												
$4,402,375	$680,091	$1,578,302	$2,143,982	$79,890,321	$2,514,853	$2,511,382	$3,471	$75,357,399	$72,582,670	$2,774,729	$2,018,069	$4,449,361	$4,117,524	$222,715	109,122	
2,558,712	246,627	977,124	1,334,961	26,298,920	373,847	373,847	.....	24,747,017	23,978,781	768,236	1,178,056	2,039,268	1,868,284	123,611	$47,373	
566,499	116,448	234,177	215,874	17,250,161	544,157	541,787	2,370	16,469,428	15,721,539	747,889	236,576	654,741	600,271	31,082	23,388	
676,658	164,355	233,373	278,930	19,794,590	1,058,055	1,057,171	884	18,497,919	17,572,023	925,896	238,616	759,625	699,617	28,819	31,189	
356,318	79,524	88,715	188,079	8,595,380	254,825	254,613	212	8,115,256	8,001,687	113,568	225,300	544,853	527,013	12,052	5,788	
244,188	73,137	44,913	126,138	7,951,270	283,969	283,964	5	7,527,780	7,308,640	219,140	139,521	450,874	422,339	27,151	1,384	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.																
$808,544	.....	$4,349	$804,195	$12,202,903	.....	.....	.....	$11,273,443	$10,589,489	$683,954	$929,460	$901,498	$887,997	.....	$13,501	1
1,136,365	$137,070	786,465	212,830	6,291,854	$108,826	$108,826	.....	6,118,646	6,118,646	.....	64,382	571,270	562,398	$5,675	3,207	2
114,648	.....	.....	114,648	1,036,363	.....	.....	.....	1,015,550	1,015,550	.....	20,813	71,480	64,927	5,707	846	3
172,623	20,404	108,929	43,200	2,859,722	245,789	245,789	.....	2,613,933	2,613,933	.....	.....	184,260	61,237	100,000	23,023	4
116,743	26,059	.....	90,684	291,461	13,635	13,635	.....	277,826	246,678	31,148	.....	73,788	72,377	1,396	15	5
67,334	4,904	.....	62,430	1,356,179	8	8	.....	1,273,838	1,273,838	.....	82,333	91,092	80,301	8,883	1,908	6
64,370	24,379	38,131	1,860	294,527	5,589	5,589	.....	288,938	288,938	.....	.....	7,336	5,644	100	1,592	7
55,784	16,284	39,250	250	440,536	.....	.....	.....	440,536	440,536	.....	.....	86,866	86,766	.....	100	8
22,251	17,437	.....	4,814	1,525,375	.....	.....	.....	1,444,307	1,391,173	53,134	81,068	51,678	45,647	1,850	3,181	9
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.																
$37,092	$10,661	$9,565	$16,866	$794,719	$46,728	$46,728	.....	$741,641	$741,641	.....	$6,350	$41,441	$38,345	$2,500	$596	10
45,886	9,064	231	36,591	2,843,388	.....	.....	.....	2,843,388	2,843,388	.....	.....	33,884	32,446	93	1,345	11
196,210	31,057	114,685	50,468	5,777,997	96,467	94,101	$2,366	5,681,530	5,681,441	$89	.....	139,452	134,754	.....	4,698	12
68,444	22,501	26,564	17,379	1,056,555	137,841	137,841	.....	815,817	815,817	.....	102,897	91,893	76,626	.....	15,267	13
75,880	8,053	51,418	16,409	496,365	37,066	37,066	.....	447,754	447,754	.....	11,545	33,274	30,425	2,268	581	14
26,840	7,048	.....	19,792	1,021,739	8,508	8,508	.....	1,013,231	943,157	70,074	.....	24,721	24,646	75	.....	15
31,865	3,640	13,848	14,377	.....	.....	.....	.....	.....	.....	.....	.....	50,027	48,745	1,100	182	16
51,657	15,901	15,866	19,890	226,968	533	529	4	205,069	194,688	10,381	21,366	105,980	105,312	.....	668	17
13,978	4,063	.....	9,915	1,386,161	217,014	217,014	.....	1,120,237	1,030,492	89,745	48,910	54,536	54,485	.....	51	18
18,647	4,460	.....	14,187	3,646,269	.....	.....	.....	3,600,761	3,023,161	577,600	45,508	79,533	54,487	25,046	.....	19
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.																
$17,829	$5,209	.....	$12,620	$147,761	.....	.....	.....	$147,761	$132,016	$15,745	.....	$7,815	$7,815	.....	.....	20
102,581	15,698	$55,294	31,589	2,690,195	$120,280	$120,280	.....	2,569,915	2,569,915	.....	.....	46,137	36,662	.....	$9,475	21
67,396	10,814	37,987	18,595	1,061,454	2,023	2,023	.....	1,033,681	1,033,564	5,117	$20,750	16,169	13,986	$1,504	679	22
57,854	12,830	27,137	17,887	2,519,864	173	173	.....	2,516,960	2,516,960	.....	2,731	35,268	34,055	1,151	62	23
32,583	9,334	13,267	9,982	1,205,878	.....	.....	.....	1,205,878	982,872	223,006	.....	37,589	20,381	700	16,508	24
12,524	7,279	2,325	2,920	1,293,234	131,842	131,721	$121	1,150,157	1,065,040	85,117	11,235	18,504	11,936	5,700	868	25
16,377	10,721	56	5,600	75,937	.....	.....	.....	75,937	74,711	1,226	.....	7,066	7,066	.....	.....	26
203	187	16	.....	687,795	112,523	112,523	.....	569,497	549,065	20,432	5,775	23,801	23,801	.....	.....	27
44,869	5,958	38,911	.....	286,015	.....	.....	.....	283,820	283,820	.....	2,195	11,779	11,734	.....	45	28
33,167	3,311	18,119	11,737	654,960	107,653	107,653	.....	530,938	530,938	.....	16,369	6,625	6,395	.....	230	29
21,357	2,707	.....	18,650	965,714	.....	.....	.....	965,714	965,714	.....	.....	38,360	38,360	.....	.....	30
6,363	4,186	.....	2,177	505,719	80,666	80,666	.....	425,053	425,053	.....	.....	4,612	4,612	.....	.....	31
.....	.....	.....	.....	372,234	117,279	117,279	.....	221,321	220,582	739	33,634	76,905	76,905	.....	.....	32
34,787	8,325	7,893	18,569	807,407	.....	.....	.....	807,407	729,557	77,850	.....	70,286	70,286	.....	.....	33
4,223	2,583	.....	1,640	185,042	71,247	70,711	536	85,511	80,835	4,676	28,284	8,834	8,846	.....	38	34
8,694	4,250	885	3,559	490,686	41,550	41,550	.....	433,207	391,271	41,936	15,929	19,250	4,434	14,801	15	35
13,339	2,545	.....	10,794	62,679	69	46	23	60,386	59,458	928	2,224	29,479	29,479	.....	.....	36
16,141	816	15,325	.....	294,508	.....	.....	.....	286,278	286,278	.....	8,230	5,705	5,705	.....	.....	37
8,902	4,296	.....	4,606	196,943	.....	.....	.....	198,943	198,943	.....	.....	18,862	18,846	16	.....	38
4,608	4,589	.....	19	958,043	.....	.....	.....	943,816	734,178	209,638	14,227	17,532	16,642	14	876	39
14,404	5,056	.....	9,348	142,493	.....	.....	.....	142,493	134,976	7,517	.....	7,758	7,758	.....	.....	40
7,430	6,650	722	58	81,351	59,344	59,344	.....	12,883	12,082	801	9,124	27,524	27,524	.....	.....	41
8,310	3,836	.....	4,474	401,714	.....	.....	.....	398,947	340,715	58,232	2,767	22,597	20,494	550	1,553	42
1,235	.....	.....	1,235	21,900	9,784	9,784	.....	.....	.....	.....	12,116	7,068	6,837	231	.....	43
14,123	5,598	.....	8,525	401,110	.....	.....	.....	401,110	401,110	.....	.....	5,907	5,907	.....	.....	44
21,666	780	9,023	11,863	245,808	37,523	37,523	.....	208,285	208,285	.....	.....	3,325	3,309	.....	16	45
13,025	807	5,988	6,230	.....	.....	.....	.....	.....	.....	.....	.....	9,475	9,475	.....	.....	46
9,415	2,960	210	6,245	102,018	39,011	38,807	204	63,007	62,016	991	.....	18,631	18,631	.....	.....	47
5,819	.....	.....	5,819	41,472	.....	.....	.....	.....	.....	.....	41,472	10,924	10,924	.....	.....	48
1,344	1,344	.....	.....	567,929	.....	.....	.....	564,534	564,534	.....	3,395	36,883	34,204	2,647	32	49
1,558	.....	.....	1,558	47,164	26,349	26,349	.....	20,815	20,815	.....	.....	6,155	6,155	.....	.....	50
2,135	.....	.....	2,135	45,454	.....	.....	.....	39,625	38,703	922	5,829	4,923	4,923	.....	.....	51
2,091	.....	.....	2,091	44,126	35,991	35,991	.....	8,135	7,936	199	.....	3,130	3,130	.....	.....	52
21,768	7,767	.....	14,001	466,685	.....	.....	.....	465,462	462,096	3,366	1,223	5,800	5,780	.....	20	53
1,709	352	.....	1,357	95,522	34,506	34,506	.....	61,016	60,067	949	.....	10,024	9,907	.....	117	54
10,891	7,618	.....	3,273	133,244	.....	.....	.....	133,244	118,697	14,547	.....	8,966	8,598	305	63	55
7,566	566	.....	7,000	600	.....	.....	.....	.....	.....	.....	600	17,197	16,397	800	.....	56
4,457	1,276	.....	3,181	722,779	.....	.....	.....	722,779	601,195	121,584	.....	15,802	14,942	400	460	57
3,715	118	215	3,382	10,946	.....	.....	.....	10,946	10,946	.....	.....	2,242	2,242	.....	.....	58
4,607	3,289	.....	1,318	251,890	.....	.....	.....	251,890	225,091	26,799	.....	1,994	1,994	.....	.....	59
7,773	.....	.....	7,773	108,250	.....	.....	.....	108,250	104,802	3,448	.....	4,645	4,645	.....	.....	60
1,691	700	.....	991	343,487	793	793	.....	342,694	342,694	.....	.....	19,255	19,127	.....	128	61
6,129	.....	.....	6,129	54,590	29,449	29,449	.....	24,634	24,493	141	507	8,772	8,768	.....	4	62

[1] Delinquent taxes.

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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 1915.											
63	Lynn, Mass.	$1,806,385	$1,522,876	$1,507,132	$15,744	$119,749	$50,364	$112,280	$102,778	.....	$9,502
64	Des Moines, Iowa	1,833,822	1,726,557	1,723,783	2,804	.....	.....	92,306	71,934	.....	20,372
65	Lawrence, Mass.	1,403,881	1,163,657	1,145,175	18,482	102,384	11,788	124,836	119,429	.....	5,407
66	Fort Worth, Tex.	1,138,050	1,093,973	1,067,478	26,495	.....	.....	32,964	29,794	.....	3,170
67	Kansas City, Kans.	1,234,221	1,162,102	1,162,102	.....	.....	.....	61,031	.....	$5,977	55,054
68	Yonkers, N. Y.	1,911,258	1,783,427	1,723,889	59,538	17,755	.....	104,189	94,906	3,855	5,428
69	Wilmington, Del.	957,953	950,004	950,004	.....	802	.....	1,705	.....	.....	1,705
70	Schenectady, N. Y.	1,400,135	1,274,738	1,266,138	8,600	13,223	.....	108,070	98,575	4,015	5,480
71	Duluth, Minn.	1,700,694	1,478,972	1,478,972	.....	17,684	.....	176,750	167,275	.....	9,475
72	Norfolk, Va.	1,434,032	1,041,574	1,023,946	17,628	.....	9,324	379,003	91,562	28,334	259,107
73	Oklahoma City, Okla.	937,478	911,514	911,514	.....	5,353	.....	15,173	.....	.....	15,173
74	Somerville, Mass.	1,417,051	1,318,299	1,309,291	9,008	58,038	36,358	3,400	22	.....	3,378
75	Elizabeth, N. J.	940,084	774,261	761,061	13,200	.....	18,163	145,324	137,660	2,110	5,554
76	St. Joseph, Mo.	1,066,063	937,097	935,065	2,032	.....	.....	136,056	80,135	.....	55,921
77	Waterbury, Conn.	1,178,934	1,059,353	1,045,976	13,377	13,771	30,675	73,593	70,695	.....	2,898
78	Utica, N. Y.	1,363,450	1,198,065	1,193,406	4,659	54,642	.....	107,803	99,150	4,647	4,006
79	Akron, Ohio	1,132,306	1,039,519	1,039,519	.....	358	.....	86,749	78,959	.....	7,790
80	Troy, N. Y.	1,512,999	1,366,777	1,355,957	10,820	42,131	.....	100,607	93,045	5,323	2,239
81	Manchester, N. H.	1,112,578	858,052	856,216	1,836	149,322	33,700	65,487	55,793	4,733	4,959
82	Hoboken, N. J.	1,009,684	869,278	861,197	8,081	11,738	724	122,816	110,772	3,191	8,853
83	Wilkes-Barre, Pa.	816,115	692,910	690,052	2,858	.....	35,998	79,141	66,400	.....	12,741
84	Fort Wayne, Ind.	804,070	705,913	705,913	.....	.....	26,168	66,462	58,800	.....	7,662
85	Erie, Pa.	867,304	755,965	752,174	3,791	.....	10,598	65,237	57,200	.....	8,037
86	Evansville, Ind.	826,844	712,553	712,553	.....	.....	4,364	98,098	86,800	.....	11,298
87	Jacksonville, Fla.	801,239	644,613	633,979	10,634	.....	.....	143,102	78,500	.....	64,602
88	Peoria, Ill.	1,277,275	1,060,020	1,060,020	.....	.....	.....	204,864	182,977	7,342	14,545
89	East St. Louis, Ill.	826,128	604,109	604,109	.....	.....	.....	208,354	177,295	1,954	29,105
90	Harrisburg, Pa.	928,192	860,907	858,314	2,593	.....	18,451	46,625	26,000	.....	20,625
91	Savannah, Ga.	896,638	690,960	689,829	1,131	.....	.....	201,728	.....	.....	201,728
92	Passaic, N. J.	552,125	462,191	459,539	2,652	4,983	1,039	75,029	64,165	1,626	9,238
93	Bayonne, N. J.	831,570	765,840	744,006	21,834	.....	.....	60,472	57,047	1,359	2,066
94	South Bend, Ind.	749,062	668,618	668,618	.....	.....	6,518	68,727	62,900	.....	5,827
95	Wichita, Kans.	1,093,187	1,068,634	1,068,634	.....	.....	.....	19,169	.....	4,091	15,078
96	Johnstown, Pa.	668,750	596,306	591,775	4,531	.....	13,735	56,438	32,000	.....	24,438
97	Brockton, Mass.	1,117,040	955,448	936,887	18,561	114,977	41,870	4,109	.....	.....	4,109
98	Terre Haute, Ind.	764,617	652,258	652,258	.....	.....	6,254	84,815	78,979	.....	5,836
99	Holyoke, Mass.	1,203,975	960,755	954,777	5,978	140,553	25,550	76,490	73,048	.....	3,442
100	Sacramento, Cal.	1,291,243	1,148,982	1,147,241	1,741	.....	.....	138,574	115,800	6,214	16,560
101	Portland, Me.	1,180,521	1,089,662	1,087,026	2,636	.....	27,774	62,260	.....	60,929	1,331
102	Allentown, Pa.	601,237	527,528	525,642	1,886	.....	22,500	49,576	30,400	.....	19,176
103	Charleston, S. C.	939,723	813,791	813,271	520	.....	4,002	121,582	.....	2,229	119,353
104	Springfield, Ill.	1,004,436	870,371	870,371	.....	.....	.....	130,589	110,507	2,977	17,105
105	Canton, Ohio	651,126	592,364	592,364	.....	.....	.....	56,427	54,592	.....	1,835
106	Pawtucket, R. I.	883,819	819,027	815,588	3,439	.....	7,120	54,774	46,448	6	8,320
107	Chattanooga, Tenn.	544,441	495,726	494,724	1,002	.....	.....	48,715	.....	.....	48,715
108	Altoona, Pa.	582,793	537,458	537,458	.....	.....	.....	40,130	18,000	.....	22,130
109	Covington, Ky.	616,755	520,634	520,634	.....	.....	.....	90,190	69,574	.....	20,616
110	Mobile, Ala.	532,918	369,018	362,012	7,006	.....	.....	153,274	47,660	.....	105,614
111	Sioux City, Iowa.	948,566	857,630	857,630	.....	.....	.....	87,362	76,790	.....	10,572
112	Saginaw, Mich.	762,196	711,591	701,513	10,078	.....	.....	49,552	45,256	.....	4,296
113	Atlantic City, N. J.	1,451,929	1,205,459	1,158,811	46,648	.....	121	234,605	134,700	4,755	95,150
114	Little Rock, Ark.	495,747	380,196	380,196	.....	.....	.....	101,332	84,499	.....	16,833
115	Berkeley, Cal.	823,186	801,722	797,318	4,404	.....	.....	15,343	.....	.....	15,343
116	Rockford, Ill.	792,045	782,367	782,367	.....	.....	.....	8,291	.....	1,736	6,555
117	Binghamton, N. Y.	686,878	624,856	621,252	3,604	18,333	.....	41,164	36,132	2,110	2,922
118	Pueblo, Colo.	700,016	593,496	591,675	1,821	.....	.....	105,309	93,931	.....	11,378
119	New Britain, Conn.	735,729	673,992	664,790	9,202	11,155	18,952	29,517	26,666	.....	2,851
120	Tampa, Fla.	747,032	647,426	637,650	9,776	.....	.....	96,395	40,875	.....	55,520
121	El Paso, Tex.	1,018,417	977,947	970,839	7,108	.....	.....	30,590	20,375	.....	10,215
122	Springfield, Ohio	661,247	583,672	583,672	.....	162	.....	74,025	72,183	.....	1,842
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.											
123	Flint, Mich.	$545,173	$540,818	$538,562	$2,256	.....	.....	$1,926	.....	.....	$1,926
124	Lancaster, Pa.	396,228	356,625	356,132	493	.....	$2,198	31,594	$28,800	.....	3,094
125	Augusta, Ga.	605,745	430,476	428,155	2,321	.....	.....	173,105	.....	$10,534	162,571
126	York, Pa.	439,556	405,184	400,789	4,395	.....	7,131	24,440	14,000	.....	10,440
127	Malden, Mass.	803,702	729,108	711,802	17,306	$48,467	24,700	906	.....	.....	906
128	San Diego, Cal.	1,855,792	1,652,451	1,652,451	.....	.....	.....	182,069	150,242	9,998	21,829
129	Bay City, Mich.	449,244	418,778	410,819	7,959	.....	.....	30,344	29,054	.....	1,290
130	Topeka, Kans.	699,514	675,120	675,120	.....	.....	.....	20,596	.....	3,648	16,948
131	Haverhill, Mass.	834,044	676,771	668,200	8,571	66,594	23,140	66,422	62,195	.....	4,227
132	Salem, Mass.	726,753	637,101	628,520	8,581	65,889	19,200	2,392	.....	.....	2,392

[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: 1915—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 62.]

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.[1]													
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1915																
$1,116			$1,116	$47,885	$27,271	$27,271		$7,613	$7,559	$54	$13,101	$10,044	$10,044			63
14,929	$3,014		11,915	35,165				29,735	29,735		5,430	25,209	25,167		$42	64
1,216			1,216	43,711	19,981	19,981		18,018	18,018		5,712	6,277	6,277			65
11,113	1,705	$5,485	3,923	111,723				111,341	111,341		382	15,879	15,879			66
11,088	6,017		5,071	352,107	524	524		335,705	335,705		15,878	6,552	6,060	$266	226	67
5,887	1,785		4,102	239,996	890	890		239,106	224,538	14,568		2,824	2,824			68
5,442	2,943		2,499	25,643				25,643	23,678	1,965		12,204	12,197		7	69
4,104	2,554		1,550	180,702				180,702	167,338	13,364		4,458	4,405	40	13	70
27,288	2,934	16,905	7,449	584,126	23,210	23,210		554,999	553,383	1,616	5,917	14,723	13,718	1,005		71
4,131	2,760		1,371	1,470							1,470	2,968	2,965	3		72
5,438	2,042	3,396		3,535	3,535	3,535						11,151	11,151			73
956			956	66,220	35,526	35,526		30,694	30,349	345		2,781	2,170		611	74
2,336	1,729		607	118,756				112,912	101,527	11,385	5,844	2,577	2,577			75
12,910	1,992	6,500	4,418	559,867				552,287	552,287		7,580	6,267	5,548	719		76
1,542			1,542	52,804	9,859	9,859		42,945	41,436	1,509		14,984	14,951		33	77
2,940	1,964		976	202,229				202,229	197,905	4,324		3,663	3,663			78
5,680		14	5,666	325,901	38,996	38,996		289,905	289,905			12,209	12,120		89	79
3,484	2,830		654	121,560				121,560	118,437	3,123		8,715	540	8,175		80
6,017	2,698		3,319	2,467	2,467	2,467						235	235			81
5,128	2,190		2,938	1,882				1,882	1,882			3,569	3,569			82
8,066	826		7,240	50,331				50,126	47,780	2,346	255	4,077	4,077			83
5,527	3,350		2,177	597,748				597,656	597,656		92	3,728	3,728			84
5,504	1,670		3,834	119,950				119,875	119,875		75	4,033	4,013	20		85
11,829	2,617	6,797	2,415	12,801	2,306	2,306					10,495	2,890	2,890			86
13,524	445	13,079		72,184	104	85	$19	66,489	63,365	3,124	5,591	38,198	38,198			87
12,391	1,694		10,697	183,210				183,210	183,210			2,915	2,915			88
13,665	1,595	6,525	5,545	231,741				231,741	231,741			3,724	3,504		220	89
2,209	1,066		1,143	197,702				180,525	180,525		17,177	5,349	5,349			90
3,950	2,600		1,350	45,467	6,699	6,699		37,578	37,578		1,190	14,910	14,910			91
8,883	1,918		6,965	100,489	117	117		98,003	93,405	4,598	2,369	4,214	4,214			92
5,258	759	10	4,489	119,106				119,106	115,613	3,493		1,696	1,696			93
5,199			5,199	293,171				293,171	290,864	2,307		1,827	1,662		165	94
5,384	1,851		3,533	474,569	1,483	1,483		473,086	473,086			9,453	8,369		1,084	95
2,271	1,417		854	50,246				37,775	37,738	37	12,471	17,173	17,157		16	96
636			636	59,332	17,958	17,958		22,099	21,608	491	19,275	9,392	9,392			97
21,290	644		20,646	349,356				349,170	348,921	249	216	2,195	1,039	520	636	98
597			597	8,602				6,244	6,244		2,358	5,759	5,568		191	99
3,687	503		3,184	330,468	11,221	11,221		319,247	319,247			10,641	9,540	1,035	66	100
825			825	44,547	26,845	26,845		9,854	9,854		7,848	982	982			101
1,633	522		1,111	27,834							27,834	1,269	1,269			102
348	348			41,813				35,348	35,348		6,465	55,053	54,972		81	103
3,476	980		2,496	110,874				110,874	110,874			2,517	2,517			104
2,335	525		1,810	143,430				138,606	138,606		4,824	2,768	2,768			105
2,898	2,342		556	8,699				7,785	7,711	74	914	3,439	3,439			106
				53,035				53,035	46,333	6,702		11,001	11,001			107
5,205	1,134		4,071	79,146				68,684	68,684		10,462	4,925	4,925			108
5,931	18	4,643	1,270	27,719	2,208	2,208		25,511	25,511			4,319	4,050	269		109
10,626	619	9,960	47	142,225				141,308	115,174	26,134	917	16,353	14,353		2,000	110
3,574	756		2,818	326,361	2,244	2,244		324,117	324,117			16,053	16,053			111
1,053	342		711	168,399	2,240	2,240		150,752	150,752		15,407	1,730	1,692		38	112
11,744	1,532		10,212	28,250				28,250	26,837	1,413		5,452	5,452			113
14,219	1,192	10,534	2,493	250,775				249,899	249,844	55	876	17,623	17,623			114
6,121	2,278		3,843	217,420	7,149	7,149		210,271	210,271			1,319	1,115		204	115
1,387	1,387			113,069	1,721	1,721		108,177	108,177		3,171	11,395	11,395			116
2,525	1,654		871	70,546				58,480	56,591	1,889	12,066	209	209			117
1,211	668		543	48,802	657	657		48,145	47,964	181		6,450	6,445		5	118
2,113	487		1,626	35,252	9,614	9,421	193	24,000	22,336	1,664	1,638	10,083	10,022		61	119
3,211	306	1,658	1,247	96,544				96,544	96,544			35,140	35,140			120
9,880	322		9,558	61,115				61,115	54,557	6,558		22,899	22,899			121
3,388		3,209	179	122,123				122,123	122,123			4,411	4,411			122
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.																
$2,429	$1,062	$261	$1,086	$150,146				$150,146	$150,006	$140		$3,684	$3,425		$259	123
5,511			5,511	1,650							$1,650	743	743			124
2,164	2,024	140		22,530	$3,213	$3,213		13,102	13,102		6,215	10,167	10,167			125
2,501	304	95	2,402	22,792				22,792	22,792			993	993			126
521			521	41,635	15,536	15,536		26,099	26,099			754	754			127
21,272	1,134	48	20,090	767,725				724,034	724,034		43,691	18,310	17,695	$615		128
122			122	56,991				52,436	46,877	5,559	4,555	541	541			129
3,798	2,374		1,424	155,901	305	305		155,596	155,596			10,544	7,462	3,082		130
1,117			1,117	32,122	13,881	13,881		6,772	6,771	1	11,469	3,566	3,531		35	131
2,171			2,171	11,007	10,070	10,070		740	740		197	3,640	3,640			132

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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 1915—Continued.											
133	Davenport, Iowa	$872,998	$783,241	$782,164	$1,077			$86,757	$69,524		$17,233
134	Kalamazoo, Mich	585,936	548,225	546,747	1,478			33,398	29,239		4,147
135	McKeesport, Pa	528,812	495,107	491,876	3,231			33,127	24,985		8,142
136	Lincoln, Nebr	823,001	761,913	755,854	6,059		$8,964	54,143	46,281		7,862
137	Racine, Wis	695,672	513,509	513,364	145	$40,072		139,279	76,000	$61,108	2,171
138	Superior, Wis	613,714	478,585	478,585		11,566		121,867	81,500	37,909	2,458
139	Wheeling, W. Va	531,043	497,428	485,026	12,402		4,746	19,478		2,335	17,143
140	Macon, Ga	518,740	414,011	412,248	1,763		4,050	99,903		10,476	89,427
141	Huntington, W. Va	429,561	414,551	410,911	3,640		5,266	7,325			7,325
142	Butte, Mont	689,397	564,688	564,688			25,122	90,104	46,643	2,361	41,100
143	Newton, Mass	1,462,595	1,304,289	1,295,331	8,958	136,213	20,608	1,053			1,053
144	Pasadena, Cal	956,517	938,700	938,700				9,234		2,944	6,290
145	Woonsocket, R. I	511,349	458,136	454,857	3,279		5,820	45,458	38,144	3	7,311
146	Montgomery, Ala	380,430	268,166	264,947	3,219			107,736	15,227		92,559
147	West Hoboken, N. J	285,919	228,279	218,832	9,447		1,000	53,471	50,825	414	2,232
148	Roanoke, Va	575,836	458,681	458,401	280		5,890	107,553	41,800		65,753
149	Chester, Pa	342,591	302,471	298,952	3,519		11,341	21,127	16,400		4,727
150	Fitchburg, Mass	714,911	586,973	579,300	7,673	65,322	17,409	44,758	41,269		3,489
151	Galveston, Tex	695,413	657,813	648,492	9,321			22,191	18,299		3,892
152	East Orange, N. J	736,053	698,882	685,167	13,715		6,671	19,562	10,775	749	8,038
153	Muskogee, Okla	361,429	352,361	352,361		1,062		6,220			6,220
154	New Castle, Pa	443,358	426,447	425,755	692			14,802			14,802
155	Dubuque, Iowa	531,102	460,625	459,639	986			70,416	67,600		2,816
156	Springfield, Mo	457,444	393,311	390,525	2,786		11,472	43,994	30,100		13,894
157	Lexington, Ky	564,018	458,254	455,154	3,100			102,798	67,100		35,698
158	Hamilton, Ohio	460,262	419,551	419,551				37,918	37,124		794
159	Perth Amboy, N. J	264,662	195,023	192,431	2,592		665	67,750	65,375		2,375
160	Charlotte, N. C	279,975	242,269	242,269			5,674	30,754			30,754
161	Lansing, Mich	521,963	518,004	514,101	3,903			2,613			2,613
162	Knoxville, Tenn	453,455	371,818	371,126	692		1,820	78,028			78,028
163	Decatur, Ill	418,629	406,632	406,632				10,085		2,875	7,210
164	Elmira, N. Y	641,253	583,249	579,082	4,167	13,743		42,174	37,232	2,421	2,521
165	Portsmouth, Va	232,661	171,307	166,907	4,400		1,733	57,650	18,558		39,092
166	Everett, Mass	657,560	608,480	597,429	11,051	30,384	16,976	1,274			1,274
167	San Jose, Cal	505,338	437,248	403,653	33,595			65,489	50,395	1,338	13,756
168	Joliet, Ill	606,137	454,959	454,959				149,866	142,000	2,395	5,471
169	Quincy, Ill	505,216	424,181	424,181				78,461	70,917	2,694	2,850
170	Auburn, N. Y	675,814	633,591	627,079	6,512	9,654		31,242	29,411	1,120	711
171	Pittsfield, Mass	690,900	595,900	588,844	7,056	42,142	20,182	32,254	30,125		2,129
172	Quincy, Mass	807,567	753,646	737,638	16,008	31,113	20,330	2,092			2,092
173	Cedar Rapids, Iowa	775,427	697,479	697,479				71,284	67,600		3,684
174	Taunton, Mass	572,658	434,650	431,458	3,192	88,084	12,110	37,494	35,337		2,157
175	Mount Vernon, N. Y	916,042	870,321	828,779	41,542	7,159		33,803	29,620	1,492	2,691
176	Amsterdam, N. Y	383,599	336,530	335,491	1,039	14,776		30,510	27,642	2,257	611
177	Niagara Falls, N. Y	878,766	805,038	800,430	4,608	11,683		59,432	55,008		4,424
178	Jamestown, N. Y	559,178	517,566	515,393	2,173	20,724		20,304	16,272	2,380	1,652
179	Oshkosh, Wis	424,329	358,361	358,361		5,425		59,112	27,000	30,382	1,730
180	New Rochelle, N. Y	1,062,981	1,019,502	999,291	30,211	9,709		31,004	28,663	1,550	791
181	Lorain, Ohio	398,371	362,424	362,424		139		34,518	33,012		1,806
182	Jackson, Mich	515,852	488,166	488,166				27,135	24,549		2,586
183	Lima, Ohio	353,303	316,739	316,739		1,033		34,971	32,255		2,716
184	Columbia, S. C	325,528	259,560	256,822	2,738		4,072	60,048		2,012	58,036
185	Austin, Tex	423,054	411,790	404,391	7,399			10,450	10,450		
186	Williamsport, Pa	394,273	346,613	344,976	1,637		14,000	31,912	19,200		12,712
187	Waterloo, Iowa	592,620	579,293	579,293			7,984	4,460			4,460
188	Aurora, Ill	428,405	381,881	381,881				46,509	37,300	2,178	7,031
189	Joplin, Mo	414,969	301,239	300,040	1,199			111,976	84,297		27,679
190	Shreveport, La	338,479	283,988	281,604	2,384		3,500	45,638			45,638
191	Chelsea, Mass	672,101	582,091	570,305	11,786	38,208	16,744	32,994	30,084		2,910
192	Waco, Tex	481,703	467,427	465,488	1,939			13,035	11,968		1,067
193	Everett, Wash	366,007	321,422	321,422				43,246	40,105		3,141
194	Orange, N. J	379,292	336,019	325,132	10,887		754	39,477	35,411	799	3,267
195	Lynchburg, Va	629,176	454,607	451,337	3,270		9,127	164,270	35,400		128,870
196	Colorado Springs, Colo	511,753	478,190	475,409	2,781			30,597	20,300		10,297
197	Newport, Ky	294,106	257,601	256,970	631			31,582	21,640		9,942
198	La Crosse, Wis	412,207	334,595	334,570	25	9,338		64,945	31,800	31,677	1,468
199	Danville, Ill	399,493	332,208	332,208				66,885	61,273	1,969	3,643
200	Council Bluffs, Iowa	473,271	412,132	412,132			3,500	54,898	50,834		4,064
201	Bellingham, Wash	272,441	265,948	265,948				6,080			6,080
202	Fresno, Cal	549,875	451,757	450,666	1,091			95,151	61,100	1,511	32,540
203	Boise, Idaho	337,392	287,597	284,134	3,463		8,402	38,281	32,800		5,481
204	Norristown, Pa	223,736	195,642	195,642			20,734	4,898	2,640		2,258

[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: 1915—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 62.)

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.[1]												
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915—Continued.															
$3,000	$3,000	.....	.....	$182,610	$582	$582	.....	$182,028	$182,028	.....	.....	$5,297	$5,227	.....	$70	133
4,325	2,527	$234	$1,564	68,869	37	37	.....	62,822	54,777	$8,045	$6,010	3,561	3,532	.....	29	134
578	226	.....	352	32,718	.....	.....	.....	32,718	32,718	.....	.....	12,100	12,100	.....	.....	135
2,981	1,731	.....	1,250	185,739	.....	.....	.....	185,739	160,622	25,117	.....	4,157	4,001	.....	156	136
2,812	2,764	.....	48	193,021	9,660	9,660	.....	183,361	183,361	.....	.....	4,438	3,861	$572	5	137
1,696	1,206	.....	490	257,746	12,704	12,704	.....	245,042	245,042	.....	.....	19,109	19,085	.....	24	138
9,391	457	8,934	.....	2,698	.....	.....	.....	2,698	2,698	.....	.....	12,280	12,280	.....	.....	139
776	477	.....	299	39,697	.....	.....	.....	39,697	39,697	.....	.....	27,216	17,216	10,000	.....	140
2,419	19	109	2,291	378,276	.....	.....	.....	378,276	376,516	1,760	.....	7,480	7,480	.....	.....	141
9,483	5,843	.....	3,640	179,041	29,088	29,088	.....	149,953	149,953	.....	.....	10,300	10,300	.....	.....	142
432	.....	.....	432	70,672	39,243	39,243	.....	31,429	29,487	1,942	.....	2,658	2,658	.....	.....	143
8,583	2,021	.....	6,562	189,189	6,246	6,246	.....	176,966	176,966	.....	5,977	3,790	3,788	.....	2	144
1,935	1,482	.....	453	18,556	.....	.....	.....	18,556	17,884	672	.....	986	986	.....	.....	145
4,478	.....	3,576	902	126,173	.....	.....	.....	125,890	107,736	18,144	293	11,146	10,993	153	.....	146
3,169	1,049	.....	2,120	69,491	.....	.....	.....	69,491	66,461	3,030	.....	2,276	2,276	.....	.....	147
3,712	2,248	1,466	.....	7,647	.....	.....	.....	7,647	7,647	.....	.....	17,258	17,258	.....	.....	148
7,652	937	.....	6,715	59,377	.....	.....	.....	58,315	53,120	5,195	1,062	2,098	1,866	157	75	149
449	.....	.....	449	32,158	11,684	11,684	.....	14,780	14,780	.....	5,694	3,523	3,512	.....	11	150
15,409	838	13,471	1,100	12,843	.....	.....	.....	.....	.....	.....	12,843	3,388	3,388	.....	.....	151
10,938	391	.....	10,547	43,432	.....	.....	.....	43,432	42,558	874	.....	1,201	766	435	.....	152
1,786	143	1,642	1	235	.....	.....	.....	235	235	.....	.....	8,313	8,313	.....	.....	153
2,109	659	.....	1,450	58,424	.....	.....	.....	58,318	56,492	1,826	106	2,187	2,187	.....	.....	154
61	61	.....	.....	114,810	173	173	.....	114,637	110,667	3,970	.....	583	583	.....	.....	155
8,667	800	5,267	2,600	122,750	.....	.....	.....	122,750	122,750	.....	.....	877	877	.....	.....	156
2,966	1,114	.....	1,852	97,484	.....	.....	.....	97,484	79,426	18,058	.....	2,779	2,779	.....	.....	157
2,793	.....	1,607	1,186	104,449	994	994	.....	103,455	103,455	.....	.....	1,334	1,334	.....	.....	158
1,224	198	.....	1,026	32,595	.....	.....	.....	27,446	26,335	1,111	5,149	4,854	4,854	.....	.....	159
1,278	1,278	.....	.....	64,896	.....	.....	.....	64,896	64,896	.....	.....	5,782	5,711	.....	71	160
1,346	1,346	.....	.....	22,437	.....	.....	.....	22,437	22,437	.....	.....	4,201	4,201	.....	.....	161
1,789	.....	.....	1,789	34,935	.....	.....	.....	34,935	31,113	3,822	.....	11,315	11,315	.....	.....	162
1,912	455	.....	1,457	119,604	.....	.....	.....	119,604	119,604	.....	.....	4,879	4,879	.....	.....	163
2,087	343	1,231	513	51,502	.....	.....	.....	51,502	51,502	.....	.....	1,654	1,654	.....	.....	164
1,971	1,602	.....	369	.....	.....	.....	.....	.....	.....	.....	.....	4,466	4,466	.....	.....	165
446	.....	.....	446	24,048	10,484	10,484	.....	13,564	13,414	150	.....	2,753	1,253	1,500	.....	166
2,601	254	.....	2,347	165,345	.....	.....	.....	165,345	165,345	.....	.....	5,244	5,244	.....	.....	167
1,312	1,290	.....	22	75,095	.....	.....	.....	75,095	75,095	.....	.....	3,832	3,832	.....	.....	168
4,574	2,418	21	2,135	103,475	.....	.....	.....	103,475	103,475	.....	.....	2,900	2,843	.....	57	169
1,327	951	17	359	66,498	16,525	16,525	.....	49,973	49,973	.....	.....	2,751	2,751	.....	.....	170
422	.....	.....	422	41,813	11,995	11,995	.....	15,458	15,316	142	14,360	831	831	.....	.....	171
396	.....	.....	396	53,087	6,509	6,509	.....	37,217	33,459	3,758	9,361	2,827	2,827	.....	.....	172
6,664	884	.....	5,780	126,536	.....	.....	.....	126,536	126,536	.....	.....	8,662	8,662	.....	.....	173
320	.....	.....	320	19,352	12,758	12,758	.....	6,235	5,538	697	359	1,959	1,959	.....	.....	174
4,759	1,525	.....	3,234	74,711	18,760	18,760	.....	55,951	49,994	5,957	.....	1,710	1,703	.....	7	175
1,783	1,088	.....	695	71,562	.....	.....	.....	71,562	71,562	.....	.....	1,596	1,596	.....	.....	176
2,613	1,339	185	1,089	205,801	.....	.....	.....	205,801	205,801	.....	.....	4,921	4,921	.....	.....	177
584	.....	.....	584	99,624	.....	.....	.....	99,448	92,830	6,618	176	2,334	2,334	.....	.....	178
1,431	1,206	.....	225	87,635	9,456	9,456	.....	78,179	78,179	.....	.....	2,265	2,265	.....	.....	179
2,766	1,648	.....	1,118	61,920	.....	.....	.....	61,920	54,267	7,653	.....	2,548	2,548	.....	.....	180
990	643	.....	347	107,331	.....	.....	.....	107,331	107,331	.....	.....	2,031	2,026	.....	5	181
551	542	.....	9	21,064	.....	.....	.....	19,064	19,064	.....	2,000	2,789	2,789	.....	.....	182
560	88	.....	472	64,246	.....	.....	.....	64,246	64,246	.....	.....	3,725	3,725	.....	.....	183
1,248	1,015	233	.....	63,870	.....	.....	.....	63,870	63,870	.....	.....	21,741	21,741	.....	.....	184
814	515	137	162	281	.....	.....	.....	.....	.....	.....	281	4,842	4,787	.....	55	185
1,748	654	.....	1,094	33,893	.....	.....	.....	33,773	33,773	.....	120	2,173	2,173	.....	.....	186
883	823	.....	60	279,700	.....	.....	.....	279,324	279,324	.....	376	3,053	2,976	.....	77	187
15	.....	.....	15	151,334	.....	.....	.....	151,334	151,334	.....	.....	5,470	5,470	.....	.....	188
1,754	759	248	747	41,081	.....	.....	.....	41,081	41,081	.....	.....	10,692	10,592	100	.....	189
5,353	1,210	2,347	1,796	51,952	.....	.....	.....	51,952	51,827	125	.....	19,098	13,164	5,881	53	190
2,064	1,077	.....	987	14,777	9,420	9,420	.....	5,271	5,271	.....	86	2,739	2,739	.....	.....	191
1,241	606	208	427	19,614	.....	.....	.....	19,614	19,614	.....	.....	5,852	5,688	108	56	192
1,339	46	.....	1,293	328,670	.....	.....	.....	328,670	269,956	58,714	.....	7,197	7,197	.....	.....	193
3,042	1,002	.....	2,040	15,666	.....	.....	.....	15,666	11,873	3,793	.....	2,625	2,625	.....	.....	194
1,172	1,172	.....	.....	5,661	.....	.....	.....	5,661	5,661	.....	.....	8,569	8,569	.....	.....	195
2,966	2,500	.....	466	34,971	4,374	4,369	$5	30,597	24,978	5,619	.....	5,791	4,276	1,510	5	196
4,923	.....	3,416	1,507	7,379	.....	.....	.....	.....	.....	.....	7,379	1,197	1,197	.....	.....	197
3,329	1,782	.....	1,547	23,201	538	538	.....	22,663	22,663	.....	.....	2,124	2,124	.....	.....	198
400	.....	.....	400	82,948	.....	.....	.....	82,836	82,836	.....	112	8,463	8,463	.....	.....	199
2,741	1,100	.....	1,641	249,812	207	207	.....	249,605	249,605	.....	.....	4,781	4,781	.....	.....	200
413	413	.....	.....	280,320	.....	.....	.....	280,320	253,672	26,648	.....	4,506	4,506	.....	.....	201
2,967	546	.....	2,421	409,435	.....	.....	.....	409,435	409,435	.....	.....	5,408	5,076	.....	332	202
3,112	1,732	.....	1,380	150,558	29,527	29,527	.....	121,031	121,031	.....	.....	7,254	4,216	3,038	.....	203
2,462	198	.....	2,264	431	.....	.....	.....	431	431	.....	.....	1,193	1,193	.....	.....	204

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TABLE 8.—REVENUE RECEIPTS FROM SUBVENTIONS, GRANTS, DONATIONS, GIFTS, AND PENSION ASSESSMENTS: 1915.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 69.]

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	$36,141,199	$25,547,672	$4,072,812	$6,303,080	$217,635	$1,646,450	$276,010	$106,460	$844,444	$419,536	$2,107,270
	Group I	7,476,940	6,688,743		788,197		326,227	90,178	31,999	68,529	135,521	1,372,757
	Group II	11,915,756	6,568,531		5,347,225		175,856	87,866	14,516	68,474	5,000	292,479
	Group III	8,115,347	6,086,099	1,870,171	29,751	129,326	497,853	56,948	27,542	396,948	16,415	293,695
	Group IV	4,788,979	3,533,496	1,169,028	16,187	70,268	440,573	24,759	21,745	136,985	257,084	111,251
	Group V	3,844,177	2,670,803	1,033,613	121,720	18,041	205,941	16,259	10,658	173,508	5,516	37,088
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.											
1	New York, N. Y	$2,063,326	$2,063,326				$705		$705			$825,438
2	Chicago, Ill	1,109,323	1,109,323				22,113	$140	1,630	$20,343		295,102
3	Philadelphia, Pa	1,519,668	943,953		$575,715		9,325	4,531			$4,794	87,425
4	St. Louis, Mo	367,145	361,408		5,737		6,477		6,477			14,779
5	Boston, Mass	74,138	55,386		18,752		186,566	16,013	17,626	35,000	117,727	52,110
6	Cleveland, Ohio	292,333	292,333				6,935	2,805	4,130			45,007
7	Baltimore, Md	584,996	584,996									19,038
8	Pittsburgh, Pa	501,409	351,014		150,395		73,075	61,075			12,000	
9	Detroit, Mich	964,602	927,004		37,598		21,031	5,614	1,231	13,186	1,000	33,858
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.											
10	Buffalo, N. Y	$477,160	$183,780		$293,380		$5,164		$164		$5,000	$65,306
11	San Francisco, Cal	879,000	662,412		216,588		1,000			$1,000		22,210
12	Los Angeles, Cal	798,663	774,126		22,537		13,514	$4,133	220	9,161		
13	Milwaukee, Wis	744,252	419,275		324,977		1,264	1,220	34			30,165
14	Cincinnati, Ohio	179,673	179,673				45,291	43,980	1,311			36,938
15	Newark, N. J	1,754,597	1,636,055		118,542		1,312	97	1,215			21,383
16	New Orleans, La	203,200	203,200				23,416	7,828	5,588	10,000		15,116
17	Washington, D. C	6,118,016	[1] 1,772,740		[1] 4,345,276		30,726	30,573	153			14,845
18	Minneapolis, Minn	312,708	286,783		25,925		45,219	25	5,831	39,363		69,452
19	Seattle, Wash	450,487	450,487				8,950			8,950		17,044
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.											
20	Jersey City, N. J	$914,617	$914,617				$106		$106			$9,479
21	Kansas City, Mo	221,836	208,012	$13,824			5,419	$146	4,878	$395		6,284
22	Indianapolis, Ind	355,927	229,982	125,945			20,310		310	20,000		19,079
23	Portland, Oreg	405,637	79,063	326,574			3,442	417	112		$2,913	14,733
24	Denver, Colo	106,778	106,778				5,937	3,331	2,606			5,677
25	Rochester, N. Y	98,846	98,846				6,535	6,310	225			34,150
26	Providence, R. I	32,418	32,418									24,427
27	St. Paul, Minn	170,610	170,610				1,565	315		1,250		8,357
28	Louisville, Ky	322,194	267,542			$54,652	20,903	3,411	658	16,834		4,463
29	Columbus, Ohio	79,665	79,665				1,313	1,203	110			16,065
30	Oakland, Cal	734,944	332,928	402,016			361	361				12,468
31	Toledo, Ohio	86,405	86,405				7,905	6,948	957			13,601
32	Atlanta, Ga	101,912	101,912				3,428	3,428				
33	Birmingham, Ala	271,574	126,430	123,570		21,574	1,000	1,000				
34	Worcester, Mass	40,423	32,693	5,537	$2,193		31,372			18,164	13,208	
35	Syracuse, N. Y	62,767	62,767				1,042	844	198			11,358
36	New Haven, Conn	82,122	79,047		3,075		6,682			6,682		9,195
37	Memphis, Tenn	272,717	[2] 250,217	(2)		22,500	3,326	686		2,640		
38	Scranton, Pa	111,346	102,137		9,209		4,000			4,000		7,258
39	Spokane, Wash	398,785	204,153	183,632		11,000	3,676	2,726		900	50	5,337
40	Paterson, N. J	383,770	383,770				607		607			3,574
41	Richmond, Va	77,194	77,194				3,403		3,058	345		7,102
42	Omaha, Nebr	55,073	41,323			13,750	6,002	3,702		2,300		6,343
43	Fall River, Mass	4,554		4,554			2,460	2,460				
44	Grand Rapids, Mich	229,402	215,499	4,553	3,500	5,850	28			28		
45	Dayton, Ohio	83,906	83,906				16,317	16,311	6			8,498
46	San Antonio, Tex	154,779	153,404	1,375			600			600		
47	Bridgeport, Conn	65,445	60,328		5,117		25		25			7,560
48	Nashville, Tenn	372,081	43,964	328,117								801
49	Dallas, Tex	145,663	144,314	1,349			25,000			25,000		
50	Lowell, Mass	13,197	9,822	3,282	93							
51	New Bedford, Mass	21,647	14,757	4,989	1,901							
52	Cambridge, Mass	8,685	5,422	3,263			1,520	849		582	89	
53	Salt Lake City, Utah	345,724	195,098	150,626								6,434
54	Hartford, Conn	61,679	58,944		2,735		2,060	2,000	60			2,028
55	Trenton, N. J	315,282	315,282				48,782		3,660	45,122		8,804
56	Houston, Tex	141,096	139,721	1,375			251,046			251,046		
57	Tacoma, Wash	371,779	190,921	180,858			2,323	500	1,823			3,756
58	Reading, Pa	73,827	71,899		1,928		5,947		5,947			9,247
59	Albany, N. Y	44,859	44,859				599		599			10,173
60	Camden, N. J	222,727	222,727				1,547		1,547			12,106
61	Youngstown, Ohio	41,380	41,380				205		50		155	5,288
62	Springfield, Mass	10,075	5,343	4,732			1,060			1,060		

[1] By the United States.

[2] Subvention by county included with that by state.

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TABLE 8.—REVENUE RECEIPTS FROM SUBVENTIONS, GRANTS, DONATIONS, GIFTS, AND PENSION ASSESSMENTS: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 69.]

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 1915.											
63	Lynn, Mass.	$3,293	$53	$3,240			$2,547				$2,547	
64	Des Moines, Iowa.	63,665	63,665				140		$140			$2,339
65	Lawrence, Mass.	5,781	3,979	1,802			1,000	$1,000				
66	Fort Worth, Tex.	99,037	93,746			$5,291	3,500			$3,500		
67	Kansas City, Kans.	23,933	23,933									
68	Yonkers, N. Y.	50,822	50,822				391		391			12,366
69	Wilmington, Del.	43,400	38,400			5,000	6,842		4,573	750	1,519	5,102
70	Schenectady, N. Y.	42,291	42,291				494		494			2,318
71	Duluth, Minn.	84,222	79,457	4,015	$750		173	173				11,208
72	Norfolk, Va.	45,447	45,387		60		2,319		2,319			1,351
73	Oklahoma City, Okla.	43,391	40,114	3,277								
74	Somerville, Mass.	10,752	7,500	3,252			5,000			5,000		
75	Elizabeth, N. J.	249,040	249,040				3,176		70	3,106		5,963
76	St. Joseph, Mo.	45,959	33,620	12,339			164		164			896
77	Waterbury, Conn.	54,571	52,990		1,581		4,593	4,593				
78	Utica, N. Y.	35,513	35,513				5,230		230		5,000	6,881
79	Akron, Ohio.	40,069	40,069				230	20	210			696
80	Troy, N. Y.	36,771	36,771				1,038		804	234		4,634
81	Manchester, N. H.	4,415	4,415									
82	Hoboken, N. J.	253,156	253,156				320	250	70			2,610
83	Wilkes-Barre, Pa.	49,997	46,878		3,119		260		260			2,274
84	Fort Wayne, Ind.	111,393	79,188	32,207			60		60			1,643
85	Erie, Pa.	53,645	51,645		2,000		6,627	6,500	127			
86	Evansville, Ind.	135,216	82,670	52,546			237	237				1,503
87	Jacksonville, Fla.	158,805		158,805								
88	Peoria, Ill.	29,408	29,408				6,157	350	5,807			9,317
89	East St. Louis, Ill.	46,592	46,592									
90	Harrisburg, Pa.	49,243	47,189		2,054							5,876
91	Savannah, Ga.	200,308		200,308								
92	Passaic, N. J.	181,521	181,521				1,156	110	489	557		940
93	Bayonne, N. J.	282,445	282,445				30,025		25	30,000		2,335
94	South Bend, Ind.	105,119	62,026	43,093			185		185			1,122
95	Wichita, Kans.	15,362	15,362				40,000			40,000		
96	Johnstown, Pa.	37,468	35,994		1,474							
97	Brockton, Mass.	4,550		4,550								
98	Terre Haute, Ind.	106,758	[1] 106,758	(1)			940		940			10,087
99	Holyoke, Mass.	2,729	1,392	1,337			1,687	1,687				
100	Sacramento, Cal.	221,159	99,714	121,445			244,688			26,488	218,200	1,362
101	Portland, Me.	169,502	168,368		1,134		14,873				14,873	
102	Allentown, Pa.	39,000	35,121	2,196	1,683							
103	Charleston, S. C.	45,086		45,086								
104	Springfield, Ill.	27,304	27,304				1,303		1,303			1,408
105	Canton, Ohio.	27,492	27,492				25	25				
106	Pawtucket, R. I.	20,731	20,731									685
107	Chattanooga, Tenn.	143,203	22,905	111,798		13,500	835	300			535	
108	Altoona, Pa.	39,940	38,465		1,475							1,974
109	Covington, Ky.	74,942	74,942									
110	Mobile, Ala.	117,739		117,739								
111	Sioux City, Iowa.	23,998	23,998				960		960			957
112	Saginaw, Mich.	127,728	110,126	1,360		16,242	10,350			2,350	8,000	
113	Atlantic City, N. J.	258,282	257,282			1,000	5,303	4,808	495			3,304
114	Little Rock, Ark.	80,523	51,288			29,235	1,810	210			1,600	
115	Berkeley, Cal.	198,928	97,216	101,712			699	699				
116	Rockford, Ill.	21,041	21,041				25,000			25,000		4,501
117	Binghamton, N. Y.	23,729	23,729				6,139		1,329		4,810	2,092
118	Pueblo, Colo.	52,741	[1] 52,741	(1)								
119	New Britain, Conn.	30,673	29,816		857		2,497	2,297	200			
120	Tampa, Fla.	142,773		142,773								
121	El Paso, Tex.	66,868	62,720	4,148								
122	Springfield, Ohio.	24,520	24,520				1,600	1,500	100			3,502
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.											
123	Flint, Mich.	$61,174	$60,154	$1,020			$1,115			$1,115		
124	Lancaster, Pa.	36,594	34,540		$2,054							
125	Augusta, Ga.	123,769		123,769								$1,561
126	York, Pa.	37,856	36,625		1,231							
127	Malden, Mass.	2,844	435	2,409			30	$30				
128	San Diego, Cal.	200,383	107,571	92,812			2,106	1,100			$1,006	1,025
129	Bay City, Mich.	98,741	96,941			$1,800						
130	Topeka, Kans.	13,875	13,875				100				100	
131	Haverhill, Mass.	2,697		2,615	82		1,425				1,425	
132	Salem, Mass.	1,458		1,458			884	884				
133	Davenport, Iowa.	21,040	21,040									851
134	Kalamazoo, Mich.	71,177	71,177									
135	McKeesport, Pa.	33,219	32,027		1,192		25	25				
136	Lincoln, Nebr.	21,648	15,848			5,800						
137	Racine, Wis.	30,136	30,136				30	30				803

[1] Subvention by county included with that by state.

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TABLE 8.—REVENUE RECEIPTS FROM SUBVENTIONS, GRANTS, DONATIONS, GIFTS, AND PENSION ASSESSMENTS: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 69.]

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 1915—Continued.												
138	Superior, Wis.	$33,996	$33,996				$1,096		$1,096			$997
139	Wheeling, W. Va.	14,209	14,209									
140	Macon, Ga.	166,870		$166,870								
141	Huntington, W. Va.	13,351	13,351									
142	Butte, Mont.	132,096	34,083	98,013			50		50			
143	Newton, Mass.	39,876	19,911	3,326	$16,639		500			$500		
144	Pasadena, Cal.	143,911	73,093	70,818			440			440		
145	Woonsocket, R. I.	15,633	15,633				156		156			826
146	Montgomery, Ala.	32,085	32,085									
147	West Hoboken, N. J.	145,523	145,523				80		80			781
148	Roanoke, Va.	21,008	21,008									
149	Chester, Pa.	31,068	30,242		826		884	$884				1,497
150	Fitchburg, Mass.	1,615		1,615			8,468	500		5,000	$2,968	
151	Galveston, Tex.	143,441	47,892	1,684	93,865							
152	East Orange, N. J.	165,310	165,310				11,510	5	105	11,400		1,172
153	Muskogee, Okla.	20,499	18,806	427	1,266							
154	New Castle, Pa.	27,694	26,724		970							
155	Dubuque, Iowa.	13,989	13,989				6,578	6,578				848
156	Springfield, Mo.	22,219	22,219									
157	Lexington, Ky.	49,235	48,235	1,000			300	300				
158	Hamilton, Ohio.	19,769	19,769				50		50			2,494
159	Perth Amboy, N. J.	87,666	87,666									369
160	Charlotte, N. C.	25,879		17,379		$8,500	109	109				
161	Lansing, Mich.	50,068	50,068									
162	Knoxville, Tenn.	121,125	14,171	106,954								
163	Decatur, Ill.	17,559	17,559				192		192			357
164	Elmira, N. Y.	20,898	20,898				1,819		1,819			268
165	Portsmouth, Va.	19,763	19,763				31	31				
166	Everett, Mass.	3,929	2,191	1,738			55	55				
167	San Jose, Cal.	152,569	119,695	32,874			25	25				468
168	Joliet, Ill.	15,462	15,462				1,157		1,157			597
169	Quincy, Ill.	18,775	18,775				483	466			17	
170	Auburn, N. Y.	8,966	8,966				1,898		1,898			1,153
171	Pittsfield, Mass.	2,147		2,147								
172	Quincy, Mass.	5,278	2,668	2,610								
173	Cedar Rapids, Iowa.	16,457	16,457				240	150	66	24		631
174	Taunton, Mass.	3,020		1,720	1,300							
175	Mount Vernon, N. Y.	14,821	14,821				390		390			4,545
176	Amsterdam, N. Y.	13,601	13,601				232		232			522
177	Niagara Falls, N. Y.	17,500	17,500				1,577		1,577			2,348
178	Jamestown, N. Y.	20,294	20,294				114		114			2,343
179	Oshkosh, Wis.	33,438	33,438				5		5			490
180	New Rochelle, N. Y.	21,654	21,654				895		895			2,120
181	Lorain, Ohio.	14,687	14,687									202
182	Jackson, Mich.	54,310	54,310				5,000			5,000		
183	Lima, Ohio.	16,560	16,560				100			100		
184	Columbia, S. C.	24,581		22,640		1,941						
185	Austin, Tex.	51,331	45,961	5,370			1,909	409		1,500		
186	Williamsport, Pa.	26,236	24,634		1,602							1,711
187	Waterloo, Iowa.	14,361	14,361				39			39		451
188	Aurora, Ill.	17,064	17,064				95		95			562
189	Joplin, Mo.	24,481	19,673	4,808			500	500				
190	Shreveport, La.	22,125	22,125				358		358			413
191	Chelsea, Mass.	144	144									
192	Waco, Tex.	70,782	69,927	855								
193	Everett, Wash.	123,261	63,906	59,355			10	10				568
194	Orange, N. J.	110,184	110,184				137		137			830
195	Lynchburg, Va.	27,316	27,316				95	95				884
196	Colorado Springs, Colo.	75,481	15,383	60,098			3,849	3,846	3			542
197	Newport, Ky.	32,362	32,362									
198	La Crosse, Wis.	31,962	31,962				148,350		50	148,300		945
199	Danville, Ill.	14,306	14,306									
200	Council Bluffs, Iowa.	14,433	14,433				360	227	133			476
201	Bellingham, Wash.	112,400	56,964	55,436			50			50		443
202	Fresno, Cal.	154,017	77,061	76,956			40			40		
203	Boise, Idaho.	86,950	77,113	9,837								
204	Norristown, Pa.	18,966	18,273		693							

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TABLE 9.—REVENUE RECEIPTS FROM EARNINGS OF GENERAL DEPARTMENTS,

[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. Chief executive.	Executive branch. Financial.	Executive branch. Law and other general executive.	Judicial branch.	Elections.	General government buildings.	Police department.	Fire department.	All other.	
	Grand total	$22,547,201	$69,025	$8,219	$1,036,744	$289,823	$2,996,553	$55,688	$117,235	$291,896	$172,928	$3,093,807	$790,517
	Group I	11,146,105	41,210	921	743,960	149,070	1,947,364	10,077	12,370	61,194	49,944	2,001,251	315,997
	Group II	4,203,850	20,737	5,216	120,921	43,089	751,225	17,017	15,553	64,732	25,571	662,973	135,055
	Group III	3,687,974	746	863	95,112	39,109	232,958	22,868	25,621	69,179	38,189	263,764	185,609
	Group IV	1,941,421	1,799	692	39,035	34,789	41,656	7,381	36,830	40,607	29,284	108,086	94,383
	Group V	1,567,851	4,533	527	37,716	23,766	23,350	1,345	26,861	56,184	29,940	57,823	59,474
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.												
1	New York, N. Y.	$1,462,126	$22,210	$51	$46,512	$77,806	$334,542	$1,822	$2,057	$448	$9,050	$319,759	$104,040
2	Chicago, Ill.	2,514,240	5,928	.....	437,865	1,306	537,809	4,735	2,136	20,160	5,988	860,240	6,406
3	Philadelphia, Pa.	2,146,372	.....	84	116,002	50,797	356,233	.....	583	4,193	3,810	379,041	10,436
4	St. Louis, Mo.	607,400	8,986	.....	57,721	691	240,077	38	.....	599	997	126,211	997
5	Boston, Mass.	1,040,272	.....	774	29,367	8,894	61,365	637	1,384	1,277	4,812	57,880	102,267
6	Cleveland, Ohio	1,118,511	.....	12	21,654	964	103,575	.....	1,877	2,154	6,770	59,413	53,732
7	Baltimore, Md.	565,413	.....	.....	91	2,230	31,751	20	2,995	207	6,090	791	23,003
8	Pittsburgh, Pa.	586,527	2,825	.....	23,380	196	203,891	93	779	13,405	1,272	90,841	6,241
9	Detroit, Mich.	1,105,244	1,261	.....	11,368	6,186	48,121	2,732	559	18,751	11,146	107,075	8,875
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.												
10	Buffalo, N. Y.	$765,364	$28	.....	$11,871	$105	$25,530	$37	$53	$1,337	$1,509	$27,395	$64,902
11	San Francisco, Cal.	427,738	.....	.....	24,175	21,384	152,519	3,133	630	1,957	6,774	84,071	1,784
12	Los Angeles, Cal.	560,086	34	.....	4,854	9,605	117,872	1,672	2,398	533	1,116	157,241	5,766
13	Milwaukee, Wis.	330,421	2,496	.....	3,280	1,532	38,596	227	4,649	6,097	3,002	55,077	20,891
14	Cincinnati, Ohio	517,213	97	$50	20,063	45	87,044	3,635	958	856	1,265	44,080	2,234
15	Newark, N. J.	368,082	1,907	.....	21,333	26	78,196	16	5,237	2,822	2,157	45,492	8,053
16	New Orleans, La.	312,093	.....	5,162	9,368	.....	68,843	.....	82	42,681	7,144	103,362	27,948
17	Washington, D. C.	284,717	.....	4	5,873	64	58,833	.....	304	.....	484	46,720	229
18	Minneapolis, Minn.	328,672	20	.....	3,968	7,501	31,002	3,130	410	2,838	1,771	41,912	1,719
19	Seattle, Wash.	309,464	16,165	.....	16,136	2,827	92,790	5,167	827	5,611	349	57,623	1,529
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.												
20	Jersey City, N. J.	$63,749	.....	.....	$6,162	.....	$17,245	.....	$111	$4,100	$2,522	$5,126	$2,304
21	Kansas City, Mo.	163,877	$1	.....	4,526	$2,638	.....	.....	4,280	628	1,721	17,382	100
22	Indianapolis, Ind.	55,603	.....	.....	4,389	4	.....	.....	.....	1,194	132	208	.....
23	Portland, Oreg.	120,569	.....	$365	129	1,194	.....	$13	.....	766	363	2,697	223
24	Denver, Colo.	275,865	.....	.....	.....	1,378	118,804	21,835	960	542	472	43,665	6,628
25	Rochester, N. Y.	78,927	.....	.....	5,707	422	10,396	.....	18	3,528	1,419	1,577	578
26	Providence, R. I.	178,508	.....	.....	6,731	494	16,537	313	689	9,919	8,514	24,491	6,114
27	St. Paul, Minn.	169,108	254	.....	73	2,589	1,637	.....	.....	59	53	1,492	1,505
28	Louisville, Ky.	87,037	.....	.....	7,377	231	1,852	.....	6	96	475	8	1,402
29	Columbus, Ohio	168,113	.....	.....	145	285	5,473	22	85	624	967	680	477
30	Oakland, Cal.	45,626	.....	146	272	.....	575	.....	.....	45	128	1,154	8,737
31	Toledo, Ohio	81,412	6	.....	2	35	4,704	.....	71	3,151	4,831	6,169	157
32	Atlanta, Ga.	132,993	10	.....	.....	.....	.....	.....	.....	.....	200	196	1,383
33	Birmingham, Ala.	109,663	.....	.....	4,080	33	.....	.....	9,398	60	338	17,488	7,117
34	Worcester, Mass.	277,457	.....	.....	1,428	8,203	.....	.....	1,518	6,143	1,345	2,082	6,816
35	Syracuse, N. Y.	39,244	.....	.....	14,410	210	6,992	.....	.....	3,135	2,171	350	3,500
36	New Haven, Conn.	75,929	.....	.....	24	294	3,223	.....	.....	104	125	10,325	588
37	Memphis, Tenn.	128,311	.....	.....	1,848	5	.....	.....	.....	491	.....	23,628	4,109
38	Scranton, Pa.	9,028	.....	.....	.....	2,168	.....	.....	10	.....	147	822	.....
39	Spokane, Wash.	117,834	.....	4	4	2,321	.....	.....	491	.....	876	8,885	1,252
40	Paterson, N. J.	59,857	.....	.....	340	.....	9,643	70	22	663	254	168	19,769
41	Richmond, Va.	24,514	.....	.....	38	39	.....	569	663	818	1,562	217	169
42	Omaha, Nebr.	55,464	.....	84	404	73	.....	.....	.....	3,234	105	19,323	4,976
43	Fall River, Mass.	50,786	.....	.....	2,948	2,097	.....	2	9	307	203	737	6,740
44	Grand Rapids, Mich.	111,682	248	113	6,679	684	3,720	.....	94	5,601	673	1,268	24,828
45	Dayton, Ohio	58,860	.....	.....	130	.....	5,238	.....	23	290	989	4,487	1,732
46	San Antonio, Tex.	31,825	.....	.....	1,633	.....	.....	.....	.....	.....	161	21,021	4,789
47	Bridgeport, Conn.	29,532	.....	.....	.....	22	485	.....	.....	.....	76	6,119	2,635
48	Nashville, Tenn.	49,534	.....	.....	2,964	.....	.....	.....	.....	.....	.....	4,574	116
49	Dallas, Tex.	55,942	.....	10	.....	1	26	.....	1,150	333	365	4,511	.....
50	Lowell, Mass.	80,107	.....	.....	1,201	2,562	.....	.....	2,687	177	30	1,248	1,823
51	New Bedford, Mass.	95,379	.....	.....	2,924	3,030	.....	24	.....	172	569	1,085	10,428
52	Cambridge, Mass.	91,429	.....	.....	4,809	2,450	.....	16	5	31	.....	850	21,069
53	Salt Lake City, Utah	37,214	.....	.....	558	1,282	5,851	.....	.....	.....	334	3,829	614
54	Hartford, Conn.	79,108	.....	.....	.....	131	3,041	4	1,400	15,354	723	8,303	3,425
55	Trenton, N. J.	41,925	2	.....	2,724	1,298	4,290	.....	.....	230	1,107	64	17,777
56	Houston, Tex.	87,741	.....	6	3,464	994	.....	.....	.....	6,572	1,051	6,942	319
57	Tacoma, Wash.	34,522	.....	.....	.....	54	.....	.....	2	.....	44	1,009	622
58	Reading, Pa.	7,141	.....	.....	.....	18	.....	.....	113	352	25	701	58
59	Albany, N. Y.	23,794	10	135	1,114	88	735	.....	.....	309	494	75	105
60	Camden, N. J.	33,215	215	.....	1,812	283	6,718	.....	.....	13	1,527	2,847	1,733
61	Youngstown, Ohio	28,708	.....	.....	25	99	5,773	.....	.....	138	630	5,292	34
62	Springfield, Mass.	140,842	.....	.....	4,038	1,400	.....	.....	1,816	.....	378	669	8,857

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BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1915.

assigned to each, see page 19. For a text discussion of this table, see page 73.]

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.			
$568,218	$1,014,731	$133,923	$1,005,318	$123,208	$3,113,302	$932,827	$1,149,233	$1,354,989	$1,445,693	$372,417	$75,201	$881,067	$523,121	$332,574	$595,854	
163,718	434,890	80,889	437,560	13,115	1,204,454	519,202	612,912	612,632	305,685	90,192	56,413	385,953	357,688	92,697	394,737	
51,017	100,422	21,877	191,275	13,524	961,813	46,491	77,754	299,369	216,089	72,043	5,723	161,770	89,601	243	32,750	
92,570	291,369	16,494	261,482	66,802	423,706	159,955	151,265	235,370	423,012	136,551	12,211	211,158	59,440	87,499	79,073	
119,580	92,014	14,298	60,566	12,351	409,029	110,283	107,921	116,852	242,224	36,404	682	70,248	441	78,653	35,303	
141,333	46,036	355	54,435	17,416	108,300	96,896	199,381	90,766	258,683	37,227	172	51,938	15,951	73,452	53,991	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.																
$4,004	$138,573	.....	$18,290	.....	.....	$164,379	$8,718	$14,860	$20,211	.....	$638	$159,266	.....	.....	$14,881	1
10,677	40,328	$43,895	6,114	$2,105	$156,537	13,157	2,922	84,747	60,648	$20,114	785	33,499	$153,605	.....	2,534	2
5,733	6,875	.....	19,052	300	563,641	18,145	315,256	38,073	16,467	4,717	50,027	7,335	.....	.....	149,572	3
78	4,934	953	41,890	.....	.....	880	30,299	46,941	15,804	7,617	96	21,218	.....	$373	.....	4
19,000	62,983	240	24,869	2,211	135,264	135,070	147,751	17,457	56,499	7,424	.....	44,700	.....	90,017	28,130	5
13,583	222,433	11,419	1,649	5,843	196,050	62,307	86,626	75,187	40,290	12,665	.....	53,028	81,620	.....	5,660	6
95,185	5,878	21,282	278,759	2,232	7,896	425	16,796	7,892	16,837	.....	.....	28,176	.....	2,096	14,781	7
.....	.....	2,747	1,993	424	49,331	18,923	3,665	97,442	34,120	28,750	694	5,231	.....	211	23	8
15,453	2,586	363	44,944	.....	95,735	105,916	879	230,033	44,809	8,905	4,173	33,450	122,463	.....	179,156	9
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.																
$10,912	$69,615	.....	$90,104	$1,935	$378,093	$27,949	.....	$31,412	$8,811	$5,546	.....	$17,751	.....	.....	$464	10
.....	4,551	.....	10	.....	61,194	1,474	$336	12,155	1,207	4,164	$355	29,997	.....	.....	15,818	11
.....	9,822	.....	3,152	.....	157,611	4,184	3,410	43,863	21,211	11,603	.....	3,902	.....	.....	237	12
4,784	9,090	.....	13,708	4,833	8,300	613	17,543	63,785	37,015	4,968	5,332	8,992	$6,707	.....	8,914	13
.....	3,312	$10,920	23,596	.....	159,701	2,096	9,981	22,054	114,021	6,223	.....	3,488	.....	$243	1,251	14
18,887	2,112	108	18,163	3,238	46,247	1,026	31,643	43,248	6,106	17,385	.....	14,680	.....	.....	.....	15
9,470	.....	4,371	619	2,139	1,273	618	.....	1,223	6,852	4,581	.....	10,970	.....	.....	5,387	16
4,073	199	1,559	7,683	1,124	84,187	6,864	9,268	45,375	4,343	5,394	36	1,510	.....	.....	591	17
1,441	.....	4,919	9,003	255	53,301	545	4,401	24,188	4,536	7,095	.....	41,735	82,894	.....	88	18
1,450	1,721	.....	35,237	.....	11,906	1,122	1,122	12,066	11,987	5,084	.....	28,745	.....	.....	.....	19
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.																
$263	$202	.....	.....	.....	$9,528	.....	$1,161	.....	$11,870	$1,221	.....	$1,934	.....	.....	.....	20
.....	820	$184	$22,444	.....	35,203	.....	1,360	$6,779	7,373	3,750	.....	28,366	.....	.....	$26,322	21
.....	1,201	600	1,104	$1,550	13,828	.....	3,192	.....	14,656	3,020	.....	10,511	.....	.....	14	22
208	1,843	592	94,190	.....	1,151	.....	.....	.....	10,378	.....	$12	1,626	.....	.....	4,819	23
66	.....	.....	14,912	33	.....	$2,041	.....	956	15,611	2,680	10	33,995	.....	.....	11,277	24
6,366	21,293	.....	1,041	40	410	1,260	.....	.....	11,677	811	5,672	6,506	.....	.....	206	25
15,500	449	2,061	3,264	2,877	10,619	41,669	.....	.....	18,055	.....	956	3,229	$5,678	.....	349	26
149	4,219	.....	1,214	896	30,687	2,968	11,573	15,927	6,972	40,362	.....	1,960	44,073	.....	416	27
335	931	.....	360	.....	3,890	947	1,786	1,184	22,794	38,877	.....	4,486	.....	.....	.....	28
2,220	70,557	.....	2,813	.....	41,435	.....	.....	26,125	13,237	475	.....	26	.....	.....	2,467	29
645	13,005	.....	92	252	4,070	.....	.....	4,500	1,264	2,616	.....	8,037	.....	.....	88	30
6	250	.....	4,265	.....	1,759	.....	.....	29,423	21,857	2,346	.....	1,821	.....	.....	559	31
.....	355	.....	655	.....	15,220	.....	13,001	90,980	2,043	1,906	4,773	2,271	.....	.....	.....	32
.....	1,134	79	662	8,478	27,101	.....	.....	28,654	2,066	2,057	.....	718	.....	.....	.....	33
3,824	36,127	.....	61,899	1,414	8,995	11,805	70,699	.....	25,524	1,751	.....	1,497	2,697	$23,695	5	34
67	.....	1,240	127	878	.....	25	.....	.....	4,469	1,570	.....	100	.....	.....	.....	35
6	12,834	1,038	363	26	3,066	1,533	505	.....	32,107	2,394	.....	7,370	.....	.....	4	36
.....	540	.....	1,353	5,530	55,174	.....	16,057	.....	2,078	1,263	.....	16,235	.....	.....	.....	37
.....	87	.....	335	117	1,442	.....	.....	.....	2,646	829	.....	375	.....	.....	.....	38
299	60,050	.....	2,192	154	20,217	.....	236	1,121	6,099	2,675	.....	3,595	.....	.....	7,373	39
735	194	27	.....	1,397	.....	5,838	.....	.....	18,654	1,981	.....	102	.....	.....	.....	40
.....	1,157	4,422	449	.....	.....	923	.....	.....	8,595	.....	.....	160	.....	.....	4,733	41
480	757	.....	74	65	15,790	.....	.....	.....	6,720	1,967	.....	1,305	.....	.....	17	42
.....	.....	201	1,562	370	618	12,901	1,692	.....	11,295	721	.....	763	.....	7,620	.....	43
107	16,444	.....	1,306	1,031	5,606	6,684	8,490	.....	10,784	1,634	1	1,443	6,060	.....	8,184	44
2,451	2,093	.....	403	5,662	15,846	.....	.....	6,699	5,087	652	.....	7,078	.....	.....	.....	45
1,700	.....	.....	8	.....	.....	.....	479	85	1,186	763	.....	.....	.....	.....	.....	46
.....	.....	.....	.....	.....	1,597	7,272	170	.....	3,263	7,663	.....	225	.....	.....	.....	47
.....	.....	84	68	.....	10,221	.....	10,176	8,577	8,316	616	.....	3,822	.....	.....	.....	48
50	75	.....	2,558	5,870	2,372	.....	5,045	6,919	17,051	1,283	212	8,111	.....	.....	.....	49
6,509	5,920	83	32	.....	5,187	11,246	.....	.....	21,245	772	.....	1,441	.....	17,701	243	50
16,152	.....	.....	3,259	.....	17,413	16,960	.....	.....	6,601	1,093	.....	914	.....	14,750	.....	51
63	13,390	.....	3,697	2,001	.....	20,570	210	.....	7,643	1,044	.....	2,194	.....	11,387	.....	52
.....	.....	.....	418	.....	8,495	.....	.....	7,241	1,336	1,332	.....	5,877	.....	.....	47	53
.....	2,915	433	889	78	853	5,202	5,269	.....	13,426	.....	.....	17,662	.....	.....	.....	54
.....	.....	.....	.....	396	1,707	33	.....	.....	10,155,	1,485	.....	567	.....	.....	.....	55
8,262	20,911	.....	22,750	6,569	6,624	.....	.....	.....	1,819	1,055	.....	373	.....	.....	.....	56
.....	.....	.....	517	.....	4,047	12	.....	.....	5,269	1,110	158	21,621	.....	.....	37	57
605	.....	.....	1,920	.....	188	.....	.....	.....	2,701	.....	.....	450	.....	.....	.....	58
.....	.....	5,450	127	.....	2,247	.....	164	.....	452	.....	.....	403	.....	.....	11,886	59
.....	1,341	.....	1,015	.....	12,755	.....	.....	.....	2,184	772	.....	.....	.....	.....	.....	60
30	225	.....	186	405	10,110	.....	.....	.....	4,129	.....	.....	589	932	111	.....	61
25,482	20	.....	6,909	20,713	24,145	10,066	.....	.....	22,270	.....	417	1,390	.....	12,215	27	62

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TABLE 9.—REVENUE RECEIPTS FROM EARNINGS OF GENERAL DEPARTMENTS,

[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 1915.													
63	Lynn, Mass.	$107,558			$1,521	$1,487			$4,031	$2,196	$2,303	$2,358	$16,705
64	Des Moines, Iowa	27,566				165	$386		2	1,605	157	344	
65	Lawrence, Mass.	51,962			23	458			2		263	1,215	14,065
66	Fort Worth, Tex.	27,061						$288	46	44	202	4,791	14
67	Kansas City, Kans.	6,297								1,160	318	56	6
68	Yonkers, N. Y.	11,487				278	345			1,996	42	611	154
69	Wilmington, Del.	25,195				1,396	5		95	695	225	2,828	109
70	Schenectady, N. Y.	51,379	$10		5,018	176			2,585	174		35	15
71	Duluth, Minn.	30,463			654	1,129	142		208	154	2,875	1,228	9,587
72	Norfolk, Va.	40,672				4,263	5,000		13	516	689	9,126	4,314
73	Oklahoma City, Okla.	57,982		$20					2,124	530	1,132	3,143	35
74	Somerville, Mass.	155,404			4,232	1,279				1,599	1,252	762	14,370
75	Elizabeth, N. J.	31,144	118		2,016	100	7,227			735	1,456	4,552	471
76	St. Joseph, Mo.	8,107	4			1,239					77	1,659	104
77	Waterbury, Conn.	9,958					518		64			113	390
78	Utica, N. Y.	9,971	56		1,252	187				1,047	5	20	
79	Akron, Ohio	30,697				14				12	1,961	6,861	1,390
80	Troy, N. Y.	10,080			368	17	505		77	394	1,061	40	111
81	Manchester, N. H.	10,087			1,075	1,775			4	5	120		709
82	Hoboken, N. J.	17,065	1,504		97		5,779		15	2,014	460	1,138	324
83	Wilkes-Barre, Pa.	12,978								182	366	404	1,438
84	Fort Wayne, Ind.	14,498	9		462					140	278	900	
85	Erie, Pa.	20,988			3	216				668	565	3,326	61
86	Evansville, Ind.	11,113								573	299		336
87	Jacksonville, Fla.	14,678	11							1,985		5,456	31
88	Peoria, Ill.	33,499	15			1		3,611	357	17	105	4,562	1,528
89	East St. Louis, Ill.	35,314								352		5,573	10
90	Harrisburg, Pa.	32,787									437	44	116
91	Savannah, Ga.	28,689	3			1,505				3,089	45	4,112	565
92	Passaic, N. J.	20,078				3	2,523		2	500	23	8	4,640
93	Bayonne, N. J.	6,312				84		3,172	10	120	84		
94	South Bend, Ind.	9,302				58	1,660		7	161	198	552	96
95	Wichita, Kans.	13,427									1,800	13	
96	Johnstown, Pa.	9,327		51					3	843	98	18	460
97	Brockton, Mass.	128,690			4,044	750				643	249	1,228	1,170
98	Terre Haute, Ind.	17,927			1,100	140			8	115	317	26	
99	Holyoke, Mass.	25,096			179	291			2,359	450	914	411	6,884
100	Sacramento, Cal.	20,908			19	2,150		2,838	20	78	7	5,000	3,793
101	Portland, Me.	54,959			1,809	2,438			7	3,913	194	1,073	564
102	Allentown, Pa.	3,239				9			39	246	101		
103	Charleston, S. C.	13,756							5	7	47		
104	Springfield, Ill.	16,611			123		6		102	140	788	3,275	106
105	Canton, Ohio	7,533								280	194	1	112
106	Pawtucket, R. I.	84,198			2,158	4,389	2,729			6,199	3,495		
107	Chattanooga, Tenn.	32,709			161				2,192	14	326	192	2,565
108	Altoona, Pa.	9,773				248				726	57	1,809	
109	Covington, Ky.	5,792			51				7			221	321
110	Mobile, Ala.	29,588			1,468					338	162	3,181	1,530
111	Sioux City, Iowa	27,266		12		20		632	4,802		104	3,080	
112	Saginaw, Mich.	34,137		528	2,958		2,791			2,842	102	260	1,404
113	Atlantic City, N. J.	72,771		37	2,448		6,321		86		682	357	
114	Little Rock, Ark.	97,246			4,502			12	666	5		4,399	2,884
115	Berkeley, Cal.	18,482		32	328	5,431	366			171	456	4,574	64
116	Rockford, Ill.	24,509			20	320	120			200	525	2,250	
117	Binghamton, N. Y.	19,409	69		191		3,721			172	739	30	107
118	Pueblo, Colo.	7,108		2		42				288		3,557	58
119	New Britain, Conn.	43,916							15,364		50	3,114	
120	Tampa, Fla.	72,218									38	1,775	408
121	El Paso, Tex.	56,550		10	613	3					145	1,119	124
122	Springfield, Ohio	33,905				210			1,500	74	666	1,276	335
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.													
123	Flint, Mich.	$39,889			$3,812		$1,725		$7	$1,361	$365	$843	
124	Lancaster, Pa.	4,723							180		4		$6
125	Augusta, Ga.	41,389				$185			2	260	380	1,198	45
126	York, Pa.	4,940		$50	39	15			106	50	90		
127	Malden, Mass.	58,404			2,458	493				1,296	119	272	12,819
128	San Diego, Cal.	26,888			105	60				347	1,824	630	2,431
129	Bay City, Mich.	5,958							247	30	500	267	769
130	Topeka, Kans.	19,286				10			73		88	2,637	2,436
131	Haverhill, Mass.	42,333		8	2,085	1,082		$211		131	28	773	1,583
132	Salem, Mass.	50,486			44	539			4,089	44	213	874	5,278

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BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1915—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 73.]

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 1915.																
$5,156	$9,080	.....	$4,453	$194	.....	$20,913	.....	.....	$1,955	$1,076	.....	$3,970	.....	$30,030	$130	63
.....	.....	.....	4,210	2	$4,613	.....	.....	.....	9,806	1,303	.....	4,945	.....	.....	.....	64
.....	1,599	$269	1,625	32	4,047	16,406	.....	.....	5,497	141	.....	127	.....	5,774	419	65
256	.....	.....	339	.....	.....	.....	.....	$12,403	3,946	840	.....	1,790	.....	525	1,547	66
.....	53	.....	411	.....	1,316	.....	.....	18	1,622	483	.....	854	.....	.....	.....	67
.....	279	2,174	.....	.....	.....	597	.....	.....	3,978	1,033	.....	.....	.....	.....	.....	68
5,520	1,062	3	514	37	5,278	.....	.....	.....	5,049	.....	.....	2,264	.....	.....	115	69
200	270	.....	.....	.....	39,825	119	.....	.....	2,935	.....	.....	.....	.....	.....	17	70
.....	3,425	.....	387	.....	3,600	98	.....	.....	5,682	775	.....	519	.....	.....	.....	71
435	1,284	250	747	.....	8,074	1,479	.....	.....	1,966	301	.....	1,440	.....	.....	775	72
752	23,909	.....	5,269	3,565	1,992	.....	$2,750	4,322	2,553	579	.....	2,733	.....	200	2,374	73
.....	12,440	.....	1,436	598	81,942	15,891	.....	.....	1,557	1,293	.....	758	.....	15,965	.....	74
138	.....	134	7,037	1,598	.....	1,108	17	.....	1,972	2,448	.....	17	.....	.....	.....	75
.....	.....	.....	115	.....	256	.....	.....	.....	2,227	1,504	.....	375	.....	.....	517	76
.....	.....	.....	26	.....	400	2,242	445	.....	3,050	1,436	.....	.....	.....	.....	1,274	77
283	.....	.....	.....	1,236	.....	.....	450	.....	3,319	756	$13	1,197	.....	.....	150	78
.....	.....	.....	964	217	.....	121	.....	.....	18,718	241	.....	98	.....	.....	.....	79
1	105	3	3,924	.....	196	2,579	120	.....	374	.....	.....	205	.....	.....	.....	80
1,380	68	311	979	.....	831	.....	.....	.....	2,247	525	.....	58	.....	.....	.....	81
.....	.....	.....	2,517	.....	46	79	.....	.....	2,700	392	.....	.....	.....	.....	.....	82
.....	.....	583	231	.....	6,374	.....	.....	.....	3,400	.....	.....	.....	.....	.....	.....	83
79	.....	.....	.....	.....	525	.....	.....	.....	7,733	485	.....	3,887	.....	.....	.....	84
4,342	190	.....	2,322	.....	3,782	.....	30	.....	4,644	480	.....	159	.....	.....	.....	85
.....	55	537	570	.....	556	.....	.....	.....	7,740	197	.....	250	.....	.....	.....	86
.....	1,147	.....	.....	.....	277	.....	.....	15	56	3,938	.....	85	.....	.....	1,677	87
41	1,200	.....	.....	.....	.....	.....	.....	16,555	2,424	1,305	.....	1,732	.....	.....	16	88
.....	.....	.....	.....	.....	.....	.....	.....	.....	1,969	562	.....	6,337	.....	.....	20,461	89
.....	.....	.....	859	.....	28,877	.....	.....	.....	2,075	.....	.....	349	.....	.....	.....	90
6,239	522	10,000	1,012	.....	.....	.....	.....	.....	199	1,398	.....	.....	.....	.....	.....	91
75	432	.....	52	545	1,289	459	.....	.....	8,295	852	.....	380	.....	.....	.....	92
.....	1,100	.....	.....	.....	.....	.....	.....	.....	855	691	.....	196	.....	.....	.....	93
.....	.....	.....	543	.....	2,251	.....	.....	.....	3,105	146	.....	360	.....	.....	165	94
2,391	152	.....	700	.....	2,205	697	.....	.....	2,558	95	.....	2,816	.....	.....	.....	95
.....	337	.....	.....	.....	.....	.....	.....	.....	7,517	.....	.....	.....	.....	.....	.....	96
67,825	9,162	.....	715	416	8,766	11,804	.....	.....	3,929	640	.....	1,166	.....	16,183	.....	97
.....	51	.....	.....	.....	8,144	.....	.....	.....	6,374	891	.....	711	.....	.....	50	98
950	102	.....	761	.....	1,449	6,348	.....	.....	1,202	.....	.....	472	.....	2,524	.....	99
.....	.....	19	.....	125	628	.....	.....	.....	4,439	578	.....	1,214	.....	.....	.....	100
24	.....	.....	1,117	.....	17,112	16,427	.....	.....	1,359	402	.....	942	.....	7,382	186	101
634	.....	.....	1,397	.....	203	.....	.....	.....	609	.....	.....	1	.....	.....	.....	102
10	50	.....	.....	.....	6,451	111	.....	6,000	.....	.....	.....	1,075	.....	.....	.....	103
58	.....	.....	.....	.....	.....	.....	.....	.....	4,467	605	.....	2,274	.....	.....	4,667	104
109	.....	.....	1,662	1,687	372	.....	.....	.....	3,116	.....	.....	.....	.....	.....	.....	105
9	.....	15	591	.....	60,387	545	72	.....	1,787	760	.....	621	$441	.....	.....	106
.....	659	.....	124	.....	1,669	.....	16,265	2,294	1,082	478	496	4,192	.....	.....	.....	107
489	.....	.....	475	.....	.....	.....	.....	.....	5,969	.....	.....	.....	.....	.....	.....	108
.....	406	.....	175	.....	786	.....	.....	.....	1,606	805	.....	1,414	.....	.....	.....	109
.....	.....	.....	.....	.....	1,822	32	.....	9,763	11,233	.....	.....	59	.....	.....	.....	110
4,275	35	.....	6,168	.....	3,440	.....	.....	.....	3,615	809	173	.....	.....	.....	101	111
11	174	.....	1,157	712	52	32	.....	.....	19,801	349	.....	959	.....	.....	5	112
.....	1,825	.....	510	1,142	30,179	.....	24,191	.....	3,761	297	.....	935	.....	.....	.....	113
1,355	4,130	.....	1,905	.....	60,385	125	3,130	12,075	882	415	.....	.....	.....	.....	376	114
.....	.....	.....	231	.....	1,785	.....	.....	.....	2,874	1,170	.....	.....	.....	.....	.....	115
8,245	.....	.....	.....	.....	3,375	.....	.....	.....	7,019	1,439	.....	996	.....	.....	.....	116
54	.....	.....	.....	145	.....	1,146	9,675	.....	1,887	524	.....	949	.....	.....	.....	117
.....	.....	.....	49	.....	546	.....	.....	.....	1,891	445	.....	230	.....	.....	.....	118
1,615	.....	.....	246	.....	161	9,490	205	.....	13,279	.....	.....	292	.....	100	.....	119
1,509	300	.....	1,872	.....	.....	.....	25,974	30,410	125	.....	.....	9,807	.....	.....	.....	120
4,945	16,408	.....	124	.....	2,765	1,435	.....	22,997	2,864	273	.....	2,454	.....	.....	271	121
135	3	.....	15	.....	.....	.....	24,597	.....	3,301	249	.....	1,534	.....	.....	10	122
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.																
.....	.....	.....	.....	.....	$343	.....	$26,702	.....	$3,714	$223	.....	$794	.....	.....	.....	122
.....	$4	.....	$1,833	.....	.....	.....	.....	.....	2,696	.....	.....	.....	.....	.....	.....	124
.....	433	$3	.....	.....	.....	.....	20,739	$11,250	6,734	.....	.....	160	.....	.....	.....	125
.....	.....	.....	2,470	.....	.....	.....	.....	.....	1,986	74	.....	60	.....	.....	.....	126
$7,106	3,747	.....	2,249	.....	334	$17,295	.....	.....	1,755	649	.....	72	.....	$7,740	.....	127
252	4,428	.....	1,089	$4,198	.....	.....	.....	.....	9,759	1,195	.....	448	.....	122	.....	128
.....	.....	.....	597	.....	.....	.....	.....	.....	3,282	256	.....	10	.....	.....	.....	129
.....	3,392	.....	572	.....	1,084	.....	.....	.....	6,309	244	$164	1,880	.....	.....	$397	130
26	28	.....	600	229	.....	5,890	10,237	.....	3,450	737	.....	362	.....	14,573	.....	131
9,368	2,475	.....	33	.....	.....	7,931	1,797	.....	1,022	575	.....	1,453	.....	14,481	.....	132

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TABLE 9.—REVENUE RECEIPTS FROM EARNINGS OF GENERAL DEPARTMENTS

[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 1915—Continued.													
133	Davenport, Iowa	$24,807	$2	.....	$174	$27	.....	.....	$2	$522	$39	$3,669	.....
134	Kalamazoo, Mich	25,285	62	.....	5,913	2	.....	.....	61	.....	216	445	$10,369
135	McKeesport, Pa	11,224	.....	.....	2	9	.....	.....	.....	96	332	143	5
136	Lincoln, Nebr	5,724	.....	$154	.....	21	.....	.....	66	55	56	965	48
137	Racine, Wis	7,202	.....	.....	226	.....	$2,624	.....	.....	92	117	13	536
138	Superior, Wis	3,720	.....	.....	.....	.....	.....	.....	1,200	24	496	834	.....
139	Wheeling, W. Va	12,124	.....	.....	4,132	125	.....	.....	26	389	50	301	.....
140	Macon, Ga	24,754	150	.....	.....	.....	.....	.....	.....	1,773	28	454	16
141	Huntington, W. Va	6,834	.....	.....	.....	.....	.....	.....	26	704	40	.....	.....
142	Butte, Mont	38,987	.....	.....	27	510	.....	.....	.....	19	8	330	1,110
143	Newton, Mass	44,169	.....	.....	2,349	501	.....	.....	.....	1,794	264	422	1,852
144	Pasadena, Cal	52,451	.....	.....	18	291	.....	.....	.....	24	24	2,776	2,062
145	Woonsocket, R. I	19,306	.....	.....	802	1,769	1,786	.....	7,062	770	2,399	.....	.....
146	Montgomery, Ala	17,050	.....	.....	.....	76	.....	.....	3,565	208	3	.....	3,111
147	West Hoboken, N. J	2,324	.....	.....	.....	.....	.....	.....	.....	.....	436	.....	255
148	Roanoke, Va	12,943	.....	.....	.....	11	.....	.....	150	988	.....	14	.....
149	Chester, Pa	7,338	.....	38	.....	68	.....	.....	2	.....	30	.....	.....
150	Fitchburg, Mass	44,709	.....	.....	370	1,221	.....	.....	800	821	694	355	400
151	Galveston, Tex	101,185	.....	.....	558	.....	.....	.....	.....	28,624	8,902	216	267
152	East Orange, N. J	25,355	43	.....	2,420	.....	5,544	$412	37	1,492	58	9	286
153	Muskogee, Okla	23,976	12	.....	.....	.....	.....	.....	.....	.....	.....	379	20
154	New Castle, Pa	13,748	.....	.....	.....	7	.....	.....	3,049	372	535	.....	141
155	Dubuque, Iowa	3,474	7	.....	1	.....	.....	13	9	150	300	582	.....
156	Springfield, Mo	7,561	4,191	.....	1,645	.....	.....	.....	.....	.....	50	.....	.....
157	Lexington, Ky	8,281	.....	.....	.....	.....	.....	.....	26	4	330	.....	1,294
158	Hamilton, Ohio	1,655	.....	.....	.....	.....	.....	.....	22	12	3	.....	20
159	Perth Amboy, N. J	9,081	.....	.....	72	.....	2,074	.....	.....	94	.....	3,202	31
160	Charlotte, N. C	9,377	.....	.....	12	.....	.....	.....	.....	.....	110	2,771	148
161	Lansing, Mich	14,345	1	.....	.....	55	.....	.....	1,017	3,984	182	6	220
162	Knoxville, Tenn	35,825	.....	.....	266	.....	.....	.....	.....	9	18	11	1,917
163	Decatur, Ill	12,088	.....	68	140	.....	.....	.....	.....	.....	10	2,666	3
164	Elmira, N. Y	8,685	.....	.....	.....	2	666	.....	.....	268	399	15	153
165	Portsmouth, Va	6,639	.....	.....	495	92	.....	.....	56	.....	22	.....	.....
166	Everett, Mass	24,536	.....	.....	1,544	339	.....	.....	.....	14	625	230	2,037
167	San Jose, Cal	18,606	.....	.....	291	39	.....	160	.....	.....	235	2,035	205
168	Joliet, Ill	2,580	.....	.....	74	.....	.....	.....	.....	25	298	412	53
169	Quincy, Ill	10,269	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
170	Auburn, N. Y	13,403	.....	.....	477	.....	.....	.....	11	295	190	5	44
171	Pittsfield, Mass	21,280	.....	.....	421	594	.....	.....	24	500	25	409	1,586
172	Quincy, Mass	21,854	.....	.....	2,647	448	.....	.....	.....	47	200	1,570	635
173	Cedar Rapids, Iowa	16,356	.....	87	.....	.....	822	50	.....	1,099	88	2,567	83
174	Taunton, Mass	50,004	.....	.....	423	304	.....	5	6	767	33	2,477	117
175	Mount Vernon, N. Y	12,085	.....	.....	798	4,787	509	.....	48	834	249	242	169
176	Amsterdam, N. Y	6,273	.....	.....	.....	142	1,039	.....	.....	1,025	.....	.....	.....
177	Niagara Falls, N. Y	4,886	.....	.....	.....	405	1,872	.....	.....	4	.....	634	.....
178	Jamestown, N. Y	37,091	.....	.....	1,484	197	354	120	346	928	168	7	6
179	Oshkosh, Wis	6,753	.....	.....	.....	30	241	33	.....	602	.....	.....	.....
180	New Rochelle, N. Y	27,694	.....	.....	72	125	.....	.....	6	482	639	72	74
181	Lorain, Ohio	41,697	.....	.....	.....	.....	7	.....	.....	112	1,197	124	48
182	Jackson, Mich	34,277	8	.....	.....	65	1,052	.....	11	.....	120	463	.....
183	Lima, Ohio	7,753	.....	.....	.....	.....	.....	.....	2,594	.....	.....	517	28
184	Columbia, S. C	16,651	.....	.....	.....	.....	.....	.....	.....	386	1,492	781	48
185	Austin, Tex	28,563	.....	.....	.....	385	.....	.....	.....	.....	343	2,544	.....
186	Williamsport, Pa	10,948	.....	.....	.....	.....	.....	.....	1	97	86	104	1,193
187	Waterloo, Iowa	10,336	.....	.....	.....	44	.....	23	.....	55	106	3,057	.....
188	Aurora, Ill	7,167	.....	.....	.....	.....	.....	225	325	262	3	.....	3
189	Joplin, Mo	21,069	.....	.....	.....	29	.....	.....	10	97	92	587	4
190	Shreveport, La	7,154	.....	.....	468	.....	.....	.....	7	883	530	818	113
191	Chelsea, Mass	33,045	.....	.....	.....	2,599	.....	3	.....	136	477	431	1,427
192	Waco, Tex	11,141	.....	.....	.....	.....	.....	.....	.....	.....	531	1,540	.....
193	Everett, Wash	5,041	.....	19	.....	14	.....	.....	.....	19	499	746	45
194	Orange, N. J	8,998	.....	.....	620	.....	2,387	.....	.....	.....	83	.....	185
195	Lynchburg, Va	19,169	.....	.....	.....	.....	.....	.....	.....	130	650	.....	74
196	Colorado Springs, Colo	19,000	.....	83	.....	134	.....	.....	.....	306	339	1,018	711
197	Newport, Ky	9,937	.....	.....	.....	.....	.....	.....	.....	.....	6	132	.....
198	La Crosse, Wis	6,638	23	.....	.....	37	.....	.....	6	.....	94	125	604
199	Danville, Ill	9,331	.....	.....	.....	.....	.....	.....	.....	226	.....	.....	.....
200	Council Bluffs, Iowa	7,655	.....	.....	.....	1,637	648	.....	55	41	691	.....	.....
201	Bellingham, Wash	2,563	.....	.....	199	151	.....	90	.....	.....	.....	262	.....
202	Fresno, Cal	21,136	.....	.....	.....	4,024	.....	.....	.....	.....	16	5,494	.....
203	Boise, Idaho	7,152	.....	20	.....	66	.....	.....	.....	.....	33	289	255
204	Norristown, Pa	7,908	29	.....	33	.....	.....	.....	1,531	4	.....	9	11

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BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1915—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 73.]

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 1915—Continued.																
$8,522	$10	.....	$1,724	$199	$1,520	.....	.....	.....	$6,700	$468	.....	$1,179	.....	.....	.....	133
1,343	.....	.....	491	10	911	.....	.....	.....	4,720	490	.....	26	.....	.....	$226	134
24	2,211	.....	31	.....	50	.....	.....	.....	6,257	564	.....	.....	.....	.....	1,500	135
.....	.....	.....	.....	.....	1,526	.....	.....	.....	1,334	1,777	$8	56	$2,658	.....	.....	136
67	325	.....	304	.....	730	.....	.....	.....	403	689	.....	1,076	.....	.....	.....	137
100	.....	.....	80	.....	219	.....	.....	.....	205	387	.....	135	.....	.....	.....	138
.....	.....	.....	1,495	.....	.....	.....	.....	$3,519	1,915	172	.....	.....	.....	.....	.....	139
.....	1,035	.....	.....	.....	3,616	.....	$971	12,562	3,812	.....	.....	337	.....	.....	.....	140
.....	.....	.....	309	.....	.....	.....	.....	4,315	.....	618	.....	872	.....	.....	.....	141
.....	1,398	.....	456	2,500	2,180	.....	.....	.....	1,453	2,564	.....	118	.....	.....	26,314	142
13,213	.....	.....	2,814	11	.....	$5,273	.....	.....	9,940	2,594	.....	233	.....	$2,901	8	143
41	7,413	.....	4,353	31	4,464	.....	.....	.....	7,648	1,463	.....	458	4,096	.....	17,259	144
20	.....	.....	473	237	1,320	747	.....	.....	1,747	96	.....	78	.....	.....	.....	145
.....	.....	.....	109	.....	.....	.....	.....	7,019	1,464	791	.....	125	.....	.....	579	146
.....	.....	.....	.....	.....	467	.....	.....	.....	793	373	.....	.....	.....	.....	.....	147
.....	.....	.....	336	.....	926	254	.....	5,500	4,447	.....	.....	.....	.....	.....	317	148
6	.....	.....	.....	.....	.....	.....	.....	.....	7,102	.....	.....	92	.....	.....	.....	149
741	121	.....	2,394	36	50	5,298	24,366	.....	864	200	.....	1,613	.....	4,365	.....	150
29,879	4,033	.....	1,203	.....	.....	.....	25,669	1,753	81	.....	.....	.....	.....	.....	.....	151
6,785	.....	.....	2,009	1,848	.....	.....	.....	.....	2,692	1,718	.....	2	.....	.....	.....	152
.....	.....	$31	20	.....	444	.....	.....	14,659	8,163	228	.....	.....	.....	.....	.....	153
496	.....	.....	1,254	.....	.....	444	1,950	.....	5,347	153	.....	.....	.....	.....	.....	154
320	.....	.....	32	127	31	.....	.....	.....	1,191	255	.....	456	.....	.....	.....	155
91	.....	3	40	.....	.....	.....	.....	.....	1,013	528	.....	.....	.....	.....	.....	156
43	60	.....	33	.....	.....	.....	.....	7	4,949	424	.....	1,091	.....	.....	.....	157
.....	.....	.....	.....	.....	.....	.....	.....	.....	1,598	.....	.....	.....	.....	.....	.....	158
.....	.....	.....	85	1,861	.....	.....	.....	.....	1,285	377	.....	.....	.....	.....	.....	159
67	2,852	.....	65	.....	1,878	.....	.....	.....	703	402	.....	149	.....	.....	190	160
769	25	.....	139	94	121	111	.....	657	6,056	728	.....	130	.....	.....	.....	161
256	.....	63	538	.....	.....	.....	29,439	.....	3,226	.....	.....	.....	.....	.....	82	162
.....	.....	.....	6	.....	2,598	.....	.....	.....	5,984	601	.....	7	.....	.....	.....	163
5	.....	3	2,028	365	.....	1,543	.....	298	1,752	.....	.....	1,188	.....	.....	.....	164
4,545	.....	.....	.....	.....	1,054	.....	.....	.....	375	.....	.....	.....	.....	.....	.....	165
320	.....	.....	748	.....	.....	12,222	.....	.....	791	411	.....	111	.....	5,394	.....	166
.....	2,854	.....	1,750	.....	361	.....	.....	.....	1,339	482	.....	8,855	.....	.....	.....	167
.....	.....	.....	20	.....	.....	.....	.....	.....	.....	576	.....	430	692	.....	.....	168
.....	.....	.....	17	.....	1,424	.....	.....	5,124	2,086	162	.....	1,456	.....	.....	.....	169
.....	.....	.....	1,055	.....	.....	.....	4,559	.....	6,767	.....	.....	.....	.....	.....	.....	170
.....	10	.....	791	.....	3,295	6,137	.....	.....	3,179	.....	.....	.....	.....	4,309	.....	171
25	6,599	.....	1,081	77	.....	1,500	.....	.....	1,774	397	.....	30	.....	4,824	.....	172
148	44	58	2,424	221	915	5	.....	.....	4,269	1,867	.....	1,609	.....	.....	.....	173
14,487	4	112	154	.....	.....	9,889	.....	.....	9,273	322	.....	1,337	.....	7,490	2,774	174
.....	.....	.....	295	437	401	53	.....	.....	1,718	1,535	.....	.....	.....	10	.....	175
.....	.....	.....	.....	.....	892	128	.....	.....	3,047	.....	.....	.....	.....	.....	.....	176
.....	.....	.....	.....	.....	1,037	.....	.....	.....	721	213	.....	.....	.....	.....	.....	177
100	.....	.....	205	.....	8,760	539	21,944	.....	1,908	.....	.....	25	.....	.....	.....	178
1,552	1	.....	560	95	176	990	.....	.....	1,612	677	.....	54	130	.....	.....	179
.....	11	.....	1,732	254	1,269	220	.....	.....	256	639	.....	13,257	8,375	.....	211	180
.....	.....	.....	693	449	36,180	.....	.....	.....	2,699	188	.....	.....	.....	.....	.....	181
25	.....	.....	1,133	.....	42	.....	23,018	.....	7,434	635	.....	271	.....	.....	.....	182
.....	.....	.....	.....	905	102	.....	.....	252	2,896	75	.....	384	.....	.....	.....	183
8,279	85	.....	33	.....	.....	.....	.....	5,472	71	.....	.....	4	.....	.....	.....	184
16,791	.....	.....	4,660	.....	176	300	735	.....	2,805	.....	.....	.....	.....	.....	.....	185
329	106	.....	57	3	1,506	2,749	.....	.....	4,717	.....	.....	.....	.....	.....	.....	186
40	187	42	34	1,393	1,764	.....	.....	.....	988	1,526	.....	1,077	.....	.....	.....	187
2,442	.....	.....	17	69	144	.....	.....	.....	3,416	247	.....	14	.....	.....	.....	188
.....	.....	34	538	.....	13,603	945	.....	4,153	562	234	.....	161	.....	.....	.....	189
.....	.....	.....	2	20	296	.....	.....	2,700	.....	.....	.....	345	.....	.....	972	190
3	.....	.....	1,018	52	4,111	13,325	.....	.....	830	330	.....	243	.....	6,943	1,117	191
3,730	.....	.....	835	.....	.....	.....	.....	2,053	2,452	.....	.....	.....	.....	.....	.....	192
29	203	.....	10	.....	.....	.....	.....	.....	2,021	328	.....	.....	.....	.....	1,108	193
1,864	.....	.....	451	339	.....	2,667	.....	.....	25	.....	.....	16	.....	.....	361	194
.....	.....	.....	.....	.....	.....	1	7,255	3,600	7,318	.....	.....	141	.....	.....	.....	195
937	1,440	.....	46	428	3,406	440	.....	.....	5,113	876	.....	3,723	.....	.....	.....	196
.....	470	.....	.....	894	.....	.....	.....	5,873	2,444	118	.....	.....	.....	.....	.....	197
944	.....	6	56	10	865	.....	.....	.....	2,647	.....	.....	1,186	.....	.....	.....	198
.....	.....	.....	.....	.....	.....	.....	.....	.....	9,076	.....	.....	29	.....	.....	.....	199
449	.....	.....	13	.....	901	.....	.....	.....	1,948	395	.....	877	.....	.....	.....	200
.....	.....	.....	.....	24	218	.....	.....	.....	541	709	.....	369	.....	.....	.....	201
4,313	.....	.....	1,122	.....	443	.....	.....	.....	2,955	1,636	.....	1,133	.....	.....	.....	202
100	.....	.....	63	.....	303	.....	.....	.....	6,023	.....	.....	.....	.....	.....	.....	203
71	2	.....	448	.....	20	.....	.....	.....	5,016	36	.....	121	.....	.....	576	204

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TABLE 10.—REVENUE RECEIPTS FROM HIGHWAY PRIVILEGES, RENT OF INVESTMENT PROPERTIES, AND INTEREST: 1915.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 74.]

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.
	Grand total	$15,069,314	$13,527,111	$1,542,203	$11,286,954	$3,258,044	$8,028,910	$28,715,919	$6,454,383	$655,950	$19,645,826	$1,959,760
	Group I	9,781,861	8,348,710	1,433,151	9,410,877	3,052,292	6,358,585	19,411,262	3,352,172	421,364	14,447,397	1,190,329
	Group II	1,288,442	1,267,549	20,893	1,499,796	60,532	1,439,264	2,745,393	1,124,877	31,058	1,356,903	202,555
	Group III	2,625,893	2,566,574	59,319	229,253	137,395	91,858	4,089,937	1,148,968	55,480	2,609,915	276,574
	Group IV	850,446	845,624	4,822	48,978	1,266	47,712	1,412,670	494,333	62,180	697,313	163,839
	Group V	522,672	498,654	24,018	98,050	6,559	91,491	1,056,657	344,028	85,868	505,298	121,463
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.											
1	New York, N. Y	$2,242,163	$1,968,277	$273,886	$3,285,406		$3,285,406	$11,527,909	$1,010,203	$9,622	$10,388,858	$119,226
2	Chicago, Ill	5,229,669	4,163,637	1,066,032	744,503	$654,773	89,730	1,088,162	504,271	368,503	66,859	148,529
3	Philadelphia, Pa	638,758	615,588	23,170	4,197,181	2,216,342	1,980,839	1,600,965	351,595	25,470	766,947	456,953
4	St. Louis, Mo	575,169	575,169		149,506	144,086	5,420	201,341	142,092	2,016	24,000	33,233
5	Boston, Mass	135,657	97,203	38,454	940,042	5,051	934,991	1,926,635	122,036	9,570	1,457,251	337,778
6	Cleveland, Ohio	4,777	4,777		43,161		43,161	746,083	559,986		150,420	35,677
7	Baltimore, Md	680,491	655,487	25,004	37,281	32,040	5,241	1,021,203	72,502	367	895,331	52,703
8	Pittsburgh, Pa	219,638	213,033	6,605	10,346		10,346	993,843	468,783	5,816	507,525	1,719
9	Detroit, Mich	55,539	55,539		3,451		3,451	315,121	120,404		190,206	4,511
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.											
10	Buffalo, N. Y	$225,910	$221,920	$3,990	$10,692	$1,577	$9,115	$352,914	$165,011	$1,550	$164,515	$21,838
11	San Francisco, Cal	85,313	85,313		123,683		123,683	133,080	130,130			2,950
12	Los Angeles, Cal	49,051	47,627	1,424	71,730		71,730	239,831	111,421		128,410	
13	Milwaukee, Wis	7,150	694	6,456	1,692		1,692	103,440	85,754			17,686
14	Cincinnati, Ohio	347,278	347,278		1,277,914	55,134	1,222,780	810,958	318,815	1,792	439,234	51,117
15	Newark, N. J	287,291	287,226	65				525,558	81,492	6,867	428,661	8,538
16	New Orleans, La	80,333	73,823	6,510	8,318	3,821	4,497	178,359	84,543	12,563	7,797	73,456
17	Washington, D. C	31,396	30,894	502	184		184	8,988			6,225	2,763
18	Minneapolis, Minn	99,586	99,418	168	200		200	279,623	41,071	8,286	206,302	23,964
19	Seattle, Wash	75,134	73,356	1,778	5,383		5,383	112,642	106,640		5,759	243
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.											
20	Jersey City, N. J	$161,625	$153,748	$7,877				$311,791	$27,532		$280,724	$3,535
21	Kansas City, Mo	273,313	271,101	2,212	$3,016		$3,016	167,221	80,970		81,515	4,736
22	Indianapolis, Ind	140,068	139,470	598	4,525		4,525	45,220	16,712		10,233	18,275
23	Portland, Oreg	256,927	256,914	13	4,211		4,211	224,619	65,294	$187	156,829	2,309
24	Denver, Colo	111,591	110,000	1,591	116,414	$114,437	1,977	117,035	22,600		45,070	49,365
25	Rochester, N. Y	215,858	215,661	197	732		732	120,494	47,920	2,747	51,397	18,430
26	Providence, R. I	217,745	213,522	4,223	30,951	19,537	11,414	392,630	79,725	14,579	287,314	18,012
27	St. Paul, Minn	173,672	173,518	154	24		24	57,931	39,897		14,750	3,284
28	Louisville, Ky	10,467	10,467		521		521	100,026	48,699	12,968	38,066	293
29	Columbus, Ohio	15,367	15,254	113	3,845	1,724	2,121	251,581	36,450		210,990	4,141
30	Oakland, Cal	34,916	34,916					21,827	21,636			191
31	Toledo, Ohio	3,454	3,454		7,580		7,580	196,227	86,067	4,450	99,221	6,489
32	Atlanta, Ga	50,832	50,832		2,124		2,124	6,415	4,345			2,100
33	Birmingham, Ala	6,429	6,429		769		769	33,539	29,687		4,852	
34	Worcester, Mass	21,041	21,041		1,340		1,340	225,810	6,990	312	190,155	28,353
35	Syracuse, N. Y	8,967	8,967		240		240	43,846	38,802			5,044
36	New Haven, Conn	4,384	3,976	408	869		869	37,619	13,528		1,064	23,027
37	Memphis, Tenn	625	625		5,895		5,895	31,369	30,911		458	
38	Scranton, Pa	10,675	10,000	675	4,374	50	4,324	77,013	21,815	24	54,635	1,139
39	Spokane, Wash	35,324	35,324		644		644	21,012	15,448		5,457	107
40	Paterson, N. J	83,983	82,443	1,540	1,349		1,349	57,458	8,210	104	47,241	1,903
41	Richmond, Va	119,728	113,430	6,298	316		316	145,287	8,964	712	131,079	4,532
42	Omaha, Nebr	205,487	192,191	13,296	1,755		1,755	53,297	6,198	16,704	26,058	4,337
43	Fall River, Mass	12,700	12,700		22		22	118,065	3,688		111,724	2,653
44	Grand Rapids, Mich	21,687	20,681	1,006	64		64	25,282	7,648		17,215	419
45	Dayton, Ohio	34,111	24,049	10,062	2,534		2,534	71,238	46,890		20,080	4,268
46	San Antonio, Tex	41,738	41,738					89,004	75,294		12,653	1,057
47	Bridgeport, Conn							64,458	37,899		25,221	1,338
48	Nashville, Tenn	75,371	75,371					7,526	7,450			76
49	Dallas, Tex	26,288	21,148	5,140				80,908	40,864	2,175	37,656	213
50	Lowell, Mass	11,518	11,518					60,291	4,623		49,192	6,476
51	New Bedford, Mass	13,107	13,107					100,332	6,524		74,450	19,358
52	Cambridge, Mass	14,497	14,097	400	2,468		2,468	188,209	5,607	16	180,303	2,283
53	Salt Lake City, Utah	2,235	1,000	1,235	2,450		2,450	5,915	4,574			1,341
54	Hartford, Conn	30,921	30,921		6,023		6,023	113,602	40,184	502	63,342	9,574
55	Trenton, N. J	53,649	53,649		1,647	1,647		96,259	10,329		83,390	2,540
56	Houston, Tex	27,541	27,436	105	5,669		5,669	37,409	10,532		26,877	
57	Tacoma, Wash	23,428	23,308	120	1,376		1,376	28,201	9,938		18,228	15
58	Reading, Pa	6,356	5,299	1,057				13,108	7,316		5,571	221
59	Albany, N. Y	5,968	5,968		11,083		11,083	70,712	19,827		45,318	5,567
60	Camden, N. J	42,380	41,381	999	521		521	57,726	4,645		49,580	3,501
61	Youngstown, Ohio	940	940		1,770		1,770	57,654	30,706		12,025	14,923
62	Springfield, Mass	18,980	18,980		2,102		2,102	57,141	17,010		38,982	1,149

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TABLE 10.—REVENUE RECEIPTS FROM HIGHWAY PRIVILEGES, RENT OF INVESTMENT PROPERTIES, AND INTEREST: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 74.]

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.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1915.												
63	Lynn, Mass	$26,159	$26,159		$366		$366	$63,081	$11,577		$49,641	$1,863
64	Des Moines, Iowa	19,199	19,199		361		361	12,454	11,961			493
65	Lawrence, Mass	34,740	34,740					17,266	5,778		11,139	349
66	Fort Worth, Tex	1,111	1,111		2,670		2,670	36,135	11,451	$246	24,438	
67	Kansas City, Kans	34,273	34,273		550		550	30,496	16,112		13,647	737
68	Yonkers, N. Y	48,065	46,403	$1,662	2,817		2,817	30,272	7,106		8,691	14,4750
69	Wilmington, Del	29,314	29,194	120	1,558		1,558	12,757	9,627			3,13
70	Schenectady, N. Y	1,632	1,552	80	1,258		1,258	37,558	4,414		31,202	1,942
71	Duluth, Minn	1,562	1,562		60		60	11,825	9,487		597	1,741
72	Norfolk, Va	77,515	76,877	638	4,006		4,006	59,588	153	72	57,912	1,451
73	Oklahoma City, Okla	4,712	4,712					38,879	7,353	1,159	30,367	
74	Somerville, Mass	11,017	10,957	60	56		56	6,155	4,878			1,277
75	Elizabeth, N. J	45,051	44,951	100				48,292	10,339	20	35,765	2,168
76	St. Joseph, Mo	14,307	14,307		1,204		1,204	7,179	6,749			430
77	Waterbury, Conn	12,864	12,864		160		160	26,519	8,498		3,939	14,082
78	Utica, N. Y							20,002	6,554		6,852	6,596
79	Akron, Ohio	463	463		3,559		3,559	55,038	27,588		17,488	9,964
80	Troy, N. Y	3,077	3,077					22,396	8,481	60	12,490	1,365
81	Manchester, N. H	7,443	7,172	271				29,575	4,244	1,500	22,396	1,435
82	Hoboken, N. J	28,120	28,120					22,752	4,846		16,598	1,308
83	Wilkes-Barre, Pa	1,052	1,036	16				13,207	4,931		7,699	577
84	Fort Wayne, Ind	6,537	6,537		198		198	12,482	10,486		190	1,806
85	Erie, Pa	1,265	1,265					10,963	8,450		2,513	
86	Evansville, Ind	25,645	25,645		85		85	7,812	2,960	3,274	84	1,494
87	Jacksonville, Fla	24,671	24,671					16,831	15,701			1,130
88	Peoria, Ill	2,674	2,674		4,203		4,203	10,844	2,198	2,550	504	5,592
89	East St. Louis, Ill	700	700					467	467			
90	Harrisburg, Pa	25,539	25,539					39,165	27,562	5,640	4,392	1,571
91	Savannah, Ga	12,318	12,318		208		208	29,777	25,425	4,352		
92	Passaic, N. J	20,114	20,114		25		25	13,188	2,444		9,821	923
93	Bayonne, N. J	25,557	25,553	4				26,857	8,472		17,665	720
94	South Bend, Ind	670	670					6,861	3,293		378	3,190
95	Wichita, Kans	3,733	3,733		1,061		1,061	6,940	5,392		1,548	
96	Johnstown, Pa	7,325	7,325					24,463	9,088		15,375	
97	Brockton, Mass							29,222	2,038		23,591	3,593
98	Terre Haute, Ind	715	715					11,103	6,150		1,808	3,145
99	Holyoke, Mass	8,394	8,394					52,587	9,154	31,710	11,723	
100	Sacramento, Cal	2,698	2,382	316	9,406		9,406	11,069	9,355			1,714
101	Portland, Me	2,750	2,750		2,377	$405	1,972	47,564	5,116	455	24,889	17,104
102	Allentown, Pa							12,797	3,503		9,294	
103	Charleston, S. C	27,249	27,249					34,311	6,714	2,224	1,131	24,242
104	Springfield, Ill	12,481	12,481		600		600	5,527	3,602	484		1,441
105	Canton, Ohio				48		48	18,217	11,009		2,872	4,336
106	Pawtucket, R. I	28,453	28,453		1,084		1,084	68,436	3,657	2,210	62,087	482
107	Chattanooga, Tenn	4,637	4,587	50	1,011	861	150	13,297	10,126		2,880	291
108	Altoona, Pa	171	171		305		305	18,799	4,011	1,948	12,840	
109	Covington, Ky	9,167	9,167		298		298					
110	Mobile, Ala	10,446	10,208	238	587		587	8,985	8,985			
111	Sioux City, Iowa	24,358	24,333	25	2,755		2,755	3,561	3,179			382
112	Saginaw, Mich	2,370	2,314	56				20,739	13,525		3,125	4,089
113	Atlantic City, N. J	26,681	26,386	295	840		840	129,214	21,363		104,362	3,489
114	Little Rock, Ark	26,884	26,557	327	776		776	1,513	1,513			
115	Berkeley, Cal	20,871	20,871		2,980		2,980	5,819	5,819			
116	Rockford, Ill	6,593	6,593					1,579	236			1,343
117	Binghamton, N. Y	970	970					18,746	14,157	3,448	847	294
118	Pueblo, Colo	4,904	4,395	509				3,807	2,401	828	578	
119	New Britain, Conn				1,062		1,062	20,377	4,293		14,806	1,278
120	Tampa, Fla	68,206	68,206		250		250	7,145			7,145	
121	El Paso, Tex	761	706	55	194		194	14,271	14,271			
122	Springfield, Ohio	2,273	2,273					45,909	16,098		10,004	19,807
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.												
123	Flint, Mich							$4,779	$4,648	$131		
124	Lancaster, Pa	$3,000	$3,000					6,144	3,918			$2,226
125	Augusta, Ga	14,772	14,772		$1,420		$1,420	5,257	565			4,692
126	York, Pa	11,789	11,789		180		180	19,538	8,360		$10,393	785
127	Malden, Mass	8,704	8,704		396	$396		39,352	2,390	2	21,636	15,324
128	San Diego, Cal	22,422	22,122	$300	1,273		1,273	28,175	7,622	20,273		280
129	Bay City, Mich							10,318	5,741		4,577	
130	Topeka, Kans	2,540	2,540					14,541	8,788	10	3,679	2,064
131	Haverhill, Mass	8,111	8,111					34,111	4,483	1,455	21,049	7,124
132	Salem, Mass	5,483	5,483		190		190	13,760	3,110	1,476		9,174

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TABLE 10.—REVENUE RECEIPTS FROM HIGHWAY PRIVILEGES, RENT OF INVESTMENT PROPERTIES, AND INTEREST: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 74.]

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.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915—Continued.											
133	Davenport, Iowa							$10,775	$8,580		$1,356	$839
134	Kalamazoo, Mich	$1,921	$1,853	$68	$24		$24	7,552	6,339		1,213	
135	McKeesport, Pa	23,546	23,143	403	854		854	11,728	3,281		8,447	
136	Lincoln, Nebr	10,068	9,357	711				20,541	20,458	$83		
137	Racine, Wis				541		541	8,680	5,911	540		2,229
138	Superior, Wis	485	485		29		29	6,030	3,902		443	1,685
139	Wheeling, W. Va	5,677	5,627	50	1,930	$1,340	590	8,218	4,446		3,712	60
140	Macon, Ga	8,456	7,000	1,456	1,159		1,159	4,910	1,745		3,165	
141	Huntington, W. Va	3,694	3,694					10,004	10,004			
142	Butte, Mont	21,772	2,000	19,772	300		300	22,952	4,791		17,850	311
143	Newton, Mass	7,164	7,164					107,925	3,191	1,458	100,298	2,978
144	Pasadena, Cal	4,663	4,663		950		950	6,301	6,243	58		
145	Woonsocket, R. I	7,586	7,586		144		144	45,561	3,211		42,136	214
146	Montgomery, Ala	1,000	1,000		2,250		2,250	2,101	2,101			
147	West Hoboken, N. J	14,170	14,170					5,504	781		4,458	265
148	Roanoke, Va	9,576	9,571	5				14,971	8,104		6,867	
149	Chester, Pa	8,877	8,799	78				14,491	3,840		10,592	59
150	Fitchburg, Mass	4,685	4,685		1,292	1,215	77	29,531			9,573	19,958
151	Galveston, Tex	40,722	39,847	875	415		415	35,381	1,843	32,666		872
152	East Orange, N. J	24,627	24,627		116		116	27,086	3,586		22,289	1,211
153	Muskogee, Okla							23,117	10,276		12,841	
154	New Castle, Pa	3,428	3,428					4,621	4,621			
155	Dubuque, Iowa				200		200	2,792	2,099			693
156	Springfield, Mo	1,000	1,000		1,000		1,000	6,691	6,691			
157	Lexington, Ky	1,500	1,500		1,396		1,396	4,573	1,378	300	2,895	
158	Hamilton, Ohio							11,756	10,482		625	649
159	Perth Amboy, N. J	6,241	6,241					10,436	3,874		6,562	
160	Charlotte, N. C	2,266	2,266		50		50	119		119		
161	Lansing, Mich	952	952		120		120	586	586			
162	Knoxville, Tenn	5,306	5,306					5,147	1,049		2,924	1,174
163	Decatur, Ill				75		75	11,977	4,632	426	6,409	510
164	Elmira, N. Y	750	750		269		269	9,455	5,895	723		2,837
165	Portsmouth, Va	9,739	9,739		68,301		68,301	519	468		51	
166	Everett, Mass	5,528	5,428	100	255		255	17,309	3,670		13,639	
167	San Jose, Cal	7,332	7,332									
168	Joliet, Ill	3,270	3,270		60		60	1,647		779		868
169	Quincy, Ill	6,424	6,414	10	419		419	20,092	248	19,775		69
170	Auburn, N. Y							10,438	4,424		5,183	831
171	Pittsfield, Mass	73,278	73,278					4,096	4,096			
172	Quincy, Mass	6,203	6,203		720	720		17,573	2,756			14,817
173	Cedar Rapids, Iowa							6,413	5,458		228	727
174	Taunton, Mass	814	814					44,501	3,314	8	41,179	
175	Mount Vernon, N. Y	6,066	6,066					20,080	7,624		8,853	3,603
176	Amsterdam, N. Y	200	200					3,962	3,016		780	166
177	Niagara Falls, N. Y	5,374	5,374		6		6	12,430	11,886			544
178	Jamestown, N. Y	4,150	4,150					3,966			3,682	284
179	Oshkosh, Wis	13,293	13,293		488	488		19,271	11,165			8,106
180	New Rochelle, N. Y	3,731	3,731					10,940	8,787			2,153
181	Lorain, Ohio	618	618		30		30	12,250	7,653		4,421	176
182	Jackson, Mich				978		978	649	649			
183	Lima, Ohio	5,000	5,000					15,521	4,767		10,725	29
184	Columbia, S. C				358		358	1,324	361		949	14
185	Austin, Tex				2,400	2,400		12,772	9,657		1,852	1,263
186	Williamsport, Pa							10,266	8,456		1,711	99
187	Waterloo, Iowa	227	227					3,700	3,037		663	
188	Aurora, Ill	6,015	6,015					957		437		520
189	Joplin, Mo	11,560	11,560		110		110	10,848	6,213			4,635
190	Shreveport, La	636	636		3,060		3,060	5,516	573		3,553	1,390
191	Chelsea, Mass	7,267	7,267		2,200		2,200	26,003	2,376		22,609	1,018
192	Waco, Tex	1,353	1,353					16,015	7,383		8,632	
193	Everett, Wash							4,664	2,286		2,378	
194	Orange, N. J	15,078	15,078					15,424	3,982		10,666	776
195	Lynchburg, Va	867	867		1,887		1,887	20,127	1,685	2,450	15,992	
196	Colorado Springs, Colo	10,618	10,614	4				235	45			190
197	Newport, Ky	500	500					1,320	803		517	
198	La Crosse, Wis	575	575					24,705	5,081	1,169	17,767	688
199	Danville, Ill											
200	Council Bluffs, Iowa	13,559	13,466	93				3,292	3,167			125
201	Bellingham, Wash	2,385	2,358	27				1,515	1,399			116
202	Fresno, Cal	910	910		88		88					
203	Boise, Idaho	1,996	1,996					4,292	3,028	1,264		
204	Norristown, Pa	1,153	1,087	66	117		117	4,538	950	266	3,279	43

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TABLE 11.—REVENUE RECEIPTS FROM EARNINGS OF PUBLIC SERVICE ENTERPRISES: 1915.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 78.]

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	$96,558,379	$77,465,508	$5,185,557	$1,169,795	$1,648,753	$5,830,528	$806,314	$117,443	$244,460	$4,090,021
	Group I	46,165,998	36,909,315	1,209,607	.....	726,431	5,479,962	84,059	3,757	217,071	1,535,796
	Group II	12,748,321	9,129,278	1,063,016	.....	369,112	114,861	2,596	15,103	.....	2,054,355
	Group III	18,398,101	16,211,105	735,134	540,733	337,106	144,345	296,708	54,065	.....	78,905
	Group IV	11,028,522	8,559,333	1,294,185	495,302	116,241	73,598	252,205	33,560	20,223	183,875
	Group V	8,217,437	6,656,477	883,615	133,760	99,863	17,762	170,746	10,958	7,166	237,090
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.										
1	New York, N. Y	$19,716,063	$12,989,046	.....	.....	$256,354	$5,048,186	.....	.....	.....	$1,422,477
2	Chicago, Ill	7,946,146	7,002,271	$934,370	.....	9,505	.....	.....	.....	.....	.....
3	Philadelphia, Pa	5,266,518	5,127,600	.....	.....	17,242	121,479	.....	.....	$197	.....
4	St. Louis, Mo	2,419,428	2,257,876	.....	.....	73,635	87,917	.....	.....	.....	.....
5	Boston, Mass	3,270,419	2,992,392	.....	.....	130,306	.....	$34,402	.....	.....	113,319
6	Cleveland, Ohio	1,959,743	1,572,838	275,237	.....	59,944	2,067	49,657	.....	.....	.....
7	Baltimore, Md	2,002,087	1,510,893	.....	.....	75,431	198,889	.....	.....	216,874	.....
8	Pittsburgh, Pa	2,115,556	2,000,038	.....	.....	90,337	21,424	.....	$3,757	.....	.....
9	Detroit, Mich	1,470,038	1,456,361	.....	.....	13,677	.....	.....	.....	.....	.....
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.										
10	Buffalo, N. Y	$1,226,035	$1,137,899	.....	.....	$73,343	.....	.....	$14,793	.....	.....
11	San Francisco, Cal	1,673,480	4,648	.....	.....	.....	.....	.....	.....	.....	$1,668,832
12	Los Angeles, Cal	1,884,158	1,806,251	$12,581	.....	4,387	$60,782	$157	.....	.....	.....
13	Milwaukee, Wis	891,597	886,924	.....	.....	4,673	.....	.....	.....	.....	.....
14	Cincinnati, Ohio	1,275,524	1,243,159	12,703	.....	12,638	6,714	.....	310	.....	.....
15	Newark, N. J	1,470,411	1,413,488	.....	.....	56,606	317	.....	.....	.....	.....
16	New Orleans, La	938,645	454,162	.....	.....	178,562	.....	1,224	.....	.....	304,697
17	Washington, D. C	701,920	656,800	.....	.....	32,124	12,666	330	.....	.....	.....
18	Minneapolis, Minn	570,103	569,773	.....	.....	330	.....	.....	.....	.....	.....
19	Seattle, Wash	2,116,448	956,174	1,037,732	.....	6,449	34,382	885	.....	.....	80,826
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.										
20	Jersey City, N. J	$1,274,279	$1,260,594	.....	.....	.....	$13,685	.....	.....	.....	.....
21	Kansas City, Mo	1,257,125	1,205,641	.....	.....	$49,600	1,884	.....	.....	.....	.....
22	Indianapolis, Ind	51,368	.....	.....	.....	49,376	.....	.....	$1,992	.....	.....
23	Portland, Oreg	961,668	862,009	.....	.....	1,616	32,477	.....	134	.....	$65,432
24	Denver, Colo	44,435	15,406	.....	.....	17,428	.....	.....	10,574	.....	1,027
25	Rochester, N. Y	757,543	676,974	.....	.....	25,124	.....	$51,102	4,343	.....	.....
26	Providence, R. I	876,543	842,181	.....	.....	2,293	.....	32,369	.....	.....	.....
27	St. Paul, Minn	472,191	446,514	.....	.....	7,348	.....	.....	18,329	.....	.....
28	Louisville, Ky	698,172	680,907	.....	.....	.....	16,770	495	.....	.....	.....
29	Columbus, Ohio	707,765	583,559	$87,673	.....	36,533	.....	.....	.....	.....	.....
30	Oakland, Cal	37,676	.....	.....	.....	.....	22,907	.....	2,774	.....	11,995
31	Toledo, Ohio	490,883	452,284	.....	.....	13,885	400	22,969	894	.....	451
32	Atlanta, Ga	477,703	475,131	.....	.....	177	.....	2,395	.....	.....	.....
33	Birmingham, Ala	39,540	24,363	15,118	.....	.....	.....	59	.....	.....	.....
34	Worcester, Mass	507,085	481,324	.....	.....	.....	.....	25,761	.....	.....	.....
35	Syracuse, N. Y	393,134	382,272	.....	.....	10,862	.....	.....	.....	.....	.....
36	New Haven, Conn	2,593	.....	.....	.....	.....	2,593	.....	.....	.....	.....
37	Memphis, Tenn	488,655	473,941	.....	.....	10,144	4,570	.....	.....	.....	.....
38	Scranton, Pa	695	.....	.....	.....	695	.....	.....	.....	.....	.....
39	Spokane, Wash	491,263	490,009	.....	.....	1,254	.....	.....	.....	.....	.....
40	Paterson, N. J	176	.....	.....	.....	176	.....	.....	.....	.....	.....
41	Richmond, Va	882,431	302,477	.....	$540,733	20,133	4,514	13,194	1,380	.....	.....
42	Omaha, Nebr	718,044	716,977	.....	.....	1,067	.....	.....	.....	.....	.....
43	Fall River, Mass	259,179	237,351	.....	.....	71	254	21,503	.....	.....	.....
44	Grand Rapids, Mich	298,625	252,018	.....	.....	10,237	.....	36,370	.....	.....	.....
45	Dayton, Ohio	266,194	248,151	.....	.....	18,043	.....	.....	.....	.....	.....
46	San Antonio, Tex	13,064	.....	.....	.....	11,060	.....	2,004	.....	.....	.....
47	Bridgeport, Conn	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
48	Nashville, Tenn	376,375	361,982	.....	.....	13,647	746	.....	.....	.....	.....
49	Dallas, Tex	358,093	358,093	.....	.....	.....	.....	.....	.....	.....	.....
50	Lowell, Mass	233,268	222,812	.....	.....	85	.....	10,371	.....	.....	.....
51	New Bedford, Mass	358,248	325,095	.....	.....	.....	8,429	24,724	.....	.....	.....
52	Cambridge, Mass	436,234	415,103	.....	.....	5	.....	21,126	.....	.....	.....
53	Salt Lake City, Utah	322,790	300,159	.....	.....	704	.....	21,927	.....	.....	.....
54	Hartford, Conn	427,478	420,270	.....	.....	1,317	334	5,557	.....	.....	.....
55	Trenton, N. J	318,071	318,071	.....	.....	.....	.....	.....	.....	.....	.....
56	Houston, Tex	221,637	198,191	.....	.....	23,545	.....	.....	2,901	.....	.....
57	Tacoma, Wash	1,116,593	445,646	632,343	.....	4,636	33,968	.....	.....	.....	.....
58	Reading, Pa	292,369	292,369	.....	.....	.....	.....	.....	.....	.....	.....
59	Albany, N. Y	378,566	375,966	.....	.....	2,100	500	.....	.....	.....	.....
60	Camden, N. J	299,221	294,125	.....	.....	.....	314	4,782	.....	.....	.....
61	Youngstown, Ohio	256,723	252,778	.....	.....	3,945	.....	.....	.....	.....	.....
62	Springfield, Mass	531,106	520,362	.....	.....	.....	.....	.....	10,744	.....	.....

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TABLE 11.—REVENUE RECEIPTS FROM EARNINGS OF PUBLIC SERVICE ENTERPRISES: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 78.]

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 1915.											
63	Lynn, Mass	$373,624	$339,689					$33,935			
64	Des Moines, Iowa	28,026				$7,563		20,463			
65	Lawrence, Mass	168,469	152,141					15,185	$1,143		
66	Fort Worth, Tex	259,224	259,224								
67	Kansas City, Kans	453,393	290,548	$162,845							
68	Yonkers, N. Y	290,441	288,885			93	$1,458				
69	Wilmington, Del	262,634	258,079			3,555	1,000				
70	Schenectady, N. Y	124,919	124,919								
71	Duluth, Minn	642,486	362,816		$279,670						
72	Norfolk, Va	230,501	200,184			19,852		10,465			
73	Oklahoma City, Okla	152,785	152,700			85					
74	Somerville, Mass	241,570	240,702						868		
75	Elizabeth, N. J	1,210				34	1,176				
76	St. Joseph, Mo	4,028				4,028					
77	Waterbury, Conn	228,020	228,020								
78	Utica, N. Y	5,906								$5,906	
79	Akron, Ohio	244,628	240,050			4,578					
80	Troy, N. Y	283,974	282,954			1,020					
81	Manchester, N. H	185,818	169,053			206		16,559			
82	Hoboken, N. J	222,736	213,490				5,000	4,246			
83	Wilkes-Barre, Pa	1,962				1,204		758			
84	Fort Wayne, Ind	311,208	130,470	175,932		4,756					
85	Erie, Pa	323,186	316,765			284	1,672			4,465	
86	Evansville, Ind	195,191	172,642			2,584	2,324	17,641			
87	Jacksonville, Fla	797,036	193,351	603,685							
88	Peoria, Ill	4,354				2,740	327		1,287		
89	East St. Louis, Ill	151				151					
90	Harrisburg, Pa	197,995	197,995								
91	Savannah, Ga	187,214	149,093			20,670	6,219	11,232			
92	Passaic, N. J										
93	Bayonne, N. J	280,387	280,072				315				
94	South Bend, Ind	120,584	117,570					3,014			
95	Wichita, Kans	3,404				1,368			2,036		
96	Johnstown, Pa	945				945					
97	Brockton, Mass	154,963	148,992					5,971			
98	Terre Haute, Ind	19,865						19,865			
99	Holyoke, Mass	704,847	137,542	351,673	215,632						
100	Sacramento, Cal	178,454	146,981				24,856	6,617			
101	Portland, Me	309,908	275,774					19,759	14,375		
102	Allentown, Pa	122,974	122,974								
103	Charleston, S. C	179,506				4,589					$174,917
104	Springfield, Ill	142,814	122,148			850		19,816			
105	Canton, Ohio	110,786	103,040			3,183			4,563		
106	Pawtucket, R. I	298,210	294,082					4,128			
107	Chattanooga, Tenn	2,908					2,000		908		
108	Altoona, Pa	135,960	135,960								
109	Covington, Ky	151,704	144,779			1,403					5,522
110	Mobile, Ala	186,822	139,863			15,220	25,325	6,414			
111	Sioux City, Iowa	152,738	149,358			1,188		2,192			
112	Saginaw, Mich	134,780	116,846			676		8,958	8,300		
113	Atlantic City, N. J	218,673	218,673								
114	Little Rock, Ark	8,652						8,572	80		
115	Berkeley, Cal	1,926					1,926				
116	Rockford, Ill	106,289	105,656			633					
117	Binghamton, N. Y	127,565	125,550			300		1,715			
118	Pueblo, Colo	236,132	232,589			805		2,738			
119	New Britain, Conn	151,375	129,785					8,302		9,852	3,436
120	Tampa, Fla	3,660						3,660			
121	El Paso, Tex	243,850	243,850								
122	Springfield, Ohio	115,152	103,479			11,673					
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.											
123	Flint, Mich	$149,953	$148,637			$1,316					
124	Lancaster, Pa	172,813	164,893			7,920					
125	Augusta, Ga	170,911	126,233			196	$143	$3,348			$40,941
126	York, Pa	370				370					
127	Malden, Mass	121,593	110,560					11,033			
128	San Diego, Cal	401,672	382,423				9,359	7,991			1,899
129	Bay City, Mich	138,607	65,660	$72,022				925			
130	Topeka, Kans	109,268	107,542			259			$1,467		
131	Haverhill, Mass	136,547	135,878						669		
132	Salem, Mass	109,401	103,492			1,658		251			

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TABLE 11.—REVENUE RECEIPTS FROM EARNINGS OF PUBLIC SERVICE ENTERPRISES: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 79.]

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 1915—Continued.										
133	Davenport, Iowa	$5,926				$370					$5,556
134	Kalamazoo, Mich	95,681	$37,469			559		$7,653			
135	McKeesport, Pa	93,036	92,056				$980				
136	Lincoln, Nebr	147,720	143,361	$3,624		735					
137	Racine, Wis	14,224				78	50	14,096			
138	Superior, Wis										
139	Wheeling, W. Va	164,401	128,534		$30,408	4,732	367	310			
140	Macon, Ga	184,855	175,880			4,937		4,038			
141	Huntington, W. Va	4,481					211	4,270			
142	Butte, Mont										
143	Newton, Mass	166,491	166,491								
144	Pasadena, Cal	494,983	265,628	207,835		621				$1,194	19,705
145	Woonsocket, R. I	133,680	133,680								
146	Montgomery, Ala	131,361	125,089			4,259	260	1,753			
147	West Hoboken, N. J										
148	Roanoke, Va	6,793				6,793					
149	Chester, Pa	2,017					2,017				
150	Fitchburg, Mass	105,636	96,202					7,830	$1,604		
151	Galveston, Tex	174,051	171,626			1,681		744			
152	East Orange, N. J	169,895	169,895								
153	Muskogee, Okla	86,317	83,959					2,358			
154	New Castle, Pa	933				20				913	
155	Dubuque, Iowa	82,793	81,652			803	338				
156	Springfield, Mo	2,960						2,960			
157	Lexington, Ky	4,848				4,848					
158	Hamilton, Ohio	227,295	54,692	69,261	103,352						
159	Perth Amboy, N. J	166,125	163,346			1,648	1,131				
160	Charlotte, N. C	137,800	128,993					6,188	2,619		
161	Lansing, Mich	296,443	105,008	181,235		937		9,213			
162	Knoxville, Tenn	197,180	186,980			10,200					
163	Decatur, Ill	78,242	78,242								
164	Elmira, N. Y	6,206						6,206			
165	Portsmouth, Va	4,855				2,274		2,581			
166	Everett, Mass	119,870	111,466					8,404			
167	San Jose, Cal	516				516					
168	Joliet, Ill	50,489	50,489								
169	Quincy, Ill	834				834					
170	Auburn, N. Y	111,975	105,603					1,313		5,059	
171	Pittsfield, Mass	127,145	127,145								
172	Quincy, Mass	152,764	142,365					10,399			
173	Cedar Rapids, Iowa	119,459	118,616			843					
174	Taunton, Mass	210,609	105,003	101,596				4,010			
175	Mount Vernon, N. Y	182	182								
176	Amsterdam, N. Y	83,192	83,192								
177	Niagara Falls, N. Y	141,368	139,885			1,483					
178	Jamestown, N. Y	223,671	125,477	64,663		4,802					28,729
179	Oshkosh, Wis	41,801	40,771					1,030			
180	New Rochelle, N. Y	1,446					1,446				
181	Lorain, Ohio	82,704	80,609					2,095			
182	Jackson, Mich	66,904	55,871			1,316		9,717			
183	Lima, Ohio	77,149	76,133			1,016					
184	Columbia, S. C	203,476	92,681			329			2,991		107,475
185	Austin, Tex	235,174	130,626	153,532				760	256		
186	Williamsport, Pa	12,876				12,876					
187	Waterloo, Iowa	88,706	88,706								
188	Aurora, Ill	68,755	67,543			297		915			
189	Joplin, Mo	35,471		29,797		1,098		4,576			
190	Shreveport, La	23,753						3,535			20,218
191	Chelsea, Mass	118,970	118,970								
192	Waco, Tex	143,912	143,912								
193	Everett, Wash	1,325				115	1,210				
194	Orange, N. J	92,162	92,162								
195	Lynchburg, Va	99,321	89,164			10,157					
196	Colorado Springs, Colo	180,816	165,613			757		14,446			
197	Newport, Ky	83,669	77,739			158	250				5,522
198	La Crosse, Wis	60,443	52,620			783					7,045
199	Danville, Ill										
200	Council Bluffs, Iowa	125,645	124,871			774					
201	Bellingham, Wash	72,717	64,872					7,845			
202	Fresno, Cal	3,753				2,401			1,352		
203	Boise, Idaho	4,611				658		3,953			
204	Norristown, Pa	1,436				1,436					

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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.					
							Chief executive.		Financial.			
				Council and board of aldermen.	Clerk of council.	Legislative investigations.	Mayor.	Executive boards and commissions.	Auditor or comptroller.	Special accounting and auditing.	Treasurer or chamberlain.	Assessment and levy of revenue.
	Grand total	$578,206,186	$65,456,987	$1,884,061	$717,195	$139,771	$1,058,391	$1,773,324	$3,249,784	$224,449	$2,304,940	$4,704,416
	Group I	295,872,414	38,832,585	843,019	216,342	84,203	522,435	127,385	1,686,167	40,760	752,964	2,402,796
	Group II	86,398,668	10,717,923	394,304	180,773	19,795	103,269	237,210	537,050	34,790	446,365	919,401
	Group III	101,404,574	7,878,466	279,234	111,399	25,927	176,334	559,195	523,792	52,004	521,577	706,174
	Group IV	54,023,425	4,487,538	193,661	89,165	8,909	134,312	467,543	295,299	35,004	298,858	395,602
	Group V	40,507,105	3,540,475	173,843	89,516	937	122,041	381,991	207,476	61,891	285,176	280,443
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.											
1	New York, N. Y	$133,735,972	$18,348,710	$243,704	$70,218	.....	$279,643	.....	$910,036	.....	$154,537	$673,746
2	Chicago, Ill	47,371,859	6,960,254	228,956	64,336	$74,938	32,501	$76,158	327,565	$7,597	225,783	603,104
3	Philadelphia, Pa	32,139,864	4,369,705	71,973	24,040	.....	61,971	.....	113,257	.....	71,352	339,306
4	St. Louis, Mo	14,419,209	1,693,539	42,575	14,486	.....	16,851	.....	86,409	7,699	18,707	80,657
5	Boston, Mass	22,486,818	2,135,671	27,697	1,800	4,333	37,550	.....	44,259	590	59,786	222,636
6	Cleveland, Ohio	11,067,467	1,364,525	59,235	15,424	.....	17,130	19,209	56,644	.....	37,375	130,797
7	Baltimore, Md	9,832,357	986,044	56,694	3,200	.....	14,431	.....	16,664	8,000	15,491	104,176
8	Pittsburgh, Pa	12,858,536	1,767,677	53,563	32,181	4,932	51,052	25,549	72,085	16,574	74,818	179,138
9	Detroit, Mich	11,960,332	1,206,460	58,622	20,657	.....	11,306	6,469	59,248	.....	95,115	69,236
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.											
10	Buffalo, N. Y	$10,452,429	$1,157,175	$61,856	$6,282	.....	$10,217	$64,653	$59,377	.....	$66,916	$80,057
11	San Francisco, Cal	10,920,558	1,608,479	80,890	23,520	$5,492	22,771	.....	35,718	$3,600	31,917	115,792
12	Los Angeles, Cal	11,891,470	1,499,119	23,169	30,032	14,303	8,509	23,858	75,104	7,719	33,094	183,295
13	Milwaukee, Wis	8,317,367	840,590	55,213	9,998	.....	6,353	13,072	34,209	306	31,634	54,535
14	Cincinnati, Ohio	9,000,426	1,355,798	55,806	24,099	.....	16,362	17,351	95,052	10,075	64,085	91,206
15	Newark, N. J	8,656,938	1,040,648	27,187	56,079	.....	16,400	14,720	28,878	2,201	18,738	168,226
16	New Orleans, La	4,861,891	681,098	.....	17,271	.....	.....	54,048	31,146	.....	20,918	29,909
17	Washington, D. C	9,582,405	809,711	.....	.....	.....	.....	33,301	35,665	20	9,833	94,384
18	Minneapolis, Minn	6,376,847	701,329	53,785	4,000	.....	12,758	6,984	62,992	.....	53,905	38,089
19	Seattle, Wash	6,308,337	1,023,976	36,398	9,492	.....	9,901	9,223	78,909	10,869	115,325	63,608
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.											
20	Jersey City, N. J	$3,963,339	$271,773	.....	.....	.....	.....	$60,477	$10,088	.....	$3,258	$30,031
21	Kansas City, Mo	4,972,359	384,342	$8,175	$15,615	.....	$8,172	.....	37,302	.....	10,978	38,766
22	Indianapolis, Ind	4,029,215	161,239	8,500	1,117	.....	11,126	.....	22,858	$200	13,595	20,454
23	Portland, Oreg	4,022,248	302,162	.....	.....	.....	.....	58,880	49,089	897	18,445	89
24	Denver, Colo	4,596,351	797,800	.....	.....	.....	.....	34,813	19,877	4,850	71,662	58,572
25	Rochester, N. Y	4,675,334	338,545	29,078	1,200	.....	10,558	.....	24,308	975	35,495	25,227
26	Providence, R. I	4,162,970	271,039	29,510	6,400	$9	9,112	.....	11,835	1,250	35,743	31,868
27	St. Paul, Minn	3,745,312	272,841	13,461	.....	15,576	2,928	21,563	16,619	12,558	17,551	1,503
28	Louisville, Ky	3,554,029	262,155	5,189	5,846	.....	5,143	.....	13,029	1,630	6,726	30,271
29	Columbus, Ohio	2,813,879	175,293	14,892	9,161	.....	6,903	.....	15,010	.....	11,243	.....
30	Oakland, Cal	3,397,110	293,521	.....	.....	.....	.....	55,271	14,639	3,080	14,212	30,179
31	Toledo, Ohio	2,443,805	235,098	13,135	9,404	9,943	6,826	.....	9,291	3,985	6,778	10,714
32	Atlanta, Ga	2,404,171	159,967	9,414	11,301	.....	7,670	.....	16,584	.....	1,302	25,057
33	Birmingham, Ala	1,463,836	109,161	.....	.....	.....	.....	31,550	13,408	1,030	9,159	.....
34	Worcester, Mass	3,088,939	152,138	2,488	3,173	.....	9,758	.....	9,001	.....	9,508	25,144
35	Syracuse, N. Y	2,393,956	213,231	16,116	3,942	.....	10,722	.....	14,438	.....	18,767	22,258
36	New Haven, Conn	2,203,105	154,031	1,011	1,220	.....	5,748	.....	12,273	.....	2,051	17,083
37	Memphis, Tenn	2,047,196	97,678	.....	.....	.....	.....	21,473	3,259	1,815	11,708	10,748
38	Scranton, Pa	1,489,768	122,508	17,333	5,751	.....	7,606	.....	7,269	.....	18,436	12,202
39	Spokane, Wash	1,807,676	154,542	.....	.....	.....	.....	39,856	15,732	1,703	16,720	739
40	Paterson, N. J	1,576,115	80,397	5,910	2,118	.....	3,230	.....	4,284	.....	2,175	11,177
41	Richmond, Va	2,035,877	263,834	6,175	3,544	60	6,606	.....	13,943	115	11,988	14,979
42	Omaha, Nebr	2,094,787	163,897	.....	.....	.....	.....	48,141	17,955	130	4,313	2,780
43	Fall River, Mass	1,789,467	98,316	6,679	2,066	.....	4,544	.....	6,259	400	5,890	21,692
44	Grand Rapids, Mich	1,739,852	154,190	14,442	.....	339	2,674	.....	9,105	285	13,959	14,624
45	Dayton, Ohio	1,619,859	146,418	.....	.....	.....	.....	10,647	8,416	1,772	4,835	3,338
46	San Antonio, Tex	1,433,263	94,293	6,550	4,352	.....	6,869	.....	7,664	.....	2,794	23,163
47	Bridgeport, Conn	1,692,188	130,853	1,330	1,500	.....	4,320	.....	7,496	.....	1,842	27,442
48	Nashville, Tenn	1,531,777	120,665	.....	.....	.....	.....	40,645	11,834	.....	7,738	9,213
49	Dallas, Tex	1,516,958	83,746	.....	.....	.....	.....	20,325	6,999	.....	33	9,479
50	Lowell, Mass	1,621,887	117,658	.....	.....	.....	.....	17,242	6,100	4,862	13,541	18,763
51	New Bedford, Mass	1,764,930	132,798	3,386	4,640	.....	8,218	.....	6,281	.....	18,330	20,869
52	Cambridge, Mass	2,047,855	131,681	10,059	4,556	.....	7,065	.....	6,625	.....	9,230	19,660
53	Salt Lake City, Utah	1,646,689	159,078	.....	.....	.....	.....	23,112	11,506	950	12,001	11,903
54	Hartford, Conn	2,248,956	135,405	3,840	417	.....	5,143	.....	5,357	.....	8,090	17,134
55	Trenton, N. J	1,387,654	94,303	.....	.....	.....	.....	19,803	4,132	1,800	4,129	8,813
56	Houston, Tex	1,434,597	110,537	.....	.....	.....	.....	19,419	7,890	6,866	1,759	14,838
57	Tacoma, Wash	1,467,492	116,273	.....	.....	.....	.....	18,542	11,235	851	18,087	1,231
58	Reading, Pa	933,223	73,042	.....	.....	.....	.....	17,436	2,520	.....	7,456	9,663
59	Albany, N. Y	1,730,115	221,186	19,088	1,250	.....	7,763	.....	12,280	.....	17,148	16,968
60	Camden, N. J	1,273,746	100,001	14,219	6,995	.....	5,666	.....	7,051	.....	7,645	14,779
61	Youngstown, Ohio	1,090,936	88,634	17,463	3,948	.....	5,593	.....	5,624	.....	3,726	2,977
62	Springfield, Mass	2,451,753	132,197	1,771	1,883	.....	6,371	.....	7,299	.....	11,531	19,784

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1915.

assigned to each, see page 79. For a text discussion of this table, see page 79.]

I.—GENERAL GOVERNMENT—continued.														City number.
Executive branch—Continued.					Judicial branch.						Elections.	General government buildings.		
Financial—Continued.		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.											
$3,401,547	$1,701,139	$3,510,118	$55,236	$6,207,959	$5,029,629	$315,318	$1,220,758	$10,156,291	$494,843	$1,956,069	$6,817,795	$3,264,562	$269,392	
1,887,545	1,410,212	1,946,300	10,180	2,401,027	3,612,500	155,478	814,883	8,154,210	386,016	1,452,052	4,329,277	5,491,715	75,119	
441,595	37,969	416,513	27,555	1,421,323	442,114	107,724	281,227	1,846,780	100,189	462,139	1,066,049	1,075,350	118,439	
462,152	113,546	576,280	13,264	1,226,240	599,383	35,355	74,075	116,471	5,422	34,057	760,757	881,347	24,481	
366,345	89,690	295,621	.....	638,532	226,895	6,297	33,934	21,692	1,923	1,698	392,255	474,730	19,573	
243,910	49,722	275,404	4,237	520,837	148,737	10,464	16,639	17,138	1,293	6,123	269,457	341,420	31,780	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.														
$630,576	$921,336	$362,996	.....	$949,473	$2,409,002	.....	$390,828	$4,330,091	$157,613	$367,138	$1,513,746	$3,484,027	.....	1
370,020	58,258	555,119	.....	364,215	608,735	.....	91,734	1,031,133	63,758	460,602	1,127,910	529,612	$8,220	2
334,595	298,772	195,304	.....	346,254	103,903	.....	92,450	1,002,365	63,953	151,355	646,331	430,967	21,507	3
215,926	8,890	42,404	$10,100	105,944	23,181	$90,548	36,240	329,230	28,176	113,908	307,162	116,396	.....	4
138,674	29,816	63,301	.....	138,040	194,450	.....	46,155	466,679	24,312	164,427	192,246	260,005	18,915	5
48,827	21,688	37,326	80	97,245	117,972	283	44,713	233,372	6,054	18,289	169,136	233,726	.....	6
89,877	8,322	43,860	.....	73,462	53,745	.....	10,031	195,208	9,000	22,799	132,903	122,881	300	7
54,950	39,184	112,119	.....	150,766	64,937	25,629	44,993	291,755	24,317	91,631	133,736	197,241	26,177	8
4,100	23,946	33,871	.....	175,623	31,575	39,018	57,739	224,327	10,833	61,853	106,057	116,860	.....	9
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.														
$47,806	$2,759	$52,636	.....	$153,087	$59,931	$384	$29,268	$199,277	$5,726	$13,689	$108,834	$121,914	$12,506	10
80,680	.....	47,628	.....	263,421	30,112	29,873	.....	298,642	24,363	61,610	222,829	162,043	67,578	11
107,478	.....	70,969	.....	177,713	67,877	49,825	5,328	238,602	6,456	66,127	201,317	96,908	11,436	12
23,557	1,923	26,441	.....	54,756	37,047	407	101,073	137,098	13,197	75,283	74,312	89,871	.....	13
8,491	8,194	42,808	.....	189,855	70,002	3,522	36,200	216,312	13,292	62,101	134,874	145,679	432	14
102,009	13,706	40,905	.....	50,349	20,900	.....	47,237	149,227	4,968	25,745	116,096	137,075	.....	15
33,831	43	29,428	$27,555	140,386	48,619	.....	.....	88,027	11,880	66,108	11,985	69,644	300	16
31,719	4,231	23,895	.....	157,979	59,099	.....	39,900	229,416	7,044	.....	.....	79,325	3,900	17
4,024	2,158	21,928	.....	87,178	38,930	410	22,221	109,579	5,698	46,941	33,429	96,322	.....	18
2,000	4,953	59,875	.....	146,599	9,597	23,303	.....	180,600	7,565	44,530	112,373	76,569	22,287	19
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.														
$18,697	$75	$17,161	$10,128	$19,252	$11,978	.....	$18,471	.....	.....	.....	$22,537	$49,620	.....	20
53,468	.....	34,962	.....	46,195	22,615	.....	.....	.....	.....	.....	30,088	78,006	.....	21
.....	232	16,177	.....	35,129	11,624	.....	.....	.....	.....	.....	.....	20,199	.....	22
.....	.....	22,765	451	92,481	7,281	.....	.....	.....	.....	.....	26,416	25,368	.....	23
27,849	6,857	25,994	.....	89,027	208,671	.....	.....	$73,569	$2,061	$27,713	94,565	51,715	.....	24
4,508	6,642	23,167	.....	41,311	27,421	.....	.....	.....	.....	.....	73,289	35,366	.....	25
.....	.....	19,389	685	68,612	2,069	.....	10,296	.....	.....	.....	17,560	26,426	$275	26
.....	540	17,824	2,000	42,270	24,578	.....	.....	.....	.....	.....	61,042	22,823	.....	27
19,441	38,714	32,392	.....	36,093	23,304	.....	.....	5,893	.....	230	2,931	35,323	.....	28
2,181	4,801	11,632	.....	29,532	11,135	$11,167	.....	.....	.....	.....	38,285	6,951	2,400	29
30,458	5,918	31,576	.....	25,522	12,367	.....	.....	.....	.....	.....	21,612	48,687	.....	30
58	2,209	17,349	.....	43,288	5,658	10,267	.....	.....	.....	.....	71,481	2,712	12,000	31
22,953	370	11,563	.....	33,039	5,229	.....	.....	.....	.....	.....	3,190	12,295	.....	32
13,306	.....	10,147	.....	10,029	6,148	.....	.....	.....	.....	.....	886	13,498	.....	33
13,044	.....	7,260	.....	26,000	.....	.....	.....	.....	.....	.....	16,975	29,787	.....	34
1,238	5,441	11,991	.....	28,227	25,518	.....	.....	.....	.....	.....	23,868	30,705	.....	35
15,180	722	5,276	.....	20,905	34,901	.....	1,740	.....	.....	1,631	20,035	14,231	24	36
9,118	2,410	15,366	.....	5,860	5,854	.....	.....	8,897	.....	.....	645	525	.....	37
16,655	2,525	14,570	.....	10,836	400	.....	.....	.....	.....	.....	.....	8,925	.....	38
1,330	737	24,348	.....	25,668	3,093	.....	.....	.....	.....	.....	4,084	20,532	.....	39
9,081	4,879	10,127	.....	10,176	3,288	.....	6,157	.....	.....	.....	912	6,883	.....	40
16,670	2,749	12,121	.....	79,094	15,747	.....	3,900	25,882	3,361	2,490	4,928	39,482	.....	41
19,369	943	29,074	.....	7,681	4,281	.....	.....	.....	.....	.....	4,103	25,127	.....	42
8,308	435	3,892	.....	15,935	.....	.....	.....	.....	.....	.....	10,882	11,334	.....	43
8,256	185	8,843	.....	31,611	7,696	5,859	8,489	.....	.....	.....	15,112	12,711	.....	44
900	512	11,037	.....	41,797	31,823	.....	.....	.....	.....	.....	23,803	6,019	1,519	45
11,248	.....	8,539	.....	8,555	2,400	.....	.....	.....	.....	.....	5,096	6,691	372	46
12,224	222	4,451	.....	20,829	16,898	.....	1,203	.....	.....	342	16,890	13,864	.....	47
8,554	.....	14,385	.....	8,553	2,020	.....	.....	2,230	.....	.....	.....	15,493	.....	48
9,479	1,382	7,675	.....	6,693	4,718	.....	.....	.....	.....	.....	1,802	13,411	1,750	49
.....	.....	4,195	.....	16,433	.....	.....	.....	.....	.....	.....	16,010	20,512	.....	50
.....	1,513	3,322	.....	29,387	.....	.....	.....	.....	.....	.....	12,427	24,425	.....	51
8,257	2,256	5,065	.....	17,667	.....	.....	.....	.....	.....	.....	20,993	20,248	.....	52
16,636	2,447	14,168	.....	37,151	13,851	.....	.....	.....	.....	150	2,297	12,906	.....	53
17,249	100	8,228	.....	26,052	8,041	8,062	575	.....	.....	596	16,255	7,612	2,654	54
8,488	485	5,834	.....	11,014	4,921	.....	5,852	.....	.....	.....	1,178	17,854	.....	55
13,773	907	10,840	.....	17,664	2,797	.....	.....	.....	.....	.....	2,532	11,252	.....	56
1,062	.....	12,003	.....	27,255	2,539	.....	.....	.....	.....	.....	10,826	12,642	.....	57
14,785	7,668	3,791	.....	4,599	400	.....	.....	.....	.....	.....	.....	4,724	.....	58
.....	3,264	7,026	.....	47,746	8,579	.....	12,214	.....	.....	900	48,554	17,406	1,000	59
12,836	663	7,180	.....	.....	2,230	.....	5,178	.....	.....	.....	1,445	14,114	.....	60
.....	3,115	7,563	.....	12,782	17,310	.....	.....	.....	.....	.....	2,346	3,680	2,487	61
15,493	1,628	6,012	.....	18,290	.....	.....	.....	.....	.....	.....	12,877	29,258	.....	62

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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....	$127,510,291	$160,336	$64,892,291	$49,401,363	$2,352,921	$1,044,789	$1,887,553	$5,186,909	$2,584,129	$12,635,565	$5,193,451	$5,585,856	$1,856,258
	Group I.....	64,549,992	105,572	36,759,675	20,860,886	121,769	765,709	1,457,077	3,220,390	1,258,914	6,685,379	2,874,326	2,600,131	1,210,922
	Group II.....	18,351,000	1,000	8,329,986	7,848,337	368,043	194,667	354,632	625,207	629,128	2,043,027	567,964	1,269,542	205,521
	Group III.....	23,625,021	27,081	10,766,120	10,927,337	691,543	50,482	68,550	733,834	360,074	2,103,264	852,111	979,087	242,066
	Group IV.....	12,431,294	21,139	5,410,847	5,768,873	632,108	20,685	7,294	352,323	218,025	1,060,031	491,980	447,707	120,344
	Group V.....	8,552,984	5,544	3,625,663	3,995,930	539,458	13,246	.....	255,155	117,988	743,864	377,070	289,389	77,405
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.													
1	New York, N. Y.....	$28,463,508	.....	$15,869,755	$9,099,807	$121,769	$668,132	$575,957	$1,707,426	$420,632	$3,185,767	$1,534,468	$1,018,540	$632,759
2	Chicago, Ill.....	11,457,031	.....	6,999,742	3,314,183	.....	.....	303,217	520,930	318,959	888,746	554,499	249,174	85,073
3	Philadelphia, Pa.....	6,748,977	.....	4,446,617	1,502,335	.....	37,283	262,545	239,458	260,739	596,328	93,581	340,610	162,137
4	St. Louis, Mo.....	3,676,707	$4,667	2,135,067	1,219,145	.....	20,320	67,773	150,709	79,026	193,647	50,621	111,526	33,200
5	Boston, Mass.....	4,697,563	.....	2,549,341	1,798,533	.....	21,942	74,895	238,646	14,206	563,589	242,050	248,134	73,405
6	Cleveland, Ohio.....	1,998,631	.....	1,019,422	842,121	.....	.....	38,606	86,889	11,593	333,711	79,365	173,971	80,375
7	Baltimore, Md.....	2,386,961	.....	1,273,967	997,001	.....	1,385	.....	99,262	15,346	234,016	124,333	103,408	6,275
8	Pittsburgh, Pa.....	2,431,241	100,905	1,005,899	1,025,848	.....	16,647	70,370	89,331	122,243	302,221	104,719	114,804	82,698
9	Detroit, Mich.....	2,689,373	.....	1,459,865	1,061,915	.....	.....	63,684	87,739	16,170	385,354	90,690	239,664	55,000
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.													
10	Buffalo, N. Y.....	$2,445,681	.....	$1,128,652	$1,024,149	$81,300	$90,949	$40,263	$61,363	$19,005	$506,387	$70,306	$394,596	$41,185
11	San Francisco, Cal...	3,505,677	.....	1,541,481	1,565,282	132,968	.....	65,462	59,967	140,517	189,422	65,907	119,224	4,291
12	Los Angeles, Cal.....	1,882,556	.....	761,194	628,717	80,184	820	76,858	122,925	191,628	107,268	50,327	26,681	30,260
13	Milwaukee, Wis.....	1,504,402	$1,000	663,515	701,539	5,299	.....	28,391	48,526	56,132	215,856	59,500	118,934	37,452
14	Cincinnati, Ohio.....	1,659,393	.....	819,310	726,850	.....	7,207	34,929	50,752	20,345	136,250	27,111	94,969	14,170
15	Newark, N. J.....	1,821,882	.....	1,016,703	710,531	.....	4,800	27,526	57,331	4,991	333,024	114,852	185,053	33,119
16	New Orleans, La.....	1,072,315	.....	448,762	523,748	.....	.....	17,948	67,062	14,795	133,893	54,579	71,814	7,500
17	Washington, D. C....	1,917,035	.....	970,007	662,456	.....	74,056	27,517	66,187	116,782	152,952	53,709	91,077	8,166
18	Minneapolis, Minn...	1,110,244	.....	422,371	565,678	.....	16,805	35,708	51,114	18,568	100,773	30,114	50,672	19,987
19	Seattle, Wash.....	1,431,815	.....	537,991	739,387	68,292	.....	.....	39,980	46,165	167,172	41,559	116,222	9,391
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.													
20	Jersey City, N. J.....	$1,119,883	.....	$664,003	$431,935	.....	$4,669	.....	$16,260	$3,016	$51,607	$35,732	$7,135	$8,940
21	Kansas City, Mo.....	1,088,850	.....	534,548	498,617	.....	.....	.....	47,012	8,673	50,696	37,372	10,330	2,994
22	Indianapolis, Ind....	1,105,585	$10,824	489,276	418,591	$140,740	.....	.....	21,896	24,238	53,876	26,833	14,354	12,689
23	Portland, Oreg.....	919,051	.....	375,758	488,925	.....	.....	.....	43,129	11,239	46,361	41,847	1,225	3,289
24	Denver, Colo.....	738,654	.....	313,320	298,121	74,469	.....	$23,801	24,748	4,195	70,032	40,351	28,628	1,053
25	Rochester, N. Y.....	1,044,514	.....	474,804	523,091	1,341	.....	.....	28,350	16,928	68,505	27,818	24,445	16,242
26	Providence, R. I.....	1,087,605	.....	538,642	474,493	20,000	.....	15,412	30,443	8,615	148,811	31,522	103,634	13,655
27	St. Paul, Minn.....	852,134	2,285	341,857	439,693	48,240	4,000	.....	14,480	1,574	59,951	21,015	31,137	7,799
28	Louisville, Ky.....	856,836	.....	459,782	373,425	.....	.....	.....	19,799	3,830	120,306	16,117	98,704	5,485
29	Columbus, Ohio.....	591,090	.....	238,801	297,903	.....	.....	.....	22,810	31,576	50,755	39,755	6,499	4,501
30	Oakland, Cal.....	749,722	.....	301,207	340,827	41,758	.....	.....	26,426	39,504	53,174	38,387	.....	14,787
31	Toledo, Ohio.....	535,388	.....	235,321	253,756	.....	.....	.....	16,311	.....	31,926	12,822	19,104	.....
32	Atlanta, Ga.....	599,671	.....	309,461	249,987	.....	17,212	.....	20,061	2,950	111,666	24,308	79,853	7,505
33	Birmingham, Ala....	439,458	.....	175,428	191,307	43,161	.....	.....	22,292	7,270	16,636	10,413	5,623	600
34	Worcester, Mass.....	576,674	.....	281,012	278,067	.....	1,120	.....	15,822	653	74,211	18,429	51,826	3,956
35	Syracuse, N. Y.....	485,671	.....	231,302	232,527	.....	.....	.....	16,136	5,706	73,757	37,663	22,918	13,176
36	New Haven, Conn...	533,003	.....	251,753	253,693	374	.....	12,833	11,907	2,443	42,732	20,539	14,762	7,431
37	Memphis, Tenn.....	500,454	.....	238,456	212,731	.....	.....	.....	25,513	23,754	56,603	31,330	16,707	8,566
38	Scranton, Pa.....	319,236	4,966	139,966	137,318	14,771	.....	.....	9,634	12,581	17,467	9,843	316	7,308
39	Spokane, Wash.....	416,082	.....	133,210	245,607	12,000	.....	.....	19,191	6,074	30,689	14,698	12,102	3,689
40	Paterson, N. J.....	433,756	.....	192,909	189,349	44,280	.....	.....	5,109	2,109	34,615	7,183	25,805	1,627
41	Richmond, Va.....	512,042	.....	223,445	246,808	.....	14,405	.....	22,333	5,051	56,309	28,459	20,960	6,890
42	Omaha, Nebr.....	564,351	.....	164,450	261,173	104,035	.....	.....	29,430	5,263	41,101	24,628	16,458	15
43	Fall River, Mass.....	376,301	.....	196,770	172,923	.....	469	.....	5,619	520	72,521	15,540	54,123	2,858
44	Grand Rapids, Mich.	416,175	.....	171,924	231,998	.....	.....	.....	9,272	2,981	54,983	9,956	37,653	7,374
45	Dayton, Ohio.....	353,301	.....	163,318	178,783	.....	.....	.....	4,796	6,404	19,583	16,716	292	2,575
46	San Antonio, Tex....	389,762	.....	166,819	163,017	34,390	.....	.....	17,786	7,750	22,100	19,406	1,666	1,028
47	Bridgeport, Conn....	457,511	.....	205,675	231,465	1,598	.....	8,204	8,551	1,998	41,194	13,279	15,414	12,501
48	Nashville, Tenn.....	351,460	.....	168,084	160,307	.....	.....	.....	12,355	10,714	38,327	18,972	9,337	10,018
49	Dallas, Tex.....	361,990	.....	149,799	180,764	.....	1,925	.....	13,425	16,077	6,618	6,618	.....	.....
50	Lowell, Mass.....	369,290	.....	160,375	197,634	576	1,412	.....	8,678	615	23,560	10,275	9,441	3,844
51	New Bedford, Mass..	369,865	.....	196,797	155,550	.....	1,250	.....	14,847	1,391	74,974	18,587	50,812	5,575
52	Cambridge, Mass.....	399,663	8,132	198,152	159,654	.....	2,372	.....	16,220	15,133	72,949	15,065	52,599	5,285
53	Salt Lake City, Utah.	256,553	.....	127,854	111,324	.....	.....	.....	13,605	3,770	37,732	33,480	3,220	1,032
54	Hartford, Conn.....	556,954	.....	246,683	280,256	2,852	.....	8,300	17,572	1,291	73,610	13,606	55,352	4,652
55	Trenton, N. J.....	342,131	.....	173,162	161,257	.....	.....	.....	5,786	1,926	37,696	11,620	19,932	6,144
56	Houston, Tex.....	375,663	.....	171,000	166,634	.....	300	.....	9,206	28,523	21,694	15,736	5,958	.....
57	Tacoma, Wash.....	371,360	.....	109,914	178,980	66,708	.....	.....	7,741	8,017	19,970	7,946	8,308	3,716
58	Reading, Pa.....	160,344	874	80,222	64,152	.....	.....	.....	9,671	5,425	16,422	12,772	.....	3,650
59	Albany, N. Y.....	495,390	.....	232,627	245,340	.....	.....	.....	13,738	3,685	34,056	18,832	7,868	7,356
60	Camden, N. J.....	341,865	.....	179,606	143,815	.....	.....	.....	4,783	13,661	13,603	9,270	4,333	.....
61	Youngstown, Ohio...	246,657	.....	121,280	112,162	.....	.....	.....	10,309	2,906	8,094	5,123	29	2,942
62	Springfield, Mass.....	563,076	.....	237,348	263,353	40,250	1,318	.....	20,782	25	51,592	12,048	30,225	9,319

[1] Includes inspection of factories, tenements, boilers, lights, weights and measures, etc.

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1915—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 79.]

IV.—SANITATION, OR PROMOTION OF CLEANLINESS.					V.—HIGHWAYS.									City number.
Total.	Sewers and sewage disposal.	Refuse collection and disposal.	Public 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.	
$45,836,906	$7,552,890	$36,187,262	$404,845	$1,691,909	$65,509,383	$1,288,249	$25,064,783	$5,694,369	$2,922,203	$3,956,573	$23,782,436	$632,057	$2,168,713	
23,615,115	3,418,609	19,211,071	201,196	784,239	28,969,617	605,794	11,023,603	2,776,848	512,002	3,106,259	10,047,862	289,140	608,109	
6,507,639	1,338,364	4,871,927	53,511	243,837	11,289,453	215,103	4,878,780	1,007,700	672,139	203,695	3,479,474	84,468	748,094	
8,153,426	1,300,849	6,439,907	80,277	332,393	13,266,588	202,717	4,989,363	1,098,960	964,530	362,924	5,010,343	223,074	414,677	
4,776,359	870,082	3,647,060	59,983	199,234	6,631,993	123,530	2,221,805	491,400	374,798	144,894	2,980,685	26,963	267,915	
2,784,367	624,986	2,017,297	9,878	132,206	5,351,732	141,105	1,951,232	319,461	398,734	138,801	2,264,072	8,409	129,918	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.														
$9,717,676	$996,154	$8,483,094	.....	$238,428	$11,806,589	$259,086	$4,390,211	$845,926	.....	$2,296,675	$4,014,691	.....	.....	1
4,398,710	969,768	3,183,967	$35,075	209,900	3,542,560	65,999	1,138,494	687,847	.....	227,472	1,210,701	$55,510	$156,537	2
2,351,610	203,777	2,063,515	19,713	64,605	3,690,336	111,998	1,419,728	85,412	$67,650	49,428	1,820,488	89,138	46,464	3
1,244,417	198,136	929,934	.....	116,347	1,551,993	.....	480,168	157,002	251,402	.....	663,421	.....	.....	4
2,010,688	464,864	1,518,921	20,220	6,683	2,565,795	72,198	680,467	457,707	178,733	369,343	754,434	.....	52,913	5
924,467	62,446	773,606	38,568	49,847	1,133,386	.....	248,164	242,558	.....	17,834	369,408	60,802	194,620	6
1,192,526	376,030	761,555	48,969	5,972	1,310,618	52,181	613,832	46,372	12,000	.....	493,124	83,690	9,419	7
742,774	56,998	597,889	31,530	56,357	1,758,289	28,579	945,898	155,589	.....	39,118	539,794	.....	49,331	8
1,032,247	90,436	898,590	7,121	36,100	1,610,051	15,753	1,106,641	98,455	2,187	106,389	181,801	.....	98,825	9
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.														
$687,003	$37,882	$636,307	.....	$12,814	$1,336,010	$18,189	$387,050	$132,065	$4,904	$95,047	$490,017	$25,710	$183,028	10
589,244	165,904	356,446	.....	66,894	1,139,295	8,700	579,481	42,941	.....	.....	460,096	.....	48,077	11
675,871	35,948	620,682	$1,121	18,120	2,080,290	10,854	1,235,403	91,594	152,690	.....	432,138	.....	157,611	12
934,934	178,977	711,159	471	44,327	906,320	12,910	208,215	183,940	163,268	41,885	232,850	56,556	6,696	13
506,521	58,339	405,677	19,302	23,203	1,685,619	.....	777,560	278,426	49,148	23,481	397,303	.....	159,701	14
588,739	129,566	450,607	4,688	3,878	747,546	.....	366,168	42,214	31,498	4,647	260,715	.....	42,304	15
924,518	436,910	463,407	.....	24,201	599,892	6,738	200,666	63,468	35,210	.....	292,537	.....	1,273	16
694,138	175,343	487,904	10,756	20,135	1,107,590	75,279	485,931	54,658	.....	4,995	402,540	.....	84,187	17
399,929	73,008	308,098	11,623	7,200	988,683	34,684	277,979	66,459	231,319	33,640	289,099	2,202	53,301	18
506,742	46,487	431,640	5,550	23,065	698,208	47,749	360,327	51,935	4,102	.....	222,179	.....	11,916	19
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.														
$299,886	$41,306	$252,104	.....	$6,476	$333,627	.....	$147,678	$3,126	.....	.....	$173,295	.....	$9,528	20
314,553	20,199	279,006	$960	14,388	588,954	.....	323,444	1,687	.....	.....	228,620	.....	35,203	21
283,254	28,130	237,066	.....	18,058	688,437	.....	140,299	296,291	$39,851	.....	201,097	.....	10,899	22
367,464	74,596	276,658	.....	16,210	636,057	.....	173,359	63,818	.....	.....	183,699	$214,030	1,151	23
169,111	30,203	127,151	1,764	9,993	597,685	.....	312,222	6,408	72,881	.....	206,174	.....	.....	24
547,828	29,645	507,256	2,828	8,099	675,995	$3,200	147,761	63,426	54,710	$70,113	331,240	.....	5,545	25
313,886	163,100	137,718	6,963	6,105	692,864	1,232	252,102	62,201	17,217	74,602	248,455	2,936	34,089	26
277,787	66,387	195,880	.....	15,520	660,569	22,355	138,585	83,055	107,466	6,253	285,493	.....	19,362	27
336,606	25,605	297,537	5,214	8,250	541,728	6,300	356,777	9,457	.....	.....	169,194	.....	.....	28
380,771	108,091	261,192	.....	11,488	395,027	.....	273,476	35,842	.....	.....	48,311	.....	37,398	29
188,080	28,048	154,173	.....	5,859	379,210	26,328	127,776	19,398	63,852	.....	137,786	.....	4,070	30
203,373	26,073	158,427	4,461	14,392	191,016	.....	91,561	20,096	644	4,665	71,291	1,000	1,759	31
306,975	23,527	273,591	.....	9,857	315,552	1,500	149,212	28,123	.....	.....	121,497	.....	15,220	32
136,982	11,189	105,044	.....	20,749	166,558	6,083	69,509	12,761	8,702	.....	56,277	.....	13,256	33
205,529	93,893	110,803	.....	833	493,850	13,759	199,787	13,792	56,172	30,358	162,311	.....	17,671	34
235,139	8,034	219,729	4,686	2,690	310,561	.....	93,321	37,447	30,245	9,436	140,112	.....	.....	35
115,419	16,720	87,731	4,535	6,433	224,321	5,300	49,038	21,501	39,319	11,400	94,697	.....	3,066	36
155,404	10,236	126,469	.....	18,699	399,646	1,200	149,024	776	26,720	.....	166,752	.....	55,174	37
135,160	21,207	113,053	.....	900	133,656	.....	67,950	2,325	.....	.....	61,939	.....	1,442	38
136,141	11,539	119,676	.....	4,926	206,722	.....	57,754	22,252	21,298	12,433	72,768	.....	20,217	39
145,856	37,606	100,753	1,137	6,360	103,697	.....	18,326	1,587	6,579	.....	77,205	.....	.....	40
230,564	24,934	189,949	9,481	6,200	152,517	.....	63,827	19,768	.....	8,390	59,036	1,496	.....	41
115,328	16,597	90,036	.....	8,695	257,331	265	87,468	14,425	2,177	.....	137,207	.....	15,789	42
90,236	1,707	85,714	758	2,057	249,736	10,086	89,911	8,217	37,327	4,750	98,828	.....	619	43
117,589	14,675	93,648	.....	9,266	108,653	.....	27,099	4,381	26,023	6,934	38,605	.....	5,606	44
120,834	23,316	93,354	.....	4,164	214,325	4,404	50,402	14,350	15,364	.....	113,959	.....	15,846	45
133,932	16,005	100,442	.....	17,485	204,945	4,537	123,262	.....	29,120	.....	48,026	.....	.....	46
152,724	15,233	135,423	.....	2,068	221,993	.....	78,848	38,239	29,280	891	73,137	.....	1,598	47
117,505	3,785	94,594	.....	19,126	277,090	3,747	155,270	4,079	39,748	.....	64,025	.....	10,221	48
172,321	4,241	168,080	.....	.....	226,875	3,167	115,073	.....	20,256	.....	86,007	.....	2,372	49
128,768	23,763	96,957	5,049	2,999	260,661	5,190	97,565	4,612	30,673	20,000	102,033	.....	588	50
180,422	31,910	148,462	.....	50	228,222	7,652	37,454	31,072	24,710	4,960	104,961	.....	17,413	51
229,587	62,619	163,491	.....	3,477	252,721	7,448	85,420	40,039	39,981	7,122	72,711	.....	.....	52
62,270	17,074	31,645	1,901	11,650	232,679	9,447	121,288	271	28,675	.....	63,619	.....	9,379	53
157,847	16,487	136,349	4,161	850	239,420	13,421	72,987	24,617	39,343	10,477	77,722	.....	853	54
101,343	14,677	84,466	.....	2,200	130,738	2,422	38,704	2,702	6,122	5,948	72,943	100	1,797	55
147,596	38,154	100,051	.....	9,391	210,300	9,300	85,306	24,616	.....	28,547	52,495	3,412	6,624	56
66,444	13,319	45,316	.....	7,809	219,448	2,984	88,551	34,351	1,001	5,095	83,419	.....	4,047	57
90,902	26,930	61,840	.....	2,132	199,657	2,008	83,198	14,871	.....	.....	99,392	.....	188	58
148,163	14,454	104,110	26,359	3,240	122,811	.....	16,425	6,086	8,052	17,324	72,677	.....	2,247	59
66,464	8,205	54,379	.....	3,880	123,945	12,303	28,165	1,001	.....	.....	82,376	100	.....	60
78,500	9,319	61,213	.....	7,968	90,016	.....	25,532	1,321	.....	.....	52,869	.....	10,294	61
188,883	23,111	159,371	.....	6,401	306,743	17,079	80,647	4,573	41,017	23,226	116,055	.....	24,146	62

[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.
	Grand total	$39,297,505	$665,440	$3,810,774	$6,042,576	$6,515,721	$1,694,337	$11,046,983	$2,209,050	$5,420,285	$1,393,608	$498,731
	Group I	24,233,522	361,037	1,493,522	3,751,918	5,076,440	1,511,679	6,198,337	1,169,235	3,457,357	903,587	320,410
	Group II	6,953,938	103,920	624,893	983,709	797,096	82,723	1,831,357	913,590	1,147,692	323,588	140,370
	Group III	4,528,516	94,670	706,228	784,476	277,291	66,303	1,849,534	82,724	521,353	122,927	22,975
	Group IV	2,060,397	61,383	550,479	321,657	240,092	25,077	629,440	26,637	173,919	22,824	8,889
	Group V	1,521,132	44,430	445,652	195,816	124,802	8,550	538,315	16,864	119,934	20,682	6,087
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.											
1	New York, N. Y	$11,653,615	$222,764	$281,913	$1,462,642	$3,391,284	$1,434,985	$3,424,089	.....	$1,411,551	$34,387	.....
2	Chicago, Ill	2,787,191	.....	299,666	418,145	178,990	59,182	820,176	$3,482	443,477	414,428	$150,645
3	Philadelphia, Pa	3,336,519	.....	77,603	395,367	1,233,537	4,800	391,755	677,616	503,622	47,399	4,820
4	St. Louis, Mo	1,007,494	.....	5,372	112,480	32,880	2,779	366,203	250,081	123,933	77,066	36,678
5	Boston, Mass	2,104,458	81,117	479,035	235,292	110,808	.....	748,800	.....	290,633	69,593	89,178
6	Cleveland, Ohio	721,728	4,853	65,928	143,936	8,758	763	254,142	45,526	134,680	47,518	15,624
7	Baltimore, Md	766,841	11,795	15,419	243,610	21,937	3,766	81,356	174,978	77,941	129,739	6,000
8	Pittsburgh, Pa	938,546	23,237	35,006	517,797	70,674	.....	1,600	4,263	210,622	60,969	14,358
9	Detroit, Mich	917,430	17,271	224,580	222,649	37,572	5,404	110,216	13,289	260,876	22,466	3,107
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.											
10	Buffalo, N. Y	$859,329	$39,574	$92,964	$359,983	$111,290	$30,794	$37,553	.....	$142,282	$21,702	$23,157
11	San Francisco, Cal	959,595	.....	15,827	223,309	235,313	.....	263,953	$2,912	107,811	29,470	31,000
12	Los Angeles, Cal	597,225	15,760	201,813	64,452	18,203	810	206,137	2,352	47,154	15,519	22,025
13	Milwaukee, Wis	679,276	10,152	61,924	80,456	81,562	7,869	109,163	170,199	139,754	.....	19,197
14	Cincinnati, Ohio	569,892	6,755	100,071	100,848	18,066	7,791	174,671	20,070	64,052	60,408	17,160
15	Newark, N. J	860,150	.....	75,082	39,605	11,838	7,004	217,421	317,741	121,704	59,330	10,375
16	New Orleans, La	163,367	1,138	6,690	36,901	25,150	500	13,030	19,799	59,759	5,400	.....
17	Washington, D. C	1,651,687	21,675	22,417	45,960	196,198	8,539	533,107	380,517	354,963	82,576	5,726
18	Minneapolis, Minn	324,001	5,866	14,400	14,721	17,561	12,249	198,185	.....	38,305	10,984	11,730
19	Seattle, Wash	284,416	.....	33,705	22,465	31,865	7,167	78,107	.....	72,908	38,199	.....
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.											
20	Jersey City, N. J	$134,137	$3,346	$10,881	.....	.....	.....	$118,410	.....	.....	$1,500	.....
21	Kansas City, Mo	366,783	.....	14,449	.....	.....	$21,411	202,788	.....	$128,135	.....	.....
22	Indianapolis, Ind	153,873	.....	10,900	.....	.....	.....	141,969	.....	.....	.....	$1,004
23	Portland, Oreg	1,356	.....	263	.....	.....	.....	.....	.....	1,093	.....	.....
24	Denver, Colo	270,161	.....	39,451	$20,470	$18,169	7,641	138,135	$330	45,965	.....	.....
25	Rochester, N. Y	262,710	14,525	74,556	45,733	40,520	.....	69,733	.....	16,143	.....	1,500
26	Providence, R. I	165,459	8,727	17,874	70,358	.....	.....	68,500	.....	.....	.....	.....
27	St. Paul, Minn	124,009	5,010	13,760	7,161	.....	.....	60,662	.....	37,416	.....	.....
28	Louisville, Ky	300,971	.....	10,532	23,568	25,732	805	128,249	.....	38,647	68,438	.....
29	Columbus, Ohio	58,410	.....	19,045	.....	5,076	.....	.....	.....	32,724	.....	1,565
30	Oakland, Cal	15,713	.....	10,662	.....	.....	5,051	.....	.....	.....	.....	.....
31	Toledo, Ohio	50,602	.....	4,071	.....	.....	.....	12,000	.....	33,781	750	.....
32	Atlanta, Ga	210,774	.....	20,538	7,700	1,200	1,400	140,521	.....	39,415	.....	.....
33	Birmingham, Ala	46,065	.....	4,108	1,500	5,218	900	3,000	.....	28,822	2,517	.....
34	Worcester, Mass	274,640	.....	39,862	45,890	13,019	.....	172,964	.....	2,905	.....	.....
35	Syracuse, N. Y	226,943	11,093	42,444	54,264	53,102	1,585	58,280	5,155	.....	.....	1,020
36	New Haven, Conn	118,831	5,240	10,485	54,016	5,651	4,779	7,403	27,746	.....	.....	3,561
37	Memphis, Tenn	112,680	.....	2,000	.....	.....	.....	100,351	.....	.....	10,329	.....
38	Scranton, Pa	1,000	.....	.....	1,000	.....	.....	.....	.....	.....	.....	.....
39	Spokane, Wash	34,929	.....	196	789	4,320	1,675	5,300	.....	11,759	10,890	.....
40	Paterson, N. J	62,225	.....	12,211	25,014	.....	.....	25,000	.....	.....	.....	.....
41	Richmond, Va	142,107	.....	16,873	59,583	2,150	2,300	53,540	1,317	3,644	.....	2,700
42	Omaha, Nebr	5,513	.....	.....	.....	.....	.....	.....	.....	5,513	.....	.....
43	Fall River, Mass	160,887	4,866	59,198	47,997	5,477	.....	42,809	.....	.....	540	.....
44	Grand Rapids, Mich	41,975	.....	28,088	133	.....	.....	9,907	.....	3,847	.....	.....
45	Dayton, Ohio	80,594	.....	13,150	.....	.....	.....	51,165	.....	16,279	.....	.....
46	San Antonio, Tex	33,083	.....	1,083	.....	.....	.....	22,022	.....	9,978	.....	.....
47	Bridgeport, Conn	119,793	4,390	28,999	30,509	2,041	2,044	27,472	22,583	.....	.....	1,755
48	Nashville, Tenn	80,427	.....	5,575	.....	.....	.....	49,023	.....	16,464	6,145	3,220
49	Dallas, Tex	70,559	.....	7,776	.....	.....	230	51,732	.....	10,009	.....	812
50	Lowell, Mass	122,918	7,081	17,856	63,414	27,179	.....	4,916	.....	.....	2,472	.....
51	New Bedford, Mass	111,457	6,985	46,952	41,030	10,252	.....	5,911	.....	.....	327	.....
52	Cambridge, Mass	114,907	5,979	32,404	38,104	31,929	.....	5,676	.....	.....	815	.....
53	Salt Lake City, Utah	20,746	.....	34	.....	.....	.....	406	.....	8,205	10,301	1,800
54	Hartford, Conn	134,797	6,769	11,772	83,259	752	221	3,293	25,593	.....	.....	3,138
55	Trenton, N. J	36,251	.....	24,684	10,804	763	.....	.....	.....	.....	.....	.....
56	Houston, Tex	34,271	.....	1,200	.....	4,080	.....	10,317	.....	11,444	7,230	.....
57	Tacoma, Wash	13,530	.....	1,637	.....	600	345	.....	.....	10,948	.....	.....
58	Reading, Pa	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
59	Albany, N. Y	48,905	4,854	8,000	.....	4,602	6,000	24,549	.....	.....	.....	900
60	Camden, N. J	28,887	.....	11,424	.....	2,000	9,921	5,542	.....	.....	.....	.....
61	Youngstown, Ohio	46,390	.....	14,261	.....	.....	.....	23,882	.....	8,247	.....	.....
62	Springfield, Mass	88,198	5,805	16,974	47,180	13,459	.....	4,107	.....	.....	673	.....

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1915—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 79.]

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.	
$181,590,445	$174,038,813	$7,551,632	$21,388,597	$2,227,511	$18,720,488	$440,598	$2,284,730	$16,695,777	$10,644,902	$1,514,332	$4,536,543	
84,531,968	80,930,840	3,601,128	11,744,984	1,683,950	9,735,432	325,602	1,262,689	11,446,563	7,980,336	820,748	2,645,479	
24,970,928	23,822,022	1,148,906	3,110,570	367,590	2,691,105	51,875	356,709	2,097,391	1,195,621	303,261	598,509	
35,533,798	34,076,772	1,457,026	4,015,698	151,349	3,816,553	47,796	326,139	1,973,658	996,931	173,646	803,081	
29,329,997	19,605,862	724,135	1,417,260	14,960	1,401,656	644	162,672	665,884	335,529	125,881	204,474	
16,223,754	15,603,317	620,437	1,100,085	9,662	1,075,742	14,681	176,431	512,231	136,485	90,796	285,000	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.												
$39,648,760	$38,307,749	$1,341,011	$3,717,138	$820,808	$2,896,330	.....	$96,744	$7,097,465	$5,285,018	$574,644	$1,237,803	1
12,860,399	12,498,193	362,206	2,835,140	240,544	2,500,402	$144,194	113,579	1,478,249	1,219,883	29,597	228,469	2
8,359,775	8,063,798	295,977	1,421,779	337,266	1,084,513	.....	517,698	747,147	223,000	37,999	486,148	3
4,294,007	4,095,431	199,476	532,844	68,395	464,449	.....	49,390	172,271	42,236	6,213	123,822	4
6,109,042	5,691,703	417,339	1,355,421	13,746	1,341,675	.....	257,495	687,096	590,807	53,299	42,990	5
3,823,777	3,484,899	338,878	327,749	16,282	249,656	61,811	87,155	352,338	243,952	46,096	62,290	6
2,240,742	2,148,442	92,300	562,060	30,270	531,790	.....	11,126	141,723	67,482	3,737	70,504	7
4,072,123	3,728,078	344,045	453,277	84,338	368,939	.....	17,278	375,110	154,319	64,795	155,996	8
3,122,443	2,912,547	209,896	489,576	72,301	297,678	119,597	112,234	395,164	153,639	4,068	237,457	9
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.												
$2,789,129	$2,662,609	$126,520	$394,539	$73,264	$321,275	.....	$39,899	$237,277	$204,187	$33,090	.....	10
2,160,483	2,085,778	74,705	496,550	38,823	457,727	.....	12,900	258,913	213,285	7,429	$38,199	11
4,321,004	4,168,114	152,890	356,394	21,306	335,088	.....	121,093	250,650	36,126	.....	214,524	12
2,532,788	2,415,325	117,463	402,750	92,554	310,196	.....	29,337	271,064	93,118	129,948	47,998	13
2,487,049	2,366,935	120,714	180,744	.....	180,744	.....	106,061	312,499	182,705	8,760	121,034	14
2,778,280	2,657,800	120,480	368,247	15,000	353,247	.....	7,789	140,633	110,614	634	29,385	15
1,128,825	1,090,993	37,832	86,069	5,747	80,322	.....	3,655	63,239	49,748	13,511	.....	16
2,535,112	2,469,659	65,453	422,644	106,162	316,482	.....	8,746	282,790	133,408	76,675	72,707	17
2,368,313	2,207,612	160,701	219,367	6,530	160,962	$51,875	2,987	161,221	134,153	3,705	23,363	18
1,869,345	1,697,197	172,148	183,266	8,204	175,062	.....	24,312	119,085	38,277	29,509	51,299	19
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.												
$1,546,018	$1,482,564	$63,454	$86,692	.....	$86,692	.....	$1,446	$118,040	$102,186	.....	$15,854	20
1,848,600	1,757,223	91,377	271,689	$10,608	261,081	.....	258	57,634	4,786	$29,710	23,138	21
1,375,744	1,319,117	56,627	99,770	.....	99,770	.....	13,212	94,225	71,183	21,428	1,614	22
1,447,838	1,447,673	165	161,304	1,386	159,918	.....	3,009	137,646	7,479	2,939	127,228	23
1,410,135	1,359,701	50,434	415,711	15,329	400,382	.....	22,435	104,627	41,925	8,064	54,638	24
1,326,531	1,301,816	24,715	278,077	7,131	270,946	.....	25,101	107,528	81,701	2,537	23,290	25
1,259,185	1,224,072	35,113	145,560	8,853	128,788	$7,919	2,309	76,252	67,957	2,730	5,565	26
1,186,781	1,116,761	70,020	216,803	2,946	188,023	25,834	5,532	88,605	41,903	11,879	34,823	27
983,943	898,715	85,228	90,422	.....	90,422	.....	980	60,082	33,770	14,042	12,270	28
1,088,915	1,049,451	39,464	28,831	.....	28,831	.....	1,184	43,603	34,054	5,511	4,038	29
1,474,363	1,383,260	91,103	185,510	7,344	178,166	.....	.....	57,817	20,311	.....	37,506	30
973,130	950,690	22,440	143,587	5,729	137,858	.....	612	79,073	56,106	225	22,742	31
600,467	576,212	24,255	74,212	6,804	67,408	.....	2,039	22,848	10,314	4,690	7,844	32
520,808	508,055	12,753	23,303	1,774	21,529	.....	.....	4,775	.....	881	3,894	33
1,145,045	1,066,748	78,297	93,789	.....	96,076	2,713	33,039	30,024	21,177	5,533	3,314	34
707,090	670,826	36,254	66,761	7,500	59,261	.....	19,021	55,792	42,605	3,930	9,257	35
881,740	845,576	36,164	66,314	1,084	63,230	.....	235	66,399	32,227	2,203	31,969	36
563,112	535,892	27,220	147,345	29,402	117,943	.....	2,435	11,839	.....	1,500	10,339	37
680,566	662,435	18,131	22,138	.....	22,138	.....	252	57,775	16,121	203	41,451	38
709,094	673,061	35,033	76,482	9,620	66,862	.....	833	43,162	8,815	2,049	32,298	39
647,919	618,980	28,939	29,873	.....	29,873	.....	99	37,678	28,311	.....	9,367	40
553,634	552,634	1,000	81,999	.....	81,999	.....	350	42,521	5,150	.....	37,371	41
816,178	790,897	25,281	87,891	.....	87,891	.....	.....	43,197	34,827	1,763	6,607	42
651,050	650,298	30,752	29,200	.....	29,200	.....	20,342	10,878	1,300	7,815	1,763	43
767,954	729,097	38,857	71,590	7,934	59,683	3,973	229	6,514	4,263	1,881	370	44
602,131	556,046	46,085	34,291	923	33,368	.....	256	48,126	25,346	2,227	20,553	45
494,582	483,265	11,317	29,396	258	29,138	.....	17,818	13,352	.....	2,151	11,201	46
432,346	403,681	18,665	55,103	.....	55,103	.....	500	30,166	12,583	4,530	13,053	47
467,623	447,469	20,154	76,305	2,000	74,305	.....	.....	2,375	.....	460	1,915	48
523,088	511,582	11,506	66,956	4,253	62,703	.....	550	4,255	660	225	3,370	49
497,177	477,632	19,545	25,176	.....	25,176	.....	37,588	39,091	12,667	7,270	19,154	50
566,222	522,001	44,221	53,538	.....	53,538	.....	39,637	7,795	1,379	4,382	2,034	51
668,658	632,908	35,750	99,283	.....	99,283	.....	33,111	45,295	37,922	3,397	3,976	52
783,132	761,886	21,246	73,679	992	72,687	.....	4,431	16,389	1,631	557	14,201	53
807,198	786,198	21,000	111,430	.....	104,073	7,357	160	32,135	21,176	104	10,855	54
595,484	577,639	17,845	30,962	.....	30,962	.....	107	18,639	17,502	497	640	55
482,293	473,850	8,443	30,488	198	30,290	.....	4,323	17,432	.....	906	16,526	56
567,158	537,265	29,893	78,701	6,987	71,714	.....	.....	14,608	9,238	4,763	587	57
360,366	346,914	13,452	19,913	.....	19,913	.....	31	12,546	4,979	.....	7,567	58
508,893	494,693	14,200	96,776	1,500	95,276	.....	3,991	49,944	30,031	4,447	15,466	59
548,301	528,012	20,289	18,788	.....	18,788	.....	204	31,688	30,278	10	1,400	60
494,786	479,209	15,577	18,351	.....	18,351	.....	605	18,903	16,346	989	1,568	61
889,500	824,768	64,732	96,644	10,794	85,850	.....	22,535	112,385	6,702	5,218	100,465	62

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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.					
							Chief executive.		Financial.			
				Council and board of aldermen.	Clerk of council.	Legislative investigations.	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 1915.												
63	Lynn, Mass.	$1,468,393	$106,560	.....	.....	.....	.....	$21,497	$5,134	$1,577	$5,863	$18,932
64	Des Moines, Iowa	1,535,251	94,575	.....	.....	.....	.....	21,554	7,700	200	5,787	2,177
65	Lawrence, Mass.	1,287,406	74,791	.....	.....	.....	.....	15,400	4,206	8,859	8,383	9,545
66	Fort Worth, Tex.	875,567	57,118	.....	.....	.....	.....	23,621	4,896	600	305	3,455
67	Kansas City, Kans.	995,405	79,268	.....	.....	.....	.....	24,914	3,554	2,085	4,354	4,705
68	Yonkers, N. Y.	2,206,695	265,519	$22,376	$4,648	.....	$7,068	.....	17,511	.....	20,756	15,509
69	Wilmington, Del.	875,974	89,986	4,041	2,057	.....	3,053	.....	2,528	.....	3,005	5,041
70	Schenectady, N. Y.	1,256,601	121,765	11,389	1,200	.....	5,934	.....	9,694	.....	13,420	14,209
71	Duluth, Minn.	1,241,444	152,441	.....	.....	.....	.....	26,991	3,709	1,179	24,026	21,055
72	Norfolk, Va.	1,209,614	146,036	4,911	9,003	$676	3,826	.....	7,702	500	5,786	9,667
73	Oklahoma City, Okla.	776,896	67,532	.....	.....	.....	.....	20,245	6,213	1,700	7,079	3,379
74	Somerville, Mass.	1,363,123	74,435	4,583	5,200	50	4,431	.....	1,080	350	4,935	11,453
75	Elizabeth, N. J.	975,156	90,381	8,182	6,911	.....	3,872	.....	17,174	.....	3,726	15,449
76	St. Joseph, Mo.	911,430	69,074	1,500	3,000	.....	4,320	.....	8,853	.....	6,275	11,576
77	Waterbury, Conn.	1,117,004	102,030	3,650	800	.....	4,250	.....	9,504	.....	905	12,170
78	Utica, N. Y.	1,151,365	116,866	9,685	1,850	.....	5,002	.....	8,468	.....	11,726	12,222
79	Akron, Ohio	1,077,491	65,101	5,611	2,921	.....	3,777	.....	7,293	.....	1,894	.....
80	Troy, N. Y.	1,337,194	127,045	12,345	960	.....	5,630	.....	11,484	.....	9,926	8,795
81	Manchester, N. H.	941,023	79,508	7,450	400	.....	4,371	.....	5,229	.....	3,030	12,254
82	Hoboken, N. J.	1,186,983	133,956	9,825	10,306	3,350	2,164	1,159	5,171	150	5,929	12,230
83	Wilkes-Barre, Pa.	789,244	70,818	.....	.....	.....	.....	14,929	3,147	417	4,005	7,482
84	Fort Wayne, Ind.	766,095	36,458	3,000	1,000	.....	3,000	.....	4,145	1,406	2,200	500
85	Erie, Pa.	790,538	67,288	.....	.....	.....	.....	20,309	2,042	.....	3,552	13,490
86	Evansville, Ind.	728,733	45,203	2,000	3,600	4,833	4,000	.....	8,654	.....	4,412	1,400
87	Jacksonville, Fla.	1,024,302	75,539	18,522	3,000	.....	4,400	.....	3,000	750	6,335	11,423
88	Peoria, Ill.	1,032,005	49,339	4,764	4,420	.....	4,175	.....	3,562	175	2,909	2,704
89	East St. Louis, Ill.	682,455	81,201	2,408	3,138	.....	6,233	.....	6,092	.....	6,457	4,861
90	Harrisburg, Pa.	864,198	66,639	.....	.....	.....	.....	10,633	1,748	.....	4,716	2,063
91	Savannah, Ga.	936,597	68,102	5,226	5,626	.....	5,949	.....	5,867	.....	1,230	5,376
92	Passaic, N. J.	705,726	63,128	.....	.....	.....	.....	14,236	3,111	346	1,592	5,604
93	Bayonne, N. J.	940,829	65,758	5,362	3,667	.....	2,437	.....	2,358	.....	4,043	5,068
94	South Bend, Ind.	612,023	36,889	2,160	1,101	.....	3,077	.....	4,570	2,091	2,286	500
95	Wichita, Kans.	588,795	41,952	.....	.....	.....	.....	14,530	1,294	.....	2,052	1,080
96	Johnstown, Pa.	582,890	40,634	.....	.....	.....	.....	14,301	1,246	.....	2,721	1,708
97	Brockton, Mass.	1,038,777	74,034	284	975	.....	3,123	.....	3,450	3,107	5,173	12,886
98	Terre Haute, Ind.	731,223	46,648	1,843	1,488	.....	3,878	.....	3,184	.....	9,481	458
99	Holyoke, Mass.	1,026,937	71,909	5,200	800	.....	4,487	.....	4,233	470	5,292	9,563
100	Sacramento, Cal.	1,232,442	121,935	.....	.....	.....	.....	23,518	6,593	173	420	10,057
101	Portland, Me.	1,113,449	55,161	250	500	.....	3,125	.....	2,518	.....	9,902	8,587
102	Allentown, Pa.	497,704	38,938	.....	.....	.....	.....	11,828	2,257	.....	3,948	2,892
103	Charleston, S. C.	732,827	46,095	2,900	2,218	.....	5,064	.....	.....	.....	8,832	7,041
104	Springfield, Ill.	689,488	82,507	.....	.....	.....	.....	23,858	4,625	200	2,029	4,585
105	Canton, Ohio	558,045	39,793	3,431	1,990	.....	4,157	.....	4,603	.....	3,880	.....
106	Pawtucket, R. I.	826,362	75,244	7,567	250	.....	1,983	.....	4,707	600	6,905	10,082
107	Chattanooga, Tenn.	610,906	50,844	.....	.....	.....	.....	19,842	4,958	530	3,157	670
108	Altoona, Pa.	505,848	47,058	.....	.....	.....	.....	11,875	1,550	.....	639	1,407
109	Covington, Ky.	624,432	65,255	612	.....	.....	250	15,200	2,050	300	3,045	3,725
110	Mobile, Ala.	464,309	37,901	.....	.....	.....	.....	15,000	350	500	2,100	1,500
111	Sioux City, Iowa	703,923	49,170	.....	.....	.....	.....	12,631	2,447	.....	2,772	.....
112	Saginaw, Mich.	657,248	67,616	.....	.....	.....	.....	19,908	4,095	150	4,628	6,533
113	Atlantic City, N. J.	1,403,819	117,803	.....	.....	.....	.....	28,136	7,681	1,400	2,460	9,865
114	Little Rock, Ark.	586,333	43,481	7,749	1,052	.....	6,308	.....	1,500	300	7,583	518
115	Berkeley, Cal.	825,235	68,654	.....	.....	.....	.....	18,549	3,586	250	6,032	7,128
116	Rockford, Ill.	603,527	48,137	2,650	.....	.....	2,021	.....	5,944	625	.....	1,542
117	Binghamton, N. Y.	617,297	56,742	4,400	824	.....	2,707	.....	3,153	75	3,809	4,690
118	Pueblo, Colo.	586,701	43,388	.....	.....	.....	.....	7,200	3,120	.....	1,501	.....
119	New Britain, Conn.	594,470	51,449	1,636	1,300	.....	1,978	.....	1,187	125	901	6,661
120	Tampa, Fla.	713,240	46,766	5,529	2,960	.....	4,202	.....	5,599	.....	2,147	5,103
121	El Paso, Tex.	663,087	65,704	.....	.....	.....	.....	11,427	10,018	1,000	2,184	10,853
122	Springfield, Ohio	546,331	52,051	.....	.....	.....	.....	4,202	3,622	2,814	2,168	997
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.												
123	Flint, Mich.	$416,709	$34,256	$3,684	$5,594	.....	$100	.....	$1,620	$1,717	$3,403	$1,325
124	Lancaster, Pa.	391,844	27,654	1,118	1,900	.....	4,132	.....	3,111	.....	2,290	1,304
125	Augusta, Ga.	637,773	38,143	2,745	.....	.....	5,450	.....	4,221	.....	.....	6,720
126	York, Pa.	370,932	34,279	.....	.....	.....	.....	$11,576	1,284	382	550	640
127	Malden, Mass.	756,517	41,228	1,787	1,200	.....	1,895	.....	2,275	.....	3,359	6,970
128	San Diego, Cal.	1,273,294	113,620	.....	.....	.....	.....	13,673	10,517	1,717	18,074	10,443
129	Bay City, Mich.	449,824	38,588	3,070	2,415	.....	1,568	.....	3,250	1,515	4,549	3,918
130	Topeka, Kans.	529,010	30,317	.....	.....	.....	.....	13,370	1,364	.....	1,670	.....
131	Haverhill, Mass.	731,795	52,811	.....	.....	.....	.....	11,788	4,034	626	6,453	9,915
132	Salem, Mass.	696,347	50,109	.....	.....	.....	.....	12,527	1,391	60	2,646	7,595

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1915—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 79.]

I.—GENERAL GOVERNMENT—continued.														
Executive branch—Continued.					Judicial branch.						Elections.	General government buildings.		City number.
Financial—Continued.		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 1915.														
$10,734	$1,724	$5,153	.....	$14,166	.....	.....	.....	.....	.....	.....	$11,815	$9,985	.....	63
6,606	.....	11,906	.....	7,272	$3,201	.....	.....	.....	.....	.....	10,656	17,486	.....	64
.....	735	2,000	.....	13,171	.....	.....	.....	.....	.....	.....	9,021	3,471	.....	65
9,477	2,000	4,183	.....	.....	2,286	.....	.....	.....	.....	.....	7	6,558	.....	66
480	20	8,169	.....	493	709	.....	.....	.....	.....	.....	21,083	8,612	.....	67
38,986	14,123	13,652	.....	40,068	20,410	.....	.....	.....	.....	.....	32,600	17,792	.....	68
21,054	1,325	5,407	.....	9,991	6,614	.....	.....	$1,900	.....	.....	13,563	8,202	$375	69
.....	1,097	6,803	.....	28,339	9,761	.....	.....	.....	.....	.....	13,047	5,312	1,560	70
1,000	135	11,120	.....	28,738	20,066	.....	.....	.....	.....	.....	7,044	4,769	2,629	71
12,094	2,499	5,105	.....	46,494	2,850	.....	$845	19,792	$1,210	$102	4,021	8,953	.....	72
2,305	.....	5,623	.....	9,236	2,933	.....	.....	.....	.....	.....	5,657	3,162	.....	73
9,047	450	2,397	.....	13,719	.....	.....	.....	.....	.....	.....	8,103	8,307	.....	74
1,725	1,120	4,196	.....	1,939	3,000	.....	5,800	.....	.....	.....	8,014	9,232	.....	75
239	479	8,514	.....	12,912	1,500	.....	.....	.....	.....	.....	2,795	6,811	.....	76
10,752	296	5,725	.....	14,227	18,706	.....	688	.....	.....	1,596	10,935	3,452	4,368	77
1,507	.....	6,474	.....	28,252	8,396	.....	.....	.....	.....	.....	15,199	8,085	.....	78
.....	2,382	7,343	.....	8,088	8,745	$4,997	.....	.....	.....	.....	8,762	3,288	.....	79
4,924	1,318	9,673	.....	22,392	6,826	.....	3,766	.....	.....	.....	19,437	9,569	.....	80
7,029	255	1,902	.....	19,782	.....	.....	.....	.....	.....	.....	10,169	7,847	.....	81
9,365	4,637	7,102	.....	7,739	6,433	.....	4,481	.....	.....	.....	19,725	24,100	.....	82
17,421	1,197	4,064	.....	6,532	1,153	.....	.....	.....	.....	.....	.....	10,471	.....	83
.....	.....	2,563	.....	9,316	3,033	.....	.....	.....	.....	.....	.....	5,935	.....	84
7,347	2,476	9,843	.....	3,826	.....	.....	.....	.....	.....	.....	.....	4,403	.....	85
49	583	2,024	.....	8,397	1,800	.....	.....	.....	.....	.....	.....	3,446	.....	86
953	3,270	7,290	.....	.....	1,500	.....	.....	.....	.....	.....	1,351	13,745	.....	87
384	186	2,933	.....	5,133	2,710	.....	.....	.....	.....	.....	7,597	7,637	50	88
16,262	.....	7,663	.....	4,468	1,378	.....	.....	.....	.....	.....	14,368	7,843	.....	89
14,566	11,153	6,543	.....	8,916	.....	.....	.....	.....	.....	.....	.....	2,161	4,140	90
16,001	.....	3,761	.....	9,374	3,620	.....	.....	.....	.....	.....	.....	6,102	.....	91
3,237	1,680	5,692	.....	6,229	4,624	.....	3,939	.....	.....	.....	4,470	8,368	.....	92
4,989	3,930	2,903	.....	.....	5,038	.....	4,335	.....	.....	.....	3,251	18,287	.....	93
.....	145	2,849	.....	9,854	4,341	.....	.....	.....	.....	.....	.....	3,895	.....	94
2,112	.....	6,558	.....	3,870	1,270	.....	.....	.....	.....	.....	4,000	4,566	.....	95
6,788	1,814	1,947	.....	7,256	.....	.....	.....	.....	.....	.....	.....	2,763	.....	96
8,550	133	2,234	.....	12,385	.....	.....	.....	.....	.....	.....	6,970	14,764	.....	97
.....	238	3,855	.....	10,883	3,237	.....	.....	.....	.....	.....	2,645	5,458	.....	98
6,264	554	1,907	.....	16,962	.....	.....	.....	.....	.....	.....	5,844	10,333	.....	99
9,415	907	8,679	.....	21,308	7,158	.....	.....	.....	.....	.....	12,018	21,593	.....	100
.....	1,131	1,623	.....	7,145	.....	.....	.....	.....	.....	.....	9,213	11,167	.....	101
6,395	3,950	2,806	.....	1,142	.....	.....	.....	.....	.....	.....	.....	3,690	.....	102
2,890	3	3,080	.....	9,373	1,700	.....	.....	.....	.....	.....	.....	2,994	.....	103
9,118	.....	1,902	.....	11,784	3,907	.....	.....	.....	.....	.....	14,775	5,724	.....	104
.....	1,407	3,864	.....	4,464	3,395	.....	.....	.....	.....	.....	6,131	2,441	.....	105
1,877	2,182	3,800	.....	15,729	.....	.....	2,159	.....	102	.....	8,200	2,860	5,851	106
1,564	247	4,748	.....	2,775	5,156	.....	.....	.....	.....	.....	949	6,248	.....	107
11,696	4,795	3,170	.....	7,422	.....	.....	.....	.....	.....	.....	.....	4,504	.....	108
335	.....	5,019	.....	10,954	8,441	.....	.....	.....	611	.....	1,504	13,209	.....	109
8,994	.....	2,129	.....	3,781	1,800	.....	.....	.....	.....	.....	278	1,439	.....	110
1,469	.....	3,542	.....	5,673	1,425	.....	2,450	.....	.....	.....	3,914	12,847	.....	111
.....	168	2,400	.....	6,595	3,254	1,300	.....	.....	.....	.....	10,930	7,655	.....	112
8,015	1,981	9,935	.....	14,188	3,776	.....	5,241	.....	.....	.....	232	24,893	.....	113
6,917	502	2,251	.....	676	1,959	.....	.....	.....	.....	.....	818	5,048	.....	114
564	.....	3,895	.....	9,656	4,798	.....	.....	.....	.....	.....	8,398	5,198	.....	115
17,981	.....	2,800	.....	5,693	1,958	.....	.....	.....	.....	.....	3,750	3,173	.....	116
1,537	184	4,743	.....	6,034	5,476	.....	.....	.....	.....	.....	11,943	7,167	.....	117
5,487	7,895	3,000	.....	9,218	900	.....	.....	.....	.....	.....	2,321	2,746	.....	118
7,104	90	2,607	.....	4,028	7,131	.....	230	.....	.....	.....	5,396	11,075	.....	119
6,588	10	1,846	.....	5,355	2,415	.....	.....	.....	.....	.....	603	3,809	600	120
5,844	820	5,391	.....	12,867	2,700	.....	.....	.....	.....	.....	581	2,019	.....	121
808	1,429	4,835	.....	12,233	3,406	.....	.....	.....	.....	.....	8,122	7,915	.....	122
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.														
.....	$28	$1,495	.....	$1,643	$1,300	$2,693	.....	.....	.....	.....	$4,710	$4,944	.....	123
$3,433	5,041	1,439	.....	1,000	.....	.....	.....	.....	.....	.....	356	2,530	.....	124
3,043	593	2,051	.....	9,881	1,210	.....	.....	.....	.....	.....	582	1,647	.....	125
7,089	3,292	2,599	.....	2,577	.....	.....	.....	.....	.....	.....	.....	4,290	.....	126
4,665	1,226	1,569	.....	8,978	.....	.....	.....	.....	.....	.....	5,617	1,687	.....	127
2,748	980	13,931	.....	16,657	4,620	.....	.....	.....	.....	.....	11,858	8,402	.....	128
20	.....	2,136	.....	3,786	.....	1,604	.....	.....	.....	.....	4,313	6,444	.....	129
588	.....	4,993	.....	1,585	1,862	.....	.....	.....	.....	.....	2,082	2,503	.....	130
.....	804	1,271	.....	7,464	.....	.....	.....	.....	.....	.....	5,478	4,978	.....	131
3,930	848	2,256	.....	11,411	.....	.....	.....	.....	.....	.....	4,484	2,916	$45	132

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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 1915.														
63	Lynn, Mass.	$301,343	.....	$133,979	$147,298	.....	$517	.....	$18,181	$1,368	$59,107	$9,093	$17,915	$2,099
64	Des Moines, Iowa	318,140	.....	102,065	151,505	$58,351	.....	.....	6,099	120	15,046	10,914	3,723	409
65	Lawrence, Mass.	251,813	.....	123,641	118,766	.....	1,785	.....	6,181	1,440	42,432	10,280	20,911	2,241
66	Fort Worth, Tex.	210,655	.....	91,137	109,318	.....	500	.....	5,709	3,991	3,106	2,089	1,017	.....
67	Kansas City, Kans.	229,814	.....	81,397	113,751	29,150	.....	.....	4,225	1,291	8,725	5,701	3,024	.....
68	Yonkers, N. Y.	495,534	.....	281,473	179,066	16,133	.....	.....	14,047	4,815	77,488	21,212	52,329	3,917
69	Wilmington, Del.	194,422	.....	114,829	68,360	.....	.....	.....	5,095	6,138	13,045	6,858	6,187	.....
70	Schenectady, N. Y.	243,301	.....	116,447	115,872	.....	.....	.....	7,036	3,946	23,427	12,850	4,699	10,888
71	Duluth, Minn.	298,971	.....	93,231	136,256	49,846	3,041	.....	6,727	3,870	36,037	9,521	19,537	6,979
72	Norfolk, Va.	327,012	.....	162,660	138,922	.....	2,545	.....	11,018	11,867	39,555	21,547	9,258	5,750
73	Oklahoma City, Okla.	172,542	.....	70,554	94,972	.....	.....	.....	5,172	1,844	18,657	8,167	9,220	1,270
74	Somerville, Mass.	231,061	.....	104,378	112,977	.....	500	.....	3,723	9,483	47,956	14,673	30,976	2,307
75	Elizabeth, N. J.	247,024	.....	129,338	109,031	.....	.....	.....	7,171	1,434	27,231	9,230	10,843	7,158
76	St. Joseph, Mo.	286,254	.....	135,624	99,191	39,687	.....	.....	5,800	5,952	12,618	9,839	899	1,880
77	Waterbury, Conn.	211,592	$341	95,232	108,657	.....	.....	$500	5,191	1,671	26,354	10,976	11,306	4,072
78	Utica, N. Y.	276,264	4,512	85,501	138,979	37,660	.....	.....	8,052	1,560	13,117	6,669	6,448	.....
79	Akron, Ohio	192,020	.....	77,252	96,206	.....	.....	.....	10,870	7,692	17,164	3,669	8,395	5,100
80	Troy, N. Y.	267,797	.....	139,575	120,861	.....	.....	.....	2,170	5,191	18,392	9,443	5,556	3,393
81	Manchester, N. H.	258,655	.....	90,698	138,546	21,259	1,050	.....	3,762	340	22,359	6,153	12,953	3,253
82	Hoboken, N. J.	326,340	.....	164,239	153,813	.....	.....	.....	5,503	2,785	17,666	9,559	93	8,014
83	Wilkes-Barre, Pa.	169,171	720	82,504	70,112	4,781	.....	.....	8,993	2,061	9,461	4,481	3,980	1,000
84	Fort Wayne, Ind.	186,051	2,200	72,341	105,782	.....	.....	.....	4,874	854	8,323	5,484	1,773	1,066
85	Erie, Pa.	209,259	.....	86,237	113,892	.....	.....	.....	6,251	2,919	11,667	6,951	1,609	3,107
86	Evansville, Ind.	200,396	3,200	93,229	101,267	.....	.....	.....	3,200	.....	17,584	5,616	11,368	600
87	Jacksonville, Fla.	300,592	.....	154,483	112,936	7,126	3,125	.....	20,601	2,231	18,187	14,689	2,698	800
88	Peoria, Ill.	255,476	1,684	91,579	97,398	50,472	.....	.....	7,464	6,879	14,998	6,253	8,745	.....
89	East St. Louis, Ill.	210,945	.....	83,651	94,956	23,251	.....	.....	8,005	992	8,945	4,466	4,479	.....
90	Harrisburg, Pa.	120,786	.....	65,348	44,388	.....	.....	.....	5,571	5,479	14,691	9,077	2,619	2,965
91	Savannah, Ga.	281,432	.....	146,612	124,854	.....	3,006	.....	4,556	2,404	23,064	18,761	4,303	.....
92	Passaic, N. J.	124,393	.....	52,032	53,599	14,513	300	.....	3,949	.....	15,668	6,069	7,081	2,518
93	Bayonne, N. J.	182,187	.....	93,666	80,816	.....	689	.....	3,168	3,848	8,103	4,789	.....	3,314
94	South Bend, Ind.	137,922	2,242	55,478	73,629	.....	.....	.....	1,823	4,750	7,583	6,311	1,260	14
95	Wichita, Kans.	121,697	.....	42,098	57,431	19,651	.....	.....	2,456	61	4,600	3,139	1,461	.....
96	Johnstown, Pa.	135,457	.....	58,743	71,730	3,139	.....	.....	1,731	114	14,226	4,580	7,716	2,000
97	Brockton, Mass.	198,179	.....	84,061	110,854	.....	502	.....	1,439	1,323	29,858	10,611	14,954	4,293
98	Terre Haute, Ind.	205,578	1,131	77,165	83,610	38,459	.....	.....	4,498	715	5,778	4,604	1,174	.....
99	Holyoke, Mass.	256,369	.....	103,414	140,212	5,744	204	.....	5,723	1,067	35,994	9,472	22,302	4,220
100	Sacramento, Cal.	223,570	.....	90,634	103,057	.....	.....	.....	11,722	18,157	24,077	20,525	451	3,101
101	Portland, Me.	289,030	.....	121,227	154,049	6,823	2,336	.....	3,906	684	23,711	8,484	14,427	800
102	Allentown, Pa.	93,513	.....	42,791	47,480	.....	.....	.....	3,169	73	5,120	2,102	1,978	1,040
103	Charleston, S. C.	272,323	.....	131,422	80,817	44,334	.....	.....	5,272	10,478	12,636	9,017	3,549	40
104	Springfield, Ill.	145,721	.....	54,066	79,197	.....	.....	.....	8,759	3,699	7,493	6,189	1,304	.....
105	Canton, Ohio.	113,207	3,922	42,217	61,745	.....	.....	.....	2,957	2,366	8,740	2,727	5,314	699
106	Pawtucket, R. I.	172,526	.....	80,205	70,364	16,120	.....	.....	2,622	3,215	7,022	3,738	2,354	1,000
107	Chattanooga, Tenn.	181,770	.....	71,004	96,521	11,335	47	.....	2,300	563	12,382	4,217	8,165	.....
108	Altoona, Pa.	111,435	.....	40,691	63,226	.....	.....	.....	4,068	3,450	4,607	3,578	229	800
109	Covington, Ky.	136,758	.....	66,016	66,789	2,217	.....	.....	1,711	25	8,988	2,769	5,470	750
110	Mobile, Ala.	148,202	.....	75,342	62,434	.....	116	.....	1,763	8,547	19,807	14,571	4,546	690
111	Sioux City, Iowa.	121,168	.....	52,608	67,525	.....	.....	.....	8,413	2,622	1,706	1,706	.....	.....
112	Saginaw, Mich.	122,861	.....	56,516	63,479	.....	.....	.....	2,754	112	11,999	3,911	6,404	1,684
113	Atlantic City, N. J.	405,410	.....	167,628	189,650	.....	400	.....	16,901	30,831	21,105	14,192	195	6,718
114	Little Rock, Ark.	175,048	.....	55,922	61,911	48,043	.....	.....	3,742	7,430	14,395	12,575	929	891
115	Berkeley, Cal.	155,215	.....	48,321	87,235	6,707	.....	.....	7,406	5,546	10,798	8,798	.....	2,000
116	Rockford, Ill.	130,754	387	41,388	85,979	.....	.....	.....	2,537	463	9,061	5,371	.....	3,690
117	Binghamton, N. Y.	126,128	.....	56,050	66,267	.....	.....	.....	2,328	1,483	9,009	5,863	3,146	.....
118	Pueblo, Colo.	150,051	.....	42,684	65,598	35,436	.....	.....	3,079	3,254	11,990	10,169	1,821	.....
119	New Britain, Conn.	110,217	800	50,703	47,153	.....	.....	6,794	4,121	646	10,910	5,700	3,396	1,814
120	Tampa, Fla.	171,917	.....	76,911	63,551	23,663	22	.....	6,899	871	8,069	8,069	.....	.....
121	El Paso, Tex.	148,428	.....	68,711	53,444	17,203	.....	.....	8,415	655	17,485	7,995	9,490	.....
122	Springfield, Ohio.	80,098	.....	35,849	51,629	.....	.....	.....	1,260	360	5,567	2,859	2,708	.....
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.														
123	Flint, Mich.	$75,759	.....	$24,755	$37,626	$10,520	.....	.....	$2,498	$360	$6,514	$6,514	.....	.....
124	Lancaster, Pa.	72,217	.....	38,636	31,502	.....	.....	.....	2,079	.....	3,530	2,730	.....	$800
125	Augusta, Ga.	175,379	.....	92,279	74,305	.....	$1,253	.....	3,089	4,453	13,860	10,548	$3,312	.....
126	York, Pa.	63,235	.....	26,743	33,706	.....	.....	.....	1,078	1,708	1,570	980	.....	590
127	Malden, Mass.	129,453	.....	58,971	64,743	.....	401	.....	5,188	150	27,648	4,166	22,782	700
128	San Diego, Cal.	292,943	.....	135,381	94,375	27,585	.....	.....	29,143	7,459	24,495	13,738	5,132	5,625
129	Bay City, Mich.	83,071	.....	33,863	47,316	.....	.....	.....	1,892	.....	4,816	2,575	2,241	.....
130	Topeka, Kans.	97,720	.....	31,133	63,220	.....	.....	.....	2,566	801	6,691	2,124	4,567	.....
131	Haverhill, Mass.	127,393	.....	54,227	68,029	.....	199	.....	4,132	806	27,422	7,491	19,331	600
132	Salem, Mass.	156,633	.....	64,884	74,902	.....	1,411	.....	8,115	7,371	21,017	6,531	13,836	650

[1] Includes inspection of factories, tenements, boilers, lights, weights and measures, etc.

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1915—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 79.]

IV.—SANITATION, OR PROMOTION OF CLEANLINESS.					V.—HIGHWAYS.									City number.
Total.	Sewers and sewage disposal.	Refuse collection and disposal.	Public 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.[a]	Street lighting.	Waterways.	Repair and construction for compensation.	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1915.														
$114,751	$15,105	$93,152	.....	$6,494	$183,315	$6,880	$66,031	$15,522	$23,247	$11,015	$60,620	.....	.....	63
81,733	25,169	50,331	$3,647	2,586	189,787	8,898	60,369	33,177	.....	572	82,158	.....	$4,613	64
143,811	16,240	122,796	3,475	1,300	204,620	3,805	79,495	21,942	19,027	15,341	60,963	.....	4,047	65
45,359	10,316	30,194	.....	4,849	206,414	.....	128,630	42,781	17	.....	34,986	.....	.....	66
37,987	10,093	18,425	1,083	8,386	117,498	6,091	35,974	2,408	.....	1,290	70,419	.....	1,316	67
230,284	12,290	202,097	9,978	5,919	256,771	.....	98,529	.....	12,009	.....	146,233	.....	.....	68
96,422	12,604	81,407	.....	2,411	100,378	8,338	26,629	442	3,049	97	54,477	.....	7,346	69
184,506	11,574	169,751	.....	4,181	133,606	2,439	41,762	8,296	970	5,250	70,951	.....	3,938	70
49,369	8,157	37,546	560	3,106	132,769	.....	28,314	23,601	27,309	8,314	41,104	$527	3,600	71
186,304	48,922	134,892	.....	2,490	96,434	.....	21,567	14,445	.....	.....	48,598	3,750	8,074	72
56,420	6,478	45,643	.....	4,299	76,849	1,805	33,670	778	.....	.....	37,411	.....	3,185	73
161,889	45,287	116,317	.....	285	174,413	2,629	18,219	23,565	28,044	6,435	55,000	.....	37,521	74
89,985	16,500	71,107	.....	2,078	97,148	3,638	22,518	8,878	.....	99	62,015	.....	.....	75
32,478	12,816	15,227	2,277	2,158	65,921	.....	33,829	2,183	.....	3,023	26,531	100	255	76
68,592	9,298	57,315	.....	1,979	138,966	7,400	37,247	16,438	14,195	7,053	56,233	.....	400	77
109,727	7,003	101,284	.....	1,440	114,408	1,000	20,191	18,414	.....	2,174	72,629	.....	.....	78
117,716	20,232	95,653	.....	1,831	119,437	.....	37,765	7,320	.....	.....	56,664	17,688	.....	79
180,760	14,760	154,266	8,874	2,860	139,569	.....	54,829	3,575	6,123	633	71,969	.....	2,440	80
94,556	14,767	73,338	4,209	2,242	174,609	.....	61,170	10,705	21,344	15,707	64,843	.....	831	81
67,640	9,700	50,536	3,104	4,300	38,338	.....	15,761	.....	.....	.....	22,531	.....	46	82
69,672	20,159	42,830	4,048	2,635	112,559	2,345	45,752	1,641	.....	.....	55,519	.....	7,302	83
63,470	12,927	46,283	1,500	2,760	111,595	.....	36,290	24,765	.....	.....	49,865	150	525	84
60,389	8,355	47,454	.....	4,580	103,965	.....	41,127	904	.....	.....	58,152	.....	3,782	85
40,441	5,775	33,117	.....	1,549	62,998	.....	7,212	1,148	2,306	.....	51,496	280	556	86
204,103	64,146	122,857	.....	17,100	160,734	.....	79,355	18,116	.....	.....	63,263	.....	.....	87
73,680	9,535	62,614	.....	1,531	115,938	1,215	17,804	20,558	683	.....	75,678	.....	.....	88
33,067	11,748	21,919	.....	.....	82,297	3,400	27,011	2,350	2,146	.....	47,390	.....	.....	89
105,053	7,013	96,690	.....	1,350	156,328	7,292	59,540	501	.....	3,841	58,524	.....	26,630	90
176,110	31,558	121,418	.....	23,134	126,096	.....	68,214	9,857	1,002	.....	47,023	.....	.....	91
48,131	4,283	41,548	.....	2,300	52,105	.....	11,987	75	11,113	.....	27,641	.....	1,289	92
63,111	10,695	50,016	.....	2,400	81,458	.....	29,873	.....	6,675	.....	44,910	.....	.....	93
32,125	2,199	29,026	.....	900	66,390	2,100	10,393	444	.....	1,178	49,700	324	2,251	94
39,106	11,947	23,572	.....	3,587	71,461	1,920	25,543	7,341	.....	.....	34,452	.....	2,205	95
30,499	5,926	23,493	.....	1,080	79,471	3,316	35,503	10,042	.....	821	29,789	.....	.....	96
94,915	45,944	43,851	3,706	1,414	132,970	6,119	43,102	3,816	21,141	2,939	47,087	.....	8,766	97
40,643	3,819	36,812	.....	12	65,689	2,062	18,350	.....	.....	.....	37,133	.....	8,144	98
78,280	8,755	68,525	.....	1,000	102,581	2,272	30,335	15,432	15,138	11,379	26,576	.....	1,449	99
159,383	52,611	96,614	.....	10,158	161,576	12,231	53,389	.....	16,488	2,799	76,041	.....	628	100
59,201	11,885	47,125	.....	281	232,232	8,543	40,065	22,345	32,325	18,547	92,597	.....	17,810	101
39,895	1,906	36,535	.....	1,454	105,644	2,080	59,678	2,832	1,864	.....	38,987	.....	203	102
70,352	15,967	49,847	.....	4,538	60,242	.....	11,365	2,990	.....	3,588	35,848	.....	6,451	103
40,754	15,691	25,063	.....	.....	46,799	.....	7,478	.....	4,178	.....	35,143	.....	.....	104
46,018	21,507	22,865	.....	2,646	48,868	.....	14,598	356	.....	.....	33,542	.....	372	105
51,634	21,411	28,662	.....	1,561	172,754	2,562	92,492	1,444	15,947	4,867	55,035	.....	347	106
61,929	7,804	52,039	.....	2,086	77,954	.....	42,298	365	2,831	.....	30,791	.....	1,669	107
26,735	4,110	21,625	.....	1,000	44,844	1,825	15,472	400	.....	.....	27,147	.....	.....	108
82,607	11,948	66,759	.....	3,900	103,136	.....	46,053	.....	7,097	.....	49,200	.....	786	109
45,167	9,878	33,680	.....	1,609	69,078	.....	29,194	270	2,546	.....	33,864	1,382	1,822	110
55,041	20,756	30,476	.....	3,809	90,099	1,100	30,252	17,308	4,467	.....	33,531	.....	3,441	111
32,776	3,571	28,705	.....	500	100,423	.....	47,176	27,235	.....	874	25,086	.....	52	112
126,121	.....	112,475	12,559	1,087	158,323	4,942	42,937	100	9,664	7,406	63,075	20	30,179	113
27,515	3,253	21,832	.....	2,430	97,743	2,100	29,187	1,200	.....	.....	10,244	.....	55,012	114
31,568	2,070	29,498	.....	.....	72,330	.....	5,438	282	30,839	.....	33,986	.....	1,785	115
41,356	12,326	27,407	.....	1,623	59,066	.....	11,149	2,835	8,556	.....	33,151	.....	3,375	116
25,826	7,643	15,020	563	2,600	64,827	1,200	8,783	4,431	.....	5,078	45,335	.....	.....	117
18,726	5,592	11,586	.....	1,548	87,976	.....	35,436	12,112	6,703	582	32,597	.....	546	118
37,344	19,456	17,108	.....	780	65,523	1,480	14,812	3,098	15,473	3,992	26,507	.....	161	119
131,805	12,197	107,257	400	11,951	135,464	.....	33,554	18,675	282	.....	80,208	2,745	.....	120
131,516	11,979	109,546	.....	9,991	66,107	503	32,325	1,141	.....	.....	29,373	.....	2,765	121
28,396	4,126	23,034	.....	1,236	65,109	.....	8,784	521	.....	.....	55,804	.....	.....	122
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.														
$10,718	$3,059	$7,659	.....	.....	$48,605	$1,284	$17,488	$4,001	$7,705	.....	$17,784	.....	$343	123
22,928	84	22,844	.....	.....	83,959	2,000	28,574	.....	.....	.....	53,385	.....	.....	124
44,324	776	28,698	.....	$14,850	141,399	.....	88,854	8,472	4,186	.....	39,887	.....	.....	125
42,251	949	40,222	.....	1,080	52,257	642	19,161	.....	.....	.....	32,454	.....	.....	126
72,927	27,275	44,464	$1,003	185	99,696	6,353	37,216	3,545	15,913	$3,315	33,020	.....	334	127
61,482	16,974	41,153	955	2,400	204,311	16,249	91,339	7,852	14,817	12,776	61,278	.....	.....	128
24,838	6,718	18,120	.....	.....	49,323	2,200	20,960	2,055	445	703	22,930	.....	.....	129
42,139	2,471	35,325	.....	4,343	38,180	1,500	7,303	5,499	290	221	22,283	.....	1,084	130
40,377	2,486	37,891	.....	.....	107,290	1,560	35,007	9,554	14,258	7,725	39,186	.....	.....	131
63,550	21,827	39,461	701	1,561	79,260	825	11,932	11,817	13,417	3,810	37,459	.....	.....	132

[a] 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 IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1915.											
63	Lynn, Mass	$99,254	$5,988	$64,417	$16,114	$7,013		$3,767			$1,955	
64	Des Moines, Iowa	3,513					$1,931	1,582				
65	Lawrence, Mass	105,480	2,994	55,663	23,868	13,974	6,322				2,659	
66	Fort Worth, Tex	20,026		7,464	108			4,782		$7,692		
67	Kansas City, Kans	10,369			100	380		1,704		7,285		$900
68	Yonkers, N. Y	134,927	3,480	21,013	18,571	23,949		49,112	$1,077		10,325	2,400
69	Wilmington, Del	12,761		7,261	500			5,000				
70	Schenectady, N. Y	62,057	5,273	16,919	22,098	7,743	600	9,424				
71	Duluth, Minn	22,973	3,671	1,425		100	2,298			15,479		
72	Norfolk, Va	46,634		8,126	23,515	3,150	5,100	2,933		3,810		
73	Oklahoma City, Okla	16,815		1,650		1,445		5,466		8,254		
74	Somerville, Mass	55,634	3,157	19,199	14,404	11,318		6,839			718	
75	Elizabeth, N. J	39,101	1,297	11,753	7,390	661		18,000				
76	St. Joseph, Mo	22,009		8,869		379		4,361		8,400		
77	Waterbury, Conn	65,479	3,242	11,139	25,983	2,117	2,427	3,008	16,303			1,260
78	Utica, N. Y	44,743	6,222	10,744				26,407				1,370
79	Akron, Ohio	18,809		12,251		1,750		4,808				
80	Troy, N. Y	138,079	5,148	23,871	23,857	57,269	1,512	22,411	2,817		1,394	
81	Manchester, N. H	25,920	2,227	19,493	1,200	2,100		900				
82	Hoboken, N. J	39,898	2,160	7,738				30,000				
83	Wilkes-Barre, Pa	500		500								
84	Fort Wayne, Ind											
85	Erie, Pa	3,202						3,202				
86	Evansville, Ind	6,680		1,580	900			4,200				
87	Jacksonville, Fla	61,792		14,086				28,866		18,840		
88	Peoria, Ill	31,491								31,491		
89	East St. Louis, Ill											
90	Harrisburg, Pa	536						500				36
91	Savannah, Ga	36,672		15,215	450	2,100	300	14,947		3,600		
92	Passaic, N. J	19,568		5,086	5,223	759		8,500				
93	Bayonne, N. J	24,413		5,936				18,477				
94	South Bend, Ind											
95	Wichita, Kans	5,161		2,461		1,200				1,500		
96	Johnstown, Pa											
97	Brockton, Mass	61,120	3,442	31,764	14,879	5,535		5,000			500	
98	Terre Haute, Ind	7,975		550		275	550	6,600				
99	Holyoke, Mass	100,082	4,540	40,776	33,850	11,148	1,250	8,158			360	
100	Sacramento, Cal	1,959						1,959				
101	Portland, Me	72,397	2,802	21,865	33,941	7,960		5,216	613			
102	Allentown, Pa											
103	Charleston, S. C	94,420		368	14,131	36,778	800	37,636		4,707		
104	Springfield, Ill	2,917								2,917		
105	Canton, Ohio	7,231		3,015				2,633		1,583		
106	Pawtucket, R. I	40,297	1,180	23,539	7,569			5,599		2,110		
107	Chattanooga, Tenn	55,793		4,533	300	700	300	42,331		3,339	3,000	1,240
108	Altoona, Pa											
109	Covington, Ky	16,615						2,000		14,615		
110	Mobile, Ala	18,933		3,430			525	7,955		5,110	1,913	
111	Sioux City, Iowa	471		471								
112	Saginaw, Mich	14,647		14,647								
113	Atlantic City, N. J	81,814		11,218	4,125	600	500	65,371				
114	Little Rock, Ark	18,722	34	1,415				13,257		4,016		
115	Berkeley, Cal	9,497		7,457		1,134		906				
116	Rockford, Ill	2,434		84	500	500		1,350				
117	Binghamton, N. Y	90,878	1,100	9,148	10,639	30,878		38,513				600
118	Pueblo, Colo	2,284		900				290		1,104		
119	New Britain, Conn	44,561	3,426	12,846	15,687	277	662	4,753	5,827			1,083
120	Tampa, Fla	67,575		5,018	1,925	1,300		45,524		13,808		
121	El Paso, Tex	15,874		3,246		600		1,413		10,615		
122	Springfield, Ohio	57,405						53,761		3,644		
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.											
123	Flint, Mich	$37,497	$655	$5,247	$2,143			$29,452				
124	Lancaster, Pa	2,417		2,318				99				
125	Augusta, Ga	54,575		18,899				30,598		$5,078		
126	York, Pa	1,191		966				225				
127	Malden, Mass	55,759	2,972	20,002	12,170	$15,513		4,968	$14		$120	
128	San Diego, Cal	270		270								
129	Bay City, Mich	2,660			2,660							
130	Topeka, Kans	6,532		50						6,482		
131	Haverhill, Mass	52,979	2,437	16,474	12,077	1,923		19,443			620	
132	Salem, Mass	54,182	2,532	17,845	18,474	10,616		2,816	182		1,717	

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1915—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 79.]

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 1915.												
$464,388	$440,896	$23,492	$65,178	.....	$65,178	.....	$48,714	$25,763	$11,515	$4,705	$9,543	63
769,028	741,911	27,117	39,748	.....	39,748	.....	.....	23,681	7,438	7,367	8,876	64
418,586	395,971	22,615	28,663	.....	28,663	.....	10,413	6,797	.....	596	6,201	65
299,324	289,895	9,429	23,846	.....	23,846	.....	.....	9,719	.....	1,143	8,576	66
465,679	455,324	10,355	31,405	.....	31,405	.....	.....	14,660	6,881	6,684	1,095	67
632,921	620,228	12,693	26,734	.....	26,734	.....	232	26,285	20,400	5,885	.....	68
305,675	290,745	14,930	49,275	$1,039	48,236	.....	2,125	11,885	3,470	234	8,181	69
451,259	449,259	12,000	10,463	.....	10,463	.....	3,627	7,590	4,677	1,909	1,004	70
500,128	482,383	17,745	33,633	.....	33,633	.....	63	15,060	7,533	4,333	3,194	71
329,969	324,490	5,479	33,598	1,708	31,890	.....	1,206	2,866	1,770	1,096	.....	72
347,661	340,277	7,384	18,564	3,331	15,233	.....	.....	1,856	90	423	1,338	73
514,259	468,642	45,617	49,809	.....	49,809	.....	36,594	17,073	11,735	3,767	1,571	74
356,505	340,275	16,230	14,086	.....	14,086	.....	.....	13,695	9,749	.....	3,946	75
332,969	375,530	17,439	17,542	.....	17,542	.....	5	12,560	2,347	3,277	6,936	76
455,509	429,303	26,206	19,650	400	19,250	.....	5	28,827	4,358	6,172	18,297	77
439,573	413,470	26,103	19,650	96	19,554	.....	2,321	14,696	13,615	1,081	.....	78
517,154	511,362	5,792	9,716	.....	9,716	.....	67	20,307	16,866	3,441	.....	79
390,962	384,462	6,500	30,584	.....	30,584	.....	2,925	41,061	27,309	12,852	900	80
251,261	236,955	14,306	30,306	500	29,806	.....	663	2,895	.....	2,895	.....	81
511,419	493,106	18,313	22,855	.....	22,855	.....	179	28,692	22,039	.....	6,653	82
311,203	311,203	.....	29,396	.....	29,396	.....	40	16,424	6,523	2,120	7,781	83
320,224	305,242	14,982	28,036	.....	28,036	.....	50	11,888	5,308	2,899	3,681	84
320,771	306,987	13,784	10,785	.....	10,785	.....	.....	3,232	2,127	.....	1,105	85
326,787	316,981	9,806	16,948	.....	16,948	.....	181	11,015	10,843	172	.....	86
161,020	149,882	11,138	38,496	.....	38,496	.....	.....	3,839	3,664	175	.....	87
423,853	403,424	20,429	54,288	.....	54,288	.....	423	12,519	11,368	188	963	88
248,527	239,965	8,562	14,059	.....	14,059	.....	.....	2,814	273	1,008	1,533	89
349,671	346,671	3,000	40,873	.....	40,873	.....	.....	9,621	9,621	.....	.....	90
183,020	175,499	7,521	23,032	.....	23,032	.....	509	18,560	11,856	1,322	5,382	91
371,619	357,878	13,741	10,492	.....	10,492	.....	122	500	500	.....	.....	92
488,241	474,792	13,449	11,232	.....	11,232	.....	.....	16,326	6,063	223	10,040	93
307,119	297,699	9,420	18,187	145	18,042	.....	130	5,676	3,974	.....	1,702	94
293,969	291,934	2,035	13,066	2,001	11,065	.....	66	7,717	2,953	4,764	.....	95
274,895	274,895	.....	5,927	.....	5,927	.....	60	1,661	1,474	.....	187	96
400,155	375,599	24,556	17,855	.....	17,855	.....	25,848	3,843	1,555	758	1,530	97
334,209	324,437	9,772	13,383	100	13,283	.....	26	11,294	5,834	2,231	3,229	98
344,441	329,441	15,000	25,676	.....	25,676	.....	4,287	7,318	4,754	1,065	1,499	99
463,660	445,617	18,043	51,402	2,627	48,775	.....	1,930	22,950	6,980	103	15,867	100
319,492	305,466	13,016	31,463	.....	31,463	.....	11,304	20,378	12,028	.....	8,350	101
199,824	199,824	.....	8,558	.....	8,558	.....	48	6,164	3,288	.....	2,876	102
147,904	147,804	100	19,651	.....	19,651	.....	398	8,806	2,640	1,636	4,530	103
303,784	290,524	13,260	52,067	.....	52,067	.....	255	7,191	1,120	1,404	4,667	104
274,073	268,497	5,576	3,932	.....	3,932	.....	1,092	14,141	4,592	9,324	225	105
285,717	267,182	18,535	16,154	.....	15,510	$644	187	4,757	4,757	.....	.....	106
143,824	134,879	8,945	12,200	1,136	11,064	.....	1,061	13,149	8,814	4,335	.....	107
262,800	262,800	.....	200	.....	200	.....	.....	8,169	4,887	.....	3,282	108
197,568	187,840	9,728	6,127	.....	6,127	.....	.....	7,378	.....	3,209	4,169	109
110,012	110,012	.....	12,335	.....	12,335	.....	.....	2,874	.....	.....	2,874	110
372,162	351,861	20,301	13,850	.....	13,850	.....	163	5,093	811	498	3,784	111
290,288	284,864	5,424	10,568	.....	10,568	.....	.....	6,070	2,905	.....	3,165	112
399,742	385,942	13,800	84,370	.....	84,370	.....	346	8,785	5,628	.....	3,157	113
203,046	197,368	5,678	3,168	.....	3,168	.....	1,077	2,138	.....	.....	2,138	114
461,204	441,782	19,422	14,975	.....	14,975	.....	104	890	.....	513	377	115
281,056	264,306	16,750	24,874	.....	24,874	.....	.....	6,789	2,022	4,373	394	116
225,569	215,706	9,863	9,441	.....	9,441	.....	2,936	5,941	655	.....	5,286	117
235,829	230,216	5,613	19,979	1,330	18,649	.....	.....	6,478	.....	14,407	2,071	118
257,627	245,127	12,500	12,684	.....	12,684	.....	457	3,698	842	540	2,316	119
122,988	122,988	.....	21,917	.....	21,917	.....	313	6,426	250	509	5,667	120
214,252	208,613	5,639	29,385	547	28,838	.....	.....	4,336	.....	.....	4,336	121
224,643	219,641	5,002	10,874	.....	10,874	.....	120	13,068	12,828	240	.....	122
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.												
$200,185	$192,850	$7,335	$792	.....	$792	.....	$16	$2,367	$390	$1,576	$401	123
172,591	169,591	3,000	4,491	.....	4,491	.....	3	2,054	2,054	.....	.....	124
150,295	149,995	300	11,089	.....	11,089	.....	.....	8,709	5,718	200	2,791	125
168,704	167,452	1,252	6,219	.....	6,219	.....	2	1,224	1,224	.....	.....	126
273,574	254,532	19,042	34,229	.....	34,229	.....	17,441	4,562	3,981	21	560	127
453,187	431,663	21,524	77,079	.....	77,079	.....	250	45,657	1,006	250	44,401	128
229,785	221,869	7,916	12,050	.....	12,050	.....	.....	4,693	508	513	3,672	129
276,751	270,456	6,295	20,879	.....	20,879	.....	.....	9,801	8,149	607	1,045	130
264,686	243,326	21,360	20,537	.....	20,537	.....	35,051	3,239	2,470	769	.....	131
210,783	195,859	14,924	22,208	$811	21,397	.....	24,091	14,464	8,891	465	5,108	132

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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.					
							Chief executive.		Financial.			
				Council and board of aldermen.	Clerk of council.	Legislative investigations.	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 1915—Continued.												
133	Davenport, Iowa	$728,300	$53,635	$6,741			$1,555		$4,482	$2,004	$7,723	$4,298
134	Kalamazoo, Mich	508,846	35,111	3,329	$2,578	$223	553		1,608	845	3,468	4,013
135	McKeesport, Pa	519,306	51,150					$10,821	2,555		4,451	4,021
136	Lincoln, Nebr	493,188	54,033					12,207	3,709	95	6,459	1,790
137	Racine, Wis	554,819	34,848	5,283			802		3,797	325	2,890	3,065
138	Superior, Wis	619,152	56,219					17,408	1,760		3,660	5,093
139	Wheeling, W. Va	486,108	55,755	801	1,335		1,742		4,612		17,275	2,668
140	Macon, Ga	556,400	44,009	3,600	3,651		4,068			600	3,754	8,509
141	Huntington, W. Va	361,755	40,183					8,920	1,200	350	11,918	300
142	Butte, Mont	785,514	69,277	5,750	4,085		6,415		2,871	475	8,780	1,500
143	Newton, Mass	1,146,405	79,109	85	3,536		4,294		6,823	3,784	4,046	14,571
144	Pasadena, Cal	896,553	66,764					17,563	6,707	400	2,704	7,463
145	Woonsocket, R. I	414,569	43,559	5,658	150		1,827		3,353	400	3,896	8,126
146	Montgomery, Ala	385,833	47,730					20,012	2,807	500	3,376	2,461
147	West Hoboken, N. J	377,909	24,063	3,286	1,817		417			300	1,339	3,060
148	Roanoke, Va	427 554	49,271	147	3,761		2,296			331	2,178	2,424
149	Chester, Pa	364,717	37,484					11,364	1,083	152	1,093	2,159
150	Fitchburg, Mass	669,371	42,402	847	2,635	191	2,114		2,068		1,007	8,098
151	Galveston, Tex	623,594	40,415					8,300	3,198		12,575	2,410
152	East Orange, N. J	743,543	52,036	5,932	4,489		3,400		6,191	670	9,195	7,700
153	Muskogee, Okla	344,094	34,131					13,366	4,515	400	2,550	
154	New Castle, Pa	373,004	31,675					10,000	2,277		1,009	2,320
155	Dubuque, Iowa	402,483	30,491	4,443			1,219		2,134	441	3,973	3,572
156	Springfield, Mo	410,142	36,113	2,775	1,096		1,800		1,260		1,626	3,091
157	Lexington, Ky	485,311	54,698					18,637	3,806	207	3,851	6,236
158	Hamilton, Ohio	407,090	45,204	3,332	1,787		4,384		4,212		1,540	
159	Perth Amboy, N. J	380,766	38,140	2,258	1,713		1,200		1,350	3,640	1,390	3,655
160	Charlotte, N. C	304,923	23,698	340			2,084			1,696	3,913	803
161	Lansing, Mich	467,713	47,452	4,500			2,002		985	318	5,506	3,947
162	Knoxville, Tenn	417,614	35,055					16,636	3,699	120	2,302	480
163	Decatur, Ill	392,472	42,302					17,545	1,817	5,226	206	
164	Elmira, N. Y	540,028	57,329	3,962	851		2,176			450	4,504	4,301
165	Portsmouth, Va	267,520	32,352	316	2,893		1,426		1,316	1,450	1,657	1,100
166	Everett, Mass	576,628	44,129	3,395	1,636		2,800		1,995		1,513	6,416
167	San Jose, Cal	561,400	39,999	2,229			2,991		4,185	1,679	1,568	
168	Joliet, Ill	430,524	42,792	3,105	525		2,409		3,658		3,638	1,052
169	Quincy, Ill	405,726	38,163	3,443	1,940		2,191		1,354	422	1,236	701
170	Auburn, N. Y	524,943	54,917	5,522	1,586		1,857		3,245	6,525	4,319	3,932
171	Pittsfield, Mass	598,146	49,113	1,636	905	29	1,361		1,653	5,499	2,572	9,777
172	Quincy, Mass	629,860	46,139	553	1,100		3,296		2,489	344	2,874	9,240
173	Cedar Rapids, Iowa	500,674	39,531					13,649	1,815	673	2,255	45
174	Taunton, Mass	504,556	43,689	5,613	500		1,237		2,946	404	6,080	7,002
175	Mount Vernon, N. Y	818,692	101,057	5,877	3,184		6,917		4,281		1,743	5,754
176	Amsterdam, N. Y	361,005	40,542	4,300	623		2,153		1,284	1,750	3,014	1,492
177	Niagara Falls, N. Y	671,617	68,798	15,368	4,415		2,839				6,878	4,934
178	Jamestown, N. Y	504,961	39,310	3,730			2,399		1,944	150	4,566	3,461
179	Oshkosh, Wis	368,771	28,592					11,832	1,451		1,336	2,676
180	New Rochelle, N. Y	734,170	95,373	5,840	3,135		5,092		6,988	4,784	4,214	6,746
181	Lorain, Ohio	417,314	31,590	3,266	224		3,271		3,945		1,440	9
182	Jackson, Mich	449,767	52,274	4,275	2,950		884	167		2,063	4,646	3,592
183	Lima, Ohio	288,714	24,506	2,108	1,116		2,990		2,282		1,754	
184	Columbia, S. C	368,605	33,059					10,534	1,450	390	4,718	1,236
185	Austin, Tex	353,327	38,776					9,697	4,237			10,369
186	Williamsport, Pa	347,644	33,049					9,214	1,500	71	2,200	3,100
187	Waterloo, Iowa	333,291	22,408	2,505	1,850		2,015		1,408	114	80	
188	Aurora, Ill	376,216	38,787	2,509			1,069		4,008	80	329	2,313
189	Joplin, Mo	350,587	36,668					13,895	1,790		21	1,534
190	Shreveport, La	363,626	39,903					12,041	1,525	700	825	
191	Chelsea, Mass	631,868	46,022	4,832	1,974		2,371		1,433	500	6,721	7,223
192	Waco, Tex	487,624	36,833					6,704	2,826	250		3,356
193	Everett, Wash	417,942	46,701					5,823		721	6,025	
194	Orange, N. J	428,489	42,038	927	3,257		744	4,733	7,453	225	3,523	2,598
195	Lynchburg, Va	396,150	40,118	528	611		2,427		1,629	300	3,387	3,813
196	Colorado Springs, Colo	488,695	47,903					12,000	3,039		1,918	
197	Newport, Ky	271,440	38,763					19,320	1,800	560	1,300	485
198	La Crosse, Wis	366,059	32,094	4,305	2,222		1,060		1,892	500	2,847	3,213
199	Danville, Ill	357,533	32,060	3,559	2,772		2,500				500	735
200	Council Bluffs, Iowa	341,880	20,748	2,000	2,500	494	1,800		1,800	532	2,100	295
201	Bellingham, Wash	276,478	22,435	2,169	1,408		1,210		1,398	254	1,729	195
202	Fresno, Cal	535,109	26,540	4,070			2,466		3,386	700		
203	Boise, Idaho	389,019	23,347					6,600		400	1,125	1,080
204	Norristown, Pa	162,394	14,996		1,297		774			75	1,279	

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1915—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 79.]

I.—GENERAL GOVERNMENT—continued.														
Executive branch—Continued.					Judicial branch.						Elections.	General government buildings.		City number.
Financial—Continued.		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 1915—Continued.														
$362	.....	$3,725	.....	$8,279	$2,277	.....	.....	.....	.....	.....	$4,419	$7,765	.....	133
1,101	.....	3,543	.....	2,727	3,051	.....	.....	.....	.....	.....	4,792	2,950	.....	134
4,064	$1,396	7,816	.....	11,016	.....	.....	.....	.....	.....	.....	.....	1,573	$3,437	135
.....	410	11,903	.....	9,441	1,500	.....	.....	.....	.....	.....	1,600	4,769	.....	136
.....	45	1,638	.....	7,298	1,821	.....	.....	.....	.....	.....	4,597	3,287	.....	137
90	.....	4,945	.....	8,965	2,857	.....	.....	.....	.....	.....	4,766	6,315	360	138
.....	1,122	3,722	.....	13,920	1,900	.....	.....	.....	.....	.....	3,866	2,772	.....	139
144	.....	4,621	.....	5,831	2,000	.....	.....	.....	.....	.....	220	7,011	.....	140
.....	2,270	1,850	.....	4,623	2,302	.....	.....	.....	.....	.....	3,691	1,120	1,439	141
4,558	.....	9,279	.....	4,553	2,050	.....	.....	.....	.....	.....	9,710	9,251	.....	142
5,833	607	4,178	.....	15,863	.....	.....	.....	.....	.....	.....	5,763	9,726	.....	143
3,371	.....	6,413	.....	9,733	1,064	.....	.....	.....	.....	.....	5,645	5,701	.....	144
648	799	1,544	.....	9,195	.....	.....	$1,361	.....	$16	.....	2,096	4,490	.....	145
.....	.....	3,756	$1,737	7,815	1,134	.....	.....	.....	.....	.....	.....	4,132	.....	146
2,772	90	1,214	.....	2,832	1,046	.....	.....	.....	.....	.....	269	5,621	.....	147
6,483	.....	6,486	.....	6,621	1,200	.....	2,241	$7,565	593	$600	2,835	3,258	252	148
7,462	5,833	4,521	.....	25	433	.....	.....	.....	.....	.....	.....	2,621	688	149
2,553	321	1,444	.....	11,184	.....	.....	.....	.....	.....	.....	3,729	6,211	.....	150
5,829	1,955	2,251	.....	8	2,100	.....	.....	.....	.....	.....	.....	1,789	.....	151
.....	710	3,675	.....	.....	1,855	.....	4,118	.....	.....	.....	621	3,480	.....	152
1,197	227	3,578	.....	5,241	1,112	.....	.....	.....	.....	.....	.....	1,945	.....	153
6,035	1,582	2,051	.....	5,317	.....	.....	.....	.....	.....	.....	.....	1,084	.....	154
418	.....	3,579	.....	3,227	.....	.....	.....	.....	.....	.....	3,637	3,849	.....	155
9,776	.....	5,008	1,500	2,728	690	.....	.....	.....	.....	.....	1,201	1,969	1,653	156
2,177	668	2,552	.....	8,650	3,561	.....	.....	500	.....	.....	.....	1,143	2,710	157
95	1,065	2,341	.....	13,714	7,016	.....	.....	.....	.....	.....	2,762	2,956	.....	158
4,230	1,327	2,713	.....	.....	1,200	.....	4,112	.....	.....	1,156	800	7,396	.....	159
4,388	295	2,100	.....	3,277	2,766	.....	.....	.....	.....	.....	296	1,740	.....	160
44	32	3,220	.....	11,126	2,947	.....	.....	.....	.....	1,800	3,421	7,304	.....	161
3,552	1,192	3,936	.....	1,106	900	.....	.....	.....	.....	.....	.....	1,132	.....	162
8,124	.....	2,581	.....	3,043	2,560	.....	.....	.....	.....	.....	.....	.....	1,200	163
2,193	665	2,626	.....	4,858	6,656	.....	.....	.....	.....	.....	14,282	9,745	.....	164
4,027	.....	1,575	.....	2,100	695	$1,270	.....	5,069	340	1,100	1,000	4,318	400	165
3,314	110	1,402	.....	12,762	.....	.....	.....	.....	.....	.....	3,660	1,876	3,250	166
3,275	.....	3,839	.....	7,055	3,485	.....	.....	.....	.....	.....	3,912	5,781	.....	167
10,805	570	3,185	.....	4,889	3,743	.....	.....	.....	.....	.....	2,458	145	2,580	168
10,514	137	1,476	1,000	5,311	1,500	.....	.....	.....	.....	.....	2,806	4,132	.....	169
1,178	75	2,379	.....	5,082	4,654	.....	889	.....	.....	.....	6,452	7,222	.....	170
4,401	932	1,032	.....	10,025	.....	.....	.....	.....	.....	.....	5,634	3,657	.....	171
5,958	565	1,413	.....	8,943	.....	.....	.....	.....	.....	.....	5,313	4,051	.....	172
2,899	.....	5,462	.....	4,160	3,524	.....	.....	.....	.....	.....	1,904	3,145	.....	173
.....	1,003	1,137	.....	7,957	.....	.....	.....	.....	.....	.....	6,104	3,706	.....	174
7,916	994	13,278	.....	11,723	9,594	.....	.....	.....	.....	967	18,204	10,625	.....	175
536	.....	1,729	.....	9,648	1,531	1,200	.....	.....	.....	.....	8,708	2,274	.....	176
.....	.....	5,942	.....	7,125	3,159	3,593	.....	.....	.....	.....	6,642	5,805	2,098	177
1,152	51	1,252	.....	4,877	2,275	.....	.....	.....	.....	.....	8,211	5,242	.....	178
33	.....	2,610	.....	1,975	1,746	.....	.....	.....	.....	.....	1,473	3,460	.....	179
6,544	726	6,448	.....	16,761	8,822	.....	.....	.....	.....	.....	13,348	5,925	.....	180
.....	968	3,659	.....	7,677	2,602	.....	.....	.....	.....	.....	3,089	1,430	.....	181
.....	496	1,804	.....	7,742	1,999	.....	.....	.....	.....	.....	7,522	10,162	3,972	182
55	371	2,703	.....	5,043	35	104	.....	.....	.....	.....	3,785	2,160	.....	183
465	650	2,000	.....	4,703	1,200	.....	.....	.....	.....	.....	1,781	3,932	.....	184
.....	134	1,950	.....	6,269	4,436	.....	.....	.....	.....	.....	.....	1,642	22	185
7,661	772	1,575	.....	2,537	400	.....	.....	.....	.....	.....	.....	.....	3,419	186
3,307	.....	2,917	.....	2,242	1,695	.....	.....	.....	.....	.....	939	3,336	.....	187
9,977	154	3,850	.....	2,689	2,300	.....	.....	384	.....	.....	1,460	7,665	.....	188
4,558	.....	3,425	.....	3,170	1,147	.....	.....	.....	.....	.....	417	5,011	1,700	189
1,331	150	2,510	.....	9,560	2,044	.....	.....	.....	.....	500	716	8,006	.....	190
.....	247	1,754	.....	8,711	.....	.....	.....	.....	.....	.....	3,920	6,331	.....	191
6,662	.....	3,060	.....	.....	1,016	.....	.....	.....	.....	.....	444	12,515	.....	192
.....	325	4,128	.....	20,921	836	.....	.....	.....	.....	.....	5,175	2,747	.....	193
345	1,106	1,843	.....	.....	1,603	.....	3,918	.....	.....	.....	4,435	5,323	.....	194
9,999	.....	1,948	.....	3,000	3,151	.....	.....	2,454	.....	.....	2,291	2,340	2,240	195
5,456	230	3,390	.....	16,225	1,126	.....	.....	.....	.....	.....	.....	4,510	.....	196
218	500	4,446	.....	3,387	2,495	.....	.....	.....	344	.....	462	3,356	.....	197
.....	.....	2,252	.....	6,603	953	.....	.....	.....	.....	.....	3,391	2,676	.....	198
8,091	.....	2,037	.....	1,500	2,200	.....	.....	.....	.....	.....	6,162	2,004	.....	199
2,379	.....	1,535	.....	2,480	.....	.....	.....	1,166	.....	.....	285	1,382	.....	200
1,000	184	2,955	.....	5,555	631	.....	.....	.....	.....	.....	1,525	1,942	.....	201
1,208	.....	2,047	.....	6,238	4,310	.....	.....	.....	.....	.....	174	1,941	.....	202
.....	.....	3,633	.....	6,303	600	.....	.....	.....	.....	.....	837	2,484	285	203
5,311	2,849	675	.....	51	.....	.....	.....	.....	.....	.....	.....	2,685	.....	204

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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 1915—Continued.														
133	Davenport, Iowa	$152,181	$37	$53,583	$58,844	$32,423	.....	.....	$6,934	$360	$6,755	$3,918	.....	$2,837
134	Kalamazoo, Mich	111,896	1,000	40,535	66,546	.....	.....	.....	3,603	212	19,031	6,157	$11,261	1,613
135	McKeesport, Pa	94,212	.....	48,092	44,016	.....	.....	.....	990	1,114	12,109	8,492	627	2,990
136	Lincoln, Nebr	79,628	.....	25,780	50,810	.....	.....	.....	2,325	713	6,974	5,056	1,194	604
137	Racine, Wis	106,252	.....	36,067	43,547	17,071	.....	.....	2,592	1,975	5,449	4,150	872	427
138	Superior, Wis	160,365	.....	52,768	70,978	32,103	.....	.....	2,382	2,134	13,215	8,004	4,253	958
139	Wheeling, W. Va	123,162	.....	50,962	69,629	.....	.....	.....	2,571	.....	4,494	4,494	.....	.....
140	Macon, Ga	205,014	.....	95,106	79,453	15,690	$2,000	.....	5,344	7,391	10,158	6,457	3,701	.....
141	Huntington, W. Va	76,347	.....	34,868	24,972	14,676	.....	.....	931	900	3,017	844	1,273	900
142	Butte, Mont	245,031	.....	127,648	81,241	27,524	.....	.....	5,660	2,958	11,465	9,204	1,634	627
143	Newton, Mass	191,904	.....	102,201	78,807	.....	407	.....	3,824	6,665	25,754	8,179	13,745	3,830
144	Pasadena, Cal	112,456	.....	40,955	54,486	1,783	.....	.....	12,357	2,875	11,090	5,620	827	4,643
145	Woonsocket, R. I	130,412	.....	52,797	55,817	20,185	.....	.....	1,446	167	4,479	1,196	1,880	1,403
146	Montgomery, Ala	127,057	.....	59,935	62,210	.....	140	.....	4,772	.....	20,563	11,937	8,626	.....
147	West Hoboken, N. J	91,402	.....	56,157	31,827	1,065	.....	.....	1,750	603	3,926	2,823	60	1,038
148	Roanoke, Va	112,118	.....	47,024	53,163	5,833	.....	.....	900	138	9,068	5,618	3,160	290
149	Chester, Pa	63,561	.....	27,620	27,306	6,200	.....	.....	2,356	79	3,975	3,451	124	400
150	Fitchburg, Mass	134,980	.....	49,254	79,001	.....	2,935	.....	2,175	1,615	13,668	8,190	3,312	2,166
151	Galveston, Tex	139,417	.....	84,382	99,391	.....	.....	.....	2,560	3,084	21,120	11,795	9,325	.....
152	East Orange, N. J	136,568	.....	73,975	57,796	.....	500	.....	3,312	985	7,490	4,989	.....	2,501
153	Muskogee, Okla	67,368	.....	28,602	36,886	.....	.....	.....	1,674	206	4,076	2,788	1,288	.....
154	New Castle, Pa	61,416	.....	23,542	28,099	7,210	.....	.....	2,211	354	4,468	3,634	84	750
155	Dubuque, Iowa	93,062	.....	42,164	49,390	.....	.....	.....	520	988	2,901	1,904	97	900
156	Springfield, Mo	96,402	.....	29,824	48,622	14,538	.....	.....	2,766	652	6,153	3,760	2,423	.....
157	Lexington, Ky	127,772	.....	51,572	44,478	31,058	.....	.....	.....	664	14,979	4,830	9,149	1,000
158	Hamilton, Ohio	88,356	.....	36,411	50,272	.....	.....	.....	952	721	5,543	3,198	2,345	.....
159	Perth Amboy, N. J	71,541	.....	40,326	24,254	.....	.....	.....	5,031	1,930	9,000	8,320	.....	680
160	Charlotte, N. C	83,765	.....	32,475	28,531	18,798	300	.....	2,903	758	3,505	3,246	259	.....
161	Lansing, Mich	101,640	.....	27,000	51,069	19,600	.....	.....	1,276	2,695	818	432	386	.....
162	Knoxville, Tenn	127,282	486	49,948	74,126	.....	.....	.....	2,722	.....	9,860	5,591	4,269	.....
163	Decatur, Ill	65,061	.....	25,174	37,141	.....	.....	.....	2,185	561	2,006	1,096	194	716
164	Elmira, N. Y	114,456	.....	46,273	50,805	14,000	.....	.....	2,158	1,220	18,218	6,657	8,828	2,733
165	Portsmouth, Va	62,758	.....	30,645	25,962	5,583	.....	.....	166	400	10,799	5,846	4,017	936
166	Everett, Mass	107,442	.....	47,942	49,886	.....	300	.....	6,922	2,392	13,802	5,170	6,729	1,903
167	San Jose, Cal	101,465	1,045	36,619	59,770	1,426	.....	.....	1,525	1,080	5,009	3,738	.....	1,271
168	Joliet, Ill	76,288	958	33,046	38,230	.....	.....	.....	1,390	2,664	6,485	3,643	2,385	457
169	Quincy, Ill	101,001	.....	35,495	48,879	13,860	.....	.....	2,268	499	1,001	993	8	.....
170	Auburn, N. Y	103,666	.....	39,390	50,959	10,236	.....	.....	1,400	1,681	5,707	4,808	159	650
171	Pittsfield, Mass	93,252	.....	43,912	41,904	.....	878	.....	3,860	2,698	12,580	3,105	8,027	1,448
172	Quincy, Mass	114,435	.....	45,598	54,465	9,970	.....	.....	4,088	314	20,519	3,927	15,992	600
173	Cedar Rapids, Iowa	84,649	.....	39,804	40,817	.....	.....	.....	3,240	788	2,473	1,551	922	.....
174	Taunton, Mass	117,735	.....	52,750	59,123	.....	882	.....	2,995	1,985	10,089	4,473	4,816	800
175	Mount Vernon, N. Y	152,231	.....	76,475	40,421	26,330	.....	.....	7,041	1,964	10,161	5,900	191	4,070
176	Amsterdam, N. Y	61,548	.....	21,903	36,383	.....	.....	.....	3,000	262	11,526	5,155	6,371	.....
177	Niagara Falls, N. Y	154,927	.....	52,349	70,002	25,540	.....	.....	3,633	3,403	47,776	4,623	41,680	1,473
178	Jamestown, N. Y	81,584	.....	30,168	45,328	3,720	.....	.....	2,203	165	6,240	2,889	1,866	1,485
179	Oshkosh, Wis	75,199	107	20,453	35,266	18,123	.....	.....	1,091	159	2,554	1,793	761	.....
180	New Rochelle, N. Y	109,936	.....	48,546	40,672	15,209	.....	.....	4,148	1,361	7,318	4,797	1,545	976
181	Lorain, Ohio	83,426	1,510	37,355	40,614	.....	.....	.....	3,347	600	5,687	3,211	548	1,928
182	Jackson, Mich	86,382	.....	34,609	46,416	.....	.....	.....	3,324	2,033	5,857	3,790	.....	2,067
183	Lima, Ohio	56,383	.....	18,982	36,939	.....	.....	.....	462	.....	3,756	2,158	1,598	.....
184	Columbia, S. C	126,985	.....	66,520	56,452	.....	900	.....	2,208	905	6,141	4,873	1,268	.....
185	Austin, Tex	57,327	.....	30,022	25,084	.....	240	.....	1,229	752	2,873	1,750	860	263
186	Williamsport, Pa	61,163	.....	22,318	34,267	1,590	.....	.....	2,638	350	5,306	2,913	.....	2,393
187	Waterloo, Iowa	58,410	.....	25,947	26,516	.....	.....	.....	4,115	1,832	2,126	1,872	.....	254
188	Aurora, Ill	71,992	401	35,925	35,029	.....	.....	.....	47	590	6,407	3,541	2,001	865
189	Joplin, Mo	77,476	.....	36,293	32,688	5,860	.....	.....	1,818	817	3,699	2,915	784	.....
190	Shreveport, La	115,868	.....	38,548	50,123	23,523	.....	.....	2,438	1,236	11,313	8,500	2,813	.....
191	Chelsea, Mass	137,449	.....	64,658	64,812	2,492	200	.....	4,910	377	14,541	5,028	8,135	1,378
192	Waco, Tex	110,798	.....	36,762	53,125	12,500	300	.....	3,470	4,641	655	.....	655	.....
193	Everett, Wash	79,985	.....	24,676	34,396	14,580	.....	.....	4,733	1,600	4,329	4,329	.....	.....
194	Orange, N. J	99,322	.....	48,794	45,822	.....	.....	.....	3,613	1,093	8,326	4,979	476	2,871
195	Lynchburg, Va	98,529	.....	42,745	52,247	.....	.....	.....	180	3,357	10,650	8,840	1,810	.....
196	Colorado Springs, Colo	80,656	.....	33,042	35,087	7,531	.....	.....	1,663	3,333	14,580	12,779	1,801	.....
197	Newport, Ky	49,060	.....	32,007	16,008	.....	.....	.....	1,045	.....	3,506	2,259	230	1,017
198	La Crosse, Wis	80,140	.....	24,643	53,564	.....	.....	.....	1,933	.....	5,196	4,661	485	50
199	Danville, Ill	103,252	.....	41,876	47,091	14,285	.....	.....	.....	.....	2,516	1,080	1,436	.....
200	Council Bluffs, Iowa	60,559	.....	27,897	30,286	.....	.....	.....	.....	2,376	3,820	1,914	.....	1,906
201	Bellingham, Wash	36,272	.....	17,173	15,735	2,832	.....	.....	312	220	1,438	1,438	.....	.....
202	Fresno, Cal	110,096	.....	37,755	63,059	1,876	.....	.....	6,552	854	4,934	3,799	497	638
203	Boise, Idaho	70,249	.....	22,899	39,042	4,468	.....	.....	2,577	1,263	6,674	3,024	1,930	1,720
204	Norristown, Pa	27,152	.....	15,230	10,194	.....	.....	.....	1,609	119	2,575	1,454	196	925

[1] Includes inspection of factories, tenements, boilers, lights, weights and measures, etc.

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1915—Continued.

assigned to each. see page 19. For a text discussion of this table, see page 79.]

IV.—SANITATION, OR PROMOTION OF CLEANLINESS.					V.—HIGHWAYS.									City number.
Total.	Sewers and sewage disposal.	Refuse collection and disposal.	Public 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.	

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915—Continued.

$59,969	$8,531	$50,151	.....	$1,287	$65,807	$3,807	$14,397	$5,695	.....	$97	$41,368	.....	$443	133
24,518	9,615	13,390	.....	1,513	38,019	.....	11,895	2,874	$195	541	19,499	$104	911	134
40,351	5,260	34,766	.....	325	76,986	2,424	38,509	4,687	.....	.....	31,316	.....	50	135
42,068	11,711	27,112	$662	2,583	29,740	2,400	19,784	6,030	.....	.....	.....	.....	1,526	136
40,101	10,244	26,705	.....	3,152	73,675	.....	18,379	8,131	12,921	322	33,192	.....	730	137
23,325	5,808	15,314	.....	2,203	73,448	176	42,067	4,378	5,042	.....	20,950	616	219	138
41,237	4,708	33,829	.....	2,700	47,693	.....	19,458	477	.....	.....	27,758	.....	.....	139
35,478	5,939	22,939	.....	6,600	56,969	.....	20,607	14,153	.....	.....	18,593	.....	3,616	140
35,439	1,203	33,103	.....	1,133	36,278	1,500	16,779	1,538	.....	.....	16,461	.....	.....	141
63,364	6,761	53,305	.....	3,298	96,971	4,786	11,320	12,579	33,323	8,823	23,960	.....	2,180	142
108,267	49,645	54,190	.....	4,432	153,884	9,480	37,619	10,455	25,760	12,421	58,149	.....	.....	143
66,824	7,349	56,251	1,038	2,186	128,912	8,313	55,824	75	4,187	3,327	52,722	.....	4,464	144
16,461	10,942	5,519	.....	.....	74,825	1,223	33,755	4,148	11,524	2,621	20,234	.....	1,320	145
39,082	2,238	31,975	.....	4,869	34,929	.....	20,408	3,359	.....	.....	11,162	.....	.....	146
25,186	2,650	22,136	.....	1,000	17,382	.....	1,715	63	.....	.....	15,137	.....	467	147
32,604	4,608	26,992	.....	1,004	53,898	.....	30,537	2,474	.....	.....	19,961	.....	926	148
21,649	5,384	15,852	396	17	68,926	1,300	36,646	380	.....	.....	30,600	.....	.....	149
26,477	10,845	14,813	819	.....	118,280	3,798	45,444	5,980	12,860	6,672	43,476	.....	50	150
74,463	10,455	60,158	1,196	2,654	82,645	5,278	31,773	.....	3,273	.....	39,221	3,100	.....	151
89,240	19,341	67,804	.....	2,095	96,595	.....	20,838	432	20,349	6,479	48,497	.....	.....	152
6,396	1,103	5,143	.....	150	36,787	.....	13,980	.....	.....	.....	22,363	.....	444	153
14,317	1,374	12,223	.....	720	44,528	1,970	12,890	.....	.....	.....	29,668	.....	.....	154
29,257	5,947	22,510	20	780	73,341	1,340	20,302	913	17,494	263	32,998	.....	31	155
19,285	3,195	16,090	.....	.....	54,922	2,640	24,079	4,706	.....	.....	23,497	.....	.....	156
37,741	5,495	29,640	.....	2,606	61,180	2,515	7,524	.....	8,010	.....	43,131	.....	.....	157
51,384	7,461	43,149	.....	774	30,182	.....	29,014	197	971	.....	.....	.....	.....	158
11,210	2,432	8,778	.....	.....	35,392	2,714	2,865	255	240	3,700	25,618	.....	.....	159
30,176	3,359	20,887	.....	5,930	46,356	.....	12,601	216	.....	.....	31,661	.....	1,878	160
30,679	7,619	18,890	.....	4,170	79,615	.....	27,516	4,717	9,193	3,318	34,750	.....	121	161
27,932	127	26,725	.....	1,080	62,601	538	18,050	9,279	.....	.....	34,734	.....	.....	162
22,536	2,268	20,268	.....	.....	31,565	1,225	6,923	5,000	.....	.....	15,917	.....	2,500	163
18,383	2,945	12,839	.....	2,599	84,533	.....	24,920	8,121	2,703	3,902	44,887	.....	.....	164
37,964	18,401	18,291	.....	1,272	24,635	.....	5,901	743	.....	.....	16,187	750	1,054	165
40,870	18,116	22,629	.....	125	57,051	1,792	13,351	1,609	13,495	3,758	23,047	.....	.....	166
27,677	480	27,197	.....	.....	73,153	3,620	31,623	1,100	12,736	.....	23,713	.....	361	167
22,958	873	20,735	.....	1,350	35,218	1,250	8,747	1,099	.....	.....	23,837	285	.....	168
30,812	3,946	26,015	.....	851	41,583	.....	11,113	1,242	92	.....	27,512	200	1,424	169
29,365	821	27,544	.....	1,000	108,457	1,600	41,074	2,663	3,918	785	58,417	.....	.....	170
28,659	17,720	10,939	.....	.....	106,732	1,493	40,132	4,791	12,994	10,773	33,253	.....	3,296	171
35,585	13,989	20,016	.....	1,580	110,475	.....	53,462	763	11,016	4,443	35,791	.....	.....	172
27,468	4,384	22,284	.....	800	59,463	2,740	20,055	4,671	1,348	1,340	28,884	.....	395	173
27,064	10,310	15,060	1,694	.....	53,226	2,391	31,396	4,877	9,998	2,536	2,028	.....	.....	174
57,852	13,662	42,030	.....	2,160	95,808	.....	25,010	3,152	15,602	915	50,729	.....	400	175
42,494	20,434	21,160	.....	900	47,680	.....	21,494	125	.....	4,010	21,169	.....	882	176
72,844	5,249	66,395	.....	1,200	98,684	8,978	23,811	448	1,824	8,223	54,363	.....	1,037	177
33,571	8,627	22,753	90	2,101	82,645	3,731	7,810	10,106	.....	3,609	25,317	.....	32,072	178
13,222	4,277	8,942	.....	3	63,014	.....	22,081	7,469	8,819	.....	24,469	.....	176	179
68,630	12,796	55,182	.....	652	88,560	.....	18,201	123	12,106	2,039	54,817	.....	1,269	180
20,549	4,259	14,672	.....	1,618	124,002	.....	12,381	44,236	154	.....	28,017	3,034	36,180	181
15,307	5,126	8,253	.....	1,928	48,871	1,229	19,980	789	.....	189	26,642	.....	42	182
12,191	1,012	9,643	.....	1,536	29,762	260	5,932	2,388	.....	.....	21,080	.....	102	183
37,852	11,107	21,585	.....	5,160	54,815	.....	30,071	675	590	.....	23,379	100	.....	184
31,915	7,283	22,046	.....	2,586	67,303	2,037	60,129	.....	600	4,519	.....	18	.....	185
15,371	.....	15,371	.....	.....	45,116	.....	21,548	250	.....	.....	21,812	.....	1,506	186
13,093	1,772	10,864	.....	457	38,828	1,647	2,450	231	1,669	1,849	29,218	.....	1,764	187
26,445	4,766	20,867	.....	812	55,438	1,322	21,394	8,097	.....	.....	24,481	.....	144	188
18,595	4,976	11,761	.....	1,858	53,334	2,150	23,955	875	.....	.....	12,751	.....	13,603	189
51,305	23,522	27,109	.....	674	53,033	1,200	30,653	.....	.....	.....	20,854	.....	296	190
46,287	18,993	24,988	.....	2,306	71,416	559	26,160	2,094	9,445	2,573	26,377	97	4,111	191
51,640	11,001	38,479	.....	2,160	71,653	.....	45,666	.....	.....	.....	25,987	.....	.....	192
3,389	.....	3,389	.....	.....	51,911	.....	33,300	3,195	.....	.....	15,416	.....	.....	193
31,304	7,778	21,476	250	1,800	38,769	.....	15,619	.....	6,442	679	16,029	.....	.....	194
27,237	3,823	20,298	.....	3,116	58,310	.....	28,962	2,940	.....	2,437	23,971	.....	.....	195
14,379	6,988	7,253	.....	108	72,605	6,554	14,583	17,285	3,735	1,038	26,004	.....	3,406	196
35,988	4,439	31,099	.....	450	27,548	1,200	6,953	.....	.....	.....	19,395	.....	.....	197
11,760	3,415	7,897	.....	448	35,631	.....	11,127	2,161	3,997	870	16,506	105	865	198
15,003	3,986	8,686	831	1,500	43,952	1,313	12,184	9,119	.....	.....	21,336	.....	.....	199
17,741	8,998	6,891	.....	1,852	42,776	1,257	9,744	2,364	.....	1,180	27,329	.....	902	200
12,301	254	12,047	.....	.....	16,248	.....	5,911	1,731	.....	.....	8,388	.....	218	201
30,719	9,116	20,180	223	1,200	43,716	2,742	18,725	580	.....	.....	21,226	.....	443	202
12,355	6,903	5,088	.....	364	77,358	.....	23,043	1,329	29,078	.....	23,605	.....	303	203
3,673	2,803	870	.....	.....	13,809	.....	4,199	.....	.....	.....	9,590	.....	20	204

[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 1915—Continued.											
133	Davenport, Iowa											
134	Kalamazoo, Mich	$6,578	$5,530			$385		$438				$525
135	McKeesport, Pa	375			$375							
136	Lincoln, Nebr	1,208		$850				358				
137	Racine, Wis	18,527		18,505				22				
138	Superior, Wis											
139	Wheeling, W. Va	3,933								$3,933		
140	Macon, Ga	34,530		6,860	480			13,593		13,597		
141	Huntington, W. Va	15,151	730	8,516	1,111					4,794		
142	Butte, Mont	10,891		150				2,563			$3,178	
143	Newton, Mass	37,386	2,610	13,801	9,631	8,062		2,914			368	
144	Pasadena, Cal	8,584		6,703				1,881				
145	Woonsocket, R. I	15,842	1,096	7,772	4,521	323		2,124				
146	Montgomery, Ala	14,807		5,971				4,232		4,604		
147	West Hoboken, N. J	4,499		4,399				100				
148	Roanoke, Va	18,119		3,007	2,207	717		3,000		9,189		
149	Chester, Pa	50									50	
150	Fitchburg, Mass	90,239	355	15,004	11,264	2,969		60,014			133	
151	Galveston, Tex	79,644		488				74,946		4,210		
152	East Orange, N. J	9,660		6,024	936			2,700				
153	Muskogee, Okla	17,402		327		162		1,903		15,010		
154	New Castle, Pa	20,166	957	7,916	3,056			2,034	$5,950	223		
155	Dubuque, Iowa											
156	Springfield, Mo	3,356				1,600		1,556				
157	Lexington, Ky	41,025		3,751	1,320	5,288	$3,000	15,866		11,800		
158	Hamilton, Ohio	7,708		2,607				4,600		501		
159	Perth Amboy, N. J	12,333		4,512	4,084	237		3,500				
160	Charlotte, N. C	2,791		1,291			1,500					
161	Lansing, Mich	16,235		10,161				5,200				924
162	Knoxville, Tenn	37,957		3,399		398	101	33,249				810
163	Decatur, Ill											
164	Elmira, N. Y	35,120	1,254	3,814	7,125	11,634		10,744	549			
165	Portsmouth, Va	14,882		135	7,302	500		6,200		725		
166	Everett, Mass	39,987	1,839	14,624	4,493	15,562		3,367		102		
167	San Jose, Cal											
168	Joliet, Ill	2,000						2,000				
169	Quincy, Ill	7,000								7,000		
170	Auburn, N. Y	56,307	2,457	20,742	5,890	5,359		21,009				700
171	Pittsfield, Mass	31,031	2,683	14,913	12,546	600					199	
172	Quincy, Mass	28,403	1,997	7,510	10,562	4,176		4,000			158	
173	Cedar Rapids, Iowa	2,868		441						2,427		
174	Taunton, Mass	38,616	1,622	14,533	19,067	2,365		932			77	
175	Mount Vernon, N. Y	38,955	1,038	11,311	7,787	4,930		9,858			2,471	1,500
176	Amsterdam, N. Y	22,551	1,256	12,751	5,336	1,676		812				720
177	Niagara Falls, N. Y	24,900	2,100	12,800				10,000				
178	Jamestown, N. Y	52,644	454	16,282				35,060				848
179	Oshkosh, Wis	13,787		13,787								
180	New Rochelle, N. Y	30,156	1,142	3,732	5,749	5,818		8,407	392		4,916	
181	Lorain, Ohio	2,003						2,003				
182	Jackson, Mich	45,642	973	7,613	389			33,253	3,215	214		
183	Lima, Ohio	8,373		1,650				5,600		1,123		
184	Columbia, S. C	15,467		4,925	200	500		6,699		3,143		
185	Austin, Tex	15,834		3,908				10,162		1,764		
186	Williamsport, Pa	20,300	609	9,815	3,010				6,562		304	
187	Waterloo, Iowa											
188	Aurora, Ill	2,250						2,250				
189	Joplin, Mo	16,797		5,060		5,233	1,212	2,260		3,032		
190	Shreveport, La	4,933		1,033	1,500	2,400						
191	Chelsea, Mass	58,594	4,122	29,681	1,150	15,555		7,758			328	
192	Waco, Tex	11,137		3,457	1,410			4,532		1,707		
193	Everett, Wash	739								739		
194	Orange, N. J	20,397		7,796	7,551			5,050				
195	Lynchburg, Va	36,579		2,757	8,210		2,550	16,734		6,328		
196	Colorado Springs, Colo	2,719		1,882						837		
197	Newport, Ky	16,516	450	2,737				5,016		8,313		
198	La Crosse, Wis											
199	Danville, Ill	1,404								1,404		
200	Council Bluffs, Iowa	187					187					
201	Bellingham, Wash	1,010		193						817		
202	Fresno, Cal	1,909		746				120			1,043	
203	Boise, Idaho	1,662		824						838		
204	Norristown, Pa	85		85								

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1915—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 79.]

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 V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915—Continued.												
$349,129	$335,833	$13,296	$35,644	.....	$35,644	.....	.....	$5,180	$2,126	$1,467	$1,587	133
266,825	260,336	6,489	5,569	.....	5,569	.....	.....	2,999	567	39	2,393	134
232,700	229,140	3,560	4,932	.....	4,932	.....	.....	6,491	1,192	540	4,759	135
262,490	254,943	7,547	17,032	$417	14,636	$1,979	.....	15	.....	15	.....	136
247,854	238,101	9,753	23,924	.....	23,924	.....	$1,880	2,309	1,482	430	397	137
264,546	252,529	12,017	21,657	.....	21,657	.....	3,867	2,510	1,981	529	.....	138
208,331	200,818	7,513	903	.....	903	.....	.....	600	.....	.....	600	139
130,217	128,976	1,241	11,804	.....	11,804	.....	.....	28,221	1,440	1,750	25,031	140
142,465	138,071	4,394	9,951	.....	9,951	.....	.....	2,924	.....	340	2,584	141
271,569	240,597	30,972	1	.....	1	.....	.....	16,945	1,405	500	15,040	142
440,077	407,528	32,549	101,096	.....	101,096	.....	4,767	4,161	1,527	.....	2,634	143
437,147	414,941	22,206	51,270	.....	46,629	4,641	2,887	10,649	.....	.....	10,649	144
123,063	120,038	3,025	2,553	.....	2,553	.....	707	2,668	1,968	700	.....	145
93,811	91,592	4,219	4,449	.....	4,449	.....	590	825	.....	125	700	146
208,763	202,477	6,286	1,245	.....	1,245	.....	80	1,363	.....	.....	1,363	147
128,564	128,564	.....	5,713	.....	5,713	.....	145	18,054	.....	1,000	17,054	148
158,934	158,134	800	5,744	.....	5,744	.....	.....	4,394	2,398	.....	1,996	149
198,449	188,588	9,861	22,703	.....	22,703	.....	15,709	6,464	1,765	2,241	2,458	150
126,787	126,787	.....	6,561	.....	6,561	.....	20	2,522	252	.....	2,270	151
326,864	308,289	18,575	16,263	.....	16,263	.....	75	8,752	6,025	151	2,576	152
164,167	159,556	4,611	8,990	.....	8,990	.....	.....	4,777	262	560	3,955	153
189,485	185,496	3,989	2,545	.....	2,545	.....	.....	4,404	570	.....	3,834	154
149,186	141,056	8,130	14,405	.....	14,405	.....	.....	9,840	3,152	1,687	5,001	155
175,502	171,830	3,672	11,821	.....	11,821	.....	.....	6,558	.....	3,608	2,950	156
136,161	129,051	7,110	7,304	.....	7,304	.....	393	3,558	.....	.....	3,558	157
169,340	151,977	17,363	1,984	.....	1,984	.....	519	6,870	6,284	586	.....	158
194,559	189,338	5,221	3,537	.....	3,537	.....	500	4,554	1,100	.....	3,454	159
104,486	96,179	8,307	2,451	.....	2,451	.....	90	7,605	120	61	7,424	160
174,487	165,980	8,507	9,881	.....	9,881	.....	.....	6,856	.....	200	6,656	161
113,495	113,495	.....	756	.....	756	.....	.....	2,676	492	1,546	638	162
208,120	200,564	7,556	20,192	.....	20,192	.....	.....	690	441	249	.....	163
188,098	183,598	4,500	7,936	.....	7,936	.....	923	15,032	9,274	5,545	213	164
76,074	76,074	.....	.....	.....	.....	.....	.....	8,076	.....	5,856	2,220	165
240,915	230,997	9,918	19,451	.....	19,451	.....	9,922	3,059	2,305	250	504	166
283,417	275,670	7,747	27,228	.....	27,228	.....	.....	3,452	400	550	2,502	167
223,439	214,964	8,475	10,874	.....	10,838	36	4	10,466	1,282	2,825	6,359	168
170,120	164,430	5,690	15,624	.....	15,624	.....	.....	422	.....	160	262	169
156,001	150,730	5,271	4,770	.....	4,770	.....	34	5,719	4,803	700	216	170
240,166	229,166	11,000	10,284	.....	10,284	.....	9,772	16,557	4,262	1,074	11,221	171
236,603	219,886	16,717	24,787	.....	24,787	.....	10,003	2,911	688	1,356	867	172
259,574	247,295	12,279	18,043	.....	18,043	.....	.....	6,605	1,360	3,163	2,082	173
189,069	179,142	10,527	11,068	.....	11,068	.....	11,717	1,633	.....	951	732	174
350,137	337,396	12,741	3,421	.....	3,421	.....	920	8,150	5,337	750	2,063	175
125,652	122,652	3,000	583	.....	583	.....	33	8,396	.....	2,025	6,371	176
190,070	183,870	6,200	7,221	7,221	.....	.....	461	5,936	3,911	2,025	.....	177
188,653	188,653	.....	7,583	.....	7,583	.....	4,827	7,904	1,474	5,753	677	178
161,491	153,242	8,249	5,521	.....	5,521	.....	4	5,387	2,628	794	1,965	179
292,160	279,816	12,344	33,281	.....	25,256	8,025	422	8,334	424	786	7,124	180
140,266	137,190	3,076	4,651	.....	4,651	.....	112	5,038	490	4,548	.....	181
177,749	166,276	11,473	10,041	.....	10,041	.....	.....	7,644	1,977	5,335	332	182
150,052	147,068	2,984	2,501	.....	2,501	.....	60	1,130	700	430	.....	183
74,824	74,089	735	13,364	100	13,264	.....	900	5,198	101	2,147	2,950	184
130,454	130,454	.....	5,687	.....	5,687	.....	.....	3,158	.....	331	2,827	185
157,745	157,745	.....	3,149	.....	3,149	.....	.....	6,445	2,880	1,647	1,918	186
182,924	169,976	12,948	14,251	.....	14,251	.....	.....	6,251	1,608	2,858	1,785	187
163,202	155,241	7,961	7,670	.....	7,670	.....	.....	4,025	105	3,670	250	188
132,081	126,604	5,477	9,750	.....	9,750	.....	.....	2,187	.....	.....	2,187	189
69,811	69,411	400	2,606	.....	2,606	.....	1,075	13,774	585	.....	13,189	190
218,411	210,850	7,561	17,213	.....	17,213	.....	15,184	6,751	5,375	782	594	191
180,939	174,939	6,000	17,873	.....	17,873	.....	.....	6,096	.....	807	5,289	192
221,738	216,478	5,260	4,615	.....	4,615	.....	.....	4,535	871	1,398	2,266	193
180,869	180,869	.....	5,480	.....	5,480	.....	40	1,944	1,895	.....	49	194
106,795	106,795	.....	9,599	1,113	8,486	.....	.....	8,333	971	1,513	5,849	195
222,868	215,949	6,919	30,770	.....	30,770	.....	317	1,898	1,031	632	235	196
96,451	92,152	4,299	1,029	.....	1,029	.....	.....	2,579	.....	1,579	1,000	197
180,931	174,931	6,000	14,504	.....	14,504	.....	3	5,800	3,351	2	2,447	198
141,021	135,191	5,830	17,512	.....	17,512	.....	.....	813	.....	813	.....	199
176,755	168,835	7,920	12,011	.....	12,011	.....	.....	7,283	2,745	2,633	1,905	200
177,203	170,223	6,980	7,311	.....	7,311	.....	.....	2,240	453	1,787	.....	201
280,578	272,377	8,201	30,179	.....	30,179	.....	.....	6,438	1,173	571	4,694	202
190,557	184,983	5,574	6,201	.....	6,201	.....	.....	316	.....	25	291	203
96,877	95,713	1,164	1,990	.....	1,990	.....	125	1,112	1,086	.....	26	204

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TABLE 13.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL

[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	$578,206,186	$18.55	$65,456,987	$2.10	$64,892,291	$2.08	$51,754,284	$1.66	$10,863,716	$0.35	$12,635,565	$0.40
	Group I	295,872,414	22.43	38,832,585	2.94	36,759,675	2.79	20,982,655	1.59	6,807,662	0.52	6,685,379	0.51
	Group II	86,398,668	21.89	10,717,923	2.72	8,329,956	2.11	8,216,380	2.08	1,804,634	0.46	2,043,027	0.52
	Group III	101,404,574	15.12	7,878,466	1.17	10,766,120	1.60	11,618,880	1.73	1,240,021	0.18	2,103,264	0.31
	Group IV	54,023,425	12.96	4,487,538	1.08	5,410,647	1.30	6,400,981	1.54	619,466	0.15	1,060,031	0.25
	Group V	40,507,105	12.84	3,540,475	1.12	3,625,663	1.15	4,535,388	1.44	391,933	0.12	743,864	0.24
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.												
1	New York, N. Y.	$133,735,972	$25.07	$18,348,710	$3.44	$15,869,755	$2.98	$9,221,576	$1.73	$3,372,177	$0.63	$3,185,767	$0.60
2	Chicago, Ill.	47,371,859	19.76	6,960,254	2.90	6,999,742	2.92	3,314,183	1.38	1,143,106	0.48	888,746	0.37
3	Philadelphia, Pa.	32,139,864	19.39	4,369,705	2.64	4,446,617	2.68	1,502,335	0.91	800,025	0.48	596,328	0.36
4	St. Louis, Mo.	14,419,209	19.55	1,693,539	2.30	2,135,067	2.90	1,219,145	1.65	322,495	0.44	195,647	0.26
5	Boston, Mass.	22,486,818	30.60	2,135,671	2.91	2,549,341	3.47	1,798,533	2.45	349,689	0.48	563,589	0.77
6	Cleveland, Ohio	11,067,467	17.31	1,364,525	2.13	1,019,422	1.59	842,121	1.32	137,088	0.21	333,711	0.52
7	Baltimore, Md.	9,832,357	16.96	986,044	1.70	1,273,967	2.20	997,001	1.72	115,993	0.20	234,016	0.40
8	Pittsburgh, Pa.	12,858,536	22.76	1,767,677	3.13	1,005,899	1.78	1,025,846	1.82	399,496	0.71	302,221	0.54
9	Detroit, Mich.	11,960,332	21.90	1,206,460	2.21	1,459,865	2.67	1,061,915	1.94	167,593	0.31	385,354	0.70
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.												
10	Buffalo, N. Y.	$10,452,429	$22.84	$1,157,175	$2.53	$1,128,652	$2.46	$1,105,449	$2.42	$211,580	$0.46	$500,387	$1.11
11	San Francisco, Cal.	10,920,558	24.15	1,608,479	3.56	1,541,491	3.41	1,693,250	3.76	265,946	0.59	189,422	0.42
12	Los Angeles, Cal.	11,891,470	26.30	1,499,119	3.32	781,194	1.73	708,901	1.57	392,461	0.87	107,268	0.24
13	Milwaukee, Wis.	8,317,367	19.82	840,590	2.00	663,515	1.58	706,838	1.68	134,049	0.32	215,886	0.51
14	Cincinnati, Ohio	9,000,426	22.38	1,355,798	3.37	819,310	2.04	726,850	1.81	113,233	0.28	136,250	0.34
15	Newark, N. J.	8,686,938	22.32	1,040,648	2.67	1,016,703	2.61	710,531	1.83	94,648	0.24	333,024	0.86
16	New Orleans, La.	4,861,891	13.46	681,098	1.88	448,762	1.24	523,748	1.45	99,805	0.28	133,893	0.37
17	Washington, D. C.	9,582,405	26.91	809,711	2.27	970,007	2.72	662,456	1.86	284,572	0.80	152,952	0.43
18	Minneapolis, Minn.	6,376,847	18.57	701,329	2.04	422,371	1.23	565,678	1.65	122,195	0.36	100,773	0.29
19	Seattle, Wash.	6,308,337	20.15	1,023,976	3.27	537,991	1.72	807,679	2.58	86,145	0.28	167,172	0.53
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.												
20	Jersey City, N. J.	$3,963,339	$13.51	$271,773	$0.93	$664,003	$2.26	$431,935	$1.47	$23,945	$0.08	$51,807	$0.18
21	Kansas City, Mo.	4,972,359	17.47	384,342	1.35	534,548	1.88	493,617	1.75	55,685	0.20	50,696	0.18
22	Indianapolis, Ind.	4,029,215	15.51	161,239	0.62	489,276	1.88	559,331	2.15	56,978	0.22	53,876	0.21
23	Portland, Oreg.	4,022,248	15.49	302,162	1.16	375,758	1.45	488,925	1.88	54,368	0.21	46,361	0.18
24	Denver, Colo.	4,596,351	18.72	797,800	3.25	313,320	1.28	372,590	1.52	52,744	0.21	70,032	0.28
25	Rochester, N. Y.	4,675,334	19.08	338,545	1.38	474,804	1.94	524,432	2.14	45,278	0.18	68,505	0.28
26	Providence, R. I.	4,162,970	17.07	271,039	1.11	538,642	2.21	494,493	2.03	54,470	0.22	148,811	0.61
27	St. Paul, Minn.	3,745,312	15.82	272,841	1.15	341,857	1.44	487,938	2.06	22,339	0.09	59,951	0.25
28	Louisville, Ky.	3,554,029	15.16	262,155	1.12	459,762	1.96	373,425	1.59	23,629	0.10	120,306	0.51
29	Columbus, Ohio	2,813,879	13.76	175,293	0.86	238,801	1.17	297,903	1.46	54,386	0.27	50,755	0.25
30	Oakland, Cal.	3,397,110	18.17	293,521	1.57	301,207	1.61	382,585	2.05	65,930	0.35	53,174	0.28
31	Toledo, Ohio	2,443,805	13.27	235,098	1.28	235,321	1.28	283,756	1.54	16,311	0.09	31,926	0.17
32	Atlanta, Ga.	2,404,171	13.41	159,967	0.89	309,461	1.73	249,987	1.39	40,223	0.22	111,666	0.62
33	Birmingham, Ala.	1,463,836	8.92	109,161	0.66	175,428	1.07	234,468	1.43	29,562	0.18	16,036	0.10
34	Worcester, Mass.	3,088,939	19.61	152,138	0.97	281,012	1.78	278,067	1.77	17,595	0.11	74,211	0.47
35	Syracuse, N. Y.	2,333,956	16.03	213,231	1.43	231,302	1.55	232,527	1.56	21,842	0.15	73,757	0.49
36	New Haven, Conn.	2,203,105	15.24	154,031	1.06	251,753	1.74	254,067	1.76	27,153	0.19	42,732	0.30
37	Memphis, Tenn.	2,047,196	14.29	97,678	0.68	238,456	1.66	212,731	1.49	49,267	0.34	56,603	0.40
38	Scranton, Pa.	1,459,768	10.54	122,508	0.87	139,966	0.99	152,069	1.08	27,181	0.19	17,467	0.12
39	Spokane, Wash.	1,807,676	13.33	154,542	1.14	133,210	0.98	257,607	1.90	25,265	0.19	30,689	0.23
40	Paterson, N. J.	1,576,115	11.65	80,397	0.59	192,909	1.43	233,629	1.73	7,218	0.05	34,615	0.26
41	Richmond, Va.	2,035,877	15.07	263,834	1.95	223,445	1.65	246,608	1.83	41,769	0.31	56,309	0.42
42	Omaha, Nebr.	2,094,787	15.72	163,897	1.23	164,450	1.23	365,208	2.74	34,603	0.26	41,101	0.31
43	Fall River, Mass.	1,789,467	14.26	98,316	0.78	196,770	1.57	172,923	1.38	6,008	0.05	72,521	0.58
44	Grand Rapids, Mich.	1,739,852	14.05	154,190	1.24	171,924	1.39	231,998	1.87	12,253	0.10	54,983	0.44
45	Dayton, Ohio	1,619,859	13.08	146,418	1.18	163,318	1.32	178,783	1.44	11,200	0.09	19,583	0.16
46	San Antonio, Tex.	1,433,263	12.26	94,293	0.81	166,819	1.43	197,407	1.69	25,536	0.22	22,100	0.19
47	Bridgeport, Conn.	1,692,188	14.58	130,553	1.13	205,675	1.77	233,083	2.01	18,753	0.16	41,194	0.35
48	Nashville, Tenn.	1,531,777	13.33	120,665	1.05	168,064	1.46	160,307	1.40	23,069	0.20	38,327	0.33
49	Dallas, Tex.	1,516,958	13.36	83,746	0.74	149,799	1.32	180,764	1.59	31,427	0.28	6,618	0.06
50	Lowell, Mass.	1,621,887	14.61	117,658	1.06	160,375	1.44	198,210	1.78	10,705	0.10	23,560	0.21
51	New Bedford, Mass.	1,764,930	15.91	132,798	1.20	196,797	1.77	155,550	1.40	17,518	0.16	74,974	0.68
52	Cambridge, Mass.	2,047,855	18.50	131,681	1.19	198,152	1.79	159,654	1.44	41,857	0.38	72,949	0.66
53	Salt Lake City, Utah	1,646,689	15.00	159,078	1.45	127,854	1.16	111,324	1.01	17,375	0.16	37,732	0.34
54	Hartford, Conn.	2,248,956	20.92	135,405	1.26	246,683	2.29	283,108	2.63	27,163	0.25	73,610	0.68
55	Trenton, N. J.	1,387,654	12.94	94,303	0.88	173,162	1.61	161,257	1.50	7,712	0.07	37,696	0.35
56	Houston, Tex.	1,434,597	13.70	110,537	1.06	171,000	1.63	166,634	1.59	38,029	0.36	21,694	0.21
57	Tacoma, Wash.	1,467,492	14.19	116,273	1.12	109,914	1.06	245,668	2.38	15,758	0.15	19,970	0.19
58	Reading, Pa.	933,223	9.03	73,042	0.71	80,222	0.78	64,152	0.62	15,970	0.15	16,422	0.16
59	Albany, N. Y.	1,730,115	16.80	221,186	2.15	232,627	2.26	245,340	2.38	17,423	0.17	34,056	0.33
60	Camden, N. J.	1,273,746	12.43	100,001	0.98	179,606	1.75	143,815	1.40	18,444	0.18	13,603	0.13
61	Youngstown, Ohio	1,090,936	10.84	88,634	0.88	121,280	1.21	112,162	1.12	13,215	0.13	8,094	0.08
62	Springfield, Mass.	2,451,753	24.48	132,197	1.32	237,348	2.37	303,603	3.03	22,125	0.22	51,592	0.52

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

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DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1915.

assigned to each, see page 19. For a text discussion of this table, see page 95.]

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.	
$45,836,906	$1.47	$65,509,383	$2.10	$39,297,505	$1.26	$174,038,813	$5.58	$7,551,632	$0.24	$21,383,597	$0.69	$2,284,730	$0.07	$16,695,777	$0.54	
23,615,115	1.79	28,969,617	2.20	24,233,522	1.84	80,930,840	6.14	3,601,128	0.27	11,744,984	0.89	1,262,689	0.10	11,446,563	0.87	
6,507,639	1.65	11,289,453	2.86	6,953,938	1.76	23,822,022	6.04	1,148,906	0.29	3,110,570	0.79	356,799	0.09	2,097,391	0.53	
8,153,426	1.22	13,266,588	1.98	4,528,516	0.68	34,076,772	5.08	1,457,026	0.22	4,015,698	0.60	326,139	0.05	1,973,658	0.29	
4,776,359	1.14	6,631,993	1.59	2,060,397	0.49	19,605,862	4.70	724,135	0.17	1,417,260	0.34	162,672	0.04	665,884	0.16	
2,784,367	0.88	5,351,732	1.70	1,521,132	0.48	15,603,317	4.94	620,437	0.20	1,100,085	0.35	176,431	0.06	512,281	0.16	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.																
$9,717,676	$1.82	$11,806,589	$2.21	$11,653,615	$2.18	$38,307,749	$7.18	$1,341,011	$0.25	$3,717,138	$0.70	$96,744	$0.02	$7,097,465	$1.33	1
4,398,710	1.83	3,542,560	1.48	2,787,191	1.16	12,498,193	5.21	362,206	0.15	2,885,140	1.20	113,579	0.05	1,478,249	0.62	2
2,351,610	1.42	3,690,336	2.23	3,336,519	2.01	8,063,798	4.86	295,977	0.18	1,421,779	0.86	517,688	0.31	747,147	0.45	3
1,244,417	1.69	1,551,993	2.10	1,007,494	1.37	4,095,431	5.55	199,476	0.27	532,844	0.72	49,390	0.07	172,271	0.23	4
2,010,668	2.74	2,565,795	3.49	2,104,458	2.86	5,691,703	7.75	417,389	0.57	1,355,421	1.84	257,495	0.35	687,096	0.94	5
924,467	1.44	1,133,386	1.77	721,728	1.13	3,484,899	5.45	338,878	0.53	327,749	0.51	87,155	0.14	352,338	0.55	6
1,192,526	2.06	1,310,618	2.26	766,541	1.32	2,148,442	3.71	92,300	0.16	562,060	0.97	11,126	0.02	141,723	0.24	7
742,774	1.31	1,758,289	3.11	938,546	1.66	3,728,078	6.60	344,045	0.61	453,277	0.80	17,278	0.03	375,110	0.66	8
1,032,247	1.89	1,610,051	2.95	917,430	1.68	2,912,547	5.33	209,896	0.38	489,576	0.90	112,234	0.20	395,164	0.72	9
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.																
$687,003	$1.50	$1,336,010	$2.92	$859,329	$1.88	$2,662,609	$5.82	$126,520	$0.28	$394,539	$0.86	$39,899	$0.09	$237,277	$0.52	10
593,244	1.30	1,139,295	2.52	959,595	2.12	2,085,778	4.61	74,705	0.17	496,550	1.10	12,900	0.03	258,913	0.57	11
675,871	1.49	2,080,290	4.60	597,225	1.32	4,168,114	9.22	152,890	0.34	356,394	0.79	121,093	0.27	250,650	0.55	12
934,934	2.23	906,320	2.16	679,276	1.62	2,415,325	5.76	117,463	0.28	402,750	0.96	29,357	0.07	271,064	0.65	13
506,521	1.26	1,685,619	4.19	569,892	1.42	2,366,935	5.88	120,714	0.30	180,744	0.45	106,061	0.26	312,499	0.78	14
588,739	1.51	747,546	1.92	860,150	2.21	2,657,800	6.83	120,480	0.31	368,247	0.95	7,789	0.02	140,633	0.36	15
924,518	2.56	599,892	1.66	168,367	0.47	1,090,993	3.02	37,832	0.10	86,069	0.24	3,655	0.01	63,259	0.18	16
694,138	1.95	1,107,590	3.11	1,651,687	4.64	2,469,659	6.94	65,453	0.18	422,644	1.19	8,746	0.02	282,790	0.79	17
399,229	1.16	988,653	2.88	324,001	0.94	2,207,612	6.43	160,701	0.47	219,367	0.64	2,987	0.01	161,221	0.47	18
506,742	1.62	698,208	2.23	284,416	0.91	1,697,197	5.42	172,148	0.55	183,266	0.58	24,312	0.08	119,085	0.38	19
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.																
$299,886	$1.02	$333,627	$1.14	$134,137	$0.46	$1,482,564	$5.05	$63,484	$0.22	$86,692	$0.30	$1,446	(1)	$118,040	$0.40	20
314,553	1.10	588,954	2.07	366,783	1.29	1,757,223	6.18	91,377	0.32	271,659	0.95	258	(1)	57,634	0.20	21
283,254	1.09	688,437	2.65	153,873	0.59	1,319,117	5.08	56,627	0.22	99,770	0.38	13,212	$0.05	94,225	0.36	22
387,464	1.42	636,057	2.45	1,356	(1)	1,447,673	5.58	165	(1)	161,304	0.62	3,009	0.01	137,646	0.53	23
169,111	0.69	597,685	2.43	270,161	1.10	1,359,701	5.54	50,434	0.21	415,711	1.69	22,435	0.09	104,627	0.43	24
547,828	2.24	675,995	2.76	262,710	1.07	1,301,816	5.31	24,715	0.10	278,077	1.13	25,101	0.10	107,528	0.44	25
313,886	1.29	692,864	2.84	165,459	0.68	1,224,072	5.02	35,113	0.14	145,560	0.60	2,309	0.01	76,252	0.31	26
277,787	1.17	660,569	2.79	124,009	0.52	1,116,761	4.72	70,020	0.30	216,803	0.92	5,832	0.02	88,605	0.37	27
336,606	1.44	541,728	2.31	300,971	1.28	898,715	3.83	85,228	0.36	90,422	0.39	980	(1)	60,082	0.26	28
380,771	1.86	395,027	1.93	58,410	0.29	1,049,451	5.13	39,464	0.19	28,831	0.14	1,184	(1)	43,603	0.21	29
188,080	1.01	379,210	2.03	15,713	0.08	1,383,260	7.40	91,103	0.49	185,510	0.99	.....	.....	57,817	0.31	30
203,373	1.10	191,016	1.04	50,602	0.27	950,690	5.16	22,440	0.12	143,557	0.78	612	(1)	79,073	0.43	31
306,975	1.71	315,532	1.76	210,774	1.18	576,212	3.21	24,255	0.14	74,212	0.41	2,039	0.01	22,848	0.13	32
136,982	0.83	166,588	1.01	46,065	0.28	508,055	3.09	12,753	0.08	23,363	0.14	.....	.....	4,775	0.03	33
205,529	1.30	493,850	3.14	274,640	1.74	1,066,748	6.77	78,297	0.50	98,789	0.63	38,039	0.24	30,024	0.19	34
235,139	1.57	310,561	2.08	226,943	1.52	670,826	4.49	36,254	0.24	66,761	0.45	19,021	0.13	55,792	0.37	35
115,419	0.80	224,321	1.55	118,881	0.82	845,576	5.85	36,164	0.25	66,314	0.46	285	(1)	66,399	0.46	36
155,404	1.08	399,646	2.79	112,650	0.79	535,892	3.74	27,220	0.19	147,345	1.03	2,435	0.02	11,839	0.08	37
133,160	0.96	133,656	0.94	1,000	0.01	662,435	4.69	18,131	0.13	22,138	0.16	262	(1)	57,775	0.41	38
136,141	1.00	209,722	1.52	34,929	0.26	673,061	4.96	35,033	0.26	76,482	0.56	833	0.01	43,162	0.32	39
145,856	1.08	103,697	0.77	62,225	0.46	618,980	4.57	28,939	0.21	29,873	0.22	99	(1)	37,678	0.28	40
230,564	1.71	152,517	1.13	142,107	1.05	552,634	4.09	1,000	0.01	81,999	0.61	350	(1)	42,521	0.31	41
115,328	0.87	257,331	1.93	5,513	0.04	790,897	5.93	25,281	0.19	87,891	0.66	.....	.....	43,197	0.32	42
90,236	0.72	249,736	1.99	160,887	1.28	650,298	5.18	30,752	0.25	29,200	0.23	20,342	0.16	10,878	0.09	43
117,589	0.95	108,653	0.88	41,975	0.34	729,097	5.89	38,857	0.31	71,590	0.58	229	(1)	6,514	0.05	44
120,834	0.98	214,325	1.73	80,594	0.65	556,046	4.49	46,085	0.37	34,291	0.28	256	(1)	48,126	0.39	45
133,932	1.15	204,945	1.75	33,063	0.28	483,265	4.13	11,317	0.10	29,396	0.25	17,818	0.15	13,352	0.11	46
152,724	1.32	221,993	1.91	119,793	1.03	463,651	3.99	18,665	0.16	55,108	0.47	500	(1)	30,166	0.26	47
117,505	1.02	277,090	2.41	80,427	0.70	447,469	3.89	20,154	0.18	76,305	0.66	.....	.....	2,375	0.02	48
172,321	1.52	226,875	2.00	70,559	0.62	511,552	4.51	11,506	0.10	66,956	0.59	550	(1)	4,255	0.04	49
128,768	1.16	260,661	2.35	122,918	1.11	477,632	4.30	19,545	0.18	25,176	0.23	37,583	0.34	39,091	0.35	50
180,422	1.63	228,222	2.06	111,457	1.00	522,001	4.70	44,221	0.40	53,538	0.48	39,637	0.36	7,795	0.07	51
229,587	2.07	252,721	2.28	114,907	1.04	632,908	5.72	35,750	0.32	99,283	0.90	33,111	0.30	45,295	0.41	52
62,270	0.57	232,679	2.12	20,746	0.19	761,886	6.94	21,246	0.19	73,679	0.67	4,431	0.04	16,389	0.15	53
157,847	1.47	239,420	2.23	134,797	1.25	786,198	7.31	21,000	0.20	111,430	1.04	160	(1)	32,135	0.30	54
101,343	0.95	130,738	1.22	36,251	0.34	577,639	5.39	17,845	0.17	30,962	0.29	107	(1)	18,639	0.17	55
147,596	1.41	210,300	2.01	34,271	0.33	473,850	4.52	8,443	0.08	30,488	0.29	4,323	0.04	17,432	0.17	56
66,444	0.64	219,448	2.12	13,530	0.13	537,265	5.20	29,893	0.29	78,701	0.76	.....	.....	14,608	0.14	57
90,902	0.88	199,657	1.93	.....	.....	346,914	3.36	13,452	0.13	19,913	0.19	31	(1)	12,546	0.12	58
148,163	1.44	122,811	1.19	48,905	0.47	494,693	4.80	14,200	0.14	96,776	0.94	3,991	0.04	49,944	0.49	59
66,464	0.65	123,945	1.21	28,857	0.28	528,012	5.15	20,289	0.20	18,788	0.18	204	(1)	31,658	0.31	60
78,500	0.78	90,016	0.89	46,390	0.46	479,209	4.76	15,577	0.15	18,351	0.18	605	0.01	18,903	0.19	61
188,883	1.89	306,743	3.06	88,198	0.88	824,768	8.24	64,732	0.65	96,644	0.96	22,535	0.22	112,385	1.12	62

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TABLE 13.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL

[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 1915.												
63	Lynn, Mass.	$1,468,393	$14.95	$106,580	$1.08	$133,979	$1.36	$147,298	$1.50	$20,066	$0.20	$59,107	$0.60
64	Des Moines, Iowa	1,535,251	15.78	94,575	0.97	102,065	1.05	200,856	2.16	6,219	0.06	15,046	0.15
65	Lawrence, Mass.	1,287,406	13.43	74,791	0.78	123,641	1.29	118,766	1.24	9,506	0.10	42,432	0.44
66	Fort Worth, Tex.	875,567	9.26	57,118	0.60	91,137	0.96	109,318	1.16	10,200	0.11	3,106	0.03
67	Kansas City, Kans.	995,405	10.56	79,268	0.84	81,397	0.86	142,901	1.52	5,516	0.06	8,725	0.09
68	Yonkers, N. Y.	2,206,695	23.63	265,519	2.84	281,473	3.01	195,199	2.09	18,862	0.20	77,488	0.83
69	Wilmington, Del.	875,974	9.46	89,958	0.97	114,529	1.24	68,360	0.74	11,233	0.12	13,045	0.14
70	Schenectady, N. Y.	1,256,601	13.81	121,765	1.34	116,447	1.28	115,872	1.27	10,982	0.12	28,427	0.31
71	Duluth, Minn.	1,241,444	13.90	152,441	1.71	99,231	1.11	186,102	2.08	13,638	0.15	36,037	0.40
72	Norfolk, Va.	1,209,614	13.85	146,036	1.67	162,660	1.86	138,922	1.59	25,430	0.29	39,535	0.45
73	Oklahoma City, Okla.	776,896	9.05	67,532	0.79	70,554	0.82	94,972	1.11	7,016	0.08	18,857	0.22
74	Somerville, Mass.	1,363,123	16.25	74,435	0.89	104,378	1.24	112,977	1.35	13,706	0.16	47,956	0.57
75	Elizabeth, N. J.	975,156	11.68	90,381	1.08	129,338	1.55	109,081	1.31	8,605	0.10	27,231	0.33
76	St. Joseph, Mo.	911,430	10.96	69,074	0.83	135,624	1.63	139,878	1.67	11,752	0.14	12,618	0.15
77	Waterbury, Conn.	1,117,004	13.54	102,030	1.24	95,232	1.15	108,657	1.32	7,703	0.09	26,354	0.32
78	Utica, N. Y.	1,151,365	14.03	116,866	1.42	85,501	1.04	176,639	2.15	14,124	0.17	13,117	0.16
79	Akron, Ohio.	1,077,491	13.42	65,101	0.81	77,252	0.96	96,206	1.20	18,562	0.23	17,164	0.21
80	Troy, N. Y.	1,337,194	17.24	127,045	1.64	139,575	1.80	120,861	1.56	7,261	0.09	18,392	0.24
81	Manchester, N. H.	941,023	12.44	79,808	1.06	90,698	1.20	162,803	2.15	5,152	0.07	22,359	0.30
82	Hoboken, N. J.	1,186,983	15.75	133,956	1.78	164,239	2.18	153,813	2.04	8,288	0.11	17,666	0.23
83	Wilkes-Barre, Pa.	789,244	10.71	70,818	0.96	82,504	1.12	74,893	1.02	11,774	0.16	9,461	0.13
84	Fort Wayne, Ind.	766,095	10.58	36,458	0.50	72,341	1.00	105,782	1.46	7,928	0.11	8,323	0.11
85	Erie, Pa.	790,558	10.92	67,288	0.93	86,287	1.19	113,892	1.57	9,170	0.13	11,667	0.16
86	Evansville, Ind.	728,733	10.22	45,203	0.63	93,229	1.31	101,267	1.42	6,400	0.09	17,584	0.25
87	Jacksonville, Fla.	1,024,302	14.60	75,539	1.08	154,453	2.20	120,062	1.71	26,047	0.37	18,187	0.26
88	Peoria, Ill.	1,032,005	14.74	49,339	0.70	91,579	1.31	147,870	2.11	16,027	0.23	14,998	0.21
89	East St. Louis, Ill.	682,455	9.82	81,201	1.17	83,651	1.20	118,207	1.70	9,087	0.13	8,945	0.13
90	Harrisburg, Pa.	864,198	12.44	66,539	0.96	65,348	0.94	44,388	0.64	11,050	0.16	14,691	0.21
91	Savannah, Ga.	936,597	13.79	68,102	1.00	146,612	2.16	124,854	1.84	9,966	0.15	23,064	0.34
92	Passaic, N. J.	705,726	10.43	63,128	0.93	52,032	0.77	65,112	1.01	4,249	0.06	15,668	0.23
93	Bayonne, N. J.	940,829	14.25	65,758	1.00	93,666	1.42	80,816	1.22	7,705	0.12	8,103	0.12
94	South Bend, Ind.	612,023	9.40	36,889	0.57	55,478	0.85	73,629	1.13	8,815	0.14	7,585	0.12
95	Wichita, Kans.	583,795	9.06	41,952	0.64	42,098	0.65	77,082	1.19	2,517	0.04	4,600	0.07
96	Johnstown, Pa.	582,890	9.02	40,634	0.63	58,743	0.91	74,869	1.16	1,845	0.03	14,296	0.22
97	Brockton, Mass.	1,038,777	16.26	74,034	1.16	84,061	1.32	110,854	1.73	3,264	0.05	29,858	0.47
98	Terre Haute, Ind.	731,223	11.51	46,648	0.73	77,165	1.21	122,069	1.92	6,344	0.10	5,778	0.09
99	Holyoke, Mass.	1,026,937	16.36	71,909	1.14	103,414	1.65	145,956	2.32	6,999	0.11	35,994	0.57
100	Sacramento, Cal.	1,232,442	19.65	121,935	1.94	90,634	1.44	103,057	1.64	29,879	0.48	24,077	0.38
101	Portland, Me.	1,113,449	17.91	55,161	0.89	121,227	1.95	160,877	2.59	6,926	0.11	23,711	0.38
102	Allentown, Pa.	497,704	8.25	38,938	0.64	42,791	0.71	47,480	0.79	3,242	0.05	5,120	0.08
103	Charleston, S. C.	732,827	12.19	46,095	0.77	131,422	2.18	125,151	2.08	15,750	0.26	12,636	0.21
104	Springfield, Ill.	689,488	11.84	82,507	1.42	54,066	0.93	79,197	1.36	12,458	0.21	7,493	0.13
105	Canton, Ohio.	558,045	9.72	39,793	0.69	42,217	0.74	61,745	1.08	9,245	0.16	8,740	0.15
106	Pawtucket, R. I.	826,362	14.52	75,244	1.32	80,205	1.41	86,494	1.52	5,837	0.10	7,092	0.12
107	Chattanooga, Tenn.	610,906	10.77	50,844	0.90	71,004	1.25	107,856	1.90	2,910	0.05	12,382	0.22
108	Altoona, Pa.	505,848	8.94	47,053	0.83	40,691	0.72	63,226	1.12	7,518	0.13	4,607	0.08
109	Covington, Ky.	624,432	11.17	65,255	1.17	66,016	1.18	69,006	1.23	1,736	0.03	8,988	0.16
110	Mobile, Ala.	464,309	8.39	37,901	0.68	75,342	1.36	62,434	1.13	10,426	0.19	19,807	0.26
111	Sioux City, Iowa.	708,923	13.01	49,170	0.90	52,608	0.96	57,525	1.06	11,035	0.20	1,706	0.03
112	Saginaw, Mich.	657,248	12.08	67,616	1.24	56,516	1.04	63,479	1.17	2,866	0.05	11,999	0.22
113	Atlantic City, N. J.	1,403,819	26.02	117,803	2.18	167,628	3.11	189,650	3.52	48,132	0.89	21,105	0.39
114	Little Rock, Ark.	586,333	10.90	43,481	0.81	55,922	1.04	107,954	2.01	11,172	0.21	14,395	0.27
115	Berkeley, Cal.	825,235	15.43	68,654	1.28	48,321	0.90	93,942	1.76	12,952	0.24	10,798	0.20
116	Rockford, Ill.	603,527	11.53	48,137	0.92	41,388	0.79	85,979	1.64	3,387	0.06	9,061	0.17
117	Binghamton, N. Y.	617,297	11.83	56,742	1.09	56,050	1.07	66,267	1.27	3,811	0.07	9,009	0.17
118	Pueblo, Colo.	586,701	11.45	43,388	0.85	42,684	0.83	101,034	1.97	6,333	0.12	11,990	0.23
119	New Britain, Conn.	594,470	11.65	51,449	1.01	50,703	0.99	47,153	0.92	12,361	0.24	10,910	0.21
120	Tampa, Fla.	713,240	14.22	46,766	0.93	76,911	1.53	87,214	1.74	7,792	0.16	8,069	0.16
121	El Paso, Tex.	693,087	13.83	65,704	1.31	69,711	1.37	70,647	1.41	9,070	0.18	17,485	0.35
122	Springfield, Ohio.	546,331	10.91	52,051	1.04	35,849	0.72	51,629	1.03	1,620	0.03	5,567	0.11
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.												
123	Flint, Mich.	$416,709	$8.34	$34,256	$0.68	$24,755	$0.50	$48,145	$0.96	$2,858	$0.06	$6,514	$0.13
124	Lancaster, Pa.	391,844	7.85	27,654	0.55	38,636	0.77	31,502	0.63	2,079	0.04	3,530	0.07
125	Augusta, Ga.	637,773	12.90	38,143	0.77	92,279	1.87	74,305	1.50	8,795	0.18	13,860	0.28
126	York, Pa.	370,932	7.50	34,279	0.69	26,743	0.54	33,706	0.68	2,786	0.06	1,570	0.03
127	Malden, Mass.	756,517	15.44	41,228	0.84	58,971	1.20	64,743	1.32	5,739	0.12	27,648	0.56
128	San Diego, Cal.	1,273,294	26.04	113,620	2.32	135,381	2.77	121,960	2.49	35,602	0.73	24,495	0.50
129	Bay City, Mich.	449,824	9.52	38,598	0.82	33,863	0.72	47,316	1.00	1,892	0.04	4,810	0.10
130	Topeka, Kans.	529,010	11.23	30,317	0.64	31,133	0.66	63,220	1.34	3,367	0.07	6,691	0.14
131	Haverhill, Mass.	731,785	15.55	52,811	1.12	54,227	1.15	68,029	1.44	5,137	0.11	27,422	0.58
132	Salem, Mass.	696,347	14.82	50,109	1.07	64,884	1.38	74,902	1.59	16,897	0.36	21,017	0.45

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

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DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1915—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 95.]

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 1915.																
$114,751	$1.17	$183,315	$1.87	$99,254	$1.01	$440,895	$4.49	$23,492	$0.24	$65,178	$0.66	$48,714	$0.50	$25,763	$0.26	63
81,733	0.84	189,787	1.95	3,513	0.04	741,911	7.62	27,117	0.28	39,748	0.41	.....	.....	23,681	0.24	64
143,811	1.50	204,620	2.14	105,480	1.10	395,971	4.13	22,615	0.24	28,663	0.30	10,413	0.11	6,797	0.07	65
45,359	0.48	206,414	2.18	20,026	0.21	289,895	3.07	9,429	0.10	23,846	0.25	.....	.....	9,719	0.10	66
37,987	0.40	117,493	1.25	10,369	0.11	455,324	4.83	10,355	0.11	31,405	0.33	.....	.....	14,660	0.16	67
230,284	2.47	256,771	2.75	134,927	1.44	680,228	7.28	12,693	0.14	26,734	0.29	232	(1)	26,285	0.28	68
96,422	1.04	100,378	1.08	12,761	0.14	290,745	3.14	14,930	0.16	49,275	0.53	2,125	0.02	11,885	0.13	69
184,506	2.03	133,606	1.47	62,057	0.68	449,259	4.94	12,000	0.13	10,463	0.11	3,627	0.04	7,590	0.03	70
49,369	0.55	132,769	1.49	22,973	0.26	482,383	5.40	17,745	0.20	33,633	0.38	63	(1)	15,060	0.17	71
186,304	2.13	96,434	1.10	46,634	0.53	324,490	3.72	5,479	0.06	33,598	0.38	1,206	0.01	2,866	0.03	72
56,420	0.66	76,849	0.90	16,815	0.20	340,277	3.96	7,384	0.09	18,564	0.22	.....	.....	1,856	0.02	73
161,889	1.93	174,413	2.08	55,634	0.66	468,642	5.59	45,617	0.54	49,809	0.59	36,594	0.44	17,073	0.20	74
89,985	1.08	97,148	1.16	39,101	0.47	340,275	4.08	16,230	0.19	14,086	0.17	.....	.....	13,695	0.16	75
32,478	0.39	65,921	0.79	22,009	0.26	375,530	4.52	17,439	0.21	17,542	0.21	5	(1)	12,560	0.15	76
68,592	0.83	138,966	1.68	65,479	0.79	429,303	5.20	26,206	0.32	19,650	0.24	5	(1)	28,827	0.35	77
109,727	1.34	114,408	1.39	44,743	0.54	413,470	5.04	26,103	0.32	19,650	0.24	2,321	0.03	14,696	0.18	78
117,716	1.47	119,437	1.49	18,869	0.23	511,362	6.37	5,792	0.07	9,716	0.12	67	(1)	20,307	0.25	79
180,780	2.33	139,509	1.80	138,079	1.78	384,462	4.96	6,500	0.08	30,534	0.39	2,925	0.04	41,061	0.53	80
94,556	1.25	174,600	2.31	25,920	0.34	236,955	3.13	14,306	0.19	30,306	0.40	663	0.01	2,895	0.04	81
67,640	0.90	38,338	0.51	39,898	0.53	493,106	6.54	18,313	0.24	22,855	0.30	179	(1)	28,692	0.38	82
69,672	0.94	112,559	1.53	500	0.01	311,203	4.22	.....	.....	29,396	0.40	40	(1)	16,424	0.22	83
63,470	0.83	111,595	1.54	.....	.....	305,242	4.21	14,982	0.21	28,036	0.39	50	(1)	11,883	0.16	84
60,389	0.83	103,965	1.44	3,202	0.04	306,987	4.24	13,784	0.19	10,785	0.15	.....	.....	3,232	0.04	85
40,441	0.57	62,998	0.88	6,680	0.09	316,981	4.45	9,806	0.14	16,948	0.24	181	(1)	11,015	0.15	86
204,103	2.91	160,734	2.29	61,792	0.88	149,882	2.14	11,138	0.16	38,496	0.55	.....	.....	3,839	0.05	87
73,680	1.05	115,938	1.66	31,491	0.45	403,424	5.76	20,429	0.29	54,288	0.78	423	0.01	12,519	0.18	88
33,667	0.48	82,297	1.18	.....	.....	239,965	3.45	8,562	0.12	14,059	0.20	.....	.....	2,814	0.04	89
105,053	1.51	156,328	2.25	536	0.01	346,671	4.99	3,000	0.04	40,873	0.59	.....	.....	9,621	0.14	90
176,110	2.59	126,696	1.86	36,672	0.54	175,499	2.58	7,521	0.11	23,032	0.34	509	0.01	18,560	0.27	91
48,131	0.71	52,105	0.77	19,568	0.29	357,878	5.29	13,741	0.20	10,492	0.16	122	(1)	500	0.01	92
63,111	0.96	81,458	1.23	24,413	0.37	474,792	7.19	13,449	0.20	11,232	0.17	.....	.....	16,326	0.25	93
32,125	0.49	66,390	1.02	.....	.....	297,690	4.57	9,420	0.14	18,187	0.28	130	(1)	5,676	0.09	94
39,106	0.60	71,461	1.10	5,161	0.08	281,934	4.34	2,035	0.03	13,066	0.20	66	(1)	7,717	0.12	95
30,499	0.47	79,471	1.23	.....	.....	274,885	4.25	.....	.....	5,927	0.09	60	(1)	1,661	0.02	96
94,915	1.48	132,970	2.08	61,120	0.96	375,599	5.88	24,556	0.38	17,855	0.28	25,848	0.40	3,843	0.06	97
40,643	0.64	65,689	1.03	7,975	0.12	324,437	5.11	9,772	0.15	13,383	0.21	26	(1)	11,294	0.18	98
78,280	1.25	102,531	1.63	100,062	1.59	329,441	5.25	15,000	0.24	25,676	0.41	4,287	0.07	7,318	0.12	99
150,383	2.54	161,576	2.58	1,959	0.03	445,617	7.10	18,043	0.29	51,402	0.82	1,930	0.03	22,950	0.36	100
59,291	0.95	232,232	3.74	72,397	1.16	305,466	4.91	13,016	0.21	31,463	0.51	11,304	0.18	20,378	0.33	101
39,695	0.66	105,644	1.75	.....	.....	199,824	3.31	.....	.....	8,558	0.14	48	(1)	6,164	0.10	102
70,352	1.17	60,242	1.00	94,420	1.57	147,804	2.46	100	(1)	19,651	0.33	398	0.01	8,806	0.15	103
40,754	0.70	46,799	0.80	2,917	0.05	290,524	4.99	13,260	0.23	52,067	0.89	255	(1)	7,191	0.12	104
46,918	0.82	48,863	0.85	7,231	0.12	268,497	4.63	5,576	0.10	3,992	0.07	1,092	0.02	14,141	0.25	105
51,634	0.91	172,754	3.04	40,297	0.71	267,182	4.70	18,535	0.32	16,154	0.28	187	(1)	4,757	0.08	106
61,929	1.09	77,954	1.37	55,793	0.98	134,879	2.38	8,945	0.16	12,200	0.22	1,061	0.02	13,149	0.23	107
26,735	0.47	44,844	0.79	.....	.....	262,800	4.65	.....	.....	200	(1)	.....	.....	8,169	0.14	108
82,607	1.48	103,136	1.84	16,615	0.30	187,840	3.36	9,728	0.17	6,127	0.11	.....	.....	7,378	0.13	109
45,167	0.82	69,078	1.25	18,933	0.34	110,012	1.99	.....	.....	12,335	0.22	.....	.....	2,874	0.05	110
55,041	1.01	90,099	1.65	471	0.01	351,861	6.46	20,301	0.37	13,859	0.25	163	(1)	5,093	0.09	111
32,776	0.60	100,423	1.84	14,647	0.27	284,864	5.24	5,424	0.10	10,568	0.19	.....	.....	6,070	0.11	112
126,121	2.34	158,323	2.93	81,814	1.52	385,942	7.15	13,800	0.26	84,370	1.56	346	0.01	8,785	0.16	113
27,515	0.51	97,743	1.82	18,722	0.35	197,368	3.67	5,678	0.10	3,168	0.06	1,077	0.02	2,138	0.04	114
31,568	0.59	72,330	1.35	9,497	0.18	441,782	8.26	19,422	0.36	14,975	0.28	104	(1)	890	0.02	115
41,356	0.79	59,066	1.13	2,434	0.05	264,306	5.05	16,750	0.32	24,874	0.48	.....	.....	6,789	0.13	116
25,826	0.49	64,827	1.24	90,878	1.74	215,706	4.13	9,863	0.19	9,441	0.18	2,936	0.06	5,941	0.11	117
18,726	0.36	87,976	1.72	2,284	0.04	230,216	4.49	5,613	0.11	19,979	0.39	.....	.....	16,478	0.32	118
37,344	0.73	65,523	1.28	44,561	0.87	245,127	4.81	12,500	0.25	12,634	0.25	457	0.01	3,698	0.07	119
131,805	2.63	135,464	2.70	67,575	1.35	122,988	2.45	.....	.....	21,917	0.44	313	0.01	6,426	0.13	120
131,516	2.62	66,107	1.32	15,874	0.32	208,613	4.16	5,639	0.11	29,385	0.59	.....	.....	4,336	0.09	121
28,396	0.57	65,109	1.30	57,405	1.15	219,641	4.39	5,002	0.10	10,874	0.22	120	(1)	13,068	0.26	122
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.																
$10,718	$0.21	$48,605	$0.97	$37,497	$0.75	$192,850	$3.86	$7,335	$0.15	$792	$0.02	$16	(1)	$2,367	$0.05	123
22,928	0.46	83,959	1.68	2,417	0.05	169,591	3.40	3,000	0.06	4,491	0.09	3	(1)	2,054	0.04	124
44,324	0.90	141,399	2.86	54,575	1.10	149,995	3.03	300	0.01	11,089	0.22	.....	.....	8,709	0.18	125
42,251	0.85	52,257	1.06	1,191	0.02	167,452	3.39	1,252	0.02	6,219	0.12	2	(1)	1,224	0.02	126
72,927	1.49	99,696	2.04	55,759	1.14	254,532	5.20	19,042	0.39	34,229	0.70	17,441	$0.36	4,562	0.09	127
61,482	1.26	204,311	4.18	270	0.01	431,663	8.83	21,524	0.44	77,079	1.58	250	0.01	45,657	0.93	128
24,838	0.52	49,323	1.04	2,660	0.06	221,869	4.69	7,916	0.17	12,030	0.25	.....	.....	4,693	0.10	129
42,139	0.89	38,180	0.81	6,532	0.14	270,456	5.74	6,295	0.13	20,879	0.44	.....	.....	9,801	0.21	130
40,377	0.86	107,290	2.28	52,979	1.12	243,326	5.17	21,360	0.45	20,537	0.44	35,051	0.74	3,239	0.07	131
63,550	1.35	79,260	1.69	54,182	1.15	195,859	4.17	14,924	0.32	22,208	0.47	24,091	0.51	14,464	0.31	132

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TABLE 13.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL

[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 1915—Continued.												
133	Davenport, Iowa	$728,300	$15.65	$53,635	$1.15	$53,583	$1.15	$91,267	$1.96	$7,331	$0.16	$6,755	$0.14
134	Kalamazoo, Mich	508,846	11.01	35,111	0.76	40,535	0.88	66,546	1.44	4,815	0.10	19,031	0.41
135	McKeesport, Pa	519,306	11.30	51,150	1.11	48,092	1.05	44,016	0.96	2,104	0.04	12,109	0.26
136	Lincoln, Nebr	493,188	10.84	54,033	1.19	25,780	0.57	50,810	1.12	3,038	0.07	6,974	0.15
137	Racine, Wis	554,819	12.46	34,848	0.78	36,067	0.81	65,618	1.47	4,567	0.10	5,449	0.12
138	Superior, Wis	619,152	14.04	56,219	1.27	52,768	1.20	103,081	2.34	4,516	0.10	13,215	0.30
139	Wheeling, W. Va	486,108	11.32	55,755	1.30	50,962	1.19	69,629	1.62	2,571	0.06	4,494	0.10
140	Macon, Ga	556,400	13.01	44,009	1.03	95,106	2.22	95,173	2.22	14,735	0.34	10,158	0.24
141	Huntington, W. Va	361,755	8.50	40,183	0.94	34,868	0.82	39,648	0.93	1,831	0.04	3,017	0.07
142	Butte, Mont	785,514	18.48	69,277	1.63	127,648	3.00	108,765	2.56	8,618	0.20	11,465	0.27
143	Newton, Mass	1,146,405	27.00	79,109	1.86	102,201	2.41	78,807	1.86	10,596	0.26	25,754	0.61
144	Pasadena, Cal	896,583	21.16	66,764	1.58	40,955	0.97	56,269	1.33	15,232	0.36	11,090	0.26
145	Woonsocket, R. I	414,569	9.79	43,559	1.03	52,797	1.25	76,002	1.79	1,613	0.04	4,479	0.10
146	Montgomery, Ala	385,833	9.15	47,730	1.13	59,935	1.42	62,210	1.48	4,912	0.12	20,563	0.49
147	West Hoboken, N. J	377,909	9.30	24,063	0.59	56,157	1.38	32,892	0.81	2,353	0.06	3,926	0.10
148	Roanoke, Va	427,554	10.54	49,271	1.21	47,024	1.16	64,056	1.58	1,038	0.02	9,068	0.22
149	Chester, Pa	364,717	9.01	37,484	0.93	27,620	0.68	33,506	0.83	2,435	0.06	3,975	0.10
150	Fitchburg, Mass	669,371	16.55	42,402	1.05	49,254	1.22	79,001	1.95	6,725	0.17	13,668	0.34
151	Galveston, Tex	623,594	15.43	40,415	1.00	84,382	2.09	99,391	2.46	5,644	0.14	21,120	0.52
152	East Orange, N. J	743,543	18.66	52,036	1.30	73,975	1.86	57,796	1.45	4,797	0.12	7,490	0.19
153	Muskogee, Okla	344,094	8.65	34,131	0.86	28,602	0.72	36,886	0.93	1,880	0.05	4,076	0.10
154	New Castle, Pa	373,004	9.43	31,675	0.80	23,542	0.59	35,309	0.89	2,565	0.06	4,468	0.11
155	Dubuque, Iowa	402,453	10.20	30,491	0.77	42,164	1.07	49,390	1.25	1,508	0.04	2,901	0.07
156	Springfield, Mo	410,142	10.49	36,113	0.92	29,524	0.76	63,160	1.62	3,418	0.09	6,153	0.16
157	Lexington, Ky	485,311	12.50	54,698	1.41	51,572	1.33	75,536	1.95	664	0.02	14,979	0.38
158	Hamilton, Ohio	407,090	10.49	45,204	1.16	36,411	0.94	50,272	1.30	1,673	0.04	5,543	0.14
159	Perth Amboy, N. J	380,766	9.95	38,140	1.00	40,326	1.05	24,254	0.63	6,961	0.18	9,000	0.24
160	Charlotte, N. C	304,923	7.97	23,698	0.62	32,475	0.85	47,329	1.24	3,961	0.10	3,505	0.09
161	Lansing, Mich	467,713	12.30	47,452	1.25	27,000	0.71	70,668	1.86	3,971	0.10	813	0.02
162	Knoxville, Tenn	417,614	11.00	35,055	0.92	49,948	1.32	74,126	1.95	3,208	0.08	9,860	0.26
163	Decatur, Ill	392,472	10.37	42,302	1.12	25,174	0.66	37,141	0.98	2,746	0.07	2,006	0.05
164	Elmira, N. Y	540,023	14.28	57,329	1.52	46,273	1.22	64,505	1.71	3,378	0.09	18,218	0.48
165	Portsmouth, Va	267,520	7.12	32,352	0.86	30,645	0.82	31,547	0.84	566	0.02	10,799	0.29
166	Everett, Mass	576,628	15.42	44,129	1.18	47,942	1.28	49,886	1.33	9,614	0.26	13,802	0.37
167	San José, Cal	561,400	15.17	39,999	1.08	36,619	0.99	61,196	1.65	3,650	0.10	5,009	0.14
168	Joliet, Ill	430,524	11.66	42,792	1.16	33,046	0.89	38,230	1.04	5,012	0.14	6,485	0.18
169	Quincy, Ill	405,726	11.04	38,163	1.04	35,495	0.97	62,739	1.71	2,767	0.08	1,001	0.03
170	Auburn, N. Y	524,943	14.29	54,917	1.50	39,390	1.07	61,195	1.67	3,081	0.08	5,707	0.16
171	Pittsfield, Mass	508,146	16.37	49,113	1.34	43,912	1.20	41,904	1.15	7,436	0.20	12,580	0.34
172	Quincy, Mass	629,860	17.32	46,139	1.27	45,598	1.25	64,435	1.77	4,402	0.12	20,519	0.56
173	Cedar Rapids, Iowa	500,674	13.89	39,531	1.10	39,804	1.10	40,817	1.13	4,028	0.11	2,473	0.07
174	Taunton, Mass	504,556	14.17	43,699	1.23	52,750	1.48	59,123	1.66	5,862	0.16	10,089	0.28
175	Mount Vernon, N. Y	818,602	23.14	101,057	2.86	76,475	2.16	66,751	1.89	9,005	0.25	10,161	0.29
176	Amsterdam, N. Y	361,003	10.25	40,542	1.15	21,903	0.62	36,383	1.03	3,202	0.09	11,526	0.33
177	Niagara Falls, N. Y	671,617	19.12	68,798	1.96	52,349	1.49	95,542	2.72	7,036	0.20	47,776	1.36
178	Jamestown, N. Y	504,961	14.42	39,310	1.12	30,168	0.86	49,048	1.40	2,368	0.07	6,240	0.18
179	Oshkosh, Wis	368,771	10.54	28,592	0.82	20,453	0.58	53,359	1.53	1,357	0.04	2,554	0.07
180	New Rochelle, N. Y	734,170	21.04	95,373	2.73	48,546	1.39	55,881	1.60	5,509	0.16	7,318	0.21
181	Lorain, Ohio	417,314	12.14	31,580	0.92	37,355	1.02	40,614	1.18	5,457	0.16	5,687	0.16
182	Jackson, Mich	449,767	13.15	52,274	1.53	34,609	1.01	46,416	1.36	5,357	0.16	5,857	0.17
183	Lima, Ohio	288,714	8.52	24,506	0.72	18,962	0.56	36,939	1.09	462	0.01	3,756	0.11
184	Columbia, S. C	368,605	11.00	33,059	0.99	66,520	1.98	56,452	1.68	4,013	0.12	6,141	0.18
185	Austin, Tex	353,327	10.64	38,776	1.17	30,022	0.90	25,084	0.76	2,221	0.07	2,873	0.09
186	Williamsport, Pa	347,644	10.48	33,049	1.00	22,318	0.67	35,857	1.08	2,988	0.09	5,306	0.16
187	Waterloo, Iowa	338,291	10.23	22,408	0.68	25,947	0.78	26,516	0.80	5,947	0.18	2,126	0.06
188	Aurora, Ill	376,216	11.39	38,787	1.17	35,925	1.09	35,029	1.06	1,038	0.03	6,407	0.19
189	Joplin, Mo	350,587	10.64	36,668	1.11	36,293	1.10	38,548	1.17	2,635	0.08	3,699	0.11
190	Shreveport, La	363,626	11.05	39,903	1.21	38,548	1.17	73,646	2.24	3,674	0.11	11,313	0.34
191	Chelsea, Mass	631,868	19.47	46,022	1.42	64,658	1.99	67,304	2.07	5,487	0.17	14,541	0.45
192	Waco, Tex	487,624	15.10	36,833	1.14	36,762	1.14	65,625	2.03	8,411	0.26	655	0.02
193	Everett, Wash	417,942	13.04	46,701	1.46	24,676	0.77	48,976	1.53	6,333	0.20	4,329	0.14
194	Orange, N. J	428,489	13.40	42,038	1.32	48,794	1.53	45,822	1.43	4,706	0.15	8,326	0.26
195	Lynchburg, Va	396,150	12.43	40,118	1.26	42,745	1.34	52,247	1.64	3,537	0.11	10,650	0.33
196	Colorado Springs, Colo	488,695	15.41	47,903	1.51	33,042	1.04	42,618	1.34	4,996	0.16	14,580	0.46
197	Newport, Ky	271,440	8.61	38,763	1.23	32,007	1.02	16,008	0.51	1,045	0.03	3,506	0.11
198	La Crosse, Wis	366,059	11.67	32,094	1.02	24,643	0.78	53,564	1.71	1,933	0.06	5,196	0.16
199	Danville, Ill	357,533	11.50	32,060	1.03	41,876	1.35	61,376	1.97	.....	.....	2,516	0.08
200	Council Bluffs, Iowa	341,880	11.08	20,748	0.67	27,897	0.90	30,286	0.98	2,376	0.08	3,820	0.12
201	Bellingham, Wash	276,478	8.98	22,455	0.73	17,173	0.56	18,567	0.60	532	0.02	1,438	0.05
202	Fresno, Cal	535,109	17.61	26,540	0.87	37,755	1.24	64,935	2.14	7,406	0.24	4,934	0.16
203	Boise, Idaho	389,019	12.82	23,347	0.77	22,899	0.75	43,510	1.43	3,840	0.13	6,674	0.22
204	Norristown, Pa	162,394	5.36	14,996	0.50	15,230	0.50	10,194	0.34	1,728	0.06	2,575	0.08

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

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DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1915—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 95.]

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 1915—Continued.																
$59,969	$1.29	$65,807	$1.41	.....	.....	$335,833	$7.22	$13,296	$0.28	$35,644	$0.76	.....	.....	$5,180	$0.11	133
24,518	0.53	36,019	0.78	$6,578	$0.15	260,336	5.63	6,489	0.14	5,569	0 12	.....	.....	2,999	0.06	134
40,351	0.88	76,986	1.67	375	0.01	229,140	4.98	3,560	0.08	4,932	0.11	.....	.....	6,491	0.14	135
42,068	0.92	29,740	0.65	1,208	0.03	254,943	5.60	7,547	0.16	17,032	0.37	.....	.....	15	(1)	136
40,101	0.90	73,675	1.65	18,527	0.42	238,101	5.35	9,753	0.22	23,924	0.54	$1,880	$0.04	2,309	0.05	137
23,325	0.53	73,448	1.66	.....	.....	252,529	5.72	12,017	0.27	21,657	0.49	3,867	0.09	2,510	0.06	138
41,237	0.96	47,693	1.11	3,933	0.09	200,818	4.67	7,513	0.17	903	0.02	.....	.....	600	0.01	139
35,478	0.83	56,969	1.33	34,530	0.81	128,976	3.02	1,241	0.03	11,804	0.28	.....	.....	28,221	0.66	140
35,439	0.83	36,278	0.85	15,151	0.36	138,071	3.24	4,394	0.10	9,951	0.23	.....	.....	2,924	0.07	141
63,364	1.49	96,971	2.28	10,891	0.26	240,597	5.66	30,972	0.73	1	(1)	.....	.....	16,945	0.40	142
108,267	2.55	153,884	3.62	37,386	0.88	407,528	9.60	32,549	0.77	101,096	2.38	4,767	0.11	4,161	0.10	143
66,824	1.58	128,912	3.04	8,554	0.20	414,941	9.79	22,206	0.52	51,270	1.21	2,887	0.07	10,649	0.25	144
16,461	0.39	74,825	1.77	15,842	0.37	120,038	2.83	3,025	0.07	2,553	0.06	707	0.02	2,668	0.06	145
39,082	0.93	34,929	0.83	14,807	0.35	91,592	2.17	4,219	0.10	4,449	0.10	580	0.01	825	0.02	146
25,186	0.62	17,382	0.43	4,499	0.11	202,477	4.98	6,286	0.15	1,245	0.03	80	(1)	1,363	0.03	147
32,604	0.80	53,898	1.33	18,119	0.45	128,564	3.17	.....	.....	5,713	0.14	145	(1)	18,054	0.44	148
21,649	0.53	68,926	1.70	50	(1)	158,134	3.91	800	0.02	5,744	0.14	.....	.....	4,394	0.11	149
26,477	0.65	118,280	2.92	90,239	2.23	188,588	4.66	9,861	0.24	22,703	0.56	15,709	0.39	6,464	0.16	150
74,463	1.84	82,645	2.04	79,644	1.97	126,787	3.14	.....	.....	6,561	0.16	20	(1)	2,522	0.06	151
89,240	2.24	96,595	2.42	9,660	0.24	308,289	7.74	18,575	0.47	16,263	0.41	75	(1)	8,752	0.22	152
6,396	0.16	36,787	0.92	17,402	0.44	159,556	4.01	4,611	0.12	8,990	0.22	.....	.....	4,777	0.12	153
14,317	0.36	44,528	1.13	20,166	0.51	185,496	4.69	3,989	0.10	2,545	0.06	.....	.....	4,404	0.11	154
29,257	0.74	73,341	1.86	.....	.....	141,056	3.57	8,130	0.21	14,405	0.36	.....	.....	9,840	0.25	155
19,255	0.49	54,922	1.40	3,356	0.08	171,830	4.39	3,672	0.09	11,821	0.30	.....	.....	6,558	0.17	156
37,741	0.97	61,180	1.58	41,025	1.06	129,051	3.32	7,110	0.18	7,304	0.19	893	0.02	3,558	0.09	157
51,384	1.32	30,182	0.78	7,708	0.20	151,977	3.92	17,363	0.45	1,984	0.05	519	0.01	6,870	0.18	158
11,210	0.29	35,392	0.92	12,333	0.32	189,338	4.95	5,221	0.14	3,537	0.09	500	0.01	4,554	0.12	159
30,176	0.79	46,356	1.21	2,791	0.07	99,179	2.59	5,307	0.14	2,451	0.06	90	(1)	7,605	0.20	160
30,679	0.81	79,615	2.09	16,285	0.43	165,980	4.37	8,507	0.22	9,881	0.26	.....	.....	6,856	0.18	161
27,932	0.74	62,601	1.65	37,957	1.00	113,495	2.99	.....	.....	756	0.02	.....	.....	2,676	0.07	162
22,536	0.60	31,565	0.83	.....	.....	200,564	5.30	7,556	0.20	20,192	0.53	.....	.....	690	0.02	163
18,383	0.49	84,533	2.24	35,120	0.93	183,598	4.86	4,500	0.12	7,936	0.21	923	0.02	15,032	0.40	164
37,964	1.01	24,835	0.66	14,862	0.40	76,074	2.02	.....	.....	.....	.....	.....	.....	8,076	0.21	165
40,870	1.09	57,051	1.53	39,987	1.07	230,997	6.18	9,918	0.26	19,451	0.52	9,922	0.26	3,059	0.08	166
27,677	0.75	73,153	1.98	.....	.....	275,670	7.45	7,747	0.21	27,228	0.74	.....	.....	3,452	0.09	167
22,953	0.62	35,218	0.95	2,000	0.05	214,964	5.82	8,475	0.23	10,874	0.29	4	(1)	10,466	0.28	168
30,812	0.84	41,583	1.13	7,000	0.19	164,430	4.48	5,690	0.15	15,624	0.42	.....	.....	422	0.01	169
29,365	0.80	108,457	2.95	56,307	1.53	150,730	4.10	5,271	0.14	4,770	0.13	34	(1)	5,719	0.16	170
28,659	0.78	106,732	2.92	31,031	0.85	229,166	6.27	11,000	0.30	10,284	0.28	9,772	0.27	16,557	0.45	171
35,585	0.98	110,475	3.04	28,403	0.78	219,886	6.05	16,717	0.46	24,787	0.68	10,003	0.28	2,911	0.08	172
27,468	0.76	59,463	1.65	2,868	0.08	247,295	6.86	12,279	0.34	18,043	0.50	.....	.....	6,605	0.18	173
27,064	0.76	53,226	1.49	38,616	1.08	179,142	5.03	10,527	0.30	11,068	0.31	11,717	0.33	1,683	0.05	174
57,852	1.64	95,808	2.71	38,955	1.10	337,396	9.54	12,741	0.36	3,421	0.10	920	0.03	8,150	0.23	175
42,494	1.21	47,680	1.25	22,551	0.64	122,652	3.48	3,000	0.08	583	0.02	33	(1)	8,396	0.24	176
72,844	2.07	98,684	2.81	24,909	0.71	163,870	5.23	6,200	0.18	7,221	0.21	461	0.01	5,936	0.17	177
33,571	0.96	82,645	2.36	52,644	1.50	188,653	5.39	.....	.....	7,583	0.22	4,827	0.14	7,904	0.22	178
13,222	0.38	63,014	1.80	13,787	0.39	153,242	4.38	8,249	0.24	5,521	0.16	4	(1)	5,357	0.15	179
68,630	1.97	88,560	2.54	30,156	0.86	279,816	8.02	12,344	0.35	33,281	0.95	422	0.01	8,334	0.24	180
20,549	0.60	124,002	3.61	2,003	0.06	137,190	3.99	3,076	0.09	4,651	0.14	112	(1)	5,038	0.15	181
15,307	0.45	48,871	1.43	45,642	1.33	166,276	4.86	11,473	0.34	10,041	0.29	.....	.....	7,644	0.22	182
12,191	0.36	29,762	0.88	8,373	0.25	147,068	4.34	2,984	0.09	2,501	0.07	60	(1)	1,130	0.03	183
37,852	1.13	54,815	1.64	15,467	0.46	74,089	2.21	735	0.02	13,364	0.40	900	0.03	5,198	0.16	184
31,915	0.96	67,303	2.03	15,834	0.48	130,454	3.93	.....	.....	5,687	0.17	.....	.....	3,158	0.10	185
15,371	0.46	45,116	1.36	20,300	0.61	157,745	4.75	.....	.....	3,149	0.09	.....	.....	6,445	0.19	186
13,093	0.40	38,828	1.17	.....	.....	169,976	5.14	12,948	0.39	14,251	0.43	.....	.....	6,251	0.19	187
26,445	0.80	55,438	1.68	2,250	0.07	155,241	4.70	7,961	0.24	7,670	0.23	.....	.....	4,025	0.12	188
18,595	0.56	53,334	1.62	16,797	0.51	126,604	3.84	5,477	0.17	9,750	0.30	.....	.....	2,187	0.07	189
51,305	1.56	53,033	1.61	4,933	0.15	69,411	2.11	400	0.01	2,606	0.08	1,075	0.03	13,774	0.42	190
46,267	1.43	71,416	2.20	58,594	1.81	210,550	6.50	7,561	0.23	17,213	0.53	15,184	0.47	6,751	0.21	191
51,640	1.60	71,653	2.22	11,137	0.34	174,939	5.42	6,000	0.18	17,873	0.55	.....	.....	6,096	0.19	192
3,389	0.11	51,011	1.62	739	0.02	216,478	6.75	5,260	0.16	4,615	0.14	.....	.....	4,535	0.14	193
31,304	0.98	38,769	1.21	20,397	0.64	180,869	5.66	.....	.....	5,480	0.17	40	(1)	1,944	0.06	194
27,237	0.85	58,310	1.83	36,579	1.15	106,795	3.35	.....	.....	9,599	0.30	.....	.....	8,333	0.26	195
14,379	0.45	72,605	2.29	2,719	0.08	215,949	6.81	6,919	0.22	30,770	0.97	317	0.01	1,898	0.06	196
35,983	1.14	27,548	0.87	16,516	0.52	92,152	2.92	4,299	0.14	1,029	0.03	.....	.....	2,579	0.08	197
11,760	0.37	35,631	1.14	.....	.....	174,931	5.58	6,000	0.19	14,504	0.46	3	(1)	5,800	0.18	198
15,003	0.48	43,952	1.41	1,404	0.04	135,191	4.35	5,830	0.19	17,512	0.56	.....	.....	813	0.03	199
17,741	0.57	42,776	1.38	187	0.01	168,535	5.47	7,920	0.26	12,011	0.39	.....	.....	7,283	0.24	200
12,301	0.40	16,248	0.53	1,010	0.03	170,223	5.53	6,980	0.23	7,311	0.24	.....	.....	2,240	0.07	201
30,719	1.01	43,716	1.44	1,909	0.06	272,377	8.96	8,201	0.27	30,179	0.99	.....	.....	6,438	0.21	202
12,355	0.41	77,358	2.55	1,662	0.05	184,983	6.10	5,874	0.19	6,201	0.20	.....	.....	316	0.01	203
3,673	0.12	13,809	0.46	85	(1)	95,713	3.16	1,164	0.04	1,990	0.06	125	(1)	1,112	0.04	204

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TABLE 14.—PER CENT DISTRIBUTION OF THE EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1915.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 97.]

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.....	0.5	4.9	3.3	2.6	11.2	8.9	1.9	2.2	7.9	11.3	6.8	30.1	1.3	3.7	0.4	2.9
	Group I.....	0.4	4.4	4.9	3.3	12.4	7.1	2.3	2.2	8.0	9.8	8.2	27.3	1.2	4.0	0.4	3.9
	Group II.....	0.7	5.4	3.8	2.6	9.6	9.5	2.1	2.4	7.5	13.1	8.0	27.6	1.3	3.6	0.4	2.4
	Group III.....	0.4	4.9	0.8	1.6	10.6	11.4	1.2	2.1	8.0	13.1	4.4	33.6	1.4	4.0	0.3	1.9
	Group IV.....	0.5	5.6	0.5	1.6	10.0	11.8	1.1	2.0	8.8	12.3	3.8	36.3	1.3	2.6	0.3	1.2
	Group V.....	0.6	6.0	0.5	1.6	9.0	11.2	1.0	1.8	6.9	13.2	3.8	38.5	1.5	2.7	0.4	1.3
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.																
1	New York, N. Y.....	0.2	4.0	5.7	3.7	11.9	6.9	2.5	2.4	7.3	8.8	8.7	28.6	1.0	2.8	0.1	5.3
2	Chicago, Ill.....	0.8	5.5	4.9	3.5	14.8	7.0	2.4	1.9	9.3	7.5	5.9	20.4	0.8	6.1	0.2	3.1
3	Philadelphia, Pa.....	0.3	5.5	4.4	3.4	13.8	4.7	2.5	1.8	7.3	11.5	10.4	25.1	0.9	4.4	1.6	2.3
4	St. Louis, Mo.....	0.4	4.1	4.3	2.9	14.8	8.4	2.2	1.4	8.6	10.8	7.0	28.4	1.4	3.7	0.3	1.2
5	Boston, Mass.....	0.2	3.3	4.0	2.1	11.3	8.0	1.6	2.5	8.9	11.4	9.4	25.3	1.8	6.0	1.1	3.0
6	Cleveland, Ohio.....	0.7	4.2	3.8	3.6	9.2	7.6	1.2	3.0	8.4	10.2	6.5	31.5	3.1	3.0	0.8	3.2
7	Baltimore, Md.....	0.6	3.8	3.0	2.6	13.0	10.1	1.2	2.4	12.1	13.3	7.8	21.8	0.9	5.7	0.1	1.4
8	Pittsburgh, Pa.....	0.7	6.0	4.2	2.8	7.8	8.0	3.1	2.4	5.8	13.7	7.3	29.0	2.7	3.5	0.1	2.9
9	Detroit, Mich.....	0.7	4.0	3.6	1.9	12.2	8.9	1.4	3.2	8.6	13.5	7.7	24.4	1.8	4.0	0.9	3.3
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.																
10	Buffalo, N. Y.....	0.6	5.1	2.9	2.3	10.8	10.6	2.0	4.8	6.6	12.8	8.2	25.5	1.2	3.8	0.4	2.3
11	San Francisco, Cal....	1.0	5.5	4.1	4.1	14.1	15.6	2.4	1.7	5.4	10.4	8.8	19.1	0.7	4.5	0.1	2.4
12	Los Angeles, Cal.....	0.6	5.8	3.6	2.6	6.6	6.0	3.3	0.9	5.7	17.5	5.0	35.0	1.3	3.0	1.0	2.1
13	Milwaukee, Wis.....	0.8	3.0	4.4	2.0	8.0	8.5	1.6	2.6	11.2	10.9	8.2	29.0	1.4	4.8	0.4	3.2
14	Cincinnati, Ohio.....	0.9	6.0	4.5	3.7	9.1	8.1	1.2	1.5	5.6	18.7	6.3	26.3	1.3	2.0	1.2	3.5
15	Newark, N. J.....	1.0	5.2	2.8	2.9	11.7	8.2	1.1	3.8	6.8	8.6	9.9	30.6	1.4	4.2	0.1	1.6
16	New Orleans, La.....	0.4	7.6	4.4	1.7	9.2	10.8	2.0	2.8	19.0	12.3	3.5	22.4	0.8	1.8	0.1	1.3
17	Washington, D. C.....	.....	4.1	3.5	0.9	10.1	6.9	3.0	1.6	7.2	11.6	17.2	25.8	0.7	4.4	0.1	3.0
18	Minneapolis, Minn....	0.9	4.5	3.5	2.0	6.6	8.9	1.9	1.6	6.3	15.5	5.1	34.6	2.5	3.4	(1)	2.5
19	Seattle, Wash.....	0.7	7.9	4.2	3.3	8.5	12.8	1.4	2.6	8.0	11.1	4.5	26.9	2.7	2.9	0.4	1.9
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.																
20	Jersey City, N. J.....	.....	4.3	0.8	1.8	16.8	10.9	0.6	1.3	7.6	8.4	3.4	37.4	1.6	2.2	(1)	3.0
21	Kansas City, Mo.....	0.5	4.6	0.4	2.2	10.8	10.0	1.1	1.0	6.3	11.8	7.4	35.3	1.8	5.5	(1)	1.2
22	Indianapolis, Ind.....	0.2	3.0	0.3	0.5	12.1	13.9	1.4	1.3	7.0	17.1	3.8	32.7	1.4	2.5	0.3	2.3
23	Portland, Oreg.....	.....	6.0	0.2	1.3	9.3	12.2	1.4	1.2	9.1	15.8	(1)	36.0	(1)	4.0	0.1	3.4
24	Denver, Colo.....	.....	7.4	6.8	3.2	6.8	8.1	1.1	1.5	3.7	13.0	5.9	29.6	1.1	9.0	0.5	2.3
25	Rochester, N. Y.....	0.6	3.7	0.6	2.3	10.2	11.2	1.0	1.5	11.7	14.4	5.6	27.8	0.5	5.9	0.5	2.3
26	Providence, R. I.....	0.9	4.3	0.3	1.1	12.9	11.9	1.3	3.6	7.5	16.6	4.0	29.4	0.8	3.5	0.1	1.8
27	St. Paul, Minn.....	0.8	3.6	0.6	2.2	9.1	13.0	0.6	1.6	7.4	17.6	3.3	29.8	1.9	5.8	0.2	2.4
28	Louisville, Ky.....	0.3	5.2	0.8	1.1	12.9	10.5	0.7	3.4	9.5	15.2	8.5	23.3	2.4	2.5	(1)	1.7
29	Columbus, Ohio.....	0.8	2.9	0.8	1.7	8.5	10.6	1.9	1.8	13.5	14.0	2.1	37.3	1.4	1.0	(1)	1.5
30	Oakland, Cal.....	.....	6.2	0.4	2.1	8.9	11.3	1.9	1.6	5.5	11.2	0.5	40.7	2.7	5.5	.....	1.7
31	Toledo, Ohio.....	1.3	4.1	0.6	3.5	9.6	11.6	0.7	1.3	8.3	7.8	2.1	38.9	0.9	5.9	(1)	3.2
32	Atlanta, Ga.....	0.9	4.9	0.2	0.6	12.9	10.4	1.7	4.6	12.8	13.1	8.8	24.0	1.0	3.1	0.1	1.0
33	Birmingham, Ala.....	.....	6.0	0.4	1.0	12.0	16.0	2.0	1.1	9.4	11.4	3.1	34.7	0.9	1.6	.....	0.3
34	Worcester, Mass.....	0.2	3.2	.....	1.5	9.1	9.0	0.6	2.4	6.6	16.0	8.9	34.5	2.5	3.2	1.2	1.0
35	Syracuse, N. Y.....	0.8	4.7	1.1	2.3	9.7	9.7	0.9	3.1	9.8	13.0	9.5	28.0	1.5	2.8	0.8	2.3
36	New Haven, Conn....	0.1	3.6	1.7	1.6	11.4	11.5	1.2	1.9	5.2	10.2	5.4	38.4	1.6	3.0	(1)	3.0
37	Memphis, Tenn.....	.....	4.0	0.7	0.1	11.6	10.4	2.4	2.8	7.6	19.5	5.5	26.2	1.3	7.2	0.1	0.6
38	Scranton, Pa.....	1.5	6.0	(1)	0.6	9.4	10.2	1.8	1.2	9.1	9.0	0.1	44.5	1.2	1.5	(1)	3.9
39	Spokane, Wash.....	.....	7.0	0.2	1.4	7.4	14.2	1.4	1.7	7.5	11.4	1.9	37.2	1.9	4.2	(1)	2.4
40	Paterson, N. J.....	0.5	3.5	0.6	0.5	12.2	14.8	0.4	2.2	9.3	6.6	3.9	39.3	1.8	1.9	(1)	2.4
41	Richmond, Va.....	0.5	7.8	2.5	2.2	11.0	12.1	2.1	2.8	11.3	7.5	7.0	27.1	(1)	4.0	(1)	2.1
42	Omaha, Nebr.....	.....	6.2	0.2	1.4	7.8	17.4	1.6	2.0	5.5	12.3	0.3	37.8	1.2	4.2	.....	2.1
43	Fall River, Mass.....	0.5	3.8	.....	1.2	11.0	9.7	0.4	4.0	5.0	14.0	9.0	36.3	1.7	1.6	1.1	0.6
44	Grand Rapids, Mich..	0.8	5.1	1.3	1.6	9.9	13.3	0.7	3.2	6.8	6.2	2.4	42.0	2.2	4.1	(1)	0.4
45	Dayton, Ohio.....	.....	5.1	2.0	1.9	10.1	11.0	0.7	1.2	7.4	13.2	5.0	34.3	2.8	2.1	(1)	3.0
46	San Antonio, Tex.....	0.8	4.8	0.2	0.8	11.6	13.8	1.8	1.5	9.3	14.3	2.3	33.7	0.8	2.0	1.2	0.9
47	Bridgeport, Conn.....	0.2	4.6	1.1	1.8	12.2	13.8	1.1	2.4	9.0	13.1	7.1	27.4	1.1	3.2	(1)	1.8
48	Nashville, Tenn.....	.....	6.6	0.3	1.0	11.0	10.5	1.5	2.5	7.7	18.1	5.2	29.2	1.3	5.0	.....	0.2
49	Dallas, Tex.....	.....	4.1	0.3	1.1	9.9	11.9	2.1	0.4	11.4	15.0	4.6	33.7	0.8	4.4	(1)	0.3
50	Lowell, Mass.....	.....	5.0	.....	2.2	9.9	12.2	0.7	1.4	7.9	16.1	7.6	29.4	1.2	1.6	2.3	2.4
51	New Bedford, Mass....	0.4	5.0	.....	2.1	11.2	8.8	1.0	4.2	10.2	12.9	6.3	29.6	2.5	3.0	2.2	0.4
52	Cambridge, Mass.....	0.7	3.7	.....	2.0	9.7	7.8	2.0	3.6	11.2	12.3	5.6	30.9	1.7	4.8	1.6	2.2
53	Salt Lake City, Utah..	.....	7.9	0.8	0.9	7.8	6.8	1.0	2.3	3.8	14.1	1.2	46.3	1.3	4.5	0.3	1.0
54	Hartford, Conn.....	0.2	3.9	0.8	1.2	11.0	12.6	1.2	3.3	7.0	10.6	6.0	35.0	0.9	5.0	(1)	1.4
55	Trenton, N. J.....	.....	4.6	0.8	1.4	12.5	11.6	0.6	2.7	7.3	9.4	2.6	41.6	1.3	2.2	(1)	1.3
56	Houston, Tex.....	.....	6.5	0.2	1.0	11.9	11.6	2.7	1.5	10.3	14.7	2.4	33.0	0.6	2.1	0.3	1.2
57	Tacoma, Wash.....	.....	6.2	0.2	1.6	7.5	16.7	1.1	1.4	4.5	15.0	0.9	36.6	2.0	5.4	.....	1.0
58	Reading, Pa.....	.....	7.3	(1)	0.5	8.6	6.9	1.7	1.8	9.7	21.4	.....	37.2	1.4	2.1	(1)	1.3
59	Albany, N. Y.....	1.2	6.5	1.2	3.9	13.4	14.2	1.0	2.0	8.6	7.1	2.8	28.6	0.8	5.6	0.2	2.9
60	Camden, N. J.....	1.7	4.4	0.6	1.2	14.1	11.3	1.4	1.1	5.2	9.7	2.3	41.4	1.6	1.5	(1)	2.5
61	Youngstown, Ohio....	2.0	3.8	1.6	0.8	11.1	10.3	1.2	0.7	7.2	8.2	4.2	43.9	1.4	1.7	0.1	1.7
62	Springfield, Mass.....	0.1	3.5	.....	1.7	9.7	12.4	0.9	2.1	7.7	12.5	3.6	33.6	2.6	3.9	0.9	4.6

[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: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 97.]

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 1915.																	
63	Lynn, Mass.	.....	5.8	.....	1.5	9.1	10.0	1.4	4.0	7.8	12.5	6.8	30.0	1.6	4.4	3.3	1.8
64	Des Moines, Iowa	.....	4.1	0.2	1.8	6.6	13.7	0.4	1.0	5.3	12.4	0.2	48.3	1.8	2.6	.....	1.5
65	Lawrence, Mass.	.....	4.8	.....	1.0	9.6	9.2	0.7	3.3	11.2	15.9	8.2	30.8	1.8	2.2	0.8	0.5
66	Fort Worth, Tex.	.....	5.5	0.3	0.7	10.4	12.5	1.2	0.4	5.2	23.6	2.3	33.1	1.1	2.7	.....	1.1
67	Kansas City, Kans.	.....	4.9	0.1	3.0	8.2	14.4	0.6	0.8	3.8	11.8	1.0	45.7	1.0	3.2	.....	1.5
68	Yonkers, N. Y.	1.2	7.6	0.9	2.3	12.8	8.8	0.8	3.5	10.4	11.6	6.1	30.8	0.6	1.2	(1)	1.2
69	Wilmington, Del.	0.7	6.1	1.0	2.5	13.1	7.8	1.3	1.5	11.0	11.4	1.4	33.2	1.7	5.6	0.2	1.4
70	Schenectady, N. Y.	1.0	6.3	0.8	1.6	9.3	9.2	0.9	2.3	14.7	10.6	4.9	35.8	1.0	0.8	0.3	0.6
71	Duluth, Minn.	.....	9.5	1.6	1.2	8.0	15.0	1.1	2.9	4.0	10.7	1.8	38.8	1.4	2.7	(1)	1.2
72	Norfolk, Va.	1.2	7.7	2.0	1.1	13.4	11.5	2.1	3.3	15.4	8.0	3.8	26.8	0.4	2.8	0.1	0.2
73	Oklahoma City, Okla.	.....	7.2	0.4	1.1	9.1	12.2	0.9	2.4	7.3	9.9	2.2	43.8	1.0	2.4	.....	0.2
74	Somerville, Mass.	0.7	3.5	.....	1.2	7.6	8.3	1.0	3.5	11.9	12.8	4.1	34.4	3.3	3.6	2.7	1.2
75	Elizabeth, N. J.	1.5	5.0	0.9	1.8	13.3	11.2	0.9	2.8	9.2	10.0	4.0	34.9	1.7	1.4	.....	1.4
76	St. Joseph, Mo.	0.5	5.9	0.2	1.0	14.9	15.2	1.3	1.4	3.6	7.2	2.4	41.2	1.9	1.9	(1)	1.4
77	Waterbury, Conn.	0.4	5.2	1.9	1.7	8.5	9.7	0.7	2.4	6.1	12.4	5.9	38.4	2.3	1.8	(1)	2.6
78	Utica, N. Y.	1.0	6.4	0.7	2.0	7.4	15.3	1.2	1.1	9.5	9.9	3.9	35.9	2.3	1.7	0.2	1.3
79	Akron, Ohio	0.8	2.8	1.3	1.1	7.2	8.9	1.7	1.6	10.9	11.1	1.7	47.4	0.5	0.9	(1)	1.9
80	Troy, N. Y.	1.0	5.5	0.8	2.2	10.4	9.0	0.6	1.4	13.5	10.4	10.3	28.8	0.5	2.3	0.2	3.1
81	Manchester, N. H.	0.8	5.7	.....	1.9	9.6	17.3	0.5	2.4	10.0	18.6	2.8	25.2	1.5	3.2	0.1	0.3
82	Hoboken, N. J.	2.0	4.7	0.9	3.7	13.8	13.0	0.7	1.5	5.7	3.2	3.4	41.5	1.5	1.9	(1)	2.4
83	Wilkes-Barre, Pa.	.....	7.5	0.1	1.3	10.4	9.5	1.5	1.2	8.8	14.3	0.1	39.4	.....	3.7	(1)	2.1
84	Fort Wayne, Ind.	0.5	3.1	0.4	0.8	9.4	13.8	1.0	1.1	8.3	14.6	.....	39.8	2.0	3.6	(1)	1.6
85	Erie, Pa.	.....	8.0	.....	0.6	11.0	14.4	1.2	1.5	7.6	13.2	0.4	38.8	1.7	1.4	.....	0.4
86	Evansville, Ind.	1.4	4.1	0.2	0.5	12.8	13.9	0.9	2.4	5.6	8.6	0.9	43.5	1.3	2.3	(1)	1.5
87	Jacksonville, Fla.	2.1	3.6	0.1	1.5	15.1	11.7	2.5	1.8	19.9	15.7	6.0	14.6	1.1	3.8	.....	0.4
88	Peoria, Ill.	0.9	2.1	0.3	1.5	8.9	14.3	1.6	1.4	7.1	11.2	3.0	39.1	2.0	5.3	(1)	1.2
89	East St. Louis, Ill.	0.8	7.6	0.2	3.3	12.3	17.3	1.3	1.3	4.9	12.0	.....	35.2	1.2	2.1	.....	0.4
90	Harrisburg, Pa.	.....	7.0	.....	0.7	7.6	5.1	1.3	1.7	12.2	18.1	0.1	40.1	0.3	4.7	.....	1.1
91	Savannah, Ga.	1.2	5.1	0.4	0.6	15.6	13.3	1.1	2.5	18.8	13.5	3.9	18.7	0.8	2.4	(1)	2.0
92	Passaic, N. J.	.....	5.9	1.2	1.8	7.4	9.6	0.6	2.2	6.8	7.4	2.8	50.7	1.9	1.5	(1)	0.1
93	Bayonne, N. J.	1.0	2.7	1.0	2.3	10.0	8.6	0.8	0.9	6.7	8.6	2.6	50.5	1.4	1.2	.....	1.7
94	South Bend, Ind.	0.5	4.2	0.7	0.6	9.1	12.0	1.4	1.2	5.2	10.9	.....	48.7	1.5	3.0	(1)	0.9
95	Wichita, Kans.	.....	5.5	0.2	1.5	7.1	13.1	0.4	0.8	6.6	12.1	0.9	47.9	0.3	2.2	(1)	1.3
96	Johnstown, Pa.	.....	6.5	.....	0.5	10.1	12.8	0.3	2.4	5.2	13.6	.....	47.2	.....	1.0	(1)	0.3
97	Brockton, Mass.	0.1	4.9	.....	2.1	8.1	10.7	0.3	2.9	9.1	12.8	5.9	36.2	2.4	1.7	2.5	0.4
98	Terre Haute, Ind.	0.4	4.4	0.4	1.1	10.6	16.7	0.9	0.8	5.6	9.0	1.1	44.4	1.3	1.8	(1)	1.5
99	Holyoke, Mass.	0.6	4.8	.....	1.6	10.1	14.2	0.7	3.5	7.6	10.0	9.7	32.1	1.5	2.5	0.4	0.7
100	Sacramento, Cal.	.....	6.6	0.6	2.7	7.4	8.4	2.4	2.0	12.9	13.1	0.2	36.2	1.5	4.2	0.2	1.9
101	Portland, Me.	0.1	3.1	.....	1.8	10.9	14.4	0.6	2.1	5.3	20.9	6.5	27.4	1.2	2.8	1.0	1.8
102	Allentown, Pa.	.....	7.1	.....	0.7	8.6	9.5	0.7	1.0	8.0	21.2	.....	40.2	.....	1.7	(1)	1.2
103	Charleston, S. C.	0.7	5.0	0.2	0.4	17.9	17.1	2.1	1.7	9.6	8.2	12.9	20.2	(1)	2.7	(1)	1.2
104	Springfield, Ill.	.....	8.4	0.6	3.0	7.8	11.5	1.8	1.1	5.9	6.8	0.4	42.1	1.9	7.6	(1)	1.0
105	Canton, Ohio	1.0	4.0	0.6	1.5	7.6	11.1	1.6	1.6	8.4	8.8	1.3	48.1	1.0	0.7	0.2	2.5
106	Pawtucket, R. I.	1.0	5.8	0.3	2.0	9.6	10.5	0.7	0.8	6.2	20.9	4.9	32.4	2.2	2.0	(1)	0.6
107	Chattanooga, Tenn.	.....	6.3	0.8	1.2	11.6	17.6	0.5	2.0	10.1	12.8	9.1	22.1	1.5	2.0	0.2	2.2
108	Altoona, Pa.	.....	8.4	.....	0.9	8.0	12.5	1.5	0.9	5.3	8.9	.....	52.0	.....	(1)	.....	1.6
109	Covington, Ky.	0.1	6.5	1.4	2.4	10.6	11.0	0.3	1.4	13.2	16.5	2.7	30.1	1.6	1.0	.....	1.2
110	Mobile, Ala.	.....	7.4	0.4	0.4	16.2	13.4	2.2	4.3	9.7	14.9	4.1	23.7	.....	2.6	.....	0.6
111	Sioux City, Iowa	.....	4.0	0.5	2.4	7.4	8.1	1.6	0.2	7.8	12.7	0.1	49.6	2.9	2.0	(1)	0.7
112	Saginaw, Mich.	.....	6.8	0.7	2.8	8.6	9.6	0.4	1.8	5.0	15.3	2.2	43.3	0.8	1.6	.....	0.9
113	Atlantic City, N. J.	.....	6.0	0.6	1.8	11.9	13.5	3.4	1.5	9.0	11.3	5.8	27.5	1.0	6.0	(1)	0.6
114	Little Rock, Ark.	1.5	4.6	0.3	1.0	9.5	18.4	1.9	2.4	4.7	16.7	3.2	33.7	1.0	0.5	0.2	0.4
115	Berkeley, Cal.	.....	6.1	0.6	1.6	5.8	11.4	1.6	1.3	3.8	8.8	1.2	53.5	2.4	1.8	(1)	0.1
116	Rockford, Ill.	0.4	6.1	0.3	1.1	6.9	14.2	0.6	1.5	6.8	9.8	0.4	43.8	2.8	4.1	.....	1.1
117	Binghamton, N. Y.	0.8	4.4	0.9	3.1	9.1	10.7	0.6	1.4	4.2	10.5	14.7	34.9	1.6	1.5	0.5	1.0
118	Pueblo, Colo.	.....	6.4	0.2	0.9	7.3	17.2	1.1	2.0	3.2	15.0	0.4	39.2	1.0	3.4	.....	2.8
119	New Britain, Conn.	0.5	4.2	1.2	2.8	8.5	7.9	2.1	1.8	6.3	11.0	7.5	41.2	2.1	2.1	0.1	0.6
120	Tampa, Fla.	1.2	4.3	0.3	0.7	10.8	12.2	1.1	1.1	18.5	19.0	9.5	17.2	.....	3.1	(1)	0.9
121	El Paso, Tex.	.....	8.7	0.4	0.4	9.9	10.2	1.3	2.5	19.0	9.5	2.3	30.1	0.8	4.2	.....	0.6
122	Springfield, Ohio	.....	6.0	0.6	2.9	6.6	9.4	0.3	1.0	5.2	11.9	10.5	40.2	0.9	2.0	(1)	2.4
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.																	
123	Flint, Mich.	2.2	2.7	1.0	2.3	5.9	11.6	0.7	1.6	2.6	11.7	9.0	46.3	1.8	0.2	(1)	0.6
124	Lancaster, Pa.	0.8	5.6	.....	0.7	9.9	8.0	0.5	0.9	5.8	21.4	0.6	43.3	0.8	1.1	(1)	0.5
125	Augusta, Ga.	0.4	5.0	0.2	0.3	14.5	11.6	1.4	2.2	6.9	22.2	8.6	23.5	(1)	1.7	.....	1.4
126	York, Pa.	.....	8.1	.....	1.2	7.2	9.1	0.8	0.4	11.4	14.1	0.3	45.1	0.3	1.7	(1)	0.3
127	Malden, Mass.	0.4	4.1	.....	1.0	7.8	8.6	0.8	3.6	9.6	13.2	7.4	33.6	2.5	4.5	2.3	0.6
128	San Diego, Cal.	.....	7.0	0.4	1.6	10.6	9.6	2.8	1.9	4.8	16.0	(1)	33.9	1.7	6.0	(1)	3.6
129	Bay City, Mich.	1.2	4.6	0.4	2.4	7.5	10.5	0.4	1.1	5.5	11.0	0.6	49.3	1.8	2.7	.....	1.0
130	Topeka, Kans.	.....	4.5	0.4	0.9	5.9	12.0	0.6	1.3	8.0	7.2	1.2	51.1	1.2	3.9	.....	1.8
131	Haverhill, Mass.	.....	5.8	.....	1.4	7.4	9.3	0.7	3.7	5.5	14.7	7.2	33.2	2.9	2.8	4.8	0.4
132	Salem, Mass.	.....	6.1	.....	1.1	9.3	10.8	2.4	3.0	9.1	11.4	7.8	28.1	2.1	3.2	3.4	2.1

[1] Less than one-twentieth of 1 per cent.

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[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 97.]

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 1915—Continued.																	
133	Davenport, Iowa	0.9	4.4	0.3	1.7	7.4	12.5	1.0	0.9	8.2	9.0	.....	46.1	1.8	4.9	.....	0.7
134	Kalamazoo, Mich	1.3	3.5	0.6	1.5	8.0	13.1	0.9	3.7	4.8	7.1	1.4	51.2	1.3	1.1	.....	0.6
135	McKeesport, Pa	.....	8.9	.....	1.0	9.3	8.5	0.4	2.3	7.8	14.8	0.1	44.1	0.7	0.9	.....	1.2
136	Lincoln, Nebr	.....	9.4	0.3	1.3	5.2	10.3	0.6	1.4	8.5	6.0	0.2	51.7	1.5	3.4	.....	(1)
137	Racine, Wis	1.0	3.6	0.3	1.4	6.5	11.8	0.8	1.0	7.2	13.3	3.3	42.9	1.8	4.3	0.3	0.4
138	Superior, Wis	.....	6.8	0.5	1.8	8.5	16.6	0.7	2.1	3.8	11.9	.....	40.8	1.9	3.5	0.6	0.4
139	Wheeling, W. Va	0.4	9.3	0.4	1.4	10.5	14.3	0.5	0.9	8.5	9.8	0.8	41.3	1.5	0.2	.....	0.1
140	Macon, Ga	1.3	4.9	0.3	1.3	17.1	17.1	2.6	1.8	6.4	10.2	6.2	23.2	0.2	2.1	.....	5.1
141	Huntington, W. Va	.....	8.7	0.6	1.7	9.6	11.0	0.5	0.8	9.8	10.0	4.2	38.2	1.2	2.8	.....	0.8
142	Butte, Mont	1.2	4.9	0.3	2.4	16.3	13.8	1.1	1.4	8.1	12.3	1.4	30.6	3.9	(1)	.....	2.2
143	Newton, Mass	0.3	5.2	.....	1.4	8.9	6.9	1.0	2.2	9.4	13.4	3.3	35.5	2.8	8.8	0.4	0.4
144	Pasadena, Cal	.....	6.1	0.1	1.3	4.6	6.3	1.7	1.2	7.4	14.4	1.0	46.3	2.5	5.7	0.3	1.2
145	Woonsocket, R. I	1.4	7.2	0.3	1.6	12.7	18.3	0.4	1.1	4.0	18.0	3.8	29.0	0.7	0.6	0.2	0.6
146	Montgomery, Ala	.....	11.0	0.3	1.1	15.5	16.1	1.3	5.3	10.1	9.0	3.8	23.7	1.1	1.2	0.2	0.2
147	West Hoboken, N. J	1.4	3.2	0.3	1.6	14.8	8.7	0.6	1.0	6.7	4.6	1.2	53.6	1.7	0.3	(1)	0.4
148	Roanoke, Va	0.9	6.3	2.8	1.5	11.0	15.0	0.2	2.1	7.6	12.6	4.2	30.1	.....	1.3	(1)	4.2
149	Chester, Pa	.....	9.2	0.1	0.9	7.6	9.2	0.7	1.1	5.9	18.9	(1)	43.4	0.2	1.6	.....	1.2
150	Fitchburg, Mass	0.5	4.3	.....	1.5	7.4	11.8	1.0	2.0	4.0	17.7	13.5	28.2	1.5	3.4	2.3	1.0
151	Galveston, Tex	.....	5.8	0.3	0.3	13.5	15.9	0.9	3.4	11.9	13.2	12.8	20.3	.....	1.1	(1)	0.4
152	East Orange, N. J	1.4	4.2	0.8	0.6	9.9	7.8	0.6	1.0	12.0	13.0	1.3	41.5	2.5	2.2	(1)	1.2
153	Muskogee, Okla	.....	9.0	0.3	0.6	8.3	10.7	0.5	1.2	1.8	10.7	5.0	46.4	1.3	2.6	.....	1.4
154	New Castle, Pa	.....	8.2	.....	0.3	6.3	9.5	0.7	1.2	3.8	11.9	5.4	49.7	1.1	0.7	.....	1.2
155	Dubuque, Iowa	1.1	4.6	.....	1.8	10.5	12.3	0.4	0.7	7.3	18.2	.....	35.0	2.0	3.6	.....	2.4
156	Springfield, Mo	0.9	6.5	0.1	1.2	7.3	15.4	0.8	1.5	4.7	13.4	0.8	41.9	0.9	2.9	.....	1.6
157	Lexington, Ky	.....	9.6	0.8	0.8	10.6	15.6	0.1	3.1	7.8	12.6	8.4	26.6	1.5	1.5	0.2	0.7
158	Hamilton, Ohio	1.2	6.7	1.7	1.4	8.9	12.3	0.4	1.4	12.6	7.4	1.9	37.3	4.3	0.5	0.1	1.7
159	Perth Amboy, N. J	1.0	5.1	1.7	2.2	10.6	6.4	1.8	2.4	2.9	9.3	3.2	49.7	1.4	0.9	0.1	1.2
160	Charlotte, N. C	0.1	6.1	0.9	0.7	10.6	15.5	1.3	1.1	9.9	15.2	0.9	32.5	1.7	0.8	(1)	2.5
161	Lansing, Mich	1.0	5.8	1.0	2.3	5.8	15.1	0.8	0.2	6.6	17.0	3.5	35.5	1.8	2.1	.....	1.5
162	Knoxville, Tenn	.....	7.9	0.2	0.3	12.0	17.7	0.8	2.4	6.7	15.0	9.1	27.2	.....	0.2	.....	0.6
163	Decatur, Ill	.....	9.8	0.6	0.3	6.4	9.5	0.7	0.5	5.7	8.0	.....	51.1	1.9	5.1	.....	0.2
164	Elmira, N. Y	0.9	4.0	1.2	4.4	8.6	12.0	0.6	3.4	3.4	15.6	6.5	34.0	0.8	1.5	0.2	2.8
165	Portsmouth, Va	1.2	5.6	3.2	2.1	11.4	11.8	0.2	4.0	14.2	9.2	5.6	28.4	.....	.....	.....	3.0
166	Everett, Mass	0.9	5.2	.....	1.5	8.3	8.6	1.7	2.4	7.1	9.9	6.9	40.0	1.7	3.4	1.7	0.5
167	San Jose, Cal	0.4	4.4	0.6	1.7	6.5	10.9	0.6	0.9	4.9	13.0	.....	49.1	1.4	4.8	.....	0.6
168	Joliet, Ill	0.8	7.0	0.9	1.2	7.7	8.9	1.2	1.5	5.3	8.2	0.5	49.9	2.0	2.5	(1)	2.4
169	Quincy, Ill	1.3	6.0	0.4	1.7	8.7	15.5	0.7	0.2	7.6	10.2	1.7	40.5	1.4	3.8	.....	0.1
170	Auburn, N. Y	1.4	5.4	1.0	2.6	7.5	11.6	0.6	1.1	5.6	20.7	10.7	28.7	1.0	0.9	(1)	1.1
171	Pittsfield, Mass	0.4	6.2	.....	1.6	7.3	7.0	1.2	2.1	4.8	17.8	5.2	38.3	1.8	1.7	1.6	2.8
172	Quincy, Mass	0.3	5.6	.....	1.5	7.2	10.2	0.7	3.2	5.6	17.5	4.5	34.9	2.6	3.9	1.6	0.5
173	Cedar Rapids, Iowa	.....	6.2	0.7	1.0	8.0	8.2	0.8	0.5	5.5	11.9	0.6	49.4	2.4	3.6	.....	1.3
174	Taunton, Mass	1.2	5.5	.....	1.9	10.4	11.7	1.2	2.0	5.4	10.5	7.6	35.5	2.1	2.2	2.3	0.3
175	Mount Vernon, N. Y	1.1	6.4	1.3	3.5	9.3	8.2	1.1	1.2	7.1	11.7	4.8	41.2	1.6	0.4	0.1	1.0
176	Amsterdam, N. Y	1.4	6.0	0.8	3.0	6.1	10.1	0.9	3.2	11.8	13.2	6.2	34.0	0.8	0.2	(1)	2.3
177	Niagara Falls, N. Y	2.9	4.1	1.0	2.2	7.8	14.2	1.0	7.1	10.8	14.7	3.7	27.4	0.9	1.1	0.1	0.9
178	Jamestown, N. Y	0.7	3.9	0.4	2.7	6.0	9.7	0.5	1.2	6.6	16.4	10.4	37.4	.....	1.5	1.0	1.6
179	Oshkosh, Wis	.....	5.9	0.5	1.3	5.5	14.5	0.4	0.7	3.6	17.1	3.7	41.6	2.2	1.5	(1)	1.5
180	New Rochelle, N. Y	1.2	7.9	1.2	2.6	6.6	7.6	0.8	1.0	9.3	12.1	4.1	38.1	1.7	4.5	(1)	1.1
181	Lorain, Ohio	0.8	5.0	0.6	1.1	9.0	9.7	1.3	1.4	4.9	29.7	0.5	32.9	0.7	1.1	(1)	1.2
182	Jackson, Mich	1.6	4.8	0.4	4.8	7.7	10.3	1.2	1.3	3.4	10.9	10.1	37.0	2.6	2.2	.....	1.7
183	Lima, Ohio	1.1	5.3	(1)	2.0	6.6	12.8	0.2	1.3	4.2	10.3	2.9	50.9	1.0	0.9	(1)	0.4
184	Columbia, S. C	.....	7.1	0.3	1.5	18.0	15.3	1.1	1.7	10.3	11.9	4.2	20.1	0.2	3.6	0.2	1.4
185	Austin, Tex	.....	9.2	1.2	0.5	8.5	7.1	0.6	0.8	9.0	19.0	4.5	36.9	.....	1.6	.....	0.9
186	Williamsport, Pa	.....	8.4	0.1	1.0	6.4	10.3	0.8	1.5	4.4	13.0	5.8	45.4	.....	0.9	.....	1.8
187	Waterloo, Iowa	1.3	3.6	0.5	1.3	7.7	7.8	1.8	0.6	3.9	11.5	.....	50.2	3.8	4.2	.....	1.8
188	Aurora, Ill	0.7	6.5	0.7	2.4	9.5	9.3	0.3	1.7	7.0	14.7	0.6	41.3	2.1	2.0	.....	1.1
189	Joplin, Mo	.....	8.1	0.3	2.0	10.4	11.0	0.8	1.0	5.3	15.2	4.8	38.1	1.6	2.8	.....	0.6
190	Shreveport, La	.....	7.9	0.7	2.4	10.6	20.2	1.0	3.1	14.1	14.6	1.4	19.1	0.1	0.7	0.3	3.8
191	Chelsea, Mass	1.1	4.6	.....	1.6	10.2	10.6	0.9	2.3	7.3	11.3	9.3	33.4	1.2	2.7	2.4	1.1
192	Waco, Tex	.....	4.7	0.2	2.6	7.5	13.4	1.7	0.1	10.6	14.7	2.3	35.9	1.2	3.7	.....	1.2
193	Everett, Wash	.....	9.1	0.2	1.9	5.9	11.7	1.5	1.0	0.8	12.4	0.2	51.8	1.2	1.1	.....	1.1
194	Orange, N. J	1.0	5.3	1.3	2.3	11.4	10.7	1.1	1.9	7.3	9.0	4.8	42.2	.....	1.3	(1)	0.4
195	Lynchburg, Va	0.3	6.7	1.4	1.7	10.8	13.2	0.9	2.7	6.9	14.7	9.2	27.0	.....	2.4	.....	2.1
196	Colorado Springs, Colo	.....	8.6	0.2	0.9	6.8	8.7	1.0	3.0	2.9	14.8	0.6	44.2	1.4	6.3	0.1	0.4
197	Newport, Ky	.....	11.8	1.0	1.4	11.8	5.9	0.4	1.3	13.2	10.1	6.1	33.9	1.6	0.4	.....	1.0
198	La Crosse, Wis	1.8	5.0	0.3	1.6	6.7	14.6	0.5	1.4	3.2	9.7	.....	47.8	1.6	4.0	(1)	1.6
199	Danville, Ill	1.8	4.3	0.6	2.3	11.7	17.2	.....	0.7	4.2	12.3	0.4	37.8	1.6	4.9	.....	0.2
200	Council Bluffs, Iowa	1.5	3.8	0.3	0.5	8.2	8.8	0.7	1.1	5.2	12.5	(1)	49.4	2.3	3.5	.....	2.1
201	Bellingham, Wash	1.3	5.2	0.2	1.4	6.2	6.6	0.2	0.5	4.4	5.9	0.4	61.6	2.5	2.6	.....	0.8
202	Fresno, Cal	0.8	3.0	0.8	0.4	7.0	12.1	1.4	0.9	5.7	8.2	0.4	50.9	1.5	5.6	.....	1.2
203	Boise, Idaho	.....	4.9	0.2	0.9	5.9	11.2	1.0	1.7	3.2	19.9	0.4	47.6	1.5	1.6	.....	0.1
204	Norristown, Pa	0.8	6.8	.....	1.6	9.4	6.3	1.1	1.6	2.3	8.5	(1)	58.9	0.7	1.2	0.1	0.7

[1] Less than one-twentieth of 1 per cent.

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TABLE 15.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES: 1915.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 97.]

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	$43,822,511	$33,057,521	$2,719,230	$848,335	$587,160	$1,741,533	$992,590	$212,318	$34,731	$3,629,103
	Group I	19,234,494	14,672,274	679,453	.....	181,205	1,460,551	130,155	18,668	34,403	2,057,785
	Group II	6,269,315	4,059,994	570,489	.....	138,539	69,862	3,926	60,527	.....	1,366,078
	Group III	8,750,004	7,347,885	278,433	323,524	138,949	122,919	320,580	85,940	.....	131,774
	Group IV	5,432,648	3,948,994	683,853	387,029	61,288	76,642	326,434	39,328	202	8,873
	Group V	4,136,050	3,128,374	506,997	137,782	67,169	11,559	211,595	7,855	126	64,593
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.										
1	New York, N. Y	$7,100,806	$4,174,973	.....	.....	$9,410	$1,157,581	.....	.....	.....	$1,758,842
2	Chicago, Ill	3,895,605	3,428,166	$465,511	.....	1,923	.....	.....	.....	.....	.....
3	Philadelphia, Pa	2,379,890	2,184,779	.....	.....	3,022	192,089	.....	.....	.....	.....
4	St. Louis, Mo	1,357,232	1,290,462	.....	.....	10,957	55,813	.....	.....	.....	.....
5	Boston, Mass	1,438,937	1,038,440	.....	.....	16,798	433	$84,323	.....	.....	298,943
6	Cleveland, Ohio	874,702	575,022	213,942	.....	39,906	.....	45,832	.....	.....	.....
7	Baltimore, Md	893,278	763,296	.....	.....	50,960	44,619	.....	.....	$34,403	.....
8	Pittsburgh, Pa	910,316	842,893	.....	.....	33,739	10,016	.....	$18,668	.....	.....
9	Detroit, Mich	383,728	374,243	.....	.....	9,485	.....	.....	.....	.....	.....
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.										
10	Buffalo, N. Y	$715,521	$605,686	.....	.....	$54,866	.....	.....	$54,969	.....	.....
11	San Francisco, Cal	958,509	5,562	.....	.....	.....	.....	.....	.....	.....	$952,947
12	Los Angeles, Cal	855,773	825,318	.....	.....	5,786	$24,669	.....	.....	.....	.....
13	Milwaukee, Wis	329,486	327,676	.....	.....	1,810	.....	.....	.....	.....	.....
14	Cincinnati, Ohio	561,157	526,992	$13,066	.....	13,723	1,818	.....	5,558	.....	.....
15	Newark, N. J	541,064	516,652	.....	.....	24,332	80	.....	.....	.....	.....
16	New Orleans, La	544,013	225,696	.....	.....	21,266	.....	$300	.....	.....	296,451
17	Washington, D. C	491,004	475,772	.....	.....	13,554	.....	1,678	.....	.....	.....
18	Minneapolis, Minn	293,889	290,687	.....	.....	3,202	.....	.....	.....	.....	.....
19	Seattle, Wash	978,899	259,953	557,423	.....	.....	43,295	1,548	.....	.....	116,680
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.										
20	Jersey City, N. J	$355,560	$349,050	.....	.....	.....	$6,510	.....	.....	.....	.....
21	Kansas City, Mo	562,823	548,989	.....	.....	$11,745	2,089	.....	.....	.....	.....
22	Indianapolis, Ind	22,458	.....	.....	.....	14,036	.....	.....	$8,422	.....	.....
23	Portland, Oreg	839,170	675,399	.....	.....	745	38,273	.....	.....	.....	$124,753
24	Denver, Colo	27,916	10,240	.....	.....	3,386	.....	.....	12,892	.....	1,398
25	Rochester, N. Y	319,721	247,690	.....	.....	7,336	.....	$51,632	13,063	.....	.....
26	Providence, R. I	305,874	287,719	.....	.....	2,113	.....	16,042	.....	.....	.....
27	St. Paul, Minn	263,495	243,330	.....	.....	4,659	.....	.....	15,506	.....	.....
28	Louisville, Ky	340,124	328,414	.....	.....	.....	9,759	1,951	.....	.....	.....
29	Columbus, Ohio	410,232	295,090	$87,672	.....	27,470	.....	.....	.....	.....	.....
30	Oakland, Cal	24,935	.....	.....	.....	.....	20,407	.....	4,528	.....	.....
31	Toledo, Ohio	353,536	320,056	.....	.....	6,027	.....	21,580	250	.....	5,623
32	Atlanta, Ga	231,063	219,643	.....	.....	600	.....	10,820	.....	.....	.....
33	Birmingham, Ala	34,163	21,692	10,441	.....	.....	.....	2,030	.....	.....	.....
34	Worcester, Mass	114,707	90,510	.....	.....	592	.....	23,605	.....	.....	.....
35	Syracuse, N. Y	115,789	107,947	.....	.....	7,842	.....	.....	.....	.....	.....
36	New Haven, Conn	1,214	.....	.....	.....	.....	1,214	.....	.....	.....	.....
37	Memphis, Tenn	268,190	257,390	.....	.....	4,834	5,419	547	.....	.....	.....
38	Scranton, Pa	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
39	Spokane, Wash	168,080	167,120	.....	.....	960	.....	.....	.....	.....	.....
40	Paterson, N. J	840	.....	.....	.....	840	.....	.....	.....	.....	.....
41	Richmond, Va	470,219	111,616	.....	$323,524	10,260	1,651	20,435	2,733	.....	.....
42	Omaha, Nebr	268,490	267,270	.....	.....	1,220	.....	.....	.....	.....	.....
43	Fall River, Mass	150,533	122,560	.....	.....	589	960	26,424	.....	.....	.....
44	Grand Rapids, Mich	158,440	125,193	.....	.....	3,010	.....	30,237	.....	.....	.....
45	Dayton, Ohio	125,465	119,857	.....	.....	5,608	.....	.....	.....	.....	.....
46	San Antonio, Tex	9,260	.....	.....	.....	3,866	.....	5,394	.....	.....	.....
47	Bridgeport, Conn	1,558	.....	.....	.....	.....	1,558	.....	.....	.....	.....
48	Nashville, Tenn	197,800	190,512	.....	.....	4,759	1,080	1,449	.....	.....	.....
49	Dallas, Tex	178,332	178,332	.....	.....	.....	.....	.....	.....	.....	.....
50	Lowell, Mass	167,053	154,070	.....	.....	809	.....	12,174	.....	.....	.....
51	New Bedford, Mass	147,893	99,190	.....	.....	.....	9,900	38,808	.....	.....	.....
52	Cambridge, Mass	176,451	158,626	.....	.....	.....	.....	17,825	.....	.....	.....
53	Salt Lake City, Utah	202,327	176,375	.....	.....	1,196	.....	24,756	.....	.....	.....
54	Hartford, Conn	165,458	156,161	.....	.....	921	25	8,351	.....	.....	.....
55	Trenton, N. J	242,922	242,922	.....	.....	.....	.....	.....	.....	.....	.....
56	Houston, Tex	91,921	71,231	.....	.....	6,719	1,602	.....	12,369	.....	.....
57	Tacoma, Wash	336,056	135,544	180,320	.....	913	19,279	.....	.....	.....	.....
58	Reading, Pa	194,234	194,234	.....	.....	.....	.....	.....	.....	.....	.....
59	Albany, N. Y	219,997	216,481	.....	.....	2,491	1,025	.....	.....	.....	.....
60	Camden, N. J	98,002	89,314	.....	.....	.....	2,168	6,520	.....	.....	.....
61	Youngstown, Ohio	109,149	105,746	.....	.....	3,403	.....	.....	.....	.....	.....
62	Springfield, Mass	278,549	262,372	.....	.....	.....	.....	.....	16,177	.....	.....

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TABLE 15.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 97.]

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 1915.										
63	Lynn, Mass	$202,377	$159,253					$43,124			
64	Des Moines, Iowa	35,991				$10,213		25,778			
65	Lawrence, Mass	79,271	61,735					17,116	$420		
66	Fort Worth, Tex	267,614	266,484					1,130			
67	Kansas City, Kans	225,180	119,070	$103,035				75			
68	Yonkers, N. Y	151,281	147,968			1,411	$1,572				
69	Wilmington, Del	89,475	88,434			1,022	19				
70	Schenectady, N. Y	70,106	67,501			2,605					
71	Duluth, Minn	345,570	132,151		$212,830	559					
72	Norfolk, Va	118,472	85,607			4,259		28,606			
73	Oklahoma City, Okla	53,679	53,679								
74	Somerville, Mass	68,074	67,524						550		
75	Elizabeth, N. J	3,809					3,809				
76	St. Joseph, Mo	1,716				1,716					
77	Waterbury, Conn	30,220	30,220								
78	Utica, N. Y										
79	Akron, Ohio	95,817	92,986			2,831					
80	Troy, N. Y	101,326	94,916			1,049	3,787	1,574			
81	Manchester, N. H	101,000	75,166			666		24,168			
82	Hoboken, N. J	223,443	219,135					4,308			
83	Wilkes-Barre, Pa	3,076						3,076			
84	Fort Wayne, Ind	191,771	92,667	97,669		2,035					
85	Erie, Pa	100,930	99,987				943				
86	Evansville, Ind	117,965	92,498			1,998	1,914	21,555			
87	Jacksonville, Fla	399,508	113,910	268,592			17,006				
88	Peoria, Ill	7,240				1,901	967		4,372		
89	East St. Louis, Ill	228				228					
90	Harrisburg, Pa	60,645	60,645								
91	Savannah, Ga	92,592	68,183			7,568	3,747	13,094			
92	Passaic, N. J										
93	Bayonne, N. J	197,529	197,529								
94	South Bend, Ind	57,909	52,421			773		4,715			
95	Wichita, Kans	6,110				2,018			4,092		
96	Johnstown, Pa	725				725					
97	Brockton, Mass	71,447	63,992					7,455			
98	Terre Haute, Ind	18,187						18,187			
99	Holyoke, Mass	459,518	73,157	212,162	174,199						
100	Sacramento, Cal	92,233	70,147				13,579	8,507			
101	Portland, Me	113,930	67,267					32,532	14,131		
102	Allentown, Pa	53,326	53,326								
103	Charleston, S. C	3,771				3,552	182				$37
104	Springfield, Ill	77,213	59,168			425		17,620			
105	Canton, Ohio	56,229	48,581			1,935			5,713		
106	Pawtucket, R. I	80,194	73,088					7,106			
107	Chattanooga, Tenn	1,945					301	518	1,126		
108	Altoona, Pa	23,698	23,698								
109	Covington, Ky	65,896	60,418			2,419					3,059
110	Mobile, Ala	108,856	70,880			2,825	25,168	9,983			
111	Sioux City, Iowa	49,090	44,025			1,353		3,712			
112	Saginaw, Mich	62,793	46,296			599		7,386	8,512		
113	Atlantic City, N. J	83,460	83,460								
114	Little Rock, Ark	11,399						10,987	412		
115	Berkeley, Cal	3,348					3,348				
116	Rockford, Ill	58,959	58,257			702					
117	Binghamton, N. Y	58,606	58,381			225					
118	Pueblo, Colo	152,374	148,112			946		3,316			
119	New Britain, Conn	40,493	26,236					8,278		$202	5,777
120	Tampa, Fla	2,503						2,503			
121	El Paso, Tex	128,888	128,888								
122	Springfield, Ohio	53,643	50,948			2,670		25			
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.										
123	Flint, Mich	$56,331	$55,556			$606		$219			
124	Lancaster, Pa	108,126	107,178			948					
125	Augusta, Ga	65,044	42,419				$1,448	11,200			$9,977
126	York, Pa	600				600					
127	Malden, Mass	41,834	31,793					10,041			
128	San Diego, Cal	282,177	259,137				4,751	8,674			9,612
129	Bay City, Mich	61,190	32,371	$28,449				370			
130	Topeka, Kans	48,058	46,285			482			$1,321		
131	Haverhill, Mass	42,800	41,614			136		374	676		
132	Salem, Mass	138,791	130,882			702		7,207			

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TABLE 15.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 97.]

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 1915—Continued.										
133	Davenport, Iowa	$361						$361			
134	Kalamazoo, Mich	52,084	$43,850			$1,038		7,166			
135	McKeesport, Pa	93,928	93,928								
136	Lincoln, Nebr	99,963	70,416	$28,671		876					
137	Racine, Wis	13,350				98		13,252			
138	Superior, Wis										
139	Wheeling, W. Va	114,460	72,444		$34,557	5,362	$409	1,678			
140	Macon, Ga	110,161	98,148			1,920		10,093			
141	Huntington, W. Va	4,416				136	250	4,030			
142	Butte, Mont										
143	Newton, Mass	48,218	48,070					178			
144	Pasadena, Cal	197,505	74,423	110,498		596				$92	$11,896
145	Woonsocket, R. I	27,946	27,946								
146	Montgomery, Ala	50,614	42,190			3,311	363	4,780			
147	West Hoboken, N. J										
148	Roanoke, Va	2,883				2,632		251			
149	Chester, Pa	988					988				
150	Fitchburg, Mass	63,494	50,695					11,338	$1,261		
151	Galveston, Tex	95,120	92,619			600		1,901			
152	East Orange, N. J	90,560	90,560								
153	Muskogee, Okla	39,762	36,716					3,046			
154	New Castle, Pa	120				120					
155	Dubuque, Iowa	46,197	44,808			770	619				
156	Springfield, Mo	3,123						3,123			
157	Lexington, Ky	1,259				1,259					
158	Hamilton, Ohio	180,966	40,377	37,034	103,195	360					
159	Perth Amboy, N. J	70,355	67,378			1,012	1,365				
160	Charlotte, N. C	70,912	58,207					10,000	2,705		
161	Lansing, Mich	138,321	37,669	87,522		929		12,204			
162	Knoxville, Tenn	72,121	62,626			9,495					
163	Decatur, Ill	45,676	45,676								
164	Elmira, N. Y	9,380						9,380			
165	Portsmouth, Va	8,733				5,949		2,784			
166	Everett, Mass	33,019	25,519					7,500			
167	San José, Cal	740				740					
168	Joliet, Ill	67,783	67,731			52					
169	Quincy, Ill	1,387				967		420			
170	Auburn, N. Y	63,944	60,175			196		3,539		34	
171	Pittsfield, Mass	16,864	16,864								
172	Quincy, Mass	48,638	40,252					8,386			
173	Cedar Rapids, Iowa	59,830	59,020			810					
174	Taunton, Mass	137,157	43,013	87,607				6,537			
175	Mount Vernon, N. Y										
176	Amsterdam, N. Y	35,917	35,917								
177	Niagara Falls, N. Y	76,917	76,072			845					
178	Jamestown, N. Y	108,750	40,709	42,153		2,139					23,689
179	Oshkosh, Wis	21,286	20,560					3,726			
180	New Rochelle, N. Y	1,363					1,363				
181	Lorain, Ohio	47,385	45,090					2,295			
182	Jackson, Mich	39,439	27,836			2,265		9,338			
183	Lima, Ohio	29,423	28,082			1,341					
184	Columbia, S. C	51,337	50,435			902					
185	Austin, Tex	122,166	60,521	56,849				4,304	492		
186	Williamsport, Pa	700				700					
187	Waterloo, Iowa	45,286	45,286								
188	Aurora, Ill	45,332	43,594			325		1,413			
189	Joplin, Mo	35,147		28,214		2,238		4,695			
190	Shreveport, La	6,077						3,252			2,825
191	Chelsea, Mass	27,255	27,255								
192	Waco, Tex	129,930	129,630					300			
193	Everett, Wash										
194	Orange, N. J	38,698	38,698								
195	Lynchburg, Va	27,878	21,196			5,154		1,528			
196	Colorado Springs, Colo	47,376	34,789			1,062		11,525			
197	Newport, Ky	41,700	37,954			688					3,058
198	La Crosse, Wis	37,688	32,110			2,042					3,536
199	Danville, Ill	30				30					
200	Council Bluffs, Iowa	53,392	52,528			864					
201	Bellingham, Wash	26,670	21,267					5,403			
202	Fresno, Cal	2,851				1,451			1,400		
203	Boise, Idaho	4,842				1,058		3,784			
204	Norristown, Pa	763				763					

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TABLE 16.—MUNICIPAL SERVICE ENTERPRISES—PAYMENTS FOR OUTLAYS AND EXPENSES, OFFSETS TO PAYMENTS FOR EXPENSES, AND UNDISTRIBUTED EXPENSES OR GAINS: 1915.

[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 19. For a text discussion of this table, see page 99.]

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.		
	Grand total	$2,322,813	$2,752,142	$2,751,388	.....	$754	.....	$8,072	$79,267	$2,295,371	$400,568	$31,136
	Group I	1,810,025	1,666,322	1,666,212	.....	110	.....	657	43,678	1,562,472	90,651	31,136
	Group II	265,683	368,472	368,472	.....	.....	.....	5,886	.....	186,733	175,853	.....
	Group III	161,850	411,759	411,115	.....	644	.....	615	28,455	250,852	131,807	.....
	Group IV	23,630	120,914	120,914	.....	.....	.....	632	6,254	113,094	934	.....
	Group V	61,625	184,675	184,675	.....	.....	.....	282	850	182,220	1,323	.....
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.											
1	New York, N. Y.:											
	High-pressure fire system	$739,035	$121,769	$121,769	.....	.....	.....	.....	.....	$121,769	.....	.....
	Municipal garage	.....	28,008	28,008	.....	.....	.....	.....	$1,549	28,008	.....	$1,549
2	Chicago, Ill.:											
	Electric light wiring and repair plant	.....	99,209	99,209	.....	.....	.....	.....	2,263	99,209	.....	2,263
	Asphalt repair plant	96,543	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3	Philadelphia, Pa.:											
	High-pressure fire system	18,697	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4	St. Louis, Mo.:											
	Municipal garage	.....	36,243	36,243	.....	.....	.....	.....	.....	.....	$36,243	.....
5	Boston, Mass.:											
	Printing department	.....	186,305	186,195	.....	$110	.....	$233	.....	213,396	.....	27,324
	High-pressure fire system	195,373	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
6	Cleveland, Ohio:											
	Municipal garage	.....	7,830	7,830	.....	.....	.....	.....	968	.....	6,862	.....
7	Baltimore, Md.:											
	Municipal garage	.....	15,386	15,386	.....	.....	.....	.....	3,919	.....	11,467	.....
	High-pressure fire system	.....	494	494	.....	.....	.....	.....	.....	494	.....	.....
8	Pittsburgh, Pa.:											
	Asphalt repair plant	47,659	345,068	345,068	.....	.....	.....	.....	10,917	334,151	.....	.....
	Electric light system	.....	539,794	539,794	.....	.....	.....	424	.....	539,370	.....	.....
	Municipal garage	.....	36,079	36,079	.....	.....	.....	.....	.....	.....	36,079	.....
9	Detroit, Mich.:											
	Electric light system	696,753	250,137	250,137	.....	.....	.....	.....	24,062	226,075	.....	.....
	High-pressure fire system	15,965	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.											
12	Los Angeles, Cal.:											
	County mechanical department, machine shop, and garage	$8,453	$144,055	$144,055	.....	.....	.....	$69	.....	.....	$143,986	.....
13	Milwaukee, Wis.:											
	Electric light system	12,859	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
14	Cincinnati, Ohio:											
	Asphalt repair plant	.....	25,943	25,943	.....	.....	.....	.....	.....	$25,943	.....	.....
	High-pressure fire system	138,043	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Municipal garage	.....	28,932	28,932	.....	.....	.....	430	.....	.....	28,502	.....
15	Newark, N. J.:											
	High-pressure water system	77,417	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
16	New Orleans, La.:											
	Asphalt repair plant	28,500	152,589	152,589	.....	.....	.....	5,387	.....	147,202	.....	.....
19	Seattle, Wash.:											
	Asphalt repair plant	411	13,588	13,588	.....	.....	.....	.....	.....	13,588	.....	.....
	County garage	.....	3,365	3,365	.....	.....	.....	.....	.....	.....	3,365	.....
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.											
21	Kansas City, Mo.:											
	Municipal garage	.....	$37,772	$37,772	.....	.....	.....	.....	.....	$23,323	$14,449	.....
22	Indianapolis, Ind.:											
	Asphalt repair plant	.....	78,630	78,630	.....	.....	.....	$14	$3,938	74,678	.....	.....
23	Portland, Oreg.:											
	Municipal garage	.....	2,099	2,099	.....	.....	.....	.....	.....	.....	2,099	.....
24	Denver, Colo.:											
	City shop and garage	$873	37,061	37,061	.....	.....	.....	.....	11,092	.....	25,969	.....
25	Rochester, N. Y.:											
	Municipal garage	454	12,245	12,245	.....	.....	.....	.....	.....	.....	12,245	.....
27	St. Paul, Minn.:											
	Municipal garage	3,600	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
29	Columbus, Ohio:											
	Municipal garage	2,526	4,038	4,038	.....	.....	.....	.....	2,467	.....	1,571	.....
30	Oakland, Cal.:											
	High-pressure fire system	2,122	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Municipal garage	3,859	26,553	26,553	.....	.....	.....	.....	.....	.....	26,553	.....
31	Toledo, Ohio:											
	High-pressure fire system	33,067	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
32	Atlanta, Ga.:											
	Municipal garage	.....	1,619	1,619	.....	.....	.....	.....	.....	.....	1,619	.....

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TABLE 16.—MUNICIPAL SERVICE ENTERPRISES—PAYMENTS FOR OUTLAYS AND EXPENSES, OFFSETS TO PAYMENTS FOR EXPENSES, AND UNDISTRIBUTED EXPENSES OR GAINS: 1915—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 19. For a text discussion of this table, see page 99.]

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 III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915—Continued.											
39	Spokane, Wash.: Municipal garage	$470	$2,750	$2,750					$2,129		$621	
41	Richmond, Va.: Electric light system	34,823	46,090	46,090					4,732	$41,358		
44	Grand Rapids, Mich.: Electric light system	15,454	38,605	38,605				$601	4,127		33,877	
45	Dayton, Ohio: Municipal garage	130	12,804	12,804							12,804	
48	Nashville, Tenn.: Electric light system	58,692	86,425	85,781		$644				86,425		
60	Camden, N. J.: Asphalt repair plant		9,509	9,509						9,509		
62	Springfield, Mass.: Municipal heating plant	750	15,559	15,559						15,559		
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1915.											
66	Fort Worth, Tex.: Electric light system	$2,547	$34,986	$34,986						$34,986		
75	Elizabeth, N. J.: Municipal garage		934	934							$934	
76	St. Joseph, Mo.: Electric light system	3,406	26,531	26,531				$517		26,014		
94	South Bend, Ind.: Asphalt repair plant		2,004	2,004				115	$1,588	301		
104	Springfield, Ill.: Electric light system	17,677	39,809	39,809					4,666	35,143		
110	Mobile, Ala.: Asphalt repair plant		4,347	4,347						4,347		
114	Little Rock, Ark.: Electric light system		12,303	12,303						12,303		
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.											
130	Topeka, Kans.: Electric light system	$15,882	$22,283	$22,283				$156	$241	$21,886		
	Asphalt repair plant		4,381	4,381						4,381		
134	Kalamazoo, Mich.: Electric light system	22,911	20,843	20,843				110		19,436	$1,297	
139	Wheeling, W. Va.: Electric light system		27,758	27,758						27,758		
143	Newton, Mass.: Lighting and heating plant		5,558	5,558						5,558		
151	Galveston, Tex.: Electric light system	16,969	39,221	39,221						39,221		
163	Decatur, Ill.: Electric light system		15,917	15,917						15,917		
188	Aurora, Ill.: Electric light system	3,031	24,481	24,481						24,481		
194	Orange, N. J.: Electric light system		16,078	16,078					49	16,029		
202	Fresno, Cal.: Municipal garage	2,778										
204	Norristown, Pa.: Electric light system	54	8,155	8,155				16	560	7,553	26	

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TABLE 17.—GOVERNMENTAL COST PAYMENTS[1] FOR INTEREST: 1915.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 99.]

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	$128,526,868	$108,003,119	$3,735,421	$4,273,927	$7,538,952	$62,019	$4,567,293	$275,385	$70,754
	Group I	75,417,341	67,423,127	776,134	2,643,889	2,041,660	58,225	2,386,300	35,234	52,772
	Group II	15,616,184	12,681,475	469,267	1,070,462	862,355	3,794	474,455	39,748	14,598
	Group III	20,095,828	14,801,095	1,054,540	374,233	3,094,695		722,082	49,051	132
	Group IV	9,906,345	7,440,550	735,591	185,343	855,603		529,387	106,229	3,252
	Group V	7,491,170	5,656,572	649,889		684,549		455,039	45,121	
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.									
1	New York, N. Y.	$50,928,910	$47,588,875		$375	$1,253,749		$2,086,286		
2	Chicago, Ill.	3,865,294	1,586,294		$1,529,466	448,532	$28,360	194,904	$24,626	$52,417
3	Philadelphia, Pa.	4,608,737	4,427,722	170,210	450				10,000	355
4	St. Louis, Mo.	862,005	862,005							
5	Boston, Mass.	5,991,243	5,924,851					66,392		
6	Cleveland, Ohio	2,524,286	1,628,013	240,688	449,912	165,431	29,845	10,397		
7	Baltimore, Md.	3,047,585	3,023,317					24,268		
8	Pittsburgh, Pa.	2,734,421	1,698,543	364,861	581,904	88,505			608	
9	Detroit, Mich.	854,860	683,507		52,157	85,143		4,053		
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.									
10	Buffalo, N. Y.	$1,507,681	$1,383,861		$55,281	$36,907		$31,542		
11	San Francisco, Cal.	1,907,037	1,907,037							
12	Los Angeles, Cal.	1,790,903	1,583,081	$119,730	88,092					
13	Milwaukee, Wis.	572,953	501,566		70,571	187		329		
14	Cincinnati, Ohio	2,738,972	2,421,003	145,098	88,705	84,166				
15	Newark, N. J.	2,019,776	1,237,577		359,195			409,525		$13,479
16	New Orleans, La.	1,695,602	1,677,036					18,536		
17	Washington, D. C.	248,397	246,109					2,288		
18	Minneapolis, Minn.	1,017,871	915,813		75,488	17,287	$3,794	5,169		320
19	Seattle, Wash.	2,116,992	808,362	204,439	332,830	723,718		7,096	$39,748	799
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.									
20	Jersey City, N. J.	$1,225,989	$1,173,921			$34,718		$17,350		
21	Kansas City, Mo.	551,784	270,532	$234,037		47,215				
22	Indianapolis, Ind.	187,300	127,464	55,382				4,454		
23	Portland, Oreg.	1,667,148	675,736	36,042	$33,840	921,530				
24	Denver, Colo.	509,297	66,886	6,352		422,926		4,083	$9,050	
25	Rochester, N. Y.	776,015	494,983			208,345		72,687		
26	Providence, R. I.	754,087	754,087							
27	St. Paul, Minn.	691,330	517,228			75,931		98,171		
28	Louisville, Ky.	561,687	552,279					9,408		
29	Columbus, Ohio	770,456	553,220	45,755		154,681		16,900		
30	Oakland, Cal.	429,610	373,091	49,575	2,193				4,751	
31	Toledo, Ohio	526,321	400,530	71,098		42,130		12,563		
32	Atlanta, Ga.	213,551	210,296					3,255		
33	Birmingham, Ala.	490,032	318,210			130,139		41,683		
34	Worcester, Mass.	511,571	465,814					45,757		
35	Syracuse, N. Y.	449,955	340,505			67,552		41,838		
36	New Haven, Conn.	163,935	151,968	3,015				8,137	754	$61
37	Memphis, Tenn.	658,359	562,281			88,170		7,908		
38	Scranton, Pa.	208,027	92,231	88,695		23,619			5,482	
39	Spokane, Wash.	671,134	279,630	87,901		270,633		17,152	15,818	
40	Paterson, N. J.	276,544	204,660			44,269		27,615		
41	Richmond, Va.	567,641	559,353					8,288		
42	Omaha, Nebr.	763,146	277,165	65,460	338,200	75,710		2,845	3,766	
43	Fall River, Mass.	311,325	297,088					[14,237		
44	Grand Rapids, Mich.	195,268	133,778	28,947		31,370		311	862	
45	Dayton, Ohio	321,169	247,844	21,973		49,565		1,740	47	
46	San Antonio, Tex.	326,424	301,213	25,210					1	
47	Bridgeport, Conn.	116,951	116,951							
48	Nashville, Tenn.	299,788	281,325			10,972		7,491		
49	Dallas, Tex.	312,046	301,265					10,781		
50	Lowell, Mass.	233,475	171,259					62,216		
51	New Bedford, Mass.	437,006	396,031					40,975		
52	Cambridge, Mass.	572,289	558,771					13,518		
53	Salt Lake City, Utah	334,213	191,272	61,952		78,890		2,093	6	
54	Hartford, Conn.	405,540	294,483	89,408				15,829	5,820	
55	Trenton, N. J.	323,996	198,888			95,197		29,911		
56	Houston, Tex.	494,850	460,636					34,214		
57	Tacoma, Wash.	609,951	438,592	45,943		123,018			2,327	71
58	Reading, Pa.	72,974	54,138	16,732		1,737			367	
59	Albany, N. Y.	311,574	273,775			37,799				
60	Camden, N. J.	262,809	234,747			6,770		21,292		
61	Youngstown, Ohio	199,528	124,556	23,063		51,909				
62	Springfield, Mass.	329,733	302,353					27,380		

[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: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 99.]

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 1915.									
63	Lynn, Mass.	$252,277	$221,836					$30,441		
64	Des Moines, Iowa	159,197	72,623	$78,639				875	$7,057	
65	Lawrence, Mass.	145,409	113,996					31,473		
66	Fort Worth, Tex.	297,695	281,298					16,397		
67	Kansas City, Kans.	378,648	237,217	57,693		$78,555		3,965	1,218	
68	Yonkers, N. Y.	502,280	349,074			47,323		105,883		
69	Wilmington, Del.	187,447	187,447							
70	Schenectady, N. Y.	256,017	229,297			15,697		11,023		
71	Duluth, Minn.	336,994	252,813	58,424		25,178		579		
72	Norfolk, Va.	415,699	402,306					13,393		
73	Oklahoma City, Okla.	315,023	188,390	89,883				10,531	26,219	
74	Somerville, Mass.	198,587	171,235					27,352		
75	Elizabeth, N. J.	176,321	159,166			10,984		6,171		
76	St. Joseph, Mo.	80,742	34,338	46,404						
77	Waterbury, Conn.	155,360	137,692	7,936				9,710	22	
78	Utica, N. Y.	104,612	88,104			5,761		10,147		
79	Akron, Ohio	338,465	207,407	43,110		83,020		4,928		
80	Troy, N. Y.	248,829	199,147	5,980		8,029		35,519	154	
81	Manchester, N. H.	76,739	67,329					9,410		
82	Hoboken, N. J.	173,785	152,168			754		20,863		
83	Wilkes-Barre, Pa.	110,745	51,860	40,153		18,732				
84	Fort Wayne, Ind.	35,935	15,863	19,845				227		
85	Erie, Pa.	55,096	22,887	20,014		4,485		8,385	225	
86	Evansville, Ind.	69,432	66,142	1,848					1,442	
87	Jacksonville, Fla.	115,111	103,839			3,586		562	7,124	
88	Peoria, Ill.	77,998	40,232		$4,812	29,808		2,296		$800
89	East St. Louis, Ill.	152,098	34,394	15,037	18,000	78,438		5,689		
90	Harrisburg, Pa.	137,497	79,182	47,167		11,148				
91	Savannah, Ga.	148,615	137,019					7,480	4,116	
92	Passaic, N. J.	119,936	93,378			13,171		13,387		
93	Bayonne, N. J.	198,311	163,242			29,482		5,587		
94	South Bend, Ind.	53,707	26,737	22,711				329	3,930	
95	Wichita, Kans.	224,906	93,448	23,753		102,205		1,623	3,937	
96	Johnstown, Pa.	40,356	22,340	18,016						
97	Brockton, Mass.	162,358	139,176					23,182		
98	Terre Haute, Ind.	33,361	23,680	9,441					240	
99	Holyoke, Mass.	161,778	143,262					18,516		
100	Sacramento, Cal.	81,983	67,467	14,516						
101	Portland, Me.	275,148	112,116		147,241			14,356		1,435
102	Allentown, Pa.	45,781	16,462	27,998					1,321	
103	Charleston, S. C.	169,715	169,715							
104	Springfield, Ill.	65,769	26,521	6,131	7,290	9,719		15,046		1,012
105	Canton, Ohio	126,915	73,704	18,078		35,106		27		
106	Pawtucket, R. I.	276,154	256,648					19,506		
107	Chattanooga, Tenn.	166,948	154,716			8,470		3,762		
108	Altoona, Pa.	118,626	83,887	20,712		13,127			900	
109	Covington, Ky.	109,723	89,580			14,175		5,968		
110	Mobile, Ala.	183,036	131,461			49,175		1,280	1,120	
111	Sioux City, Iowa	77,452	53,919	13,605				2,442	7,486	
112	Saginaw, Mich.	95,778	42,960	1,200		51,618				
113	Atlantic City, N. J.	420,952	413,421			1,405		6,126		
114	Little Rock, Ark.	70,114		7,225		53,595		1,211	8,083	
115	Berkeley, Cal.	68,003	40,620	25,183					2,160	
116	Rockford, Ill.	71,307	14,262		8,000	18,586		10,742	19,712	5
117	Binghamton, N. Y.	56,944	53,682			1,426		1,836		
118	Pueblo, Colo.	153,293	110,673	19,679		16,746			6,195	
119	New Britain, Conn.	135,363	135,260					103		
120	Tampa, Fla.	150,996	148,381	3,500				2,547	2,568	
121	El Paso, Tex.	155,335	149,183					6,152		
122	Springfield, Ohio	127,524	86,915	21,060		16,189		2,360	1,000	
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.									
123	Flint, Mich.	$77,204	$59,709	$13,405		$3,645		$445		
124	Lancaster, Pa.	50,867	33,023	17,600					$244	
125	Augusta, Ga.	141,520	124,740					11,646	5,134	
126	York, Pa.	50,327	38,007	12,320						
127	Malden, Mass.	148,298	132,892					15,406		
128	San Diego, Cal.	382,054	351,239	30,815						
129	Bay City, Mich.	56,773	37,014	4,942		12,650		1,267		
130	Topeka, Kans.	117,755	62,003	23,123		38,846			3,683	
131	Haverhill, Mass.	94,678	86,637					8,041		
132	Salem, Mass.	60,235	46,187					14,048		

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TABLE 17.—GOVERNMENTAL COST PAYMENTS [1] FOR INTEREST: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 99.]

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 1915—Continued.									
133	Davenport, Iowa	$39,091	$25,099	$12,897	.....	.....	.....	.....	$1,095	.....
134	Kalamazoo, Mich	79,799	34,502	25,032	.....	$16,274	.....	.....	3,991	.....
135	McKeesport, Pa	67,401	38,040	16,650	.....	12,533	.....	$178	.....	.....
136	Lincoln, Nebr	93,682	46,117	18,720	.....	16,814	.....	12,022	9	.....
137	Racine, Wis	33,362	33,362	.....	.....	.....	.....	.....	.....	.....
138	Superior, Wis	46,367	46,367	.....	.....	.....	.....	.....	.....	.....
139	Wheeling, W. Va	33,335	21,732	8,100	.....	.....	.....	3,503	.....	.....
140	Macon, Ga	65,383	63,844	.....	.....	.....	.....	369	1,170	.....
141	Huntington, W. Va	61,731	37,460	14,761	.....	9,510	.....	.....	.....	.....
142	Butte, Mont	96,547	18,000	7,054	.....	23,709	.....	47,784	.....	.....
143	Newton, Mass	301,219	271,982	.....	.....	.....	.....	29,237	.....	.....
144	Pasadena, Cal	126,866	87,059	39,807	.....	.....	.....	.....	.....	.....
145	Woonsocket, R. I	156,810	146,420	.....	.....	.....	.....	10,390	.....	.....
146	Montgomery, Ala	190,236	126,545	.....	.....	50,591	.....	13,100	.....	.....
147	West Hoboken, N. J	53,077	38,907	.....	.....	7,893	.....	6,277	.....	.....
148	Roanoke, Va	86,860	86,860	.....	.....	.....	.....	.....	.....	.....
149	Chester, Pa	75,851	47,006	15,118	.....	12,464	.....	416	847	.....
150	Fitchburg, Mass	87,746	68,614	.....	.....	.....	.....	19,132	.....	.....
151	Galveston, Tex	216,471	216,471	.....	.....	.....	.....	.....	.....	.....
152	East Orange, N. J	157,253	111,191	.....	.....	17,322	.....	28,740	.....	.....
153	Muskogee, Okla	137,574	97,553	36,125	.....	.....	.....	3,896	.....	.....
154	New Castle, Pa	29,280	11,225	11,210	.....	5,845	.....	.....	.....	.....
155	Dubuque, Iowa	70,825	37,640	6,850	.....	13,606	.....	11,632	1,097	.....
156	Springfield, Mo	16,830	13,219	1,120	.....	.....	.....	2,491	.....	.....
157	Lexington, Ky	68,125	44,274	.....	.....	17,784	.....	6,067	.....	.....
158	Hamilton, Ohio	106,834	62,458	20,716	.....	23,660	.....	.....	.....	.....
159	Perth Amboy, N. J	91,367	69,624	.....	.....	21,278	.....	465	.....	.....
160	Charlotte, N. C	147,939	99,631	.....	.....	29,568	.....	18,740	.....	.....
161	Lansing, Mich	18,612	6,661	2,000	.....	8,238	.....	1,713	.....	.....
162	Knoxville, Tenn	174,021	155,719	.....	.....	15,124	.....	3,178	.....	.....
163	Decatur, Ill	51,613	16,032	14,435	.....	16,032	.....	.....	5,084	.....
164	Elmira, N. Y	46,487	44,821	.....	.....	.....	.....	1,666	.....	.....
165	Portsmouth, Va	95,324	80,201	.....	.....	.....	.....	15,123	.....	.....
166	Everett, Mass	126,808	116,123	.....	.....	.....	.....	10,685	.....	.....
167	San Jose, Cal	49,879	34,899	14,980	.....	.....	.....	.....	.....	.....
168	Joliet, Ill	31,004	10,814	421	.....	10,302	.....	8,606	861	.....
169	Quincy, Ill	20,061	13,791	4,223	.....	.....	.....	830	1,217	.....
170	Auburn, N. Y	58,037	30,492	.....	.....	24,374	.....	3,171	.....	.....
171	Pittsfield, Mass	121,558	112,369	.....	.....	.....	.....	9,189	.....	.....
172	Quincy, Mass	160,964	144,658	.....	.....	.....	.....	16,306	.....	.....
173	Cedar Rapids, Iowa	67,624	46,741	18,664	.....	.....	.....	2,219	.....	.....
174	Taunton, Mass	113,688	103,895	.....	.....	.....	.....	9,793	.....	.....
175	Mount Vernon, N. Y	178,630	124,480	37,946	.....	16,148	.....	56	.....	.....
176	Amsterdam, N. Y	48,242	40,314	5,385	.....	.....	.....	2,543	.....	.....
177	Niagara Falls, N. Y	158,681	137,232	.....	.....	21,449	.....	.....	.....	.....
178	Jamestown, N. Y	89,081	55,668	19,134	.....	6,431	.....	7,848	.....	.....
179	Oshkosh, Wis	22,979	22,979	.....	.....	.....	.....	.....	.....	.....
180	New Rochelle, N. Y	162,646	134,730	.....	.....	8,467	.....	19,449	.....	.....
181	Lorain, Ohio	106,479	61,280	15,524	.....	24,052	.....	4,723	.....	.....
182	Jackson, Mich	31,859	23,393	4,600	.....	.....	.....	1,808	2,058	.....
183	Lima, Ohio	62,522	37,274	12,773	.....	12,475	.....	.....	.....	.....
184	Columbia, S. C	75,321	63,166	501	.....	1,800	.....	9,121	733	.....
185	Austin, Tex	105,946	101,475	.....	.....	.....	.....	460	4,011	.....
186	Williamsport, Pa	19,389	12,107	6,554	.....	728	.....	.....	.....	.....
187	Waterloo, Iowa	76,722	62,072	11,345	.....	.....	.....	1,912	1,393	.....
188	Aurora, Ill	70,737	19,488	11,354	.....	38,920	.....	921	54	.....
189	Joplin, Mo	18,395	10,175	8,220	.....	.....	.....	.....	.....	.....
190	Shreveport, La	66,702	51,293	5,401	.....	.....	.....	10,008	.....	.....
191	Chelsea, Mass	159,957	143,649	.....	.....	.....	.....	16,308	.....	.....
192	Waco, Tex	129,324	126,732	.....	.....	.....	.....	2,592	.....	.....
193	Everett, Wash	119,483	37,189	16,125	.....	53,928	.....	2,456	9,785	.....
194	Orange, N. J	103,336	84,095	.....	.....	4,192	.....	15,049	.....	.....
195	Lynchburg, Va	129,760	129,760	.....	.....	.....	.....	.....	.....	.....
196	Colorado Springs, Colo	93,380	67,856	18,672	.....	6,473	.....	252	127	.....
197	Newport, Ky	54,041	53,379	.....	.....	.....	.....	662	.....	.....
198	La Crosse, Wis	57,837	54,602	.....	.....	3,211	.....	24	.....	.....
199	Danville, Ill	26,868	.....	9,854	.....	12,639	.....	4,170	205	.....
200	Council Bluffs, Iowa	44,880	35,088	7,970	.....	.....	.....	1,247	575	.....
201	Bellingham, Wash	78,936	34,800	9,635	.....	32,723	.....	.....	1,778	.....
202	Fresno, Cal	40,441	15,407	25,034	.....	.....	.....	.....	.....	.....
203	Boise, Idaho	71,848	14,054	20,410	.....	31,951	.....	5,433	.....	.....
204	Norristown, Pa	34,496	21,941	12,329	.....	.....	.....	226	.....	.....

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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 19. 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...	$329,620,950	$8,877,943	$1,091,247	$5,333,509	$2,366,261	$2,509,624	$46,657,030	$1,574,550	$318,222	$96,928,980	$16,596,732	$4,023,730
	Group I.....	135,295,147	3,772,333	408,979	2,054,836	647,211	1,424,540	17,809,509	915,059	93,018	36,039,702	6,540,353	2,198,119
	Group II.....	63,773,390	1,903,802	118,722	725,328	161,117	693,407	11,338,533	98,410	63,703	19,157,603	2,470,890	675,314
	Group III.....	67,249,920	1,899,121	254,332	1,010,777	776,776	247,900	9,301,379	186,692	89,508	22,152,303	4,255,977	945,165
	Group IV.....	35,111,248	920,422	126,501	872,070	339,706	46,878	4,855,595	245,992	54,295	10,509,959	1,566,755	97,106
	Group V.....	28,191,245	382,265	182,713	670,498	441,451	96,899	3,352,014	128,397	17,638	9,069,413	1,756,757	109,026
	GROUP I—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.												
1	New York, N. Y...	$52,797,046	$2,126,301	$219,212	$1,028,586	$544,763	$357,926	$4,404,967	$66,421	.....	$13,820,265	$1,714,551	$14,335
2	Chicago, Ill.....	26,313,545	143,123	20,275	115,282	30,456	922,207	3,627,063	767,046	$46,640	6,532,714	1,387,967	2,032,601
3	Philadelphia, Pa....	8,406,642	58,843	.....	212,511	31,727	1,800	1,182,663	.....	3,484	2,849,893	678,475	.....
4	St. Louis, Mo.....	6,461,879	408	13,910	66,923	5,915	.....	1,600,428	.....	.....	1,831,320	259,287	.....
5	Boston, Mass.....	6,301,716	657,970	81,950	125,961	.....	8,300	906,728	25,566	1,844	1,992,502	289,755	1,028
6	Cleveland, Ohio....	11,888,482	684,953	30,102	139,976	190	4,584	1,239,036	25,761	24,299	2,258,705	1,238,942	20,199
7	Baltimore, Md.....	9,312,247	2,180	.....	84,256	.....	70,329	3,380,297	.....	12,850	2,755,121	23,100	37,264
8	Pittsburgh, Pa.....	6,018,959	63,995	5,364	136,877	20,320	32,848	414,725	1,946	3,901	1,627,130	820,526	.....
9	Detroit, Mich.....	7,794,631	34,550	38,166	153,494	13,840	26,486	1,053,602	28,319	.....	2,372,052	127,750	92,692
	GROUP II—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.												
10	Buffalo, N. Y.....	$4,998,199	$16,579	$10,677	$36,322	$195	$16,710	$141,939	.....	.....	$1,313,072	$370,645	$216,875
11	San Francisco, Cal..	10,583,583	1,568,624	5,465	252,679	37,378	6,882	1,867,162	$3,442	$1,200	2,327,252	226,695	2,574
12	Los Angeles, Cal....	10,972,868	30,078	18,302	73,143	17,268	4,491	852,339	20,036	17,504	5,248,090	143,533	14,518
13	Milwaukee, Wis....	5,114,302	19,151	8,831	69,357	6,827	364,235	523,519	3,952	74	1,951,414	166,248	173
14	Cincinnati, Ohio....	5,035,331	83,914	33,979	24,611	1,693	99,597	820,052	.....	21,644	1,417,539	359,840	.....
15	Newark, N. J.....	3,363,880	5,559	.....	38,100	.....	12,421	3,495,551	.....	.....	2,474,802	61,157	.....
16	New Orleans, La....	2,841,276	186	23,665	83,373	.....	.....	1,576,073	15,064	5,657	117,812	164,674	.....
17	Washington, D. C..	2,359,812	2,000	10,311	30,692	.....	4,178	411,403	1,314	.....	329,112	379,517	552
18	Minneapolis, Minn..	4,453,144	3,534	7,198	35,467	2,594	45,760	652,466	20,975	17,400	1,367,448	302,481	27,751
19	Seattle, Wash.....	9,050,995	174,177	294	81,584	95,162	139,113	937,129	24,627	284	2,611,062	296,100	412,871
	GROUP III—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.												
20	Jersey City, N. J....	$774,536	.....	.....	$26,742	.....	.....	$42,442	$1,543	.....	$233,234	.....	.....
21	Kansas City, Mo....	5,043,926	$270	$4,159	8,063	.....	$53,439	548,669	7,430	.....	1,606,068	$663,339	.....
22	Indianapolis, Ind...	1,924,323	6,237	509	30,193	.....	.....	270,578	1,630	.....	523,121	105,324	.....
23	Portland, Oreg.....	4,865,764	7,392	38,609	62,080	.....	2,121	450,249	14,550	.....	1,808,371	3,253	$561,880
24	Denver, Colo.....	1,032,782	338	550	13,539	.....	285	132,058	.....	.....	310,802	397,674	2,862
25	Rochester, N. Y....	2,542,151	22,885	7,455	51,553	$6,103	.....	420,214	.....	.....	918,307	17,921	.....
26	Providence, R. I....	2,724,694	14,043	2,221	17,444	.....	503	129,217	.....	$25,216	1,797,532	44,058	253,154
27	St. Paul, Minn.....	2,135,646	4,270	11,388	16,019	5,600	881	330,382	8,877	.....	1,142,519	48,703	1,657
28	Louisville, Ky.....	1,717,285	3,850	3,549	63,459	.....	10,930	686,045	456	1,901	425,245	29,477	.....
29	Columbus, Ohio....	1,917,547	868	2,081	11,011	.....	.....	293,198	28,604	.....	762,659	232,075	461
30	Oakland, Cal.....	3,198,013	280,280	11,154	20,160	7,156	1,378	140,573	571	.....	883,264	118,361	190
31	Toledo, Ohio.....	1,996,038	6,007	.....	58,496	1,038	850	53,528	12,935	.....	519,919	401,868	.....
32	Atlanta, Ga.....	854,139	3,136	2,981	30,390	87,897	4,972	244,918	8,428	511	236,644	90,297	.....
33	Birmingham, Ala....	605,918	1,453	3,451	5,435	500	471	282,102	12,711	749	198,292	53,382	312
34	Worcester, Mass....	1,841,915	410	5,079	26,333	1,478	83,914	153,916	1,725	.....	320,204	27,718	.....
35	Syracuse, N. Y.....	1,104,740	.....	4,930	85,656	.....	.....	107,345	6,731	.....	544,420	53,534	.....
36	New Haven, Conn..	833,525	6,826	13,029	14,078	225	18,520	119,837	.....	.....	394,515	8,650	500
37	Memphis, Tenn.....	901,224	.....	.....	17,891	374,128	219	115,945	5,420	.....	233,619	48,311	.....
38	Scranton, Pa.....	604,314	.....	370	24,141	386	.....	138,239	710	334	259,806	61,148	.....
39	Spokane, Wash.....	617,844	39,395	1,173	18,255	.....	201	60,120	5,756	.....	155,704	42,695	7,202
40	Paterson, N. J.....	1,044,454	.....	.....	8,646	.....	4,291	792,854	.....	.....	85,319	8,740	479
41	Richmond, Va.....	1,749,518	3,596	4,389	7,294	50,904	182	241,373	13,150	.....	758,983	94,508	18,266
42	Omaha, Nebr.....	1,086,430	306	5,560	15,058	797	1,764	168,827	5,205	.....	249,031	56,279	.....
43	Fall River, Mass....	600,746	.....	43,564	4,006	.....	.....	149,225	.....	15,506	179,528	33,865	.....
44	Grand Rapids, Mich.	1,210,365	515	35,380	22,244	20,055	.....	75,268	.....	.....	346,310	8,342	.....
45	Dayton, Ohio.....	771,846	1,864	853	1,788	50,830	533	102,814	8,265	499	283,511	7,683	.....
46	San Antonio, Tex..	2,161,498	3,200	.....	21,019	152,895	824	666,673	591	.....	832,849	129,858	1,906
47	Bridgeport, Conn...	963,248	3,200	10,039	29,440	1,352	.....	229,658	.....	.....	101,269	17,846	12,764
48	Nashville, Tenn....	891,136	10,077	1,000	18,410	.....	.....	96,441	4,500	.....	456,524	38,540	2,115
49	Dallas, Tex.....	2,112,549	282,873	3,119	32,612	1,092	787	92,593	2,406	19,553	693,623	144,735	.....
50	Lowell, Mass.....	338,650	282	1,478	3,346	.....	.....	74,423	.....	.....	121,242	18,701	.....
51	New Bedford, Mass.	889,273	8,206	3,605	2,670	.....	.....	308,991	.....	.....	321,544	22,506	875
52	Cambridge, Mass...	501,952	.....	.....	7,651	766	281	48,526	.....	.....	247,332	25,746	.....
53	Salt Lake City, Utah	1,487,247	7,073	3,283	21,697	345	550	98,966	.....	12,952	551,236	254,154	.....
54	Hartford, Conn.....	2,220,920	539,986	1,059	17,462	.....	32,203	173,488	310	6,745	111,939	22,979	969
55	Trenton, N. J.....	934,094	1,487	821	36,771	.....	23,515	109,941	1,016	.....	130,871	4,635	5,186
56	Houston, Tex.....	2,709,977	153,535	535	.....	8,953	600	516,539	2,605	.....	796,526	481,242	40,045
57	Tacoma, Wash.....	1,161,180	3,259	818	12,105	13	921	16,306	.....	.....	236,204	37,230	33,506
58	Reading, Pa.....	530,153	4,716	862	28,158	.....	582	225,482	.....	.....	204,153	12,138	650
59	Albany, N. Y.....	1,923,614	7,306	1,475	24,861	.....	.....	210,328	.....	.....	435,169	264,715	.....
60	Camden, N. J.....	594,680	17,130	5,875	12,228	.....	.....	56,207	2,276	.....	226,206	.....	.....
61	Youngstown, Ohio.	1,641,204	245,144	537	23,863	250	.....	67,805	18,741	.....	430,353	66,228	.....
62	Springfield, Mass...	2,488,822	207,656	17,387	89,510	4,023	113	54,081	9,490	5,542	1,068,246	58,023	.....

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DIVISIONS OF GOVERNMENTAL SERVICE: 1915.

table and an explanation of the difference between its total payments and the payments for outlays given in Table 4, see page 101.]

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.	
$1,421,821	$6,114,885	$1,036,315	$48,130,487	$1,942,099	$554,957	$12,194,085	$919,889	$901,057	$1,438,975	$50,481,859	$4,171,749	$14,034,944	
883,578	3,938,209	592,105	16,894,719	434,389	478,627	4,218,079	60,166	696,753	1,113,272	28,417,913	1,435,123	4,178,535	
360,476	1,556,839	371,107	8,406,129	521,912	27,658	2,180,885	95,132	12,859	252,823	4,872,051	1,437,047	6,265,583	
153,687	361,759	68,713	11,843,583	507,430	39,372	3,223,811	550,341	108,969	65,870	7,115,035	197,338	1,889,082	
8,610	110,563	4,023	6,261,111	266,483	3,721	1,223,271	192,150	23,630	4,232	5,934,766	708,455	734,954	
10,470	147,515	367	4,724,945	161,885	5,579	1,348,039	22,100	58,846	2,778	4,142,094	393,786	966,770	
GROUP I—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.													
$82,664	$1,645,276	$87,518	$5,541,835	$85,729	$375,706	$1,411,832	.....	.....	$739,035	$16,299,755	.....	$2,250,369	1
29,945	1,265,230	5,223	4,705,879	61,767	4,057	1,077,518	$9,740	.....	96,543	3,217,374	$214,527	353	2
136,079	263,249	8,976	1,412,708	9,000	.....	337,441	.....	.....	18,697	271,846	.....	879,245	3
.....	85,349	273,473	709,951	40,290	61,348	90,153	.....	.....	.....	1,415,174	.....	7,945	4
170,476	38,816	13,990	1,023,608	42,527	33,266	382,841	.....	.....	195,373	306,300	.....	2,855	5
89,798	329,069	92,770	966,805	73,706	.....	409,466	.....	.....	.....	2,966,146	1,220,596	82,379	6
60,247	.....	.....	193,366	.....	.....	330,938	.....	.....	.....	1,521,263	.....	841,036	7
224,181	139,773	96,246	1,045,019	62,801	4,133	56,904	36,079	.....	47,659	1,064,159	.....	114,373	8
40,188	171,447	13,909	1,295,548	128,569	107	120,981	14,347	$696,753	15,965	1,355,896	.....	.....	9
GROUP II—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.													
$36,299	$6,050	$2,965	$1,806,524	$61,388	$8,347	$75,977	.....	.....	.....	$371,635	.....	.....	10
48,660	266,405	51,848	627,114	110,036	.....	306,609	$62,206	.....	.....	421,344	.....	$2,390,008	11
23,306	42,445	1,583	2,126,226	78,492	3,177	114,139	5,855	.....	$8,453	690,864	$170,586	1,229,440	12
166,531	227,395	70,447	725,609	83,933	10,073	253,909	1,266	$12,859	.....	448,384	.....	95	13
1,523	652,731	95,328	277,153	25,670	.....	335,903	.....	.....	138,042	617,293	760	27,159	14
70,589	183,196	30,949	764,967	19,568	.....	198,670	6,898	.....	77,417	342,353	.....	531,683	15
.....	.....	.....	265,596	10,420	.....	98,301	.....	.....	28,500	247,451	.....	204,504	16
183	.....	65,829	643,083	14,038	1,188	177,863	.....	.....	.....	268,431	.....	20,118	17
1,043	176,187	38,118	638,969	89,290	4,873	447,816	.....	.....	.....	543,774	.....	.....	18
12,342	2,430	14,040	530,888	29,077	.....	171,698	18,907	.....	411	420,522	1,265,701	1,812,576	19
GROUP III—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.													
.....	$3,100	.....	$311,556	$1,475	.....	$45,184	.....	.....	.....	$109,280	.....	.....	20
.....	7,825	$1,890	1,422,023	26,901	$1,814	423,544	.....	.....	.....	269,492	.....	.....	21
.....	102,810	.....	288,490	39,396	.....	555,985	.....	.....	.....	.....	.....	.....	22
.....	.....	64,743	943,398	.....	.....	27,092	$4,309	.....	.....	88,877	.....	$788,834	23
$14,166	13,481	.....	49,952	16,329	16,326	20,830	.....	.....	$373	42,627	.....	.....	24
.....	.....	.....	478,794	21,176	889	22,174	4,470	.....	454	561,199	.....	8,557	25
57,144	3,500	.....	123,104	.....	1,008	113,877	2,099	.....	.....	119,973	.....	20,601	26
12,806	3,969	385	50,735	97,647	.....	117,757	.....	.....	3,600	278,391	.....	.....	27
8,123	6,645	.....	123,922	21,316	.....	91,109	.....	.....	.....	241,258	.....	.....	28
.....	.....	.....	227,301	3,103	.....	15,354	.....	.....	2,526	319,772	$18,474	.....	29
1,196	.....	.....	820,609	18,311	1,042	167,480	.....	.....	6,011	.....	.....	720,277	30
.....	.....	.....	430,350	22,776	.....	128,954	.....	.....	38,067	315,670	.....	5,600	31
.....	3,816	.....	17,176	8,693	.....	15,118	.....	.....	.....	97,427	.....	1,735	32
78	.....	13	17,119	1,140	.....	6,391	.....	.....	8,744	12,536	1,039	.....	33
.....	91,686	.....	440,277	18,222	.....	2,347	.....	.....	.....	660,006	.....	6,600	34
.....	1,190	.....	180,839	10,889	.....	82,485	.....	.....	.....	24,221	.....	2,500	35
1,395	.....	.....	179,065	8,093	104	68,492	.....	.....	.....	.....	.....	.....	36
.....	1,968	.....	3,938	14,895	3,807	12,411	.....	.....	.....	69,672	.....	.....	37
.....	16,107	.....	84,407	4,249	.....	11,408	3,009	.....	.....	.....	.....	.....	38
.....	.....	.....	110,636	10,561	229	33,458	5,083	.....	470	122,506	.....	.....	39
.....	.....	.....	115,797	4,967	.....	23,361	.....	.....	.....	.....	.....	.....	40
.....	.....	1,052	235,654	.....	.....	12,049	.....	$34,823	.....	145,806	.....	127,489	41
.....	.....	.....	24,314	7,999	.....	15,179	.....	.....	.....	536,111	.....	.....	42
.....	3,635	.....	28,830	6,026	.....	13,867	.....	.....	.....	111,333	.....	11,361	43
.....	.....	.....	478,068	18,326	1,213	50,589	.....	15,454	4,245	129,006	.....	5,355	44
589	.....	525	194,248	3,700	.....	3,600	.....	.....	130	106,345	.....	4,064	45
.....	3,694	.....	342,238	4,771	.....	.....	1,000	.....	.....	.....	.....	.....	46
15,373	.....	.....	514,804	4,486	.....	23,017	.....	.....	.....	.....	.....	.....	47
.....	4,857	.....	43,312	5,402	.....	21,613	.....	58,692	.....	100,027	.....	14,626	48
.....	4,574	105	222,686	31,476	6,588	462,555	.....	.....	.....	111,172	.....	.....	49
.....	.....	.....	47,693	.....	.....	1,996	.....	.....	.....	69,489	.....	.....	50
1,945	.....	.....	62,710	.....	.....	37,606	.....	.....	.....	99,133	.....	19,482	51
1,623	59,151	.....	30,162	.....	.....	59,440	.....	.....	.....	19,687	.....	1,587	52
.....	.....	.....	249,782	9,373	267	7,855	.....	.....	.....	264,756	.....	4,958	53
.....	.....	.....	537,712	.....	.....	18,483	.....	.....	.....	677,568	.....	75,017	54
27,235	.....	.....	157,491	54,773	.....	41,175	.....	.....	.....	339,177	.....	.....	55
.....	18,000	.....	375,384	2,719	.....	251,725	2,187	.....	.....	40,376	.....	19,006	56
13	.....	.....	426,254	7,890	5,577	44,332	212	.....	.....	145,893	177,825	12,732	57
.....	.....	.....	22,180	350	.....	7,810	22	.....	.....	23,050	.....	.....	58
.....	.....	.....	245,948	.....	.....	50,516	526,261	.....	.....	155,638	.....	1,397	59
.....	11,761	.....	139,823	.....	.....	72,583	.....	.....	.....	13,237	.....	37,304	60
.....	.....	.....	155,978	.....	.....	12,159	.....	.....	.....	620,146	.....	.....	61
17,001	.....	.....	883,824	.....	508	25,851	1,689	.....	750	76,123	.....	.....	62

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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 19. 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 1915.												
63	Lynn, Mass.	$1,020,156	$13,292	$1,195	$41,474	$6,110	$4,020	$29,402	.....	$671	$163,317	$47,396	$20,000
64	Des Moines, Iowa	598,482	.....	.....	47,579	55,910	360	9,851	.....	.....	89,821	141,334	.....
65	Lawrence, Mass.	489,939	.....	27,818	.....	.....	.....	7,829	$325	.....	272,350	65,138	.....
66	Fort Worth, Tex.	502,104	63	540	20	110	.....	14,798	.....	.....	73,110	7,695	.....
67	Kansas City, Kans.	699,726	1,753	75	12,710	.....	85	22,872	1,426	.....	286,715	58,344	8,069
68	Yonkers, N. Y.	1,539,532	48,826	6,543	41,982	90	6,521	379,081	3,604	.....	535,596	14,693	2,235
69	Wilmington, Del.	743,206	307,098	335	2,021	4,539	.....	74,450	.....	.....	194,128	6,468	.....
70	Schenectady, N. Y.	1,548,931	18,845	3,278	22,062	7	7,427	346,506	48,147	.....	175,785	88,935	.....
71	Duluth, Minn.	1,210,060	700	874	19,307	16,076	832	111,741	82	4,193	539,535	49,014	1,440
72	Norfolk, Va.	246,678	1,626	431	6,551	7,655	1,023	23,683	13,182	.....	59,441	7,291	348
73	Oklahoma City, Okla.	74,424	.....	.....	15,584	.....	.....	11,085	1,145	.....	27,830	2,104	.....
74	Somerville, Mass.	269,211	4,157	4,000	18,928	3,261	.....	10,854	3,100	.....	127,086	40,648	.....
75	Elizabeth, N. J.	479,079	.....	4,980	31,574	.....	.....	53,056	.....	.....	125,818	8,910	.....
76	St. Joseph, Mo.	632,984	543	1,670	5,000	500	.....	105,746	.....	.....	376,772	123,194	.....
77	Waterbury, Conn.	548,314	200,836	2,740	2,544	.....	148	30,258	360	.....	35,951	38,371	1,000
78	Utica, N. Y.	400,329	7,280	1,262	16,266	.....	.....	10,450	.....	.....	157,377	.....	669
79	Akron, Ohio	2,658,937	1,367	11,157	72,557	.....	478	91,591	16,026	.....	677,093	.....	90
80	Troy, N. Y.	1,004,706	984	.....	5,891	.....	.....	36,883	4,250	.....	181,860	54,247	1,700
81	Manchester, N. H.	300,176	2,726	3,500	25,160	500	129	46,402	6,064	.....	73,039	109,491	.....
82	Hoboken, N. J.	213,729	377	148	11,529	.....	.....	3,820	112	.....	62,583	.....	.....
83	Wilkes-Barre, Pa.	285,143	13,015	2,709	27,298	55	.....	66,700	.....	6,434	93,438	15,548	.....
84	Fort Wayne, Ind.	990,119	16,257	280	2,628	.....	.....	88,968	5,203	.....	477,960	26,289	.....
85	Erie, Pa.	897,632	.....	4,383	9,596	.....	.....	83,700	8,066	.....	183,423	3,499	.....
86	Evansville, Ind.	200,345	9,985	.....	6,004	.....	.....	7,365	.....	.....	51,407	3,532	.....
87	Jacksonville, Fla.	1,005,554	2,453	1,613	30,191	.....	1,020	52,942	621	.....	141,934	.....	.....
88	Peoria, Ill.	270,319	.....	125	150	6,820	.....	4,807	3,662	.....	153,124	5,623	.....
89	East St. Louis, Ill.	163,596	.....	1,650	2,250	.....	.....	4,552	.....	.....	47,827	1,553	.....
90	Harrisburg, Pa.	432,146	704	.....	13,832	2,092	.....	199,539	1,000	.....	130,535	3,552	26,066
91	Savannah, Ga.	394,412	182	4,278	.....	.....	.....	.....	82,789	42,883	107,695	595	.....
92	Passaic, N. J.	364,869	.....	.....	.....	4,736	350	195,445	.....	.....	79,858	.....	.....
93	Bayonne, N. J.	361,637	.....	.....	2,974	376	634	.....	.....	.....	76,144	.....	.....
94	South Bend, Ind.	654,637	.....	.....	9,400	.....	.....	74,876	.....	.....	253,419	22,872	.....
95	Wichita, Kans.	240,449	370	247	14,058	.....	.....	13,384	.....	.....	71,898	18,766	338
96	Johnstown, Pa.	324,495	440	999	2,433	104	.....	24,132	1,493	.....	129,441	42,404	.....
97	Brockton, Mass.	440,523	.....	536	9,711	400	400	65,464	.....	.....	77,966	46,494	.....
98	Terre Haute, Ind.	615,286	.....	595	1,254	.....	.....	25,600	.....	.....	523,791	4,364	.....
99	Holyoke, Mass.	670,635	59,415	.....	106,233	.....	.....	20,613	.....	.....	69,591	24,036	.....
100	Sacramento, Cal.	980,443	40,170	7,045	27,767	191,875	370	77,940	367	.....	365,081	.....	14,529
101	Portland, Me.	269,294	2,041	704	3,916	.....	.....	48,982	.....	.....	38,514	11,346	2,500
102	Allentown, Pa.	139,964	228	300	17,364	148	.....	19,958	.....	.....	21,470	2,555	.....
103	Charleston, S. C.	289,039	85	1,837	1,160	425	.....	27,447	.....	.....	131,201	20,842	.....
104	Springfield, Ill.	333,122	.....	.....	706	1,183	.....	39,194	3,650	.....	76,763	1,702	.....
105	Canton, Ohio	804,746	12,572	3,074	4,498	7,576	5,098	144,861	.....	.....	425,918	6,524	.....
106	Pawtucket, R. I.	562,035	.....	.....	10,082	.....	.....	34,839	.....	.....	80,943	269,500	2,562
107	Chattanooga, Tenn.	335,204	7,887	9,267	19,965	.....	6,667	155,486	.....	.....	45,505	32,805	.....
108	Altoona, Pa.	458,309	.....	340	1,175	2,376	.....	148,531	965	.....	180,047	5,911	.....
109	Covington, Ky.	150,376	.....	.....	1,000	.....	1,000	42,588	1,255	114	58,700	1,204	515
110	Mobile, Ala.	211,933	.....	.....	2,375	.....	.....	49,133	.....	.....	26,978	3,297	.....
111	Sioux City, Iowa	707,377	.....	956	32,484	.....	.....	123,994	.....	.....	280,560	29,939	.....
112	Saginaw, Mich.	202,714	627	167	.....	500	5,993	35,297	250	.....	66,744	4,679	3,900
113	Atlantic City, N. J.	1,185,091	.....	.....	23,820	.....	.....	142,254	.....	.....	329,728	1,660	7,809
114	Little Rock, Ark.	416,600	.....	.....	.....	.....	.....	6,040	.....	.....	374,275	10,100	.....
115	Berkeley, Cal.	1,046,958	601	.....	60,721	77	.....	447,103	9,068	.....	233,543	12,507	.....
116	Rockford, Ill.	593,014	.....	2,882	.....	.....	2,539	65,733	.....	.....	261,076	9,716	2,760
117	Binghamton, N. Y.	622,747	.....	250	6,703	24,981	.....	61,503	.....	.....	79,555	23,374	.....
118	Pueblo, Colo.	98,522	.....	.....	3,975	.....	.....	1,714	.....	.....	11,713	1,007	.....
119	New Britain, Conn.	235,167	1,325	4,035	.....	.....	1,026	25,328	580	.....	110,262	7,962	576
120	Tampa, Fla.	868,700	139,008	2,157	5,028	.....	.....	530,574	6,815	.....	96,394	15,959	.....
121	El Paso, Tex.	379,296	1,912	4,806	10,399	1,224	716	66,652	16,047	.....	123,561	754	.....
122	Springfield, Ohio	687,097	672	690	1,881	.....	42	201,699	6,338	.....	186,760	11,012	.....
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.												
123	Flint, Mich.	$780,834	$13,431	$516	$9,445	$2,645	$681	$217,469	.....	.....	$286,902	$39,874	.....
124	Lancaster, Pa.	63,307	.....	556	6,513	.....	.....	2,442	.....	.....	32,604	.....	$246
125	Augusta, Ga.	412,235	.....	260	11,114	287,481	.....	2,757	.....	.....	735	9,356	.....
126	York, Pa.	150,964	595	.....	232	9,363	.....	70,347	.....	.....	68,758	.....	.....
127	Malden, Mass.	208,207	167	3,356	2,525	.....	3,807	55,240	.....	.....	76,622	17,628	.....
128	San Diego, Cal.	4,499,331	13,631	16,452	38,797	4,638	1,459	90,999	$43	$9,795	649,311	97,622	29,182
129	Bay City, Mich.	171,761	81	181	10,299	948	45	19,823	.....	.....	2,729	43,629	.....
130	Topeka, Kans.	301,918	.....	.....	24,129	.....	374	53,037	.....	.....	157,431	15,931	.....
131	Haverhill, Mass.	270,512	2,497	3,000	.....	13	22,850	8,824	.....	.....	64,128	11,236	.....
132	Salem, Mass.	108,581	620	400	19,107	11,907	994	13,266	.....	.....	29,461	9,119	1,500

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DIVISIONS OF GOVERNMENTAL SERVICE: 1915—Continued.

table and an explanation of the difference between its total payments and the payments for outlays given in Table 4, see page 101.]

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 1915.													
$628			$206,526	$4,800		$21,633	$21,311			$438,081			63
			236,757	5,237		9,057						$2,576	64
			87,990			4,071				15,418			65
	$13,669		158,446	4,688		11,612		$2,547		184,555		251	66
		$53	65,041	2,425		25,963				49,188	$165,007		67
			107,328	3,722		91,946	52,035			245,330			68
250						16,052				137,835			69
67			391,132			181,010				252,243		13,487	70
31		325	264,309	8,001		31,834				114,392		47,374	71
3,337			7,975		$1,582					107,619		4,934	72
			6,686	2,321		2,333				5,336			73
			28,513	9,408		1,162				17,794			74
			246,371	8,070									75
638			1,744	6,587		7,184		3,406					76
			136,471	704	20	895				98,016			77
			146,722	7,211		27,417						25,675	78
			377,498	5,001		1,797				1,404,247			79
			68,462							650,429			80
			4,294	2,000						25,421		1,450	81
			130,720	4,440									82
			54,928			5,018							83
			110,320	1,723		82,789				48,381	129,321		84
			211,843	5,463		99,153				229,194		59,307	85
			42,902	3,990		5,000				70,160			86
		1,866	3,516	6,943		8,121				91,223	253,459	409,652	87
			62,002	2,867		30,415						724	88
			23,104			82,660							89
						19,160				35,366			90
			66,987	19,056						13,850		56,097	91
			49,300	2,598		32,582							92
			224,388	42,991						14,130			93
			165,728	2,138		450				125,754			94
			76,816	43,515	448	609							95
			121,533			1,516							96
79			162,538			12,168				64,767			97
			49,990	3,280		6,412							98
2,404			113,470			31,371				16,059	160,668	66,775	99
			104,138	9,949		13,760	29,907			83,121		14,424	100
			18,577			27,743				104,044		10,927	101
			10,275			12,269				55,397			102
1,096			8,553			3,291	88,497					4,605	103
			88,871	3,264		34,047		17,677		63,780		2,285	104
			109,719	2,030		16,531				66,345			105
			80,267		60	7,483				76,299			106
	2,802		29,249	4,676		14,965						6,430	107
			48,995			492				69,477			108
			1,512	1,559		18,429				22,500			109
	44,375	337	69,238			16,200							110
			103,548	6,961	1,228	17,536				110,171			111
			26,760	2,349		3,639				51,034		775	112
			209,626	2,558		70,560				397,056			113
			21,215	1,970									114
			252,033	9,721		21,584							115
			157,746	3,908		47,610				39,044			116
	42,252		307,576	2,157						74,096			117
			46,737	2,075		6,995				24,306			118
50			78,514			10,889				33,395		1,225	119
	2,114		63,965			305	400					5,981	120
		1,442	72,430	2,093	383	18,445			$4,232	54,200			121
	5,551		105,317	2,034		9,088				155,718			122
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.													
	$23,249		$142,475							$43,041		$1,016	123
			9,952			$3,529				7,465			124
	71,551		11,256			4,174				11,981		1,570	125
						1,619							126
$270			13,313	$4,764		12,301				17,306		908	127
			231,003	12,516	$2,419	930,038	$2,936			1,888,687		479,783	128
			973	2,817		1,850				33,317	$55,069		129
			6,389	1,287		6,089		$15,882		21,046		323	130
			100,645							53,491			131
	3,828		5,564	2,868		1,274	595			9,133		2,773	132

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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 19. 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.		Sewer 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 1915—Continued.												
133	Davenport, Iowa	$383,575	$1,392	.....	$3,302	$970	.....	$113,516	$2,957	.....	$140,249	$15,455	.....
134	Kalamazoo, Mich	187,147	2,743	$1,158	.....	.....	$13,472	47,346	224	.....	44,497	16,044	.....
135	McKeesport, Pa	113,195	1,491	2,004	3,545	.....	.....	19,594	.....	.....	46,946	.....	$276
136	Lincoln, Nebr	804,950	1,319	319	5,500	.....	.....	17,022	.....	.....	307,482	3,269	.....
137	Racine, Wis	452,604	1,428	434	17,000	10,297	3,170	22,227	2,044	.....	239,246	8,707	.....
138	Superior, Wis	375,065	.....	.....	122	2,725	.....	88,929	.....	.....	169,077	28,691	.....
139	Wheeling, W. Va	106,833	.....	.....	8,950	.....	.....	6,530	153	.....	36,258	5,893	.....
140	Macon, Ga	282,741	1,926	254	17,036	3,884	.....	22,396	.....	.....	73,170	23,056	.....
141	Huntington, W. Va	935,479	110,963	1,109	14,511	.....	.....	93,500	13,561	.....	410,733	.....	.....
142	Butte, Mont	310,025	64	997	3,365	.....	.....	45,995	8,599	.....	97,509	96,880	.....
143	Newton, Mass	137,412	600	.....	10,250	.....	300	66,120	.....	.....	59,191	7,357	.....
144	Pasadena, Cal	595,337	2,232	1,748	24,248	509	53	22,390	198	$1,639	139,127	53,603	18,690
145	Woonsocket, R. I	264,794	149	3,932	276	.....	.....	50,491	.....	.....	90,774	15,950	200
146	Montgomery, Ala	90,919	.....	2,230	7,047	.....	.....	2,502	.....	.....	61,985	3,160	.....
147	West Hoboken, N. J	54,692	.....	.....	4,500	.....	.....	2,464	.....	.....	21,958	.....	.....
148	Roanoke, Va	150,974	18,096	.....	2,000	.....	.....	15,500	41,000	.....	52,351	10,963	.....
149	Chester, Pa	104,595	.....	.....	9,329	.....	.....	4,951	.....	.....	45,283	1,085	.....
150	Fitchburg, Mass	508,761	.....	.....	9,012	.....	30,927	343,902	.....	.....	91,135	10,738	.....
151	Galveston, Tex	608,421	90,884	325	69,537	71,362	.....	49,720	.....	.....	165,279	1,236	5,485
152	East Orange, N. J	243,274	.....	14,136	17,100	.....	.....	108,630	.....	.....	47,172	2,059	.....
153	Muskogee, Okla	51,004	123	115	1,209	.....	.....	4,670	.....	.....	23,138	.....	.....
154	New Castle, Pa	124,485	346	2,800	1,200	338	.....	12,680	.....	.....	88,298	8,262	4,339
155	Dubuque, Iowa	434,964	227	3,304	10,868	.....	.....	21,811	.....	974	253,319	2,615	747
156	Springfield, Mo	195,164	520	.....	1,100	.....	.....	37,578	.....	.....	71,340	39,322	.....
157	Lexington, Ky	174,413	812	635	10,703	.....	.....	13,095	.....	.....	95,959	32,650	.....
158	Hamilton, Ohio	243,436	809	.....	.....	.....	.....	23,336	.....	.....	76,150	9,029	.....
159	Perth Amboy, N. J	511,733	.....	.....	325	.....	.....	24,064	.....	.....	150,824	.....	2,363
160	Charlotte, N. C	292,652	6,784	.....	11,702	.....	.....	11,021	9,141	.....	71,295	33,594	.....
161	Lansing, Mich	252,151	1,139	150	5,087	.....	.....	32,995	.....	.....	52,470	10,972	.....
162	Knoxville, Tenn	146,774	489	.....	70	.....	.....	30,594	1,490	.....	45,771	1,474	.....
163	Decatur, Ill	384,362	245	613	289	.....	275	48,704	.....	.....	164,843	215	.....
164	Elmira, N. Y	219,690	.....	.....	.....	.....	.....	24,052	.....	.....	156,507	14,636	.....
165	Portsmouth, Va	63,500	350	3,040	589	.....	.....	1,403	.....	.....	31,602	.....	.....
166	Everett, Mass	209,542	.....	.....	7,830	570	5,877	16,588	.....	.....	46,586	19,762	.....
167	San Jose, Cal	301,079	.....	5,990	18,140	.....	.....	7,906	32,005	.....	166,570	19,076	8,973
168	Joliet, Ill	138,806	67	250	10,450	454	.....	17,033	2,859	.....	29,012	.....	.....
169	Quincy, Ill	207,536	.....	.....	.....	.....	.....	13,093	300	.....	167,005	190	.....
170	Auburn, N. Y	118,818	.....	.....	.....	.....	.....	24,259	234	.....	50,461	11,771	.....
171	Pittsfield, Mass	406,218	8,321	3,632	2,505	775	.....	60,313	.....	.....	113,816	38,927	.....
172	Quincy, Mass	203,733	93	.....	4,000	524	.....	51,004	.....	.....	52,926	6,443	.....
173	Cedar Rapids, Iowa	654,047	1,042	2,005	12,681	11,443	.....	34,068	2,045	.....	86,430	147,066	52
174	Taunton, Mass	215,507	.....	.....	238	.....	.....	12,548	.....	.....	42,502	3,000	.....
175	Mount Vernon, N. Y	351,811	708	80,776	7,314	.....	.....	22,715	245	.....	74,213	1,918	3,871
176	Amsterdam, N. Y	288,607	7,592	916	1,850	.....	.....	2,962	.....	.....	121,983	137,512	.....
177	Niagara Falls, N. Y	508,359	72,090	.....	787	3,913	.....	92,129	.....	.....	218,949	8,959	.....
178	Jamestown, N. Y	405,373	651	.....	3,667	.....	.....	31,078	.....	1,015	130,991	9,841	343
179	Oshkosh, Wis	262,049	.....	.....	.....	.....	.....	34,015	.....	.....	76,103	120,536	.....
180	New Rochelle, N. Y	265,715	522	265	.....	.....	.....	72,812	.....	.....	119,347	38,917	.....
181	Lorain, Ohio	296,967	71	531	34,667	.....	.....	30,623	.....	4,065	178,825	6,612	.....
182	Jackson, Mich	213,833	2,655	407	1,049	10	11,982	9,173	1,235	.....	44,085	21,154	500
183	Lima, Ohio	163,735	766	.....	1,960	501	194	457	.....	.....	76,070	237	.....
184	Columbia, S. C	318,087	.....	.....	36,015	.....	.....	40,004	.....	.....	23,338	103,261	.....
185	Austin, Tex	324,284	.....	1,263	8,568	.....	.....	38,800	1,035	.....	94,882	.....	2,500
186	Williamsport, Pa	303,331	.....	1,041	10,897	205	.....	36,904	.....	.....	64,963	.....	.....
187	Waterloo, Iowa	483,423	434	3,834	10,988	8,960	.....	96,432	55	.....	208,943	50,440	2,297
188	Aurora, Ill	317,026	.....	.....	3,875	1,792	.....	14,956	.....	.....	253,795	4,102	.....
189	Joplin, Mo	121,993	4,609	4,665	4,014	.....	.....	8,764	.....	.....	37,270	40,504	.....
190	Shreveport, La	249,898	.....	.....	8,708	.....	.....	3,599	.....	.....	79,910	.....	.....
191	Chelsea, Mass	62,827	818	325	9,628	109	.....	3,624	.....	150	20,456	19,910	500
192	Waco, Tex	534,358	824	88	10,142	437	.....	28,276	909	.....	75,397	56,384	.....
193	Everett, Wash	488,335	221	.....	.....	.....	.....	164,500	.....	.....	290,003	10,158	.....
194	Orange, N. J	132,881	1,398	.....	.....	.....	.....	2,075	.....	.....	3,715	.....	.....
195	Lynchburg, Va	184,178	.....	3,100	21,187	.....	.....	24,993	.....	.....	105,329	2,346	.....
196	Colorado Springs, Colo	168,272	926	1,286	3,758	3,890	409	1,874	.....	.....	19,139	10,341	53
197	Newport, Ky	26,928	.....	.....	1,364	.....	.....	7,353	1,466	.....	12,531	.....	.....
198	La Crosse, Wis	254,775	.....	.....	.....	.....	.....	4,429	.....	.....	29,109	4,197	.....
199	Danville, Ill	386,293	.....	587	814	.....	.....	120,123	.....	.....	130,629	21,288	.....
200	Council Bluffs, Iowa	475,682	1,233	3,911	3,596	739	.....	216,462	411	.....	102,245	27,581	.....
201	Bellingham, Wash	439,378	.....	.....	190	.....	.....	13,172	838	.....	250,581	105,007	.....
202	Fresno, Cal	717,246	343	3,002	24,973	.....	.....	1,956	60	.....	419,847	7,278	.....
203	Boise, Idaho	95,284	611	.....	11,946	.....	.....	33,696	5,290	.....	11,642	446	25,909
204	Norristown, Pa	51,765	94	185	714	.....	.....	2,789	.....	.....	5,066	108	.....

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DIVISIONS OF GOVERNMENTAL SERVICE: 1915—Continued.

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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 1915—Continued.													
			$29,790	$3,186		$8,689						$64,069	133
			9,770	1,840		3,636		$22,911		$23,506			134
			11,066	3,397		352				24,524			135
			364,577	4,577		11,514				54,570	$34,501		136
			126,979	4,672		13,086						3,314	137
			75,498			9,731	$302						138
			42,965	1,146		331				4,607			139
	$1,000		84,514			19,172	750			29,065		6,518	140
			276,179			3,668						11,050	141
			52,184	3,000		282	1,150						142
			1,600			12,733				29,261			143
	657		75,804	9,246		27,709	1,367			121,414	71,703	22,875	144
			85,513	1,000		2,507				13,972			145
			1,331	1,119			827			10,450		268	146
			24,723	1,047									147
			2,988			1,985						5,591	148
			43,942										149
			2,554			2,735				17,458			150
			38,377					16,969		97,504		1,743	151
			36,552	14,766		1,233	1,628						152
			3,636	3,986		4,373				9,754			153
			3,337	909								1,976	154
			51,793	1,255		1,443				85,154		954	155
			45,304										156
			17,080			3,479							157
			91,521	2,790						22,032	9,081	8,188	158
			102,308	1,596						118,647		111,606	159
			112,524			967	151			25,473			160
			32,341			7,236				32,239	64,889	12,633	161
	130		808							65,948			162
			86,596	1,778						80,804			163
			13,567			2,882				2,147		5,899	164
			2,721							23,795			165
			104,553							7,776			166
			23,054	2,335		17,030							167
			44,527	1,570						32,250			168
			22,190	1,933		2,816							169
			10,984							21,109			170
$4,333			67,685			24,500				80,074		1,337	171
			30,461			178				57,874		230	172
			186,910	4,224		15,006				151,066			173
1,391			79,035							44,150	62,643		174
			146,557	3,882						9,582			175
			3,800							11,962			176
			36,112	2,324	$3,028					61,025		9,043	177
	2,591		112,056			1,496				45,395	61,638	4,611	178
			24,791	2,043		4,190				371			179
			5,883	23,803		3,713	423						180
			10,377	1,011		21,916				8,266			181
	3,738		65,867	2,445		3,655				20,700		25,178	182
			40,103	691		939				41,705		112	183
			29,638			5,201				80,630			184
	39,388		15,546	2,500		1,797				66,296	32,679	19,030	185
			188,721										186
			64,401	2,529		3,205				40,605			187
			9,579	1,105		2,455		3,030		17,337			188
4,330			4,007	2,190		380					1,583	9,592	189
							8,473					149,208	190
			43	1,692						5,572			191
			166,210			66,772				129,419			192
			14,453										193
			125,693										194
110	1,383	$367	2,666		132	203	3,500			18,495		347	195
36			104,081	2,017		13,854				5,595		1,013	196
			580	402						3,232			197
			128,314			23,300				65,209		217	198
			88,846	2,670		21,326							199
			25,608	4,582		6,193				83,000		42	200
			11,395	683		1,021				55,608		883	201
			211,642	6,921		5,651			$2,778			2,795	202
			3,066	2,178		425						75	203
			42,471	284				54					204

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TABLE 19.—SUMMARY OF NONREVENUE RECEIPTS AND NONGOVERNMENTAL COST PAYMENTS: 1915.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 102.]

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..	$1,169,213,211	$80,984,886	$352,273,705	$235,954,620	$753,142,091	$416,071,120	$1,037,923,404	$165,025,235	$636,080,274	$236,887,895	$620,989,009	$417,004,395
	Group I.....	727,708,079	59,239,802	543,838,930	124,629,347	452,743,437	274,964,642	667,321,136	132,180,940	409,943,925	125,196,271	391,789,570	275,531,566
	Group II.....	165,956,355	2,807,667	102,700,232	60,448,456	100,254,783	65,701,572	141,661,784	7,542,001	73,435,903	60,883,880	75,724,788	66,136,996
	Group III.....	135,124,236	10,731,793	95,424,534	28,967,909	91,938,216	43,186,020	116,616,775	14,995,902	72,703,186	29,017,687	73,380,977	43,235,798
	Group IV.....	84,968,041	5,157,198	66,868,163	12,942,680	65,365,487	19,602,554	66,989,704	6,479,697	47,757,829	12,743,178	47,577,652	19,403,052
	Group V.....	55,456,500	3,048,426	43,441,846	8,966,228	42,840,168	12,616,332	45,213,005	3,926,695	32,232,431	9,046,879	32,516,022	12,696,983
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.												
1	New York, N. Y...	$473,880,020	$33,139,039	$422,638,969	$18,102,012	$358,854,784	$115,025,236	$433,840,519	$92,568,547	$323,169,960	$18,102,012	$318,815,283	$115,025,236
2	Chicago, Ill.....	125,338,050	17,711,194	48,663,064	59,013,792	29,255,178	97,132,872	124,463,246	21,465,047	43,537,634	59,410,565	26,933,601	97,529,645
3	Philadelphia, Pa...	22,166,640	589,814	10,307,248	11,269,578	8,821,276	13,345,364	22,334,273	3,647,368	7,417,327	11,269,578	8,988,909	13,345,364
4	St. Louis, Mo.....	9,987,406	234,863	7,207,394	2,485,149	6,335,056	3,652,350	9,127,801	1,499,405	5,143,896	2,484,500	5,476,100	3,651,701
5	Boston, Mass.....	25,536,695	1,947,911	16,905,815	6,732,969	17,022,231	8,564,464	25,339,228	5,800,677	12,855,582	6,732,969	16,824,764	8,564,464
6	Cleveland, Ohio....	35,847,911	755,940	17,510,772	17,581,199	17,049,606	18,798,305	26,620,572	1,535,390	7,353,983	17,731,199	7,672,267	18,948,305
7	Baltimore, Md.....	11,915,672	264	10,628,559	1,286,849	9,523,974	2,391,698	3,835,270	1,658,416	830,005	1,286,849	1,443,572	2,391,698
8	Pittsburgh, Pa.....	9,430,862	3,083,347	3,461,820	2,830,695	2,852,122	6,578,740	9,072,964	760,937	5,431,332	2,880,695	2,494,224	6,578,740
9	Detroit, Mich.....	13,504,823	1,712,430	6,515,299	5,277,104	4,029,210	9,475,613	12,637,263	3,245,153	4,094,206	5,297,904	3,140,850	9,496,413
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.												
10	Buffalo, N. Y.....	$12,404,725	$1,066,814	$8,467,378	$2,870,533	$7,446,806	$4,957,919	$10,705,779	$1,106,439	$6,767,073	$2,832,268	$5,786,125	$4,919,654
11	San Francisco, Cal..	7,645,712	1,800	7,284,887	359,025	7,421,905	223,807	4,447,371	220,646	3,867,700	359,025	4,223,564	223,807
12	Los Angeles, Cal...	24,087,699	203,059	13,924,727	9,959,913	13,870,489	10,217,210	20,842,861	1,665,503	9,214,445	9,959,913	10,625,651	10,217,210
13	Milwaukee, Wis....	10,489,917	27,295	6,929,136	3,533,486	6,992,020	3,497,897	8,792,791	43,825	5,219,458	3,529,508	5,298,872	3,493,919
14	Cincinnati, Ohio...	20,091,055	465,763	6,554,972	13,070,320	5,051,921	15,039,134	17,996,444	1,672,695	3,345,717	12,978,032	3,049,598	14,946,846
15	Newark, N. J.....	45,456,900	263,917	37,618,758	7,574,225	36,502,767	8,954,133	37,002,978	1,299,925	27,496,592	8,206,461	27,416,609	9,586,369
16	New Orleans, La...	9,108,251	239,551	2,509,114	6,359,586	2,773,294	6,334,957	8,781,376	372,795	2,057,897	6,350,684	2,455,321	6,326,055
17	Washington, D. C..	3,046,302	64,835	1,054,859	1,926,608	1,340,319	1,705,983	4,630,942	353,223	2,331,111	1,926,608	2,924,959	1,705,983
18	Minneapolis, Minn.	14,255,444	327,867	4,715,148	9,212,429	4,771,020	9,484,424	12,532,018	765,899	2,853,771	9,212,358	3,347,605	9,484,353
19	Seattle, Wash.....	19,370,350	146,766	13,641,253	5,582,331	14,084,242	5,286,108	15,829,224	33,062	10,262,139	5,529,023	10,596,424	5,232,800
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.												
20	Jersey City, N. J...	$3,403,874	$67,723	$2,469,934	$866,217	$2,293,005	$1,110,869	$3,540,011	$328,537	$2,351,340	$860,134	$2,435,228	$1,104,786
21	Kansas City, Mo...	3,544,422	254,950	3,082,037	207,435	3,138,300	406,122	3,549,369	949,364	2,392,570	207,435	3,143,247	406,122
22	Indianapolis, Ind..	1,597,639	134,623	1,386,553	76,463	1,515,043	82,596	1,382,893	126,657	1,179,773	76,463	1,300,297	82,596
23	Portland, Oreg.....	6,754,582	1,252,867	4,675,964	825,751	5,036,368	1,718,214	6,316,455	849,259	4,642,446	825,751	4,598,241	1,718,214
24	Denver, Colo.....	4,433,733	300,362	2,330,377	1,802,994	2,212,208	2,221,525	4,168,652	228,893	2,197,624	1,742,135	2,007,986	2,160,666
25	Rochester, N. Y....	6,118,683	205,646	5,670,294	242,743	5,691,774	426,909	5,107,998	91,023	4,774,232	242,743	4,681,089	426,909
26	Providence, R. I....	9,036,460	2,803,383	4,189,503	2,043,574	3,100,598	5,935,862	7,363,290	2,419,014	2,900,423	2,043,848	1,427,154	5,936,136
27	St. Paul, Minn.....	5,162,246	114,000	4,743,254	304,992	4,588,350	573,896	3,475,655	216,966	2,948,150	310,530	2,896,221	579,434
28	Louisville, Ky.....	4,578,389	.....	2,052,729	2,525,660	2,078,472	2,499,917	3,709,719	40,950	1,154,715	2,514,054	1,221,408	2,488,311
29	Columbus, Ohio....	6,092,891	1,214,916	1,901,596	2,976,379	1,027,227	5,065,664	5,473,307	1,522,183	974,745	2,976,379	407,643	5,065,664
30	Oakland, Cal.....	2,127,276	5,000	2,005,723	116,553	2,096,381	30,895	977,578	227	860,798	116,553	946,683	30,895
31	Toledo, Ohio.....	4,606,509	710,121	2,393,383	1,503,005	2,155,402	2,451,107	3,822,899	498,257	1,821,944	1,502,698	1,372,099	2,450,799
32	Atlanta, Ga.....	961,865	100,000	618,058	243,807	445,265	516,600	1,024,452	182,000	508,645	243,807	507,852	516,600
33	Birmingham, Ala..	2,056,876	12,692	1,858,630	185,554	1,898,859	158,017	1,733,899	14,733	1,533,612	185,554	1,575,882	158,017
34	Worcester, Mass....	7,390,244	609,870	5,838,893	941,481	5,619,245	1,770,999	5,989,606	1,238,283	3,809,842	941,481	4,218,607	1,770,999
35	Syracuse, N. Y.....	5,004,343	14,764	4,675,679	313,900	4,826,706	177,637	4,789,855	18,548	4,457,407	313,900	4,612,218	177,637
36	New Haven, Conn.	2,773,837	52,563	1,337,219	1,384,055	1,396,895	1,376,942	2,528,099	85,862	1,059,231	1,383,006	1,152,206	1,375,893
37	Memphis, Tenn.....	2,394,694	.....	1,579,190	815,504	1,650,719	743,975	1,364,787	.....	529,629	836,158	600,158	764,629
38	Scranton, Pa.....	717,101	66,000	508,258	142,843	495,968	221,133	640,399	28,905	468,751	142,843	419,266	221,133
39	Spokane, Wash.....	1,211,373	213,950	958,205	39,218	833,064	378,309	1,795,326	145,079	1,611,029	39,218	1,417,017	378,309
40	Paterson, N. J.....	5,812,354	80,207	4,538,575	1,193,272	4,505,508	1,306,846	4,979,367	87,840	3,698,517	1,193,010	3,672,783	1,306,584
41	Richmond, Va.....	4,085,660	415,192	2,163,730	1,506,738	1,769,561	2,316,099	3,113,638	446,653	1,113,519	1,553,466	750,811	2,362,827
42	Omaha, Nebr.....	1,422,982	128,091	1,006,255	288,636	871,271	551,711	1,862,161	688,550	884,965	288,636	1,310,450	551,711
43	Fall River, Mass...	2,776,245	126,000	1,957,150	693,095	2,024,164	752,081	2,767,298	372,290	1,701,913	693,095	2,015,207	752,091
44	Grand Rapids, Mich.	2,638,873	80,578	1,493,079	1,065,216	1,540,819	1,098,054	2,260,019	106,415	1,088,593	1,065,011	1,162,170	1,097,849
45	Dayton, Ohio.....	1,240,143	181,054	875,926	183,163	793,730	446,413	1,177,747	286,507	708,077	183,163	731,334	446,413
46	San Antonio, Tex..	289,811	.....	264,144	25,667	271,951	17,860	237,030	19,000	192,363	25,667	219,170	17,860
47	Bridgeport, Conn..	826,962	29,900	736,383	60,679	682,523	144,439	523,638	75,999	336,970	60,679	379,199	144,439
48	Nashville, Tenn....	1,260,889	1,144	934,038	325,707	935,630	322,259	452,266	.....	126,559	325,707	130,007	322,259
49	Dallas, Tex.....	1,124,906	18,750	1,016,887	89,269	778,792	346,114	1,001,045	250,975	660,801	89,269	654,931	346,114
50	Lowell, Mass.....	2,166,112	41,049	2,082,564	42,499	2,115,812	50,300	2,046,155	118,907	1,884,248	43,000	1,995,354	50,801
51	New Bedford, Mass.	4,421,745	133,530	4,118,668	164,547	3,891,992	529,753	4,621,806	373,195	4,084,064	164,547	4,092,053	529,753
52	Cambridge, Mass..	2,997,826	378,012	2,014,082	605,732	2,229,247	768,579	2,717,164	597,651	1,513,781	605,732	1,948,585	768,579
53	Salt Lake City, Utah	2,492,509	15,399	2,349,978	117,132	2,415,133	67,376	1,683,581	25,476	1,540,973	117,132	1,616,205	67,376
54	Hartford, Conn.....	3,064,741	107,999	1,541,892	1,414,850	1,654,904	1,409,837	2,821,037	681,347	830,157	1,309,503	1,516,547	1,304,490
55	Trenton, N. J.....	2,500,130	371,105	1,613,957	515,068	1,373,901	1,126,229	2,284,490	464,571	1,280,947	538,972	1,134,357	1,150,133
56	Houston, Tex.....	3,472,918	7,315	2,670,606	794,997	2,494,163	978,755	3,255,600	200,000	2,260,603	794,997	2,276,845	978,755
57	Tacoma, Wash.....	1,516,334	24,621	863,850	627,913	781,313	735,071	2,040,474	293,925	1,118,636	627,913	1,305,403	735,071
58	Reading, Pa.....	564,178	.....	428,589	135,589	317,232	246,946	520,365	121,700	263,076	135,589	273,419	246,946
59	Albany, N. Y.....	2,744,941	103,550	2,039,567	601,824	2,014,142	730,799	1,672,280	66,105	1,004,351	601,824	941,481	730,799
60	Camden, N. J.....	2,139,626	84,600	1,490,944	564,082	1,194,670	944,956	2,058,897	298,600	1,080,567	679,430	998,593	1,060,304
61	Youngstown, Ohio.	1,668,657	186,462	1,320,362	161,833	1,345,218	323,409	854,394	152,349	540,212	161,833	530,985	323,409
62	Springfield, Mass...	3,938,607	78,805	3,627,529	232,273	3,833,661	104,946	2,912,064	184,218	2,473,044	254,802	2,784,589	127,475

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TABLE 19.—SUMMARY OF NONREVENUE RECEIPTS AND NONGOVERNMENTAL COST PAYMENTS: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 102.]

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 IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1915.													
63	Lynn, Mass	$3,464,707	$595,803	$2,572,868	$296,036	$2,190,458	$1,274,249	$2,760,540	$672,516	$1,791,988	$296,036	$1,486,291	$1,274,249
64	Des Moines, Iowa	374,607	13,992	348,799	11,816	374,582	25	350,203	19,255	312,496	18,452	343,542	6,661
65	Lawrence, Mass	2,234,796	21,100	2,161,625	52,071	2,170,296	64,500	2,114,079	114,053	1,947,955	52,071	2,049,579	64,500
66	Fort Worth, Tex	839,764	1,704	316,606	521,454	332,401	507,363	669,165	24,718	321,292	323,155	360,101	309,064
67	Kansas City, Kans	1,068,521	159,400	669,957	239,164	523,611	544,910	1,000,135	186,445	574,521	239,169	455,220	544,915
68	Yonkers, N. Y	9,926,430	40,200	9,673,814	212,416	9,683,373	243,057	7,204,194	14,200	6,977,578	212,416	6,961,137	243,057
69	Wilmington, Del	2,403,890	5,000	945,348	1,453,542	952,453	1,451,437	1,724,056	11,516	267,211	1,445,329	280,832	1,443,224
70	Schenectady, N. Y	2,762,648	266,301	2,385,076	111,271	2,147,312	615,336	1,651,922	248,300	1,293,351	111,271	1,036,586	615,336
71	Duluth, Minn	842,007	35,000	710,009	96,998	718,352	123,655	1,033,841	27,177	909,666	96,998	910,186	123,655
72	Norfolk, Va	3,008,568	1,662	2,432,040	574,866	2,333,826	674,742	2,417,052	124,332	1,717,854	574,866	1,742,310	674,742
73	Oklahoma City, Okla	1,732,119	473,702	1,217,619	40,798	661,354	1,070,765	1,863,000	659,683	1,162,519	40,798	792,235	1,070,765
74	Somerville, Mass	1,429,695	1,000	1,425,788	2,907	1,429,695	.....	1,471,429	.....	1,468,522	2,907	1,471,429	.....
75	Elizabeth, N. J	2,556,514	284,107	1,465,150	807,257	1,021,488	1,535,026	2,170,704	457,156	901,322	812,226	630,709	1,539,995
76	St. Joseph, Mo	796,936	6,345	466,251	324,340	475,732	321,204	676,491	7,011	345,199	324,281	355,346	321,145
77	Waterbury, Conn	1,599,608	31,150	1,437,451	131,007	1,509,566	90,042	969,440	9,116	828,417	131,907	878,498	90,942
78	Utica, N. Y	1,790,148	38,849	1,588,898	162,401	1,588,061	202,087	1,697,701	29,666	1,505,634	162,401	1,495,614	202,087
79	Akron, Ohio	4,667,912	1,020,284	3,178,128	469,500	3,212,980	1,454,932	2,329,744	971,553	888,691	469,500	874,812	1,454,932
80	Troy, N. Y	2,759,612	43,138	2,670,914	45,560	2,695,214	64,398	2,011,021	.....	1,965,461	45,560	1,946,623	64,398
81	Manchester, N. H	1,177,908	124,482	848,159	205,267	859,637	318,271	1,220,905	37,854	977,784	205,267	902,634	318,271
82	Hoboken, N. J	2,105,517	27,500	1,398,738	679,279	1,339,684	765,833	1,900,555	60,000	1,169,274	671,281	1,142,720	757,835
83	Wilkes-Barre, Pa	127,179	13,502	99,216	14,461	103,101	24,078	143,794	3,067	131,266	14,461	124,716	24,078
84	Fort Wayne, Ind	807,454	13,146	735,747	58,561	754,807	52,647	593,324	20,496	514,277	58,561	540,677	52,647
85	Erie, Pa	1,424,844	437,919	942,919	44,006	1,333,969	90,875	1,074,879	53,069	977,804	44,006	934,004	90,875
86	Evansville, Ind	192,216	.....	131,630	60,586	136,454	55,762	246,979	.....	186,393	60,586	191,217	55,762
87	Jacksonville, Fla	2,039,782	.....	2,007,419	32,363	2,029,763	10,019	425,220	36,570	356,287	32,363	415,201	10,019
88	Peoria, Ill	931,659	23,100	844,847	63,712	847,489	84,170	734,352	54,848	615,915	63,589	650,305	84,047
89	East St. Louis, Ill	349,291	.....	339,690	9,601	346,593	2,698	559,066	.....	550,377	8,689	557,280	1,786
90	Harrisburg, Pa	778,726	74,500	482,987	221,239	505,844	272,882	595,696	51,350	323,107	221,239	322,814	272,882
91	Savannah, Ga	1,296,111	81,183	1,125,834	89,094	1,218,946	77,165	544,301	.....	455,207	89,094	467,136	77,165
92	Passaic, N. J	2,126,661	71,000	1,763,856	291,805	1,691,894	434,767	1,626,856	138,875	1,195,577	292,404	1,191,490	435,366
93	Bayonne, N. J	1,236,070	96,864	849,395	289,811	825,096	410,974	1,134,820	32,997	812,466	289,357	724,300	410,520
94	South Bend, Ind	234,244	10,050	214,410	9,784	233,838	406	194,351	19,151	165,416	9,784	193,945	406
95	Wichita, Kans	87,049	.....	81,323	5,726	84,456	2,593	612,766	.....	607,040	5,726	610,173	2,593
96	Johnstown, Pa	536,852	.....	412,868	123,984	419,413	117,439	158,816	.....	34,832	123,984	41,377	117,439
97	Brockton, Mass	1,790,231	101,305	1,602,626	86,300	1,660,755	129,476	1,701,787	65,047	1,550,440	86,300	1,572,311	129,476
98	Terre Haute, Ind	475,139	30,455	319,980	124,704	352,466	122,673	376,679	135,236	116,739	124,704	254,006	122,673
99	Holyoke, Mass	1,688,940	130,070	1,309,271	249,599	1,235,239	453,701	1,627,355	103,489	1,269,267	249,599	1,173,654	453,701
100	Sacramento, Cal	843,420	92	795,621	47,707	608,764	234,656	412,774	221,190	152,022	39,562	186,263	226,511
101	Portland, Me	1,912,122	28,007	1,655,765	228,350	1,607,575	304,547	1,987,089	199,110	1,559,629	228,350	1,682,542	304,547
102	Allentown, Pa	125,366	16,500	71,274	37,592	71,274	54,092	152,999	8,500	106,907	37,592	98,907	54,092
103	Charleston, S. C	134,487	3,550	5,500	125,437	9,057	125,430	277,067	69,276	82,354	125,437	151,637	125,430
104	Springfield, Ill	482,360	11,000	448,744	22,616	454,293	28,067	537,478	29,043	485,380	23,055	508,972	28,506
105	Canton, Ohio	1,822,407	51,925	1,349,447	422,035	1,350,354	473,053	799,178	56,233	320,910	422,035	326,123	473,053
106	Pawtucket, R. I	1,829,539	102,236	1,476,524	250,778	1,458,994	370,544	1,402,580	178,219	973,583	250,778	1,032,036	370,544
107	Chattanooga, Tenn	420,557	2,600	367,516	50,441	371,696	48,861	303,599	24,316	228,842	50,441	254,738	48,861
108	Altoona, Pa	681,979	225,000	232,736	224,243	457,980	223,999	790,608	436,561	129,804	224,243	566,609	223,999
109	Covington, Ky	608,410	.....	323,235	285,175	339,615	268,795	615,826	.....	320,121	295,705	336,501	279,325
110	Mobile, Ala	496,837	.....	345,181	151,656	346,774	150,063	520,286	1,078	367,552	151,656	370,223	150,063
111	Sioux City, Iowa	432,556	14,679	409,313	8,564	430,770	1,786	401,210	15,771	376,875	8,564	399,424	1,786
112	Saginaw, Mich	874,622	55,971	372,011	446,640	362,929	511,693	1,033,525	40,621	596,264	446,640	571,832	511,693
113	Atlantic City, N. J	2,435,603	1,000	1,871,570	563,033	1,660,133	775,470	1,904,053	253,800	1,087,187	563,066	1,128,550	775,503
114	Little Rock, Ark	646,753	.....	570,790	75,963	572,422	74,331	552,446	1,600	474,883	75,963	478,115	74,331
115	Berkeley, Cal	587,243	.....	570,254	16,989	577,215	10,028	112,989	.....	96,000	16,989	102,961	10,028
116	Rockford, Ill	987,950	12,357	960,931	14,662	956,472	31,478	792,238	20,892	756,684	14,662	760,760	31,478
117	Binghamton, N. Y	1,014,844	50,162	742,665	222,017	704,406	310,438	729,612	69,010	438,585	222,017	419,174	310,438
118	Pueblo, Colo	1,342,601	36,741	755,294	550,566	699,280	643,321	1,415,304	58,650	806,088	550,566	771,983	643,321
119	New Britain, Conn	242,755	.....	184,130	58,625	176,148	66,607	227,673	69,260	99,788	58,625	161,066	66,607
120	Tampa, Fla	1,009,037	51,500	954,724	2,813	906,037	103,000	337,315	51,500	283,002	2,813	234,315	103,000
121	El Paso, Tex	1,236,653	.....	633,125	603,528	689,771	546,882	866,000	71	262,401	603,528	269,118	596,882
122	Springfield, Ohio	1,084,586	220,085	544,357	319,964	553,330	531,256	1,166,637	284,260	561,823	320,554	634,791	531,846
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.													
123	Flint, Mich	$890,732	$2,734	$690,296	$197,702	$699,267	$191,465	$500,547	$1,641	$263,083	$235,823	$270,961	$229,586
124	Lancaster, Pa	65,284	10,000	55,000	284	55,284	10,000	84,584	10,300	74,000	284	74,584	10,000
125	Augusta, Ga	882,988	.....	836,935	46,053	847,912	35,076	500,367	.....	454,314	46,053	465,291	35,076
126	York, Pa	280,450	.....	278,805	1,645	279,350	1,100	58,239	1,000	55,594	1,645	57,139	1,100
127	Malden, Mass	1,402,423	45,745	1,274,451	82,227	1,324,657	77,766	1,398,835	69,091	1,247,517	82,227	1,321,069	77,766
128	San Diego, Cal	3,745,761	1,752	3,591,074	152,935	3,719,599	26,162	563,027	.....	410,092	152,935	536,865	26,162
129	Bay City, Mich	287,560	.....	226,217	61,343	230,060	57,500	361,343	40,732	259,268	61,343	303,843	57,500
130	Topeka, Kans	336,874	16,553	281,038	36,283	246,752	90,122	357,244	39,387	281,574	36,283	267,122	90,122
131	Haverhill, Mass	1,000,975	47,000	871,161	82,814	863,075	137,900	963,102	123,083	752,205	82,814	825,202	137,900
132	Salem, Mass	1,173,209	4,265	1,126,501	42,443	1,146,411	26,798	996,519	6,362	947,714	42,443	969,721	26,798

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TABLE 19.—SUMMARY OF NONREVENUE RECEIPTS AND NONGOVERNMENTAL COST PAYMENTS: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 102.

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 1915—Continued.													
133	Davenport, Iowa	$284,835	$13,342	$260,332	$11,161	$276,227	$8,608	$261,400	$13,268	$236,980	$11,161	$252,801	$8,608
134	Kalamazoo, Mich.	901,590	675	503,206	397,709	511,932	389,658	950,453	7,002	562,356	380,155	578,349	372,104
135	McKeesport, Pa.	426,685	.....	357,558	69,127	358,702	67,983	151,714	2,947	79,640	69,127	83,731	67,983
136	Lincoln, Nebr.	402,210	.....	375,431	26,779	394,006	8,114	313,976	.....	287,197	26,779	305,862	8,114
137	Racine, Wis.	618,720	10,149	597,014	11,557	598,276	20,444	423,356	43,857	367,942	11,557	402,912	20,444
138	Superior, Wis.	779,434	1,836	357,317	420,281	352,807	426,627	810,782	10,536	407,682	392,364	412,072	398,710
139	Wheeling, W. Va.	164,095	.....	60,549	103,546	61,021	103,074	178,683	.....	75,137	103,546	75,609	103,074
140	Macon, Ga.	202,246	1,275	176,258	24,713	184,194	18,052	162,471	19,440	118,370	24,661	144,471	18,000
141	Huntington, W. Va.	759,706	.....	712,941	46,765	759,706	.....	49,462	.....	2,697	46,765	49,462	.....
142	Butte, Mont.	1,039,242	334,263	660,290	44,689	417,538	621,704	840,426	245,368	550,369	44,689	218,722	621,704
143	Newton, Mass.	2,307,593	467,523	1,369,356	470,714	1,583,843	723,750	2,605,001	279,994	1,854,206	470,714	1,881,254	723,750
144	Pasadena, Cal.	343,949	.....	209,743	134,206	214,439	129,510	279,286	.....	145,080	134,206	149,776	129,510
145	Woonsocket, R. I.	1,352,821	7,000	1,154,448	191,373	1,163,731	189,090	1,159,013	170,636	797,004	191,373	969,923	189,090
146	Montgomery, Ala.	689,716	.....	470,573	219,143	474,182	215,534	665,662	.....	444,019	221,643	447,628	218,034
147	West Hoboken, N.J.	689,776	.....	649,413	40,363	629,514	60,262	480,685	24,500	415,822	40,363	420,423	60,262
148	Roanoke, Va.	247,262	6,500	113,788	126,976	115,407	131,855	248,990	5,038	116,326	127,626	116,485	132,505
149	Chester, Pa.	359,756	.....	240,781	118,975	245,907	113,849	339,961	67,000	153,989	118,975	226,115	113,849
150	Fitchburg, Mass.	2,183,395	301,895	1,816,391	65,109	1,537,941	645,454	1,841,127	320,761	1,455,257	65,109	1,195,673	645,454
151	Galveston, Tex.	1,164,325	.....	744,254	420,071	802,966	361,359	520,660	52,500	48,089	420,071	150,301	361,359
152	East Orange, N. J.	3,016,772	354,496	2,304,426	357,850	2,075,099	941,673	2,943,826	234,353	2,354,003	355,350	2,004,653	939,173
153	Muskogee, Okla.	566,344	79,586	462,212	24,546	544,477	21,867	495,465	39,436	432,729	23,320	474,844	20,641
154	New Castle, Pa.	80,620	304	60,236	20,080	60,620	20,000	120,437	4,915	95,412	20,080	100,437	20,000
155	Dubuque, Iowa	440,682	.....	418,498	22,184	437,576	3,106	270,966	.....	248,782	22,184	267,860	3,106
156	Springfield, Mo.	116,849	.....	115,148	1,701	116,254	595	77,307	.....	75,606	1,701	76,712	595
157	Lexington, Ky.	537,273	.....	367,585	169,688	368,436	168,837	527,623	1,668	347,736	178,219	350,255	177,368
158	Hamilton, Ohio	222,022	327	155,092	66,603	132,352	89,670	236,221	25,258	144,363	66,603	146,554	89,670
159	Perth Amboy, N. J.	1,409,182	287,263	1,007,856	114,063	787,103	622,079	933,834	223,300	596,471	114,063	311,755	622,079
160	Charlotte, N. C.	875,678	.....	785,319	90,359	787,056	88,622	569,907	656	478,982	90,359	481,375	88,622
161	Lansing, Mich.	517,023	.....	315,616	201,407	318,460	198,563	577,544	5,600	370,100	201,844	378,544	199,000
162	Knoxville, Tenn.	271,716	.....	176,235	95,481	179,757	91,959	436,756	.....	331,797	104,959	335,319	101,437
163	Decatur, Ill.	428,840	30,081	351,388	47,371	373,250	55,590	360,364	37,946	275,047	47,371	304,774	55,590
164	Elmira, N. Y.	342,548	6,272	260,539	75,737	267,973	74,575	300,212	11,532	203,946	84,784	216,640	83,602
165	Portsmouth, Va.	295,994	.....	151,497	144,497	128,069	167,925	251,836	33,000	69,839	148,997	79,411	172,425
166	Everett, Mass.	1,015,957	183,000	816,811	16,146	551,300	464,657	922,254	308,000	598,108	16,146	457,597	464,657
167	San Jose, Cal.	34,416	.....	31,904	2,512	34,416	.....	45,937	.....	43,425	2,512	45,937	.....
168	Joliet, Ill.	436,213	4,125	417,477	14,611	425,576	10,637	445,187	12,175	419,638	13,374	435,787	9,400
169	Quincy, Ill	246,709	100	211,943	34,666	217,785	28,924	231,862	19,391	179,143	33,328	204,276	27,586
170	Auburn, N. Y.	462,540	7,114	258,828	196,598	257,070	205,470	579,529	8,200	371,236	200,093	370,564	208,965
171	Pittsfield, Mass.	1,176,589	2,119	1,166,604	7,866	1,176,599	.....	896,116	2,150	886,100	7,866	896,116	.....
172	Quincy, Mass.	1,020,088	21,495	995,312	3,281	1,008,263	11,825	1,094,559	36,552	1,051,726	3,281	1,082,734	11,825
173	Cedar Rapids, Iowa	188,937	.....	181,395	7,542	185,281	3,656	177,219	22,384	147,293	7,542	173,563	3,656
174	Taunton, Mass.	922,422	133,375	658,422	130,625	769,133	153,289	941,298	208,270	602,403	130,625	788,009	153,289
175	Mount Vernon, N.Y.	1,185,052	10,000	439,883	735,169	398,482	786,570	1,247,521	46,000	467,818	734,003	462,417	785,404
176	Amsterdam, N. Y.	583,449	.....	460,173	123,276	462,537	120,912	437,572	16,699	277,056	143,817	296,119	141,453
177	Niagara Falls, N. Y.	1,145,594	.....	864,994	280,600	870,193	275,401	1,012,780	.....	718,201	294,588	723,400	289,380
178	Jamestown, N. Y.	691,100	1,508	430,858	258,734	436,986	254,114	586,574	6,645	315,399	264,530	326,664	259,910
179	Oshkosh, Wis.	841,576	22,079	805,833	12,664	833,259	8,317	262,268	10,000	239,604	12,664	253,951	8,317
180	New Rochelle, N.Y.	1,146,689	7,209	1,120,382	19,098	1,107,121	39,568	1,257,509	20,666	1,217,745	19,098	1,217,941	39,568
181	Lorain, Ohio.	1,142,945	77,657	793,582	271,706	786,278	356,667	782,185	73,891	436,588	271,706	425,518	356,667
182	Jackson, Mich.	540,913	.....	509,970	31,943	530,913	10,000	492,735	.....	460,792	31,943	482,735	10,000
183	Lima, Ohio.	348,864	77,901	124,600	146,363	80,162	268,702	363,969	90,638	126,968	146,363	95,267	268,702
184	Columbia, S. C.	565,631	.....	549,208	16,423	551,420	14,211	378,528	1,750	361,190	15,588	365,152	13,376
185	Austin, Tex.	62,895	.....	49,986	12,909	57,289	5,606	158,007	21,122	123,976	12,909	152,401	5,606
186	Williamsport, Pa.	288,613	2,500	265,100	21,013	265,392	23,221	95,013	.....	74,000	21,013	71,792	23,221
187	Waterloo, Iowa.	157,251	23,492	126,842	6,917	152,263	4,988	209,183	13,492	188,774	6,917	204,195	4,988
188	Aurora, Ill.	300,734	700	292,982	7,052	294,454	6,280	189,607	11,700	170,555	7,052	183,327	6,280
189	Joplin, Mo.	39,874	.....	37,403	2,471	38,456	1,418	85,327	20,500	62,356	2,471	83,909	1,418
190	Shreveport, La.	244,803	6,521	228,424	9,858	210,922	33,881	79,516	27,578	42,080	9,858	45,635	33,881
191	Chelsea, Mass.	812,156	35,302	723,342	53,512	573,851	238,305	916,719	157,588	705,619	53,512	678,414	238,305
192	Waco, Tex.	528,738	14,334	184,973	329,431	204,179	324,559	348,339	.....	19,103	329,236	23,975	324,364
193	Everett, Wash.	649,589	510	644,903	4,176	649,089	500	493,900	2,040	487,684	4,176	493,400	500
194	Orange, N. J.	1,388,529	178,800	1,169,106	40,623	951,411	437,118	1,315,026	222,300	1,052,103	40,623	877,908	437,118
195	Lynchburg, Va.	683,017	163,873	.....	519,144	172,013	511,004	842,458	276,700	24,800	540,958	309,640	532,818
196	Colorado Springs, Colo.	142,625	7,875	71,393	63,357	80,239	62,386	271,595	13,408	194,816	63,371	209,215	62,380
197	Newport, Ky.	425,802	.....	163,225	262,667	163,469	262,423	483,541	.....	225,095	258,446	225,339	258,202
198	La Crosse, Wis.	302,466	7,180	194,331	100,955	197,561	104,905	384,426	83,975	199,496	100,955	279,521	104,905
199	Danville, Ill.	476,683	.....	475,615	1,068	476,683	.....	201,643	.....	200,575	1,068	201,643	.....
200	Council Bluffs, Iowa	173,586	1,669	171,327	590	166,116	7,470	115,696	8,669	106,437	590	108,226	7,470
201	Bellingham, Wash.	343,733	.....	329,349	14,384	343,291	442	242,663	800	227,479	14,384	242,221	442
202	Fresno, Cal.	251,859	.....	218,578	33,281	220,622	31,237	56,823	.....	23,544	33,281	25,588	31,237
203	Boise, Idaho.	168,379	2,954	148,187	17,238	154,926	13,453	253,970	4,575	232,157	17,238	240,517	13,453
204	Norristown, Pa.	214,239	24,198	112,835	77,206	113,880	100,359	144,269	770	66,293	77,206	43,910	100,359

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TABLE 20.—NONREVENUE RECEIPTS FROM THE SALE OF INVESTMENTS AND SUPPLIES AND NONGOVERNMENTAL COST PAYMENTS FOR THEIR PURCHASE: 1915.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 102.]

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	$80,984,886	$58,026,359	$3,268,901	$18,383,791	$707,576	$578,259	$165,025,235	$104,873,439	$5,771,845	$51,555,722	$2,169,989	$654,240
	Group I	59,239,802	39,693,838	1,712,599	17,196,159	415,940	221,266	132,180,940	79,437,620	3,225,508	48,897,648	448,037	172,127
	Group II	2,807,667	2,032,566	383,530	190,993	95,591	104,687	7,542,001	4,943,094	501,700	742,870	1,208,713	145,624
	Group III	10,731,793	9,431,926	573,882	462,099	108,914	154,972	14,895,902	12,175,541	914,723	1,319,178	337,994	148,466
	Group IV	5,157,198	4,265,568	465,662	360,394	25,388	40,186	6,479,697	5,129,574	338,063	341,768	69,913	100,379
	Group V	3,048,426	2,602,161	153,228	174,146	61,743	57,148	3,926,695	3,187,610	291,851	254,258	105,332	87,644
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.												
1	New York, N. Y.	$33,139,039	$31,523,193	$990,000	$211,301	$414,545	.....	$93,568,547	$66,452,156	$1,237,306	$24,443,123	$435,962	.....
2	Chicago, Ill.	17,711,194	942,000	34,510	16,723,769	.....	$10,915	21,465,047	1,605,927	155,154	19,690,239	.....	$13,727
3	Philadelphia, Pa.	589,814	420,500	167,914	1,400	.....	.....	3,647,368	2,466,675	1,031,624	149,069	.....	.....
4	St. Louis, Mo.	294,863	.....	216,272	6,325	.....	72,266	1,499,405	1,200,000	221,912	.....	.....	77,493
5	Boston, Mass.	1,947,911	1,741,300	183,908	.....	1,395	21,308	5,800,677	1,938,615	501,214	3,349,603	11,245	.....
6	Cleveland, Ohio.	755,940	580,054	106,295	.....	.....	69,591	1,535,390	1,413,304	60,441	3,000	.....	58,645
7	Baltimore, Md.	264	.....	.....	.....	.....	264	1,658,416	1,634,319	857	11,266	830	11,144
8	Pittsburgh, Pa.	3,088,347	3,003,318	.....	85,029	.....	.....	760,937	682,100	.....	68,348	.....	10,489
9	Detroit, Mich.	1,712,430	1,483,473	13,700	168,335	.....	46,922	3,245,153	2,044,524	17,000	1,183,000	.....	629
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.												
10	Buffalo, N. Y.	$1,066,814	$1,015,264	$38,028	$11,322	.....	$2,200	$1,106,438	$1,087,460	$18,900	.....	.....	$78
11	San Francisco, Cal.	1,800	.....	.....	1,800	.....	.....	220,646	.....	.....	$220,646	.....	.....
12	Los Angeles, Cal.	203,059	194,000	.....	59	$9,000	.....	1,668,503	507,000	.....	1,833	$1,105,000	54,670
13	Milwaukee, Wis.	27,295	.....	23,185	.....	.....	4,110	43,825	.....	25,000	.....	.....	18,825
14	Cincinnati, Ohio	465,763	434,841	7,888	2,597	6,599	13,838	1,672,695	1,605,688	50,542	.....	.....	16,465
15	Newark, N. J.	263,917	30,917	108,000	125,000	.....	.....	1,299,925	1,039,325	113,600	147,000	.....	.....
16	New Orleans, La.	239,551	1,000	193,429	.....	45,122	.....	372,795	83,842	222,248	21,215	45,490	.....
17	Washington, D. C.	64,835	.....	.....	.....	34,870	29,965	353,223	295,000	.....	.....	58,223	.....
18	Minneapolis, Minn.	327,867	246,874	13,000	48,655	.....	19,338	765,889	324,779	71,210	350,000	.....	19,900
19	Seattle, Wash.	146,766	109,970	.....	1,560	.....	35,236	38,032	.....	200	2,176	.....	35,656
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.												
20	Jersey City, N. J.	$67,723	$64,515	$3,208	.....	.....	.....	$328,537	$328,537	.....	.....	.....	.....
21	Kansas City, Mo.	254,950	244,500	10,450	.....	.....	.....	949,364	925,364	$24,000	.....	.....	.....
22	Indianapolis, Ind.	134,623	.....	79,550	.....	$52,200	$2,837	126,657	.....	67,059	.....	$56,761	$2,837
23	Portland, Oreg.	1,252,867	1,240,086	3,500	$9,281	.....	.....	848,258	758,066	36,300	$49,748	.....	4,144
24	Denver, Colo.	300,362	266,000	23,867	.....	.....	10,495	228,803	70,000	148,250	.....	.....	10,643
25	Rochester, N. Y.	205,646	182,700	3,825	.....	.....	19,121	91,023	17,004	3,700	25,000	25,000	20,319
26	Providence, R. I.	2,803,353	2,455,000	31,383	281,000	36,000	.....	2,419,014	2,022,014	30,000	317,000	50,000	.....
27	St. Paul, Minn.	114,000	106,000	8,000	.....	.....	.....	216,966	196,000	20,966	.....	.....	.....
28	Louisville, Ky.	.....	.....	.....	.....	.....	.....	40,950	29,640	.....	9,134	.....	2,176
29	Columbus, Ohio.	1,214,916	1,214,916	.....	.....	.....	.....	1,522,183	1,443,400	18,767	.....	60,016	.....
30	Oakland, Cal.	5,000	.....	5,000	.....	.....	.....	227	.....	.....	.....	.....	227
31	Toledo, Ohio.	710,121	585,369	37,922	55,000	.....	31,830	498,257	392,628	81,626	18,000	612	5,391
32	Atlanta, Ga.	100,000	95,000	.....	5,000	.....	.....	182,000	182,000	.....	.....	.....	.....
33	Birmingham, Ala.	12,692	.....	.....	12,692	.....	.....	14,733	.....	.....	1,074	.....	13,659
34	Worcester, Mass.	609,870	600,200	9,505	165	.....	.....	1,238,253	1,207,098	22,457	853	7,875	.....
35	Syracuse, N. Y.	14,764	.....	14,764	.....	.....	.....	18,548	.....	18,548	.....	.....	.....
36	New Haven, Conn.	52,563	30,000	21,534	.....	.....	1,029	85,852	53,493	31,341	.....	.....	1,028
37	Memphis, Tenn.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
38	Scranton, Pa.	66,000	66,000	.....	.....	.....	.....	28,805	.....	28,805	.....	.....	.....
39	Spokane, Wash.	213,950	211,615	2,335	.....	.....	.....	145,079	145,079	.....	.....	.....	.....
40	Paterson, N. J.	80,207	79,707	500	.....	.....	.....	87,840	83,920	.....	3,920	.....	.....
41	Richmond, Va.	415,192	404,100	9,500	1,592	.....	.....	446,653	423,853	19,500	1,100	2,200	.....
42	Omaha, Nebr.	128,091	93,500	.....	19,000	10,410	5,181	688,560	165,000	15,500	465,300	30,646	12,114
43	Fall River, Mass.	126,000	76,000	50,000	.....	.....	.....	372,280	317,462	50,000	.....	4,818	.....
44	Grand Rapids, Mich.	80,578	400	1,000	75,000	3,000	1,178	106,415	5,557	1,131	.....	64,307	35,420
45	Dayton, Ohio.	181,054	157,771	7,000	.....	.....	16,283	286,507	263,589	7,000	.....	.....	15,918
46	San Antonio, Tex.	.....	.....	.....	.....	.....	.....	19,000	19,000	.....	.....	.....	.....
47	Bridgeport, Conn.	29,900	29,900	.....	.....	.....	.....	75,989	74,122	1,867	.....	.....	.....
48	Nashville, Tenn.	1,144	.....	.....	1,144	.....	.....	.....	.....	.....	.....	.....	.....
49	Dallas, Tex.	18,750	18,750	.....	.....	.....	.....	250,975	250,975	.....	.....	.....	.....
50	Lowell, Mass.	41,049	7,871	33,178	.....	.....	.....	118,907	80,849	32,983	.....	5,075	.....
51	New Bedford, Mass.	138,530	21,430	117,100	.....	.....	.....	373,195	247,404	115,746	.....	10,045	.....
52	Cambridge, Mass.	378,012	376,200	.....	.....	1,812	.....	597,651	591,901	145	.....	5,175	430
53	Salt Lake City, Utah.	15,399	.....	.....	.....	5,486	9,913	25,476	.....	5,000	.....	15,464	5,012
54	Hartford, Conn.	107,999	98,400	9,599	.....	.....	.....	681,347	235,954	17,344	428,049	.....	.....
55	Trenton, N. J.	371,105	364,105	7,000	.....	.....	.....	464,571	443,260	21,311	.....	.....	.....
56	Houston, Tex.	7,315	5,000	.....	1,925	.....	390	200,000	200,000	.....	.....	.....	.....
57	Tacoma, Wash.	24,621	24,621	.....	.....	.....	.....	293,925	293,176	.....	.....	.....	749
58	Reading, Pa.	.....	.....	.....	.....	.....	.....	121,700	105,500	16,200	.....	.....	.....
59	Albany, N. Y.	103,550	98,732	2,908	.....	.....	1,910	66,105	60,000	4,338	.....	.....	1,767
60	Camden, N. J.	84,600	84,000	300	300	.....	.....	298,600	296,000	2,600	.....	.....	.....
61	Youngstown, Ohio.	186,462	105,538	80,924	.....	.....	.....	152,349	80,110	72,239	.....	.....	.....
62	Springfield, Mass.	78,805	24,000	.....	.....	.....	54,805	184,218	167,586	.....	.....	.....	16,632

[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: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 102.]

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 IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1915.													
63	Lynn, Mass.	$595,803	$588,486	$2,317		$5,000		$672,516	$656,997	$3,107		$12,217	$195
64	Des Moines, Iowa	13,992					$13,992	19,255		5,263			13,992
65	Lawrence, Mass.	21,100	21,100					114,053	105,430	24		8,599	
66	Fort Worth, Tex.	1,704			$1,704			24,718	24,230		$488		
67	Kansas City, Kans.	159,400	154,739			4,661		186,445	166,791			4,661	14,993
68	Yonkers, N. Y.	40,200		40,000	200			14,200		14,200			
69	Wilmington, Del.	5,000		5,000				11,516		11,516			
70	Schenectady, N. Y.	266,301	265,301	1,000				245,300	207,300	38,000			
71	Duluth, Minn.	35,000	35,000					27,177	11,203	15,974			
72	Norfolk, Va.	1,662		662	1,000			124,332	108,309	8,695			7,328
73	Oklahoma City, Okla.	473,702	462,120		11,582			639,683	639,683				
74	Somerville, Mass.	1,000		1,000									
75	Elizabeth, N. J.	284,107	283,707	400				457,156	441,956	15,200			
76	St. Joseph, Mo.	6,345		6,345				7,011		7,011			
77	Waterbury, Conn.	31,150	15,000	16,000	150			9,116		9,116			
78	Utica, N. Y.	38,849	14,583	24,266				29,666		29,666			
79	Akron, Ohio	1,020,284	807,432	118,869			3,933	971,553	895,149	72,300			4,104
80	Troy, N. Y.	43,138	27,873	3,238		12,027							
81	Manchester, N. H.	124,482	123,700		782			37,854	8,250	210		29,394	
82	Hoboken, N. J.	27,500	27,500					60,000	60,000				
83	Wilkes-Barre, Pa.	13,502	12,000		1,502			3,067		3,067			
84	Fort Wayne, Ind.	13,146	5,789	7,357				20,486		20,486			
85	Erie, Pa.	437,919	427,500		10,350		69	53,069	53,000				69
86	Evansville, Ind.												
87	Jacksonville, Fla.							36,570					36,570
88	Peoria, Ill.	23,100	4,000	19,100				54,848	8,348	46,500			
89	East St. Louis, Ill.												
90	Harrisburg, Pa.	74,500	51,500	7,000	16,000			51,350	42,300	9,050			
91	Savannah, Ga.	81,183			81,183								
92	Passaic, N. J.	71,000	65,000	6,000				138,875	132,375	6,500			
93	Bayonne, N. J.	96,864	89,500		7,364			32,997	32,997				
94	South Bend, Ind.	10,050		10,050				19,151		19,151			
95	Wichita, Kans.												
96	Johnstown, Pa.												
97	Brockton, Mass.	101,305	100,200				1,105	65,047	62,817			1,125	1,105
98	Terre Haute, Ind.	30,455		30,455				135,236	101,353	33,883			
99	Holyoke, Mass.	130,070	126,250				3,820	109,489	105,000				3,489
100	Sacramento, Cal.	92			92			221,190		218,175	3,015		
101	Portland, Me.	28,007	7	28,000				199,110	129,954	55,062	13,334	750	
102	Allentown, Pa.	16,500	16,500					8,500	8,500				
103	Charleston, S. C.	3,550	50	3,500				69,276		1,000	68,276		
104	Springfield, Ill.	11,000		1,000	7,300	2,700		29,043		5,500	18,671	4,872	
105	Canton, Ohio	51,925	32,392	19,000			533	56,233	29,300	26,400			533
106	Pawtucket, R. I.	102,236	100,000		2,236			178,219	170,549		7,670		
107	Chattanooga, Tenn.	2,600	2,600					24,316	24,316				
108	Altoona, Pa.	225,000	70,000		155,000			436,561	281,561		155,000		
109	Covington, Ky.												
110	Mobile, Ala.							1,078				1,078	
111	Sioux City, Iowa	14,679					14,679	15,771			1,200		14,571
112	Saginaw, Mich.	55,971	32,500	21,700		1,000	771	40,621	12,753	27,092			771
113	Atlantic City, N. J.	1,000		1,000				253,800	238,000	15,800			
114	Little Rock, Ark.							1,600		1,600			
115	Berkeley, Cal.												
116	Rockford, Ill.	12,357		11,200			1,157	20,892		18,400			2,492
117	Binghamton, N. Y.	50,162	5,000		45,035		127	69,010	35,000	18,450	15,464		96
118	Pueblo, Colo.	36,741	17,827		18,914			53,650	15,000		43,650		
119	New Britain, Conn.							69,250	59,578	2,465		7,217	
120	Tampa, Fla.	51,500	51,500					51,500	51,500				
121	El Paso, Tex.							71					71
122	Springfield, Ohio	220,065	138,862	81,203				284,260	190,060	79,200	15,000		
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.													
123	Flint, Mich.	$2,734				$2,734		$1,641				$1,641	
124	Lancaster, Pa.	10,000		$10,000				10,300		$10,300			
125	Augusta, Ga.												
126	York, Pa.							1,000	$1,000				
127	Malden, Mass.	45,745	$29,727	16,000	$18			69,091	46,325	17,740		5,026	
128	San Diego, Cal.	1,752			1,752								
129	Bay City, Mich.												
130	Topeka, Kans.	16,553	11,553	5,000				40,732	40,732				
131	Haverhill, Mass.	47,000	39,000	4,000	4,000			39,387	39,387				
132	Salem, Mass.	4,265		4,265				128,093	119,004	3,405	$5,111	563	
								6,362		5,562		800	

[1] Including receipts from sales of investments not in funds.
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[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: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 102.]

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 1915—Continued.													
133	Davenport, Iowa	$13,342					$13,342	$13,268					$13,268
134	Kalamazoo, Mich	675	$500				175	7,902				$6,000	1,902
135	McKeesport, Pa							2,947	$2,947				
136	Lincoln, Nebr												
137	Racine, Wis	10,149		$6,119			4,030	43,857		$34,371		3,000	6,486
138	Superior, Wis	1,836					1,836	10,536		8,700			1,836
139	Wheeling, W. Va												
140	Macon, Ga	1,275	1,275					19,440	19,440				
141	Huntington, W. Va												
142	Butte, Mont	334,263	331,480	2,783				245,368	241,241	4,127			
143	Newton, Mass	467,523	465,948	1,575				279,994	273,003	1,012	$5,979		
144	Pasadena, Cal												
145	Woonsocket, R. I	7,000	7,000					170,636	170,636				
146	Montgomery, Ala												
147	West Hoboken, N. J							24,500	20,000	4,500			
148	Roanoke, Va	6,500	6,500					5,038	5,038				
149	Chester, Pa							67,000	64,000	3,000			
150	Fitchburg, Mass	301,895	277,420	24,475				320,761	309,790	10,103		[4] 1,868	
151	Galveston, Tex							52,500	52,500				
152	East Orange, N. J	354,496	354,443				53	234,383	230,530	3,800			53
153	Muskogee, Okla	79,586	79,586					39,436	39,436				
154	New Castle, Pa	304					304	4,945					4,945
155	Dubuque, Iowa												
156	Springfield, Mo												
157	Lexington, Ky							1,668	1,668				
158	Hamilton, Ohio	327		327				25,258	22,499	2,759			
159	Perth Amboy, N. J	287,263	287,263					223,300	223,300				
160	Charlotte, N. C							656			656		
161	Lansing, Mich							5,600		5,600			
162	Knoxville, Tenn												
163	Decatur, Ill	30,081	16,500		$4,000		9,581	37,946	22,800	2,000	4,500		8,646
164	Elmira, N. Y	6,272			6,272			11,532		4,178	1,931	5,423	
165	Portsmouth, Va							33,000	33,000				
166	Everett, Mass	183,000	165,500			$17,500		308,000	288,500			19,500	
167	San Jose, Cal												
168	Joliet, Ill	4,125		4,125				12,175		12,175			
169	Quincy, Ill	100		100				19,391			19,391		
170	Auburn, N. Y	7,114	6,674	440				8,200	3,200	5,000			
171	Pittsfield, Mass	2,119					2,119	2,150					2,150
172	Quincy, Mass	21,495		21,219			276	36,552		24,340		11,936	276
173	Cedar Rapids, Iowa							22,384	21,384	1,000			
174	Taunton, Mass	133,375	93,000		1,000	39,375		208,270	160,010		5,935	42,275	
175	Mount Vernon, N. Y	10,000	10,000					46,000	30,000	16,000			
176	Amsterdam, N. Y							16,699	10,284	6,415			
177	Niagara Falls, N. Y												
178	Jamestown, N. Y	1,508		200			1,308	6,645	4,000	2,000			645
179	Oshkosh, Wis	22,079		22,079				10,000		10,000			
180	New Rochelle, N. Y	7,209		5,000			2,209	20,666		15,600			5,066
181	Lorain, Ohio	77,657	72,796				4,861	73,891	67,493				6,398
182	Jackson, Mich												
183	Lima, Ohio	77,901	73,239				4,662	90,638	88,426				2,212
184	Columbia, S. C							1,750		1,750			
185	Austin, Tex							21,122					21,122
186	Williamsport, Pa	2,500	2,500										
187	Waterloo, Iowa	23,492	23,492					13,492	13,492				
188	Aurora, Ill	700		700				11,700		9,900	1,800		
189	Joplin, Mo							20,500		20,500			
190	Shreveport, La	6,521	5,500	1,021				27,578	27,578				
191	Chelsea, Mass	35,302	20,302	15,000				157,588	141,646	15,450	492		
192	Waco, Tex	14,334	14,334										
193	Everett, Wash	510			510			2,040	2,040				
194	Orange, N. J	178,800	170,000	8,800				222,300	206,300	16,000			
195	Lynchburg, Va	163,873	8,129		155,744			276,700	70,956		205,744		
196	Colorado Springs, Colo	7,875				2,134	5,741	13,408		1,500		6,500	5,408
197	Newport, Ky												
198	La Crosse, Wis	7,180	5,000				2,180	83,975	75,025	6,064	1,169		1,717
199	Danville, Ill												
200	Council Bluffs, Iowa	1,669					1,669	8,669		7,000			1,669
201	Bellingham, Wash							800				800	
202	Fresno, Cal												
203	Boise, Idaho	2,954			850		2,104	4,575			1,500		3,075
204	Norristown, Pa	24,198	23,500				698	770					770

[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.					
					To create trusts.	For rent and interest.	To create trusts.	For rent and interest.	Total.	In account with state.	In account with other civil divisions.	
	Grand total	$852,273,705	$757,463,581	$24,498,008	$182,359	$102,980	$23,987,383	$225,286	$70,312,116	$45,246,410	$25,065,706	$733,075,052	$119,198,653
	Group I	543,838,930	505,122,513	10,097,890	17,261	6,567	9,915,397	158,665	28,618,527	23,559,553	5,058,974	445,517,436	98,321,494
	Group II	102,700,232	75,173,189	6,450,530	500	3,252	6,399,811	46,967	21,076,513	11,302,285	9,774,228	97,899,329	4,800,903
	Group III	95,424,534	80,637,935	5,119,223	74,270	46,068	4,981,761	17,104	9,667,376	5,125,967	4,541,409	86,081,381	9,343,153
	Group IV	66,868,163	58,864,650	1,928,741	59,912	30,080	1,836,807	1,942	6,074,772	3,081,987	2,992,785	62,293,436	4,574,727
	Group V	43,441,846	37,665,294	901,624	30,416	16,993	853,607	608	4,874,928	2,176,618	2,698,310	41,283,470	2,158,376
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.												
1	New York, N. Y	$422,638,969	$409,509,064	$7,838,977	.....	.....	$7,682,515	$156,462	$5,290,928	$5,290,928	.....	$355,651,079	$66,987,890
2	Chicago, Ill	48,663,004	38,268,608	521,820	.....	.....	521,820	.....	9,872,636	7,141,034	$2,731,602	27,346,791	21,316,273
3	Philadelphia, Pa	10,307,248	8,325,414	137,841	.....	$59	137,782	.....	1,843,993	1,843,993	.....	8,600,423	1,706,825
4	St. Louis, Mo	7,207,394	4,455,814	684,412	.....	.....	684,412	.....	2,067,168	2,067,168	.....	6,007,394	1,200,000
5	Boston, Mass	16,905,815	12,736,506	140,544	$8,384	6,146	126,014	.....	4,028,765	4,028,765	.....	16,410,057	495,758
6	Cleveland, Ohio	17,510,772	13,901,745	287,533	8,877	362	277,290	1,004	3,321,494	1,307,839	2,013,655	16,097,468	1,413,304
7	Baltimore, Md	10,628,559	10,487,325	141,234	.....	.....	140,035	1,199	.....	.....	.....	9,403,739	1,224,820
8	Pittsburgh, Pa	3,461,820	3,461,542	278	.....	.....	278	.....	.....	.....	.....	2,729,720	732,100
9	Detroit, Mich	6,515,289	3,976,495	345,251	.....	.....	345,251	.....	2,193,543	1,879,826	313,717	3,270,765	3,244,524
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.												
10	Buffalo, N. Y	$8,467,378	$7,487,375	$304,869	.....	.....	$304,306	$563	$675,114	$487,889	$187,225	$7,379,918	$1,087,460
11	San Francisco, Cal	7,284,887	6,381,307	882,096	.....	.....	882,096	.....	1,021,484	1,021,484	.....	7,284,887	.....
12	Los Angeles, Cal	13,924,727	5,098,630	2,116,830	.....	.....	2,070,480	46,350	6,709,267	1,679,640	5,029,627	13,417,727	507,000
13	Milwaukee, Wis	6,929,136	4,722,946	581,907	.....	.....	581,873	34	1,624,283	1,225,562	398,721	6,905,136	24,000
14	Cincinnati, Ohio	6,554,972	4,292,759	309,185	.....	$3,239	305,946	.....	1,953,028	935,840	1,017,188	4,949,284	1,605,688
15	Newark, N. J	37,618,758	32,883,504	246,953	.....	.....	246,953	.....	4,488,301	2,104,475	2,383,826	36,342,058	1,276,700
16	New Orleans, La	2,509,114	2,275,961	233,153	$500	13	232,640	.....	.....	.....	.....	2,509,114	.....
17	Washington, D. C	1,054,859	941	853,979	.....	.....	853,979	.....	199,939	[2] 199,939	.....	1,054,859	.....
18	Minneapolis, Minn	4,715,148	2,621,001	179,015	.....	.....	179,015	.....	1,914,532	1,480,929	433,603	4,415,293	299,855
19	Seattle, Wash	13,641,253	10,408,165	742,523	.....	.....	742,523	.....	2,490,565	2,166,527	324,038	13,641,053	200
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.												
20	Jersey City, N. J	$2,469,934	$391,394	$1,833	.....	.....	$1,833	.....	$2,076,707	$702,965	$1,373,742	$2,200,534	$209,400
21	Kansas City, Mo	3,082,037	1,415,631	1,666,406	.....	.....	1,666,406	.....	.....	.....	.....	3,082,037	.....
22	Indianapolis, Ind	1,386,553	699,213	687,340	.....	.....	687,340	.....	.....	.....	.....	1,386,553	.....
23	Portland, Oreg	4,675,964	4,649,610	24,804	.....	.....	24,804	.....	1,550	1,550	.....	3,844,898	831,066
24	Denver, Colo	2,330,377	1,785,064	54,087	.....	.....	54,087	.....	491,226	491,226	.....	2,112,127	218,250
25	Rochester, N. Y	5,670,294	4,447,483	1,221,438	$6,578	$4,401	1,210,459	.....	1,373	1,373	.....	5,653,290	17,004
26	Providence, R. I	4,189,503	3,759,166	32,685	9,378	10,689	12,618	.....	397,652	397,652	.....	1,820,489	2,369,014
27	St. Paul, Minn	4,743,254	4,719,357	15,657	.....	.....	15,657	.....	8,240	8,240	.....	4,541,254	202,000
28	Louisville, Ky	2,052,729	1,999,302	53,427	.....	.....	53,427	.....	.....	.....	.....	2,052,729	.....
29	Columbus, Ohio	1,901,596	1,745,213	156,383	.....	.....	139,483	$16,900	.....	.....	.....	464,196	1,437,400
30	Oakland, Cal	2,005,723	1,908,044	96,715	.....	.....	96,715	.....	964	964	.....	2,005,723	.....
31	Toledo, Ohio	2,393,383	2,360,973	32,410	964	349	31,097	.....	.....	.....	.....	1,980,473	412,910
32	Atlanta, Ga	618,058	617,698	360	.....	.....	360	.....	.....	.....	.....	436,058	182,000
33	Birmingham, Ala	1,858,630	1,832,233	26,397	.....	.....	26,397	.....	.....	.....	.....	1,858,630	.....
34	Worcester, Mass	5,838,893	5,246,712	19,106	7,875	6,919	4,276	36	573,075	417,526	155,549	5,558,893	280,000
35	Syracuse, N. Y	4,675,679	3,488,047	329,293	.....	.....	329,293	.....	558,339	94,270	764,069	4,657,131	18,548
36	New Haven, Conn	1,337,219	1,024,872	269	200	69	.....	.....	312,078	176,669	135,409	1,333,219	4,000
37	Memphis, Tenn	1,579,190	1,560,923	18,267	.....	.....	18,267	.....	.....	.....	.....	1,579,190	.....
38	Scranton, Pa	508,258	508,258	.....	.....	.....	.....	.....	.....	.....	.....	495,453	12,805
39	Spokane, Wash	958,205	920,138	15,743	.....	.....	15,743	.....	22,324	22,324	.....	813,126	145,079
40	Paterson, N. J	4,538,875	3,856,593	15,939	.....	.....	15,939	.....	666,343	273,286	393,057	4,454,955	83,920
41	Richmond, Va	2,163,730	2,150,238	9,542	2,200	272	7,070	.....	3,950	3,950	.....	1,735,777	427,953
42	Omaha, Nebr	1,006,255	671,541	334,714	.....	.....	334,714	.....	.....	.....	.....	820,755	185,500
43	Fall River, Mass	1,957,150	1,544,603	10,818	4,816	5,981	21	.....	401,729	278,406	123,323	1,957,150	.....
44	Grand Rapids, Mich	1,493,079	939,848	24,239	15,414	4,519	4,306	.....	528,992	322,012	206,980	1,486,491	6,588
45	Dayton, Ohio	875,926	867,062	8,864	.....	.....	8,864	.....	.....	.....	.....	605,337	270,589
46	San Antonio, Tex	264,144	263,825	319	.....	.....	319	.....	.....	.....	.....	264,144	.....
47	Bridgeport, Conn	736,383	479,489	.....	.....	.....	.....	.....	256,894	246,100	10,794	674,383	62,000
48	Nashville, Tenn	934,038	933,702	336	.....	.....	336	.....	.....	.....	.....	934,038	.....
49	Dallas, Tex	1,016,887	1,014,634	2,253	.....	.....	2,193	60	.....	.....	.....	766,887	250,000
50	Lowell, Mass	2,082,564	1,758,111	8,372	5,075	3,297	.....	.....	316,061	218,277	97,804	2,077,564	5,000
51	New Bedford, Mass	4,118,668	3,659,663	39,388	10,045	4,756	24,587	.....	419,597	287,888	131,709	3,861,568	257,100
52	Cambridge, Mass	2,014,082	1,641,559	8,028	3,357	4,633	.....	108	364,425	234,934	129,491	1,918,582	95,500
53	Salt Lake City, Utah	2,349,978	2,329,113	20,865	7,868	.....	12,997	.....	.....	.....	.....	2,349,978	.....
54	Hartford, Conn	1,541,892	1,389,390	703	500	203	.....	.....	151,799	151,799	.....	1,541,892	.....
55	Trenton, N. J	1,613,957	1,061,105	3,824	.....	.....	3,824	.....	549,028	212,791	336,237	1,152,386	461,571
56	Houston, Tex	2,670,606	2,650,390	20,216	.....	.....	20,216	.....	.....	.....	.....	2,470,606	200,000
57	Tacoma, Wash	863,850	757,755	92,055	.....	.....	92,055	.....	14,040	14,040	.....	771,729	92,121
58	Reading, Pa	428,589	410,085	18,504	.....	.....	18,504	.....	.....	.....	.....	306,889	121,700
59	Albany, N. Y	2,039,567	1,641,320	27,220	.....	.....	27,220	.....	371,027	59,837	$311,190	1,976,067	63,500
60	Camden, N. J	1,490,944	1,075,925	2,565	.....	.....	2,565	.....	412,454	161,548	250,906	1,193,944	297,000
61	Youngstown, Ohio	1,320,362	1,320,362	.....	.....	.....	.....	.....	.....	.....	.....	1,196,727	123,635
62	Springfield, Mass	3,627,529	3,142,271	17,769	.....	.....	17,769	.....	467,489	346,340	121,149	3,627,529	.....

[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 eduction of debt.

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COST PAYMENTS WHICH DECREASED MUNICIPAL INDEBTEDNESS: 1915.

assigned to each, see page 19. For a text discussion of this table, see page 103.]

NONGOVERNMENTAL COST PAYMENTS.										EXCESS OF RECEIPTS OVER PAYMENTS.			City number.
Total.	Classified by character of obligation.							Classified as—		Total.	From public.[2]	From funds of city.[2]	
	Bonds, notes, warrants, and judgments.	Trust liabilities.			Liabilities as agent for other civil divisions.			Paid to public.	Paid to 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.						
$636,060,274	$542,610,029	$24,804,145	$133,610	$24,670,535	$68,666,100	$45,197,541	$23,468,559	$565,211,597	$70,868,677	$216,193,431	$167,863,455	$48,329,976	
409,943,925	370,618,709	10,936,737	15,063	10,921,674	28,388,479	23,365,970	5,022,509	352,508,110	57,435,815	133,895,005	93,009,326	40,885,679	
73,435,903	47,379,291	6,336,308	3,249	6,333,059	19,720,304	11,417,433	8,302,871	71,209,187	2,226,716	29,264,329	26,690,142	2,574,187	
72,709,186	58,157,454	4,890,217	63,925	4,816,292	9,665,515	5,124,072	4,541,443	66,273,436	6,429,750	22,721,348	19,807,945	2,913,403	
47,757,829	39,928,286	1,809,633	35,176	1,774,507	6,019,860	3,081,521	2,938,339	45,093,756	2,664,073	19,110,334	17,199,680	1,910,654	
32,239,431	26,526,289	841,200	18,197	825,003	4,871,942	2,208,545	2,663,397	30,127,108	2,112,323	11,202,415	11,156,362	46,053	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.													
$323,169,960	$309,133,853	$8,745,179	.....	$8,745,179	$5,290,928	$5,290,928	.....	$290,656,767	$32,513,193	$99,469,009	$64,994,312	$34,474,697	1
43,587,634	33,305,968	407,215	.....	407,215	9,874,451	7,141,034	$2,733,417	25,911,865	17,675,769	5,075,430	1,434,926	3,640,504	2
7,417,327	5,345,824	227,510	$8	227,502	1,843,993	1,843,993	.....	6,976,427	440,900	2,889,921	1,623,996	1,265,925	3
5,143,896	2,373,275	703,453	.....	703,453	2,067,168	2,067,168	.....	5,143,896	.....	2,063,498	863,498	1,200,000	4
12,855,582	8,735,253	91,564	6,146	85,418	4,028,765	4,028,765	.....	10,930,374	1,925,208	4,050,233	5,479,683	[3] 1,429,450	5
7,353,983	3,955,362	310,431	8,909	301,522	3,088,190	1,113,929	1,974,261	6,819,029	534,954	10,156,789	9,278,439	878,350	6
890,005	750,000	140,005	.....	140,005	.....	.....	.....	890,005	.....	9,735,554	8,513,734	1,224,820	7
5,431,332	5,431,332	.....	.....	.....	.....	.....	.....	2,423,014	3,008,318	[3] 1,969,512	306,706	[3] 2,276,218	8
4,094,206	1,587,842	311,380	.....	311,380	2,194,984	1,880,153	314,831	2,756,733	1,337,473	2,421,083	514,032	1,907,051	9
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.													
$6,767,073	$5,797,109	$297,630	.....	$297,630	$672,334	$486,120	$186,214	$5,730,969	$1,036,104	$1,700,305	$1,648,949	$51,356	10
3,867,700	1,935,831	880,938	.....	880,938	1,050,931	1,050,931	.....	3,867,700	.....	3,417,187	3,417,187	.....	11
9,214,445	2,089,545	2,181,996	.....	2,181,996	4,942,904	1,571,545	3,371,359	9,020,445	194,000	4,710,282	4,397,282	313,000	12
5,219,458	2,838,388	505,080	.....	505,080	1,875,990	1,464,517	411,473	5,216,208	3,250	1,709,678	1,688,928	20,750	13
3,345,717	923,277	280,639	$3,239	277,400	2,141,801	935,840	1,205,961	2,908,279	437,438	3,209,255	2,041,005	1,168,250	14
27,496,592	22,781,950	226,341	.....	226,341	4,488,301	2,104,475	2,383,826	27,240,145	256,447	10,122,166	9,101,913	1,020,253	15
2,057,897	1,849,906	207,991	10	207,981	.....	.....	.....	2,041,957	15,940	451,217	467,157	[3] 15,940	16
2,351,111	1,327,838	822,493	.....	822,493	200,780	[4] 200,780	.....	2,351,111	.....	[3] 1,296,252	[3] 1,296,252	.....	17
2,853,771	779,492	174,865	.....	174,865	1,899,414	1,479,556	419,858	2,680,204	173,567	1,861,377	1,735,089	126,288	18
10,262,139	7,055,955	758,335	.....	758,335	2,447,849	2,123,669	324,180	10,152,169	109,970	3,379,114	3,488,884	[3] 109,770	19
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.													
$2,351,340	$273,993	$640	.....	$640	$2,076,707	$702,965	$1,373,742	$2,286,825	$64,515	$118,594	[3] $26,291	$144,885	20
2,392,570	725,796	1,666,774	.....	1,666,774	.....	.....	.....	2,148,570	244,000	689,467	933,467	[3] 244,000	21
1,179,773	592,516	587,257	.....	587,257	.....	.....	.....	1,157,773	22,000	206,780	228,780	[3] 22,000	22
4,642,446	4,615,947	24,949	.....	24,949	1,550	1,550	.....	4,422,233	220,213	33,518	[3] 577,335	610,853	23
2,197,624	1,664,336	45,508	.....	45,508	487,780	487,746	34	1,910,024	287,600	132,753	202,103	[3] 69,350	24
4,774,232	3,554,269	1,218,590	$4,514	1,214,076	1,373	1,373	.....	4,591,532	182,700	896,062	1,061,758	[3] 165,696	25
2,900,428	2,478,131	24,738	12,500	12,238	397,559	397,559	.....	1,333,045	1,567,383	1,289,075	487,444	801,631	26
2,948,159	2,923,714	16,205	.....	16,205	8,240	8,240	.....	2,853,159	95,000	1,795,095	1,688,095	107,000	27
1,154,715	1,105,157	49,558	.....	49,558	.....	.....	.....	1,154,715	.....	898,014	898,014	.....	28
974,745	864,628	110,117	.....	110,117	.....	.....	.....	311,745	663,000	926,851	152,451	774,400	29
860,798	767,542	92,222	.....	92,222	964	964	.....	860,798	.....	1,144,925	1,141,925	.....	30
1,821,944	1,790,488	31,456	376	31,080	.....	.....	.....	1,239,855	582,089	571,439	740,618	[3] 169,179	31
593,645	593,055	590	.....	590	.....	.....	.....	503,645	95,000	19,413	[3] 67,587	87,000	32
1,533,612	1,507,147	26,465	.....	26,465	.....	.....	.....	1,520,920	12,692	325,018	337,710	[3] 12,692	33
3,809,842	3,225,536	11,231	6,919	4,312	573,075	417,526	155,549	3,209,642	600,200	2,029,051	2,349,251	[3] 320,200	34
4,457,407	3,290,527	308,541	.....	308,541	858,339	94,270	764,069	4,442,643	14,764	218,272	214,488	3,784	35
1,059,231	747,091	62	62	.....	312,078	176,669	135,409	1,028,231	31,000	277,988	304,988	[3] 27,000	36
528,629	508,240	20,389	.....	20,389	.....	.....	.....	528,629	.....	1,050,561	1,050,561	.....	37
468,751	468,751	.....	.....	.....	.....	.....	.....	402,751	66,000	39,507	92,702	[3] 53,195	38
1,611,029	1,572,730	15,436	.....	15,436	22,863	22,863	.....	1,397,079	213,950	[3] 652,824	[3] 583,953	[3] 68,871	39
3,698,517	3,016,294	15,880	.....	15,880	666,343	273,286	393,057	3,658,230	40,287	840,358	796,725	43,633	40
1,113,519	1,105,100	4,502	272	4,230	3,917	3,917	.....	706,419	407,100	1,050,211	1,029,358	20,853	41
884,965	571,273	313,692	.....	313,692	.....	.....	.....	772,465	112,500	121,290	48,290	73,000	42
1,701,913	1,293,205	6,979	5,979	1,000	401,729	278,406	123,323	1,628,913	73,000	255,237	328,237	[3] 73,000	43
1,088,593	551,657	7,976	3,865	4,111	528,960	321,980	206,980	1,013,593	75,000	404,486	472,898	[3] 68,412	44
708,077	696,376	9,701	.....	9,701	.....	.....	.....	701,077	7,000	167,849	[3] 95,740	263,589	45
192,363	192,105	258	.....	258	.....	.....	.....	192,363	.....	71,781	71,781	.....	46
386,970	130,076	.....	.....	.....	256,894	246,100	10,794	357,070	29,900	349,413	317,313	32,100	47
126,559	126,559	.....	.....	.....	.....	.....	.....	126,559	.....	807,479	807,479	.....	48
660,801	648,771	12,030	.....	12,030	.....	.....	.....	642,051	18,750	356,086	124,836	231,250	49
1,884,248	1,568,107	60	60	.....	316,081	218,277	97,804	1,873,377	10,871	198,316	204,187	[3] 5,871	50
4,084,064	3,631,591	32,876	6,139	26,737	419,597	287,888	131,709	3,959,964	124,100	34,604	[3] 98,396	133,000	51
1,513,781	1,144,621	4,735	4,633	102	364,425	234,934	129,491	1,393,281	120,500	500,301	525,301	[3] 25,000	52
1,540,973	1,510,565	30,408	18,536	11,872	.....	.....	.....	1,540,973	.....	809,005	809,005	.....	53
[3]830,187	678,318	70	70	.....	151,799	151,799	.....	830,187	.....	711,705	711,705	.....	54
1,280,947	728,492	3,427	.....	3,427	549,028	212,791	336,237	1,103,842	177,105	333,010	48,544	284,466	55
2,260,603	2,237,431	23,172	.....	23,172	.....	.....	.....	2,255,603	5,000	410,003	215,003	195,000	56
1,118,636	1,018,288	85,104	.....	85,104	15,244	15,244	.....	1,094,015	24,621	[3] 254,786	[3] 322,286	67,500	57
263,076	239,979	23,097	.....	23,097	.....	.....	.....	263,076	.....	165,513	43,813	121,700	58
1,004,351	598,287	35,037	.....	35,037	371,027	59,837	311,190	918,544	85,807	1,035,216	1,057,523	[3] 22,307	59
1,080,867	665,853	2,560	.....	2,560	412,454	161,548	250,906	996,867	84,000	410,077	197,077	213,000	60
540,212	540,212	.....	.....	.....	.....	.....	.....	482,109	58,103	780,150	714,618	65,532	61
2,473,044	1,987,700	17,855	.....	17,855	467,489	346,340	121,149	2,459,044	14,000	1,154,485	1,168,485	[3] 14,000	62

[2] Excess of payments over receipts.

[4] 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 numbe

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.					
					To create trusts.	For rent and interest.	To create trusts.	For rent and interest.	Total.	In account with state.	In account with other civil divisions.	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1915.												
63	Lynn, Mass.	$2,572,668	$2,153,881	$97,929	$17,631	$10,319	$69,979		$321,058	$216,025	$105,033	$2,038,563	$534,305
64	Des Moines, Iowa	348,799	348,634	165				$165				348,799	
65	Lawrence, Mass.	2,161,625	1,857,475	15,108	8,055	5,156	1,897		289,042	192,421	96,621	2,161,625	
66	Fort Worth, Tex.	316,606	316,281	325			325					316,606	
67	Kansas City, Kans.	669,957	631,590	38,367			38,167	200				511,560	158,397
68	Yonkers, N. Y.	9,673,814	9,361,952						311,862	59,544	252,018	9,673,814	
69	Wilmington, Del.	945,348	945,273	75			75					937,348	8,000
70	Schenectady, N. Y.	2,385,076	2,144,362	8,859			8,859		231,855	35,681	196,174	2,139,776	245,300
71	Duluth, Minn.	710,009	666,156	38,673			38,673		5,180	5,180		702,059	7,950
72	Norfolk, Va.	2,432,040	2,024,186	6,749			6,749		401,105	401,105		2,325,540	106,500
73	Oklahoma City, Okla.	1,217,619	640,829	576,790			576,790					643,996	573,623
74	Somerville, Mass.	1,425,788	1,205,732	746			746		219,310	139,990	79,320	1,425,788	
75	Elizabeth, N. J.	1,465,150	1,056,674	8,438			8,438		400,038	173,351	226,687	1,011,694	453,456
76	St. Joseph, Mo.	466,251	345,620	30,266			30,266		90,365	8,525	81,840	466,251	
77	Waterbury, Conn.	1,437,451	1,284,448						153,003	118,435	34,568	1,437,451	
78	Utica, N. Y.	1,588,898	1,226,035	6,147			6,147		356,716	43,490	313,226	1,560,232	28,666
79	Akron, Ohio	3,178,128	3,158,857	19,271			19,271					2,220,679	957,449
80	Troy, N. Y.	2,670,914	2,656,278	14,075			13,738	337	561	561		2,670,914	
81	Manchester, N. H.	848,159	604,126	22,261	13,519	8,742			221,772	139,752	82,020	839,909	8,250
82	Hoboken, N. J.	1,398,738	846,519	1,292	1,200	92			550,927	169,394	381,533	1,338,738	60,000
83	Wilkes-Barre, Pa.	99,216	99,216									99,216	
84	Fort Wayne, Ind.	735,747	206,862	528,885			528,885					735,747	
85	Erie, Pa.	942,919	931,571	9,852			9,852		1,496		1,496	889,919	53,000
86	Evansville, Ind.	131,630	47,038	84,592	1,350	695	82,547					131,630	
87	Jacksonville, Fla.	2,007,419	1,988,332	19,087			19,087					2,007,419	
88	Peoria, Ill.	844,847	840,858	3,989			3,989					837,347	7,500
89	East St. Louis, Ill.	339,690	339,690									339,690	
90	Harrisburg, Pa.	482,987	482,987									482,987	
91	Savannah, Ga.	1,125,834	1,123,184	2,650	2,650							1,125,834	
92	Passaic, N. J.	1,763,856	1,469,446						294,410	120,812	173,598	1,676,856	87,000
93	Bayonne, N. J.	849,395	399,200	503			503		449,692	154,653	295,039	816,398	32,997
94	South Bend, Ind.	214,410	145,033	69,377			69,377					214,410	
95	Wichita, Kans.	81,323	81,298	25			25					81,323	
96	Johnstown, Pa.	412,868	412,868									412,868	
97	Brockton, Mass.	1,602,626	1,417,812	1,564	1,125	357	52		183,250	110,953	72,295	1,598,626	4,000
98	Terre Haute, Ind.	319,980	290,588	29,392			29,392					319,980	
99	Holyoke, Mass.	1,309,271	1,096,335	38		38			212,898	162,099	50,799	1,204,271	105,000
100	Sacramento, Cal.	795,621	780,137	15,484			15,484					577,446	218,175
101	Portland, Me.	1,655,765	1,240,418	14,260	750	424	13,086		401,087	314,153	86,934	1,605,765	50,000
102	Allentown, Pa.	71,274	67,090	4,184			4,184					71,274	
103	Charleston, S. C.	5,500	5,500									5,500	
104	Springfield, Ill.	448,744	446,289	2,455	1,550	905						442,244	6,500
105	Canton, Ohio	1,349,447	1,347,749	1,698			1,698					1,295,062	54,385
106	Pawtucket, R. I.	1,476,524	1,405,777	3,837	1,915	1,855	67		66,910	66,910		1,326,524	150,000
107	Chattanooga, Tenn.	367,516	365,889	1,627			1,589	38				367,516	
108	Altoona, Pa.	232,736	221,000	11,736			11,736					232,736	
109	Covington, Ky.	323,235	323,235									323,235	
110	Mobile, Ala.	345,181	342,901	2,280			1,078	1,202				345,181	
111	Sioux City, Iowa	409,313	409,313									409,313	
112	Saginaw, Mich.	372,011	134,276	3,964	2,950	600	414		233,771	83,356	150,415	360,011	12,000
113	Atlantic City, N. J.	1,871,570	1,373,602	200			200		497,768	241,623	256,145	1,633,570	238,000
114	Little Rock, Ark.	570,790	570,590	200			200					570,790	
115	Berkeley, Cal.	570,254	566,268	3,986			3,986					570,254	
116	Rockford, Ill.	960,931	960,931									946,331	14,600
117	Binghamton, N. Y.	742,665	459,793	156,547			156,547		126,325	19,301	107,024	673,751	68,914
118	Pueblo, Colo.	755,294	754,581	713			713					697,294	58,000
119	New Britain, Conn.	184,130	121,645	8,114	7,217	897			54,371	54,371		174,130	10,000
120	Tampa, Fla.	954,724	912,759	41,965			41,965					903,224	51,500
121	El Paso, Tex.	683,125	671,704	11,421			11,421					683,125	
122	Springfield, Ohio	544,557	535,977	8,580			8,580					333,297	211,260
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.												
123	Flint, Mich.	$690,296	$513,883	$10,079	$864	$131	$9,084		$166,334	$65,149	$101,185	$690,296	
124	Lancaster, Pa.	55,000	55,000									55,000	
125	Augusta, Ga.	836,935	835,451	1,484			1,484					836,935	
126	York, Pa.	278,805	278,805									278,805	
127	Malden, Mass.	1,274,451	1,130,146	8,536	4,255	4,281			135,769	87,029	48,740	1,274,451	
128	San Diego, Cal.	3,591,074	3,546,834	42,404			42,385	$19	1,836	1,836		3,591,074	
129	Bay City, Mich.	226,217	46,000						180,217	43,793	136,424	226,217	
130	Topeka, Kans.	284,038	284,038									244,651	$39,387
131	Haverhill, Mass.	871,161	719,529	563	475	88			151,069	102,336	48,733	815,161	56,000
132	Salem, Mass.	1,126,501	991,568	2,190	800	634	756		132,743	81,941	50,802	1,126,501	

[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: 1915—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 103.]

NONGOVERNMENTAL COST PAYMENTS.										EXCESS OF RECEIPTS OVER PAYMENTS.			
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]	City number.
		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.						
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1915.													
$1,791,988	$1,381,874	$89,056	$20,046	$69,010	$321,058	$216,025	$105,033	$1,334,860	$457,128	$780,880	$703,703	$77,177	63
312,496	312,496							312,496		36,303	36,303		64
1,947,955	1,654,300	4,613	4,612	1	289,042	192,421	96,621	1,926,855	21,100	213,670	234,770	[2]21,100	65
321,292	320,557	735		735				321,292		[2]4,686	[2]4,686		66
574,521	546,264	28,257		28,257				419,782	154,739	95,436	91,778	3,658	67
6,977,578	6,665,716				311,862	89,844	222,018	6,937,578	40,000	2,696,236	2,736,236	[2]40,000	68
267,211	267,111	100		100				262,211	5,000	678,137	675,137	3,000	69
1,295,351	1,054,752	8,744		8,744	231,855	35,681	196,174	1,029,050	266,301	1,089,725	1,110,726	[2]21,001	70
909,666	897,500	6,986		6,986	5,180	5,180		874,666	35,000	[2]199,657	[2]172,607	[2]27,050	71
1,717,854	1,309,625	7,124		7,124	401,105	401,105		1,717,854		714,186	607,686	106,500	72
1,162,519	522,198	640,321		640,321				704,946	457,573	55,100	[2]60,950	116,050	73
1,468,522	1,247,856	1,356		1,356	219,310	139,990	79,320	1,468,522		[2]42,734	[2]42,734		74
901,322	492,495	8,789		8,789	400,038	173,351	226,687	617,615	283,707	563,828	394,079	169,749	75
345,199	224,140	30,694		30,694	90,365	8,525	81,840	345,199		121,052	121,052		76
828,417	675,681				152,536	117,968	34,568	813,417	15,000	609,034	624,034	[2]15,000	77
1,505,634	1,143,401	5,517	20	5,497	356,716	43,491	313,225	1,492,068	23,566	83,264	78,164	5,100	78
888,691	872,657	16,034		16,034				833,658	55,033	2,289,437	1,387,021	902,416	79
1,965,461	1,938,286	26,614		26,614	561	561		1,934,350	31,111	705,453	736,564	[2]31,111	80
977,754	747,913	8,099	8,099		221,772	139,752	82,020	870,084	107,700	[2]129,625	[2]30,175	[2]99,450	81
1,169,274	618,255	92	92		550,927	189,394	361,533	1,141,774	27,500	229,464	196,964	32,500	82
131,266	131,266							119,266	12,000	[2]32,050	[2]20,050	[2]12,000	83
514,277	93,542	420,735		420,735				514,277		221,470	221,470		84
977,804	968,262	8,046		8,046	1,496		1,496	977,804		[2]34,885	[2]87,885	53,000	85
186,393	104,763	81,630		81,630				186,393		[2]54,763	[2]54,763		86
356,287	337,851	18,436		18,436				356,287		1,651,132	1,651,132		87
615,915	611,926	3,989		3,989				592,815	23,100	228,932	244,532	[2]15,600	88
550,377	550,367	10		10				550,377		[2]210,687	[2]210,687		89
323,107	323,107							255,607	67,500	159,880	227,380	[2]67,500	90
455,207	455,207							455,207		670,627	670,627		91
1,195,577	901,167				294,410	120,812	173,598	1,124,577	71,000	568,279	552,279	16,000	92
812,466	416,716	503		503	395,247	154,653	240,594	722,966	89,500	36,929	93,432	[2]56,503	93
165,416	97,197	68,219		68,219				165,416		48,994	48,994		94
607,040	607,040							607,040		[2]525,717	[2]525,717		95
34,832	34,832							34,832		378,036	378,036		96
1,550,440	1,366,833	357	357		183,250	110,955	72,295	1,507,240	43,200	52,156	91,356	[2]39,200	97
116,739	83,041	33,698		33,698				116,739		203,241	203,241		98
1,269,267	1,056,331	38	38		212,898	162,099	50,799	1,169,267	100,000	40,004	35,004	5,000	99
152,022	134,888	17,134		17,134				152,022		643,599	425,424	218,175	100
1,559,629	1,145,047	13,495	257	13,238	401,087	314,153	86,934	1,531,629	28,000	96,136	74,136	22,000	101
106,907	102,700	4,207		4,207				90,407	16,500	[2]35,633	[2]19,133	[2]16,500	102
82,354	82,354							82,354		[2]76,854	[2]76,854		103
485,380	485,051	329	329					484,550	800	[2]36,636	[2]42,336	5,700	104
320,910	319,662	1,248		1,248				301,910	19,000	1,028,537	993,152	35,385	105
973,583	906,591	82	14	68	66,910	66,910		971,347	2,236	502,941	355,177	147,764	106
228,842	227,640	1,202		1,202				228,842		138,674	138,674		107
129,804	117,819	11,985		11,985				129,804		102,932	102,932		108
320,121	320,121							320,121		3,114	3,114		109
367,552	363,750	3,802		3,802				367,552		[2]22,371	[2]22,371		110
376,875	376,875							376,875		32,438	32,438		111
596,264	359,667	2,826	415	2,411	233,771	83,356	150,415	542,664	53,600	[2]224,253	[2]182,653	[2]41,600	112
1,087,187	589,219	200		200	497,768	241,623	256,145	1,087,187		784,383	546,383	238,000	113
474,883	474,783	100		100				474,883		95,907	95,907		114
96,000	91,069	4,931		4,931				93,000		474,254	474,254		115
756,684	756,684							745,484	11,200	204,247	200,847	3,400	116
438,585	141,742	170,518		170,518	126,325	19,301	107,024	388,550	50,035	304,080	285,201	18,879	117
806,068	805,793	295		295				769,347	36,741	[2]50,794	[2]72,053	21,259	118
99,788	44,520	897	897		54,371	54,371		99,788		84,342	74,342	10,000	119
283,002	237,195	45,807		45,807				231,502	51,500	671,722	671,722		120
262,401	253,424	8,977		8,977				262,401		420,724	420,724		121
561,823	558,967	2,856		2,856				554,120	7,703	[2]17,266	[2]220,823	203,557	122
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.													
$263,083	$86,172	$2,285	$28	$2,257	$174,626	$97,468	$77,158	$263,083		$427,213	$427,213		123
74,000	74,000							64,000	$10,000	[2]19,000	[2]9,000	[2]$10,000	124
454,314	452,619	1,695		1,695				454,314		382,621	382,621		125
55,594	55,594							55,594		223,211	223,211		126
1,247,517	1,107,647	4,101	4,101		135,769	87,029	48,740	1,247,517		26,934	26,934		127
410,092	350,527	57,729		57,729	1,836	1,836		410,092		3,180,982	3,180,982		128
259,268	78,800				180,468	43,854	136,614	259,268		[2]33,051	[2]33,051		129
281,574	280,441	1,133		1,133				265,021	16,553	2,464	[2]20,370	22,834	130
752,205	601,136				151,069	102,336	48,733	748,205	4,000	118,956	66,956	52,000	131
947,714	813,385	1,586	655	931	132,743	81,941	50,802	947,714		178,787	178,787		132

[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—	
		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.				
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915—Continued.											
133	Davenport, Iowa	$260,332	$76,993	$182,909			$182,909		$430		$430	$260,332	
134	Kalamazoo, Mich	503,206	293,122	2,116	$1,235	$182	699		202,968	$85,090	117,878	503,206	
135	McKeesport, Pa	357,553	357,331	227			227					357,553	
136	Lincoln, Nebr	375,431	373,855	1,576			1,576					375,431	
137	Racine, Wis	597,014	283,850	48,137	781	205	47,151		265,027	139,533	125,494	580,014	$17,000
138	Superior, Wis	357,317	45,748	17,860			17,860		293,709	129,127	164,582	343,617	8,700
139	Wheeling, W. Va	60,549	59,319	1,230			1,230					60,549	
140	Macon, Ga	176,258	174,372	1,886			1,886					176,258	
141	Huntington, W. Va	712,941	712,941									712,941	
142	Butte, Mont	660,290	634,855	25,435			25,435					414,922	245,368
143	Newton, Mass	1,369,356	1,126,016	373			373		242,967	155,000	87,967	1,369,356	
144	Pasadena, Cal	209,743	206,678	3,065			3,065					209,743	
145	Woonsocket, R. I	1,154,448	1,108,726	4,483			4,483		41,239	41,239		1,154,448	
146	Montgomery, Ala	470,573	468,204	2,369			2,369					470,573	
147	West Hoboken, N. J	649,413	453,447						195,966	66,298	129,668	624,913	24,500
148	Roanoke, Va	113,786	113,786									113,786	
149	Chester, Pa	240,781	240,781									240,781	
150	Fitchburg, Mass	1,816,391	1,686,555	3,604	1,875	1,724	5		126,232	91,915	34,317	1,507,601	308,790
151	Galveston, Tex	744,254	744,254									744,254	
152	East Orange, N. J	2,304,426	1,947,462	993			993		355,971	136,474	219,497	2,073,896	230,530
153	Muskogee, Okla	462,212	215,342	246,870			246,870					462,212	
154	New Castle, Pa	60,236	60,236									60,236	
155	Dubuque, Iowa	418,498	417,040	1,458			1,458					418,498	
156	Springfield, Mo	115,148	115,148									115,148	
157	Lexington, Ky	367,585	367,585									367,585	
158	Hamilton, Ohio	155,092	153,526	1,566			1,566					129,834	25,258
159	Perth Amboy, N. J	1,007,856	835,457	500			500		171,899	56,679	115,220	784,556	223,300
160	Charlotte, N. C	785,319	776,304	1,827			1,827		7,188		7,188	785,319	
161	Lansing, Mich	315,616	165,543	3,836	1,575	167	2,094		146,237	67,411	78,826	315,616	
162	Knoxville, Tenn	176,235	176,235									176,235	
163	Decatur, Ill	351,388	351,388									332,588	18,800
164	Elmira, N. Y	260,539	160,775	7,251	5,022	1,038	1,191		92,513	16,277	76,236	260,039	500
165	Portsmouth, Va	151,497	151,497									118,497	33,000
166	Everett, Mass	816,811	719,726	2,015	740	1,275			95,070	60,296	34,774	528,311	288,500
167	San Jose, Cal	31,904	27,445	4,459		1,259	3,200					31,904	
168	Joliet, Ill	417,477	417,477									417,477	
169	Quincy, Ill	211,943	211,943									211,943	
170	Auburn, N. Y	258,828	164,296	756	250	119	387		93,776	2,584	91,192	255,628	3,200
171	Pittsfield, Mass	1,166,604	1,019,410	721			721		146,473	94,489	51,984	1,166,604	
172	Quincy, Mass	995,312	888,742	6,918	1,725	1,483	3,710		99,652	70,738	28,914	985,312	10,000
173	Cedar Rapids, Iowa	181,395	180,291	1,104			1,104					180,395	1,000
174	Taunton, Mass	658,422	539,035	4,915	2,900	1,810	205		114,472	79,423	35,049	658,422	
175	Mount Vernon, N. Y	439,833	280,833	33,401			33,390	$11	125,649	36,798	88,851	393,833	46,000
176	Amsterdam, N. Y	460,173	359,083	1,659			1,659		99,431	18,032	81,399	460,173	
177	Niagara Falls, N. Y	864,994	642,052	20,864			20,646	218	202,078	23,968	178,110	864,994	
178	Jamestown, N. Y	430,858	365,008						65,850	15,332	50,518	430,858	
179	Oshkosh, Wis	806,833	601,767	31,167			31,167		173,899	95,457	78,442	806,833	
180	New Rochelle, N. Y	1,120,382	988,198	1,168			1,168		131,016	38,032	92,984	1,104,782	15,600
181	Lorain, Ohio	793,582	791,558	2,024			2,024					726,089	67,493
182	Jackson, Mich	508,970	324,375	826	725	101			183,769	68,652	115,117	508,970	
183	Lima, Ohio	124,600	124,600									36,174	88,426
184	Columbia, S. C	549,208	537,208	12,000			12,000					549,208	
185	Austin, Tex	49,986	49,755	231			231					49,986	
186	Williamsport, Pa	265,100	265,100									265,100	
187	Waterloo, Iowa	126,842	126,816	26			26					126,842	
188	Aurora, Ill	292,982	292,982									292,982	
189	Joplin, Mo	37,403		6,165			6,165		31,238	893	30,345	37,403	
190	Shreveport, La	228,424	224,458	3,966			3,966					200,846	27,578
191	Chelsea, Mass	723,342	601,727	55,111			55,111		66,504	66,504		571,696	151,646
192	Waco, Tex	184,973	184,973									184,973	
193	Everett, Wash	644,903	640,483	5			5		4,415	4,415		644,903	
194	Orange, N. J	1,169,106	1,015,093						154,013	59,149	94,864	949,806	219,300
195	Lynchburg, Va												
196	Colorado Springs, Colo	71,393	63,884	7,509	4,650	2,230	269	360				69,893	1,500
197	Newport, Ky	163,225	163,225									163,225	
198	La Crosse, Wis	194,331	16,201	2,744			2,744		175,386	72,806	102,580	194,331	
199	Danville, Ill	475,615	475,615									475,615	
200	Council Bluffs, Iowa	171,327	125,397	45,930			45,930					164,327	7,000
201	Bellingham, Wash	329,349	296,406	31,078	2,544	266	28,268		1,865	1,865		329,349	
202	Fresno, Cal	218,578	218,543	35			35					218,578	
203	Boise, Idaho	148,187	148,187									148,187	
204	Norristown, Pa	112,835	112,777						58	58		112,835	

[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: 1915—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 103.]

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 1915—Continued.													
$238,980	$52,031	$184,519		$184,519	$430		$430	$236,980		$23,352	$23,352		133
562,396	355,949	3,323	$194	3,129	203,124	$85,090	118,034	562,396		[3] 59,190	[3] 59,190		134
79,640	79,438	202		202				79,640		277,918	277,918		135
287,197	285,366	1,831		1,831				287,197		83,234	83,234		136
367,942	57,033	45,929	178	45,751	264,980	139,486	125,494	365,942	$2,000	229,072	214,072	$15,000	137
407,882	95,310	18,863		18,863	293,709	129,127	164,582	407,882		[3] 50,565	[3] 59,265	8,700	138
75,137	73,462	1,675		1,675				75,137		[3] 14,588	[3] 14,588		139
118,370	116,769	1,601		1,601				118,370		57,888	57,888		140
2,697	2,697							2,697		710,244	710,244		141
550,369	550,289	80		80				216,106	334,263	109,921	198,816	[3] 88,895	142
1,854,296	1,603,005	3,324		3,324	242,967	155,000	87,967	1,579,296	275,000	[3] 484,940	[3] 209,940	[3] 275,000	143
145,080	141,511	3,569		3,569				145,080		64,663	64,663		144
797,004	754,833	930		930	41,239	41,239		797,004		357,444	357,444		145
444,019	441,850	2,169		2,169				444,019		26,554	26,554		146
415,822	219,856				195,966	66,298	129,668	415,822		233,591	209,091	24,500	147
116,326	116,326							109,826	6,500	[3] 2,540	3,960	[3] 6,500	148
153,989	151,739	2,250		2,250				153,989		86,792	86,792		149
1,455,257	1,327,298	1,727	1,724	3	126,232	91,915	34,317	1,177,837	277,420	361,134	329,764	31,370	150
48,089	48,089							48,089		696,165	696,165		151
2,354,093	1,997,367	755		755	356,971	136,474	219,497	1,999,650	354,443	[3] 49,667	74,246	[3] 123,913	152
432,729	188,794	243,935		243,935				432,729		29,483	29,483		153
95,412	95,412							95,412		[3] 35,176	[3] 35,176		154
248,782	247,504	1,278		1,278				248,782		169,716	169,716		155
75,606	75,606							75,606		39,542	39,542		156
347,736	347,736							347,736		19,849	19,849		157
144,363	142,984	1,379		1,379				144,036	327	10,729	[3] 14,202	24,931	158
596,471	424,027	545		545	171,899	56,679	115,220	309,208	287,263	411,385	475,348	[3] 63,963	159
478,982	472,879	1,152		1,152	4,951		4,951	478,982		306,337	306,337		160
370,100	226,194	2,275	167	2,109	141,631	67,411	74,220	370,100		[3] 54,484	[3] 54,484		161
331,797	331,797							331,797		[3] 155,562	[3] 155,562		162
275,047	274,897	150		150				270,547	4,500	76,341	62,041	14,300	163
203,946	109,800	1,633	902	731	92,513	16,277	76,236	203,946		56,593	56,093	500	164
69,839	69,839							69,839		81,658	48,658	33,000	165
598,108	502,520	518	518		95,070	60,296	34,774	432,608	165,500	218,703	95,703	123,000	166
43,425	38,776	4,649	1,259	3,390				43,425		[3] 11,521	[3] 11,521		167
419,638	419,638							419,638		[3] 2,161	[3] 2,161		168
179,143	179,143							179,143		32,800	32,800		169
371,236	277,183	277		277	93,776	2,584	91,192	364,122	7,114	[3] 112,408	[3] 108,494	[3] 3,914	170
886,100	738,637	990		990	146,473	94,489	51,984	886,100		280,504	280,504		171
1,054,726	949,601	5,473	1,483	3,990	99,652	70,738	28,914	1,053,226	1,500	[3] 59,414	[3] 67,914	8,500	172
147,293	146,146	1,147		1,147				147,293		34,102	33,102	1,000	173
602,403	486,130	1,801	1,769	32	114,472	79,423	35,049	576,403	26,000	56,019	82,019	[3] 26,000	174
467,818	309,912	32,257		32,257	125,649	36,798	88,851	459,818	8,000	[3] 27,935	[3] 65,935	38,000	175
277,056	175,784	1,841		1,841	99,431	18,032	81,399	277,056		183,117	183,117		176
718,201	498,173	17,950		17,950	202,078	23,968	178,110	718,201		146,793	146,793		177
315,399	249,549				65,850	15,332	50,518	315,399		115,459	115,459		178
239,604	41,150	24,227		24,227	174,227	95,785	78,442	239,604		567,229	567,229		179
1,217,745	1,085,591	1,138		1,138	131,016	38,032	92,984	1,212,745	5,000	[3] 97,363	[3] 107,963	10,600	180
436,588	434,564	2,024		2,024				415,823	20,765	356,994	310,266	46,728	181
460,792	276,923	100	100		183,769	68,652	115,117	460,792		48,178	48,178		182
126,968	126,968							87,929	39,039	[3] 2,368	[3] 51,755	49,387	183
361,190	349,250	11,940		11,940				361,190		188,018	188,018		184
123,976	123,745	231		231				123,976		[3] 73,990	[3] 73,990		185
74,000	74,000							71,500	2,500	191,100	193,600	[3] 2,500	186
188,774	188,727	47		47				188,774		[3] 61,932	[3] 61,932		187
170,855	170,855							170,155	700	122,127	122,827	[3] 700	188
62,356	31,500	4,843		4,843	26,013	57	25,956	62,356		[3] 24,953	[3] 24,953		189
42,080	38,114	3,966		3,966				42,080		186,344	158,766	27,578	190
705,619	584,004	55,111		55,111	66,504	66,504		670,317	35,302	17,723	[3] 98,621	116,344	191
19,103	19,103							4,769	14,334	165,870	180,204	[3] 14,334	192
487,684	483,269				4,415	4,415		487,684		157,219	157,219		193
1,052,103	893,090				154,013	59,149	94,864	873,303	178,800	117,003	76,503	40,500	194
24,800	24,800							17,800	7,000	[3] 24,800	[3] 17,800	[3] 7,000	195
194,816	192,216	2,600	2,232	368				194,816		[3] 123,423	[3] 124,923	1,500	196
225,095	225,095							225,095		[3] 61,870	[3] 61,870		197
199,496	21,376	2,734		2,734	175,386	72,806	102,580	194,496	5,000	[3] 5,165	[3] 165	[3] 5,000	198
200,575	200,575							200,575		275,040	275,040		199
106,437	63,287	43,150		43,150				106,437		64,890	57,890	7,000	200
227,479	196,979	28,533	887	27,646	1,967	1,967		227,479		101,870	101,870		201
23,544	23,544							23,544		195,034	195,034		202
232,157	232,157							232,157		[3] 83,970	[3] 83,970		203
66,293	66,205	30		30	58	58		42,793	23,500	46,542	70,042	[3] 23,500	204

[3] Excess of payments over receipts.

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TABLE 22.—MISCELLANEOUS NONREVENUE RECEIPTS AND NONGOVERNMENTAL COST PAYMENTS: 1915.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 104.]

City number.	CITY.	NONREVENUE RECEIPTS.								NONGOVERNMENTAL COST PAYMENTS.		
		Receipts included in revenue and governmental cost accounts.										
		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.
			Total.	From sales.	From fire insurance adjustment.[1]	From charges.						
	Grand total	$235,954,620	$10,116,381	$2,528,804	$160,297	$313,109	$1,677,250	$2,475,714	$2,961,207	$225,838,239	$236,887,895	$10,116,381	$226,771,514
	Group I	124,629,347	5,463,756	1,156,068	735	581	601,623	1,278,365	2,426,384	119,165,591	125,196,271	5,463,756	119,732,515
	Group II	60,448,456	1,799,681	490,474	61,212	235,266	432,495	406,420	173,814	58,648,775	60,883,880	1,799,681	59,084,199
	Group III	28,967,909	1,613,652	447,505	53,096	45,935	303,715	520,569	242,832	27,354,257	29,017,687	1,613,652	27,404,035
	Group IV	12,942,680	612,260	175,309	35,641	3,592	208,417	115,096	74,205	12,330,420	12,743,178	612,260	12,130,918
	Group V	8,966,228	627,032	259,448	9,613	27,735	131,000	155,264	43,972	8,339,196	9,046,879	627,032	8,419,847
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.												
1	New York, N. Y.	$18,102,012	$2,588,851	$322,920			$477,780	$513,469	$1,574,682	$15,513,161	$18,102,012	$2,588,851	$15,513,161
2	Chicago, Ill.	59,013,792	873,290	102,299	$635		22,569	578,584	162,203	58,140,502	59,410,565	873,290	58,537,275
3	Philadelphia, Pa.	11,269,578	85,831				52,692	9,752	21,387	11,183,747	11,269,578	85,831	11,183,747
4	St. Louis, Mo.	2,455,149	32,799	13,474			84	4,062	15,179	2,452,350	2,484,500	32,799	2,451,701
5	Boston, Mass.	6,732,969	589,471	490,718	100		35,822	60,228	2,603	6,143,498	6,732,969	589,471	6,143,498
6	Cleveland, Ohio	17,581,199	744,318	17,544		$581	86,425	21,649	618,119	16,836,881	17,731,199	744,318	16,986,881
7	Baltimore, Md.	1,286,849	119,971	5,170			101,283	5,419	8,099	1,166,878	1,286,849	119,971	1,166,878
8	Pittsburgh, Pa.	2,880,695	45,327	204			28,117	15,714	1,292	2,835,368	2,880,695	45,327	2,835,368
9	Detroit, Mich.	5,277,104	383,698	203,739			89,851	69,488	20,820	4,893,206	5,297,904	383,898	4,914,006
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.												
10	Buffalo, N. Y.	$2,870,533	$36,178	$325			$531	$33,733	$1,589	$2,834,355	$2,832,268	$36,178	$2,796,090
11	San Francisco, Cal.	359,025	135,218	47,145			62,154	19,567	6,352	223,807	359,025	135,218	223,807
12	Los Angeles, Cal.	9,959,913	461,429	75,174	$56,052	$59,560	159,651	66,620	44,372	9,498,484	9,959,913	461,429	9,498,484
13	Milwaukee, Wis.	3,533,486	63,405	1,369	5,160		35,496	4,624	16,756	3,470,081	3,520,508	63,405	3,466,103
14	Cincinnati, Ohio	13,070,320	74,312	4,730			31,368	22,479	15,735	12,996,008	12,978,032	74,312	12,903,720
15	Newark, N. J.	7,574,225	154,035	89,838			53,268	6,494	4,435	7,420,190	8,206,461	154,035	8,052,426
16	New Orleans, La.	6,359,586	40,569			26,184	5,738	7,047	1,600	6,319,017	6,350,684	40,569	6,310,115
17	Washington, D. C.	1,926,608	220,625				412	220,201	12	1,705,983	1,926,608	220,625	1,705,983
18	Minneapolis, Minn.	9,212,429	207,503	126,281			18,877	20,770	41,575	9,004,926	9,212,358	207,503	9,004,855
19	Seattle, Wash.	5,582,331	406,407	145,612		149,522	65,000	4,865	41,388	5,175,924	5,529,023	406,407	5,122,616
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.												
20	Jersey City, N. J.	$866,217	$29,263			$90	$5,989	$9,142	$14,042	$836,954	$860,134	$29,263	$830,871
21	Kansas City, Mo.	207,435	45,313	$21,156	$2,714		11,314	7,087	3,042	162,122	207,435	45,313	162,122
22	Indianapolis, Ind.	76,463	15,867	9,555			515	1,738	4,059	60,506	76,463	15,867	60,596
23	Portland, Oreg.	825,751	167,288	19,117			18,937	12,421	116,813	658,463	825,751	167,288	658,463
24	Denver, Colo.	1,802,994	92,435	55,063			9,201	26,371	1,800	1,710,559	1,742,165	92,435	1,649,730
25	Rochester, N. Y.	242,743	15,538	3,845			112	10,648	933	227,205	242,743	15,538	227,205
26	Providence, R. I.	2,043,574	44,109	40,203		2,458		679	769	1,999,465	2,043,848	44,109	1,999,739
27	St. Paul, Minn.	304,992	31,050	13,893			7,822	7,401	1,934	273,942	310,530	31,050	279,480
28	Louisville, Ky.	2,525,660	25,743	1,607	3,510		138	239	20,249	2,499,917	2,514,054	25,743	2,488,311
29	Columbus, Ohio	2,976,379	33,567	4,062			22,640	5,087	1,778	2,942,812	2,976,379	33,567	2,942,812
30	Oakland, Cal.	116,553	85,658	2,141	9,200	42,572	26,535	1,343	3,867	30,895	116,553	85,658	30,895
31	Toledo, Ohio	1,503,005	47,567	28,998			12,860	4,585	824	1,455,438	1,502,658	47,567	1,455,121
32	Atlanta, Ga.	243,807	4,207	1,564	1,627			716	300	239,600	243,807	4,207	239,600
33	Birmingham, Ala.	185,554	40,229	1,630			1,702	29,384	7,513	145,325	185,554	40,229	145,325
34	Worcester, Mass.	941,481	50,682	3,112	1	205	29,207	14,023	4,134	890,799	941,481	50,682	890,799
35	Syracuse, N. Y.	313,900	169,575	567			3,632	160,750	4,626	144,325	313,900	169,575	144,325
36	New Haven, Conn.	1,384,055	42,249	225	33,038		5,842	2,774	370	1,341,806	1,383,006	42,249	1,340,757
37	Memphis, Tenn.	815,504	71,529	2,459			52,625	6,433	10,012	743,975	836,158	71,529	764,629
38	Scranton, Pa.	142,843	515	135			320	54	6	142,328	142,843	515	142,328
39	Spokane, Wash.	39,218	19,964	100			28	18,566	1,270	19,254	39,218	19,964	19,254
40	Paterson, N. J.	1,193,272	10,753	5,692	3,006		961	1,013	81	1,182,519	1,193,010	10,753	1,182,257
41	Richmond, Va.	1,506,738	26,370				20,462	5,085	823	1,453,368	1,553,466	26,370	1,527,096
42	Omaha, Nebr.	288,636	35,465	21,507			765	11,784	1,409	253,171	288,636	35,465	253,171
43	Fall River, Mass.	693,095	14,014	1,562			4,006	8,266	180	679,081	693,095	14,014	679,081
44	Grand Rapids, Mich.	1,065,216	48,788	2,226			9,123	33,964	3,475	1,016,428	1,065,011	48,788	1,016,223
45	Dayton, Ohio	183,163	14,383	12,600			446	240	1,097	168,780	183,163	14,383	168,780
46	San Antonio, Tex.	25,667	7,807	2,842			287	940	3,738	17,860	25,667	7,807	17,860
47	Bridgeport, Conn.	60,679	9,376	975			6,856	1,487	58	51,303	60,679	9,376	51,303
48	Nashville, Tenn.	325,707	3,448	991			2,220		237	322,259	325,707	3,448	322,259
49	Dallas, Tex.	89,269	20,781	4,052			8,876	3,008	4,845	68,488	89,269	20,781	68,488
50	Lowell, Mass.	42,499	8,070				1,545	1,728	4,797	34,429	43,000	8,070	34,930
51	New Bedford, Mass.	164,547	15,994	1,049			11,350	3,164	431	148,553	164,547	15,994	148,553
52	Cambridge, Mass.	605,732	53,215	6,561			4,888	40,952	814	552,517	605,732	53,215	552,517
53	Salt Lake City, Utah	117,132	49,756			610	1,875	46,297	974	67,376	117,132	49,756	67,376
54	Hartford, Conn.	1,414,850	5,013	284			4,370	33	326	1,409,837	1,309,503	5,013	1,304,490
55	Trenton, N. J.	515,068	28,425	21,000			1,337	787	5,301	486,643	538,972	28,425	510,547
56	Houston, Tex.	794,997	24,242				3,000	18,649	2,593	770,755	794,997	24,242	770,755
57	Tacoma, Wash.	627,913	9,584	750			1,285	7,171	378	618,329	627,913	9,584	618,329
58	Reading, Pa.	135,589	10,565	10,175			222	61	107	125,024	135,589	10,565	125,024
59	Albany, N. Y.	601,824	22,332	17,572			2,282	1,920	558	579,492	601,824	22,332	579,492
60	Camden, N. J.	564,082	126				93	21	12	563,956	679,430	126	679,304
61	Youngstown, Ohio	161,833	21,470				5,575	4,200	11,695	140,363	161,833	21,470	140,363
62	Springfield, Mass.	232,273	141,327	128,235			2,472	10,058	562	90,946	254,802	141,327	113,475

[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: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 104.]

City number.	CITY.	NONREVENUE RECEIPTS.								NONGOVERNMENTAL COST PAYMENTS.		
		Receipts included in revenue and governmental cost accounts.										
		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.
			Total.	From sales.	From fire insurance adjustment.[1]	From charges.						
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1915.												
63	Lynn, Mass.	$296,036	$18,566	$10,372			$7,676	$31	$487	$277,470	$296,036	$18,566	$277,470
64	Des Moines, Iowa	11,516	11,791	6,497	$1,697		1,599	403	1,295	25	18,452	11,791	6,661
65	Lawrence, Mass.	52,071	8,671	1,370			3,662		3,639	43,400	52,071	8,671	43,400
66	Fort Worth, Tex.	521,454	14,091	1,387		$338		6,814	5,552	507,363	323,155	14,091	309,064
67	Kansas City, Kans.	239,164	9,330	1,886			3,263	2,723	1,458	229,834	239,169	9,330	229,839
68	Yonkers, N. Y.	212,416	9,359				6,893	213	2,253	203,057	212,416	9,359	203,057
69	Wilmington, Del.	1,453,542	15,125	6,790			2,245	5,948	142	1,438,417	1,445,329	15,125	1,430,204
70	Schenectady, N. Y.	111,271	9,504	3,266			2,537	1,848	1,853	101,767	111,271	9,504	101,767
71	Duluth, Minn.	96,998	16,401	5,957			7,415	2,597	432	80,597	96,998	16,401	80,597
72	Norfolk, Va.	574,866	6,624	340			2,314	2,682	1,288	568,242	574,866	6,624	568,242
73	Oklahoma City, Okla.	40,798	1,229				256	762	211	39,569	40,798	1,229	39,569
74	Somerville, Mass.	2,907	2,907	1,177			789	514	427		2,907	2,907	
75	Elizabeth, N. J.	807,257	10,814				8,023	2,622	169	796,443	812,226	10,814	801,412
76	St. Joseph, Mo.	324,340	3,136	450			2,034	84	568	321,204	324,281	3,136	321,145
77	Waterbury, Conn.	131,007	55,965	10,316	33,240		11,408	819	182	75,042	131,907	55,965	75,942
78	Utica, N. Y.	162,401	12,924	4,340			1,626	5,946	1,012	149,477	162,401	12,924	149,477
79	Akron, Ohio	469,500	27,598	2,084			16,871	2,748	5,895	441,902	469,500	27,598	441,902
80	Troy, N. Y.	45,560	12,273	4,000			2,502	5,128	643	33,287	45,560	12,273	33,287
81	Manchester, N. H.	205,267	2,946	1,146			100	637	1,063	202,321	205,267	2,946	202,321
82	Hoboken, N. J.	679,279	1,496				550	132	814	677,783	671,281	1,496	669,785
83	Wilkes-Barre, Pa.	14,461	2,383				701	94	1,588	12,078	14,461	2,383	12,078
84	Fort Wayne, Ind.	58,561	5,914	2,639	144	1,157	130	777	1,067	52,647	58,561	5,914	52,647
85	Erie, Pa.	44,006	6,137			1,173	2,989	1,971	4	37,869	44,006	6,137	37,869
86	Evansville, Ind.	60,586	4,824	1,575				3,072	177	55,762	60,586	4,824	55,762
87	Jacksonville, Fla.	32,363	22,344	1,900	100		15,131	2,911	2,302	10,019	32,363	22,344	10,019
88	Peoria, Ill.	63,712	10,398	263			3,379	6,064	692	53,314	63,589	10,398	53,191
89	East St. Louis, Ill.	9,601	6,903		460		2,276	3,445	722	2,698	8,689	6,903	1,786
90	Harrisburg, Pa.	221,239	15,857	13,273			2,430	154		205,382	221,239	15,857	205,382
91	Savannah, Ga.	89,094	11,929	10,000				151	1,778	77,165	89,094	11,929	77,165
92	Passaic, N. J.	291,805	16,106	3,000			12,371	537	198	275,699	292,404	16,106	276,298
93	Bayonne, N. J.	289,811	2,186				972	163	1,051	287,625	289,357	2,186	287,171
94	South Bend, Ind.	9,784	9,378	1,651		924	168	5,716	919	406	9,784	9,378	406
95	Wichita, Kans.	5,726	3,133	1,453			68	527	785	2,593	5,726	3,133	2,593
96	Johnstown, Pa.	123,984	6,545				5,783	651	111	117,439	123,984	6,545	117,439
97	Brockton, Mass.	86,300	4,024	500			1,428	2,096		82,276	86,300	4,024	82,276
98	Terre Haute, Ind.	124,704	2,031				255	502	1,274	122,673	124,704	2,031	122,673
99	Holyoke, Mass.	249,599	1,836	402			1,236	137	61	247,763	249,599	1,836	247,763
100	Sacramento, Cal.	47,707	37,204	756			34,302	316	1,830	10,503	39,562	37,204	2,358
101	Portland, Me.	229,320	1,803	175			1,307	48	213	226,547	228,350	1,803	226,547
102	Allentown, Pa.	37,592								37,592	37,592		37,592
103	Charleston, S. C.	125,437	7						7	125,430	125,437	7	125,430
104	Springfield, Ill.	22,616	1,849	1,064			101	554	130	20,767	23,055	1,849	21,206
105	Canton, Ohio	422,035	23,239	300			14,969	677	7,293	398,796	422,035	23,239	398,796
106	Pawtucket, R. I.	230,778	33,520	15,602			1,885	13,180	2,853	217,258	250,778	33,520	217,258
107	Chattanooga, Tenn.	50,441	1,580				463	354	763	48,861	50,441	1,580	48,861
108	Altoona, Pa.	224,243	244					205	39	223,999	224,243	244	223,999
109	Covington, Ky.	285,175	16,380					7,860	8,520	268,795	295,705	16,380	279,325
110	Mobile, Ala.	151,656	1,593	325			664	378	226	150,063	151,656	1,593	150,063
111	Sioux City, Iowa.	8,564	6,778	1,963				294	4,521	1,786	8,564	6,778	1,786
112	Saginaw, Mich.	446,640	573				295	261	17	446,067	446,640	573	446,067
113	Atlantic City, N. J.	563,033	31,127	19,830			8,011	1,643	1,643	531,906	563,066	31,127	531,939
114	Little Rock, Ark.	75,963	1,632					1,487	145	74,331	75,963	1,632	74,331
115	Berkeley, Cal.	16,989	6,961	4,926			1,502	84	449	10,028	16,989	6,961	10,028
116	Rockford, Ill.	14,662	8,984	1,210			88	6,819	867	5,678	14,662	8,984	5,678
117	Binghamton, N. Y.	222,017	31,072	28,816			1,421	565	270	190,945	222,017	31,072	190,945
118	Pueblo, Colo.	550,566	2,230	1,408			534	288		548,336	550,566	2,230	548,336
119	New Britain, Conn.	58,625	2,244	772			1,301	38	133	56,381	58,625	2,244	56,381
120	Tampa, Fla.	2,813	2,813	125				1,142	1,546		2,813	2,813	
121	El Paso, Tex.	603,528	6,646				5,354	947	345	596,882	603,528	6,646	596,882
122	Springfield, Ohio.	319,964	11,103	3			4,780	6,037	283	308,861	320,554	11,103	309,451
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.													
123	Flint, Mich.	$197,702	$6,237	$961			$370	$4,229	$677	$191,465	$235,823	$6,237	$229,586
124	Lancaster, Pa.	284	284				15	111	158		284	284	
125	Augusta, Ga.	46,053	10,977	390			9,569	663	355	35,076	46,053	10,977	35,076
126	York, Pa.	1,645	545					46	499	1,100	1,645	545	1,100
127	Malden, Mass.	82,227	4,461	2,316			1,536	413	196	77,766	82,227	4,461	77,766
128	San Diego, Cal.	152,935	126,773	58,509		$24,723	22,437	13,871	2,233	26,162	152,935	126,773	26,162
129	Bay City, Mich.	61,343	3,843	1,368				1,649	826	57,500	61,343	3,843	57,500
130	Topeka, Kans.	36,283	2,229				939	1,220	70	34,054	36,283	2,229	34,054
131	Haverhill, Mass.	82,814	5,660	2,546			2,361	180	573	77,154	82,814	5,660	77,154
132	Salem, Mass.	42,443	15,645	135	$3,500		2,267	9,644	99	26,798	42,443	15,645	26,798

[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: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 104.]

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.			
				From sales.	From fire insurance adjustment.[1]	From charges.						
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915—Continued.											
133	Davenport, Iowa	$11,161	$2,553	$322	.....	.....	.....	$1,769	$462	$8,608	$11,161	$2,553	$8,608
134	Kalamazoo, Mich	397,709	8,051	5,919	.....	.....	$1,177	490	465	389,658	380,155	8,051	372,104
135	McKeesport, Pa	69,127	1,144	.....	.....	.....	750	281	113	67,983	69,127	1,144	67,983
136	Lincoln, Nebr	26,779	18,665	13,232	$450	.....	4,601	220	162	8,114	26,779	18,665	8,114
137	Racine, Wis	11,557	10,775	600	.....	.....	4,934	3,616	1,575	782	11,557	10,775	782
138	Superior, Wis	420,281	2,420	1,440	.....	.....	209	566	205	417,861	392,364	2,420	389,944
139	Wheeling, W. Va	103,546	472	.....	.....	.....	.....	472	.....	103,074	103,546	472	103,074
140	Macon, Ga	24,713	6,661	639	.....	.....	206	5,711	106	18,052	24,661	6,661	18,000
141	Huntington, W. Va	46,765	46,765	40,422	.....	.....	5,955	329	59	.....	46,765	46,765	.....
142	Butte, Mont	44,689	2,616	702	.....	.....	.....	1,392	522	42,073	44,689	2,616	42,073
143	Newton, Mass	470,714	21,964	4,991	.....	.....	2,628	14,075	270	448,750	470,714	21,964	448,750
144	Pasadena, Cal	134,206	4,696	.....	391	.....	.....	3,783	522	129,510	134,206	4,696	129,510
145	Woonsocket, R. I	191,373	2,283	.....	.....	.....	1,520	762	1	189,090	191,373	2,283	189,090
146	Montgomery, Ala	219,143	3,609	.....	1,230	.....	.....	1,348	1,031	215,534	221,643	3,609	218,034
147	West Hoboken, N. J	40,363	4,765	505	.....	.....	3,563	339	338	35,598	40,363	4,765	35,598
148	Roanoke, Va	126,976	1,621	.....	.....	.....	186	1,158	277	125,355	127,626	1,621	126,005
149	Chester, Pa	118,975	5,126	343	.....	$3,012	1,557	201	13	113,849	118,975	5,126	113,849
150	Fitchburg, Mass	65,109	5,892	.....	.....	.....	5,192	650	50	59,217	65,109	5,892	59,217
151	Galveston, Tex	420,071	58,712	50,000	.....	.....	8,397	176	139	361,359	420,071	58,712	361,359
152	East Orange, N. J	357,850	2,276	.....	.....	.....	1,269	668	339	355,574	355,350	2,276	353,074
153	Muskogee, Okla	24,546	2,679	.....	.....	.....	.....	1,623	1,051	21,867	23,320	2,679	20,641
154	New Castle, Pa	20,080	80	.....	.....	.....	.....	67	13	20,000	20,080	80	20,000
155	Dubuque, Iowa	22,184	19,078	17,531	.....	.....	.....	672	875	3,106	22,184	19,078	3,106
156	Springfield, Mo	1,701	1,106	.....	.....	.....	281	214	531	595	1,701	1,106	595
157	Lexington, Ky	169,688	851	.....	.....	.....	14	391	446	168,837	178,219	851	177,368
158	Hamilton, Ohio	66,603	2,518	187	.....	.....	1,758	571	2	64,083	66,603	2,518	64,085
159	Perth Amboy, N. J	114,063	2,563	800	.....	.....	1,662	.....	101	111,500	114,063	2,563	111,500
160	Charlotte, N. C	90,359	1,737	300	.....	.....	307	226	904	88,622	90,359	1,737	88,622
161	Lansing, Mich	201,407	2,844	.....	.....	.....	.....	2,734	110	198,563	201,844	2,844	199,000
162	Knoxville, Tenn	95,481	3,522	.....	.....	.....	113	3,205	204	91,959	104,959	3,522	101,437
163	Decatur, Ill	47,371	15,197	2,500	.....	.....	192	11,170	1,335	32,174	47,371	15,197	32,174
164	Elmira, N. Y	75,737	1,662	.....	.....	.....	304	1,150	208	74,075	84,764	1,662	83,102
165	Portsmouth, Va	144,497	9,572	305	.....	.....	.....	9,216	21	134,925	148,997	9,572	139,425
166	Everett, Mass	16,146	5,489	.....	450	.....	4,597	131	311	10,657	16,146	5,489	10,657
167	San Jose, Cal	2,512	2,512	2,085	.....	.....	.....	1	426	.....	2,512	2,512	.....
168	Joliet, Ill	14,611	3,974	.....	1,650	.....	1,078	911	335	10,637	13,374	3,974	9,400
169	Quincy, Ill	34,666	5,742	265	.....	.....	111	5,229	136	28,924	33,328	5,742	27,586
170	Auburn, N. Y	196,598	1,442	.....	.....	.....	769	408	265	195,156	200,093	1,442	198,651
171	Pittsfield, Mass	7,866	7,866	.....	1,919	.....	4,778	1,123	46	.....	7,866	7,866	.....
172	Quincy, Mass	3,281	3,042	102	.....	.....	1,303	1,623	14	239	3,281	3,042	239
173	Cedar Rapids, Iowa	7,542	4,886	1,961	.....	.....	13	910	2,002	2,656	7,542	4,886	2,656
174	Taunton, Mass	130,625	3,336	1,262	.....	.....	1,855	100	119	127,289	130,625	3,336	127,289
175	Mount Vernon, N. Y	735,169	2,857	.....	.....	.....	505	2,072	280	732,312	734,003	2,857	731,146
176	Amsterdam, N. Y	123,276	2,364	.....	.....	.....	1,087	1,019	238	120,912	143,817	2,364	141,453
177	Niagara Falls, N. Y	280,600	5,199	.....	.....	.....	2,537	262	2,400	275,401	294,588	5,199	289,389
178	Jamestown, N. Y	258,734	4,620	200	.....	.....	4,087	333	.....	254,114	264,530	4,620	259,910
179	Oshkosh, Wis	12,664	4,347	222	.....	.....	3,890	192	43	8,317	12,664	4,347	8,317
180	New Rochelle, N. Y	19,098	130	.....	.....	.....	.....	28	102	18,968	19,098	130	18,968
181	Lorain, Ohio	271,706	4,767	51	.....	.....	4,171	503	42	266,939	271,706	4,767	266,939
182	Jackson, Mich	31,943	21,943	4,354	.....	.....	2,492	6,164	8,933	10,000	31,943	21,943	10,000
183	Lima, Ohio	146,363	5,126	4,274	.....	.....	.....	.....	852	141,237	146,363	5,126	141,237
184	Columbia, S. C	16,423	2,212	.....	.....	.....	227	1,985	.....	14,211	15,588	2,212	13,376
185	Austin, Tex	12,909	7,303	4,722	.....	.....	.....	286	2,295	5,606	12,909	7,303	5,606
186	Williamsport, Pa	21,013	292	238	.....	.....	.....	.....	54	20,721	21,013	292	20,721
187	Waterloo, Iowa	6,917	1,929	1,024	.....	.....	.....	124	781	4,988	6,917	1,929	4,988
188	Aurora, Ill	7,052	1,472	730	4	.....	448	.....	290	5,580	7,052	1,472	5,580
189	Joplin, Mo	2,471	1,053	.....	.....	.....	.....	584	469	1,418	2,471	1,053	1,418
190	Shreveport, La	9,858	3,555	.....	.....	.....	1,244	2,241	70	6,303	9,858	3,555	6,303
191	Chelsea, Mass	53,512	3,727	690	.....	.....	1,623	146	1,268	49,785	53,512	3,727	49,785
192	Waco, Tex	329,431	19,206	13,710	.....	.....	2,208	2,182	1,106	310,225	329,236	19,206	310,030
193	Everett, Wash	4,176	3,676	.....	.....	.....	.....	3,558	118	500	4,176	3,676	500
194	Orange, N. J	40,623	1,605	.....	.....	.....	769	824	12	39,018	40,623	1,605	39,018
195	Lynchburg, Va	519,144	15,140	13,835	.....	.....	535	659	111	504,004	540,958	15,140	525,818
196	Colorado Springs, Colo	63,357	2,491	265	.....	.....	344	1,438	444	60,866	63,371	2,491	60,880
197	Newport, Ky	262,667	244	.....	.....	.....	.....	236	8	262,423	258,446	244	258,202
198	La Crosse, Wis	100,955	1,050	.....	.....	.....	.....	900	150	99,905	100,955	1,050	99,905
199	Danville, Ill	1,068	1,068	.....	.....	.....	855	178	35	.....	1,068	1,068	.....
200	Council Bluffs, Iowa	590	120	.....	.....	.....	.....	88	32	470	590	120	470
201	Bellingham, Wash	14,384	13,942	1,157	.....	.....	514	12,262	9	442	14,384	13,942	442
202	Fresno, Cal	33,281	2,044	400	.....	.....	1,210	166	268	31,237	33,281	2,044	31,237
203	Boise, Idaho	17,238	3,785	898	.....	.....	1,431	43	1,413	13,453	17,238	3,785	13,453
204	Norristown, Pa	77,206	347	40	19	.....	.....	19	269	76,859	77,206	347	76,859

[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: 1915.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 104.]

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.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
	Grand total		$940,385,311	$1,169,213,211	$271,505,178	$2,381,103,700	$262,969,170	$1,080,141,126	$1,037,993,404
	Group I		462,077,044	727,708,079	120,561,030	1,310,346,153	117,215,641	525,809,376	667,321,136
	Group II		146,467,942	165,956,355	54,711,101	367,135,398	53,216,057	172,057,557	141,861,784
	Group III		171,787,677	135,124,236	53,820,389	360,732,302	46,615,201	197,500,326	116,616,775
	Group IV		89,950,262	84,968,041	22,931,195	197,849,498	26,403,437	104,465,357	66,980,704
	Group V		70,102,386	55,456,500	19,481,463	145,040,349	19,518,834	80,308,510	45,213,005
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.								
1	New York, N. Y.		$206,254,391	$473,880,020	$26,497,646	$706,632,057	$28,228,804	$244,562,734	$433,840,519
	General treasury	Dec. 31, 1914	175,154,605	418,279,057	16,284,336	609,718,088	24,701,545	238,539,290	346,477,253
	Mortgage tax fund	Dec. 31, 1914	979,886	692,934		1,672,820		43,629	1,629,191
	Foreign insurance tax fund	Dec. 31, 1914	286,147	30,961		317,108		140,785	176,323
	Cash in transit	Dec. 31, 1914		129,191	335,494	464,685	129,191		335,494
	Sinking funds	Dec. 31, 1914	28,625,008	41,551,262	6,300,370	76,476,640	695,529	815,995	74,965,116
	Public trust funds	Dec. 31, 1914	1,199,033	5,135,505	168,655	6,503,193	202,455	5,023,035	1,277,703
	Investment fund	Dec. 31, 1914	9,622	48,617		58,239			58,239
	Private trust funds	Dec. 31, 1914		8,012,493	3,408,791	11,421,284	2,500,084		8,921,200
2	Chicago, Ill.		[2] 80,622,887	[2] 125,388,050	20,857,563	226,868,500	20,958,951	[3] 81,446,303	[3] 124,463,246
	City corporation		100,751,769		13,960,056	114,711,825	16,334,729	98,377,096	
	General treasury	Dec. 31, 1914	72,863,502		9,132,617	81,996,119	10,113,126	71,882,993	
	Library insurance fund	May 31, 1914			294	294	11	283	
	Sinking funds	Dec. 31, 1914	2,229,322		3,038,072	5,267,394	1,958,187	3,309,207	
	Public trust funds	May 31, Sept. 30, Dec. 31, 1914.	1,053,674		316,020	1,369,694	259,756	1,109,938	
	Investment funds	Dec. 31, 1914	24,103,873		1,093,271	25,197,144	3,507,994	21,689,150	
	Private trust funds	May 31, Dec. 31, 1914.	501,398		379,782	881,180	495,655	385,525	
	County		63,530,683		1,863,281	65,393,964	646,027	64,747,937	
	General treasury	Nov. 30, 1914	9,286,648		1,525,803	10,812,451	440,510	10,371,941	
	County-as-agent fund	Nov. 30, 1914	54,044,140		1,815	54,045,955		54,045,955	
	Interest receipt fund	Nov. 30, 1914	174,531		310,256	484,787	174,531	310,256	
	Fee fund	Nov. 30, 1914	19,756		5,735	25,491	25,491		
	Investment fund	Nov. 30, 1914	5,608		19,363	24,971	5,186	19,785	
	Private trust fund	Nov. 30, 1914			309	309	309		
	School district		26,821,284		1,532,014	28,353,298	734,120	27,619,178	
	General treasury	June 30, 1914	24,574,181		877,330	25,451,511	479,928	24,971,583	
	Public trust funds	June 30, 1914	2,247,103		654,684	2,901,787	254,192	2,647,595	
	Park districts		6,549,007		2,047,533	8,596,540	2,351,996	6,244,544	
	General treasury	Apr. 30, May 31, June 15, June 30, Dec. 31, 1914; Feb. 28, Mar. 31, 1915.	6,433,683		1,323,468	7,757,151	1,644,743	6,112,408	
	Sinking funds	Apr. 30, Dec. 31, 1914.	65,620		542,630	608,250	499,433	108,817	
	Investment funds	Feb. 28, Mar. 31, 1915.	29,342		170,491	199,833	197,671	2,162	
	Private trust funds	June 15, Dec. 31, 1914; Feb. 28, Mar. 31, 1915.	20,362		10,944	31,306	10,149	21,157	
	Sanitary district		8,358,194		1,454,679	9,812,873	892,079	8,920,794	
	General treasury	Dec. 31, 1914	7,089,832		1,454,679	8,544,511	892,079	7,652,432	
	Investment fund	Dec. 31, 1914	1,268,362			1,268,362		1,268,362	
3	Philadelphia, Pa.		45,242,379	22,166,640	19,139,719	86,548,738	16,679,332	47,535,133	22,334,273
	City corporation		35,855,515	17,929,436	16,234,334	70,019,285	12,615,839	37,479,580	19,923,866
	General treasury	Dec. 31, 1914	29,489,615	9,509,521	14,891,960	53,891,096	10,745,642	30,418,021	12,727,433
	Special assessment fund	Dec. 31, 1914	895,694			895,694		895,694	
	Library fund	Dec. 31, 1914	6,998	281,804	30,656	319,458	39,220	280,238	
	Museum fund	Dec. 31, 1914	67,568	50,000	9,705	127,273	9,556	117,717	
	Sinking fund	Dec. 31, 1914	756,965	7,739,230	839,913	9,336,108	1,495,805	4,113,001	3,727,302
	Public trust funds:								
	Municipal	Dec. 31, 1914	2,669,712	184,640	267,402	3,121,754	215,424	1,651,812	1,254,518
	Nonmunicipal	Dec. 31, 1914		59	320	379	371		8
	Investment funds	Dec. 31, 1914	1,968,963	26,400	24,607	2,019,970	29,770	3,097	1,987,103
	Private trust fund	Dec. 31, 1914		137,782	169,771	307,553	80,051		227,502
	School district		9,279,375	4,207,416	2,879,154	16,365,945	4,035,906	9,945,620	2,384,419
	General treasury	Dec. 31, 1914	9,141,841	3,831,852	2,855,700	15,829,393	3,997,619	9,837,126	1,994,648
	Sinking fund	Dec. 31, 1914	9,982	204,343	3,557	217,882	44		217,838
	Public trust fund	Dec. 31, 1914	117,702	70,000	13,636	201,338	37,491	108,444	55,403
	Investment fund	Dec. 31, 1914	9,850	101,221	6,261	117,332	752	50	116,530
	Poor districts		107,489	29,788	26,231	163,508	27,587	109,933	25,988
	General treasury	Dec. 31, 1914; Mar. 25, 1915.	107,041	29,788	25,764	162,593	27,411	109,194	25,988
	Public trust funds	Dec. 31, 1914	448		467	915	176	739	

[1] Also the aggregate of payments and cash on hand at the close of the year.

[2] Revenue receipts and nonrevenue receipts could be segregated in total only. For separate divisions and funds, nonrevenue receipts are included with revenue receipts.

[3] Governmental cost payments and nongovernmental cost payments could be segregated in total only. For separate divisions and funds, nongovernmental cost payments are included with governmental cost payments.

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 104.]

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.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915—Continued.								
4	St. Louis, Mo		$23,318,198	$9,987,406	$7,615,080	$10,920,684	$3,692,558	$23,100,325	$9,127,801
	City corporation		18,641,174	9,212,079	6,975,287	34,858,540	8,266,729	18,223,677	8,368,134
	General treasury	Apr. 12, 1915	15,751,359	5,028,022	4,893,127	25,672,508	6,445,086	15,056,771	4,170,651
	Collector's commission and expense fund.	Apr. 12, 1915	146,859	63,353		210,212		123,961	86,251
	Clerk of circuit court fee fund	Dec. 31, 1914	88,139			88,139		80,705	7,434
	Judge of probate court fee fund	Dec. 31, 1914	50,196			50,196		32,825	17,371
	Public improvement fund	Apr. 12, 1915	2,462,636	110,158		2,572,794		2,572,794	
	Convict labor account	Apr. 12, 1915	43,963			43,963		43,963	
	Library fund	Apr. 1, 1915	7,846	241,766	11,424	261,036	12,283	246,681	2,092
	State revenue fund	Apr. 12, 1915		2,067,168		2,067,168			2,067,168
	Sinking funds	Apr. 12, 1915	24,000	1,670,971	2,053,956	3,748,927	1,747,927		2,001,000
	Public trust funds	Dec. 31, 1914; Feb. 27, Apr. 1, 1915.	64,856	59,996	16,462	141,314	61,292	65,824	14,198
	Investment fund	Apr. 1, 1915	1,320	645		1,965		153	1,812
	Private trust funds	Apr. 12, 1915			318	318	161		157
	School district		4,677,024	745,327	639,793	6,062,144	425,829	4,876,648	759,667
	General treasury	June 30, 1915	4,507,926	201,568	613,895	5,323,389	375,758	4,847,933	99,698
	Lunch room fund	June 30, 1915	446	72,266	5,872	78,584	9,989		68,595
	Public trust funds	June 30, 1915	166,636	227,904	1,386	395,926	19,223	28,528	348,175
	Investment funds	June 30, 1915	2,016	4,000	6,032	12,068	8,865	187	3,016
	Private trust funds	June 30, 1915		239,589	12,588	232,177	11,991		240,183
5	Boston, Mass		34,879,674	25,586,695	11,192,600	71,658,969	10,051,027	36,218,714	25,389,228
	General treasury	Jan. 31, 1915	31,526,743	16,195,935	5,911,182	53,633,860	4,206,216	33,056,726	16,370,918
	County fund	Jan. 31, 1915	197,501	1,622,216		1,819,717		1,737,413	82,304
	Overseers of poor fund	Jan. 31, 1915	174,560	504,810	3,089	682,459	6,939	553,709	121,811
	Sinking funds	Jan. 31, 1915	1,457,251	3,489,459	3,050,247	7,996,957	4,030,353		3,966,604
	Public trust funds:								
	Municipal	Jan. 31, 1915	562,359	189,206	251,147	1,022,712	169,438	186,958	666,316
	Nonmunicipal	Jan. 31, 1915		15,925	2,253	18,150	789		17,391
	Investment fund	Jan. 31, 1915	941,260	3,443,130	1,816,466	6,200,876	1,438,502	683,908	4,078,466
	Private trust funds	Jan. 31, 1915		126,014	158,194	284,208	198,790		85,418
6	Cleveland, Ohio		[2] 18,035,685	[2] 35,647,911	15,851,195	69,791,791	16,829,302	[3] 26,344,917	[3] 26,620,572
	City corporation		28,072,764		9,143,099	37,215,863	9,094,876	28,120,987	
	General treasury	Dec. 31, 1914	22,422,897		8,755,108	31,178,005	8,638,171	22,539,834	
	Sinking fund	Dec. 31, 1914	5,332,203		87,130	5,419 333	153,972	5,265,361	
	Public trust funds:								
	Municipal	Dec. 31, 1914	224,228		30,318	254,546	39,793	214,753	
	Nonmunicipal	Dec. 31, 1914	9,239		10,121	19,360	10,451	8,909	
	Private trust funds	Dec. 31, 1914	84,197		260,422	344,619	252,489	92,130	
	County		20,039,163		4,403,292	24,442,460	5,705,707	18,736,753	
	General treasury	Aug. 31, 1914	4,673,375		4,250,646	8,924,021	5,298,964	3,625,057	
	County-as-agent fund	Aug. 31, 1914	15,227,176			15,227,176	268,126	14,950,050	
	Private trust fund	Aug. 31, 1914	138,617		152,616	291,263	138,617	152,646	
	School district		5,831,664		2,304,804	8,136,468	2,028,719	6,107,749	
	General treasury	Aug. 31, 1914	5,037,512		2,097,402	7,134,944	1,751,219	5,393,725	
	Library fund	Dec. 31, 1914	399,644		152,659	552,303	113,350	438,953	
	Sinking funds	Aug. 31, Dec. 31, 1914.	291,740		47,445	339,185	146,186	192,999	
	Public trust fund	June 30, 1914	102,738		7,298	110,036	17,964	92,072	
7	Baltimore, Md		15,901,927	11,915,672	1,682,683	29,500,282	2,579,545	23,085,467	3,835,270
	General treasury	Dec. 31, 1914	14,902,448	10,894,683	1,638,693	27,435,824	2,392,504	23,005,140	2,038,090
	Sinking funds	Dec. 31, 1914	927,371	996,242	35,453	1,959,066	176,021		1,783,045
	Public trust funds	Dec. 31, 1914	71,741	11,044	7,139	89,924	7,666	80,327	1,901
	Investment funds	Dec. 31, 1914	367	12,499		12,866	1,467		11,399
	Private trust fund	Dec. 31, 1914		1,204	1,398	2,602	1,767		835
8	Pittsburgh, Pa		20,202,780	9,430,862	14,399,458	44,033,100	12,437,904	22,522,232	9,072,964
	City corporation		11,639,875	6,331,219	8,785,724	26,756,818	6,027,896	13,566,161	7,162,761
	General treasury	Dec. 31, 1914	11,164,656	1,572,678	6,652,929	19,390,263	4,191,142	13,161,436	2,037,685
	Library fund	Dec. 31, 1914	86,973	258,329	34,157	379,459	30,209	349,250	
	Sinking funds	Dec. 31, 1914	368,561	4,394,681	2,097,868	6,861,110	1,737,627	53,965	5,019,518
	Public trust funds	Dec. 31, 1914	13,869		770	14,639	13,129	1,510	
	Investment fund	Dec. 31, 1914	5,816	105,531		111,347	5,789		105,558
	County		3,493,296	2,322,236	1,063,321	6,878,903	2,165,574	3,770,685	942,644
	General treasury	Dec. 31, 1914	3,054,995	1,948,918	491,841	5,495,754	1,480,487	3,161,995	853,272
	Poor fund	Dec. 31, 1914	249,361	87,653	1,702	338,716	6,833	309,117	22,766
	Workhouse fund	Dec. 31, 1914	94,356	123,262	9,067	226,685	10,684	215,991	10
	Industrial training school fund	Dec. 31, 1914		84,500	3,322	87,822	4,210	83,582	
	Sinking fund	Dec. 31, 1914	94,584	77,953	557,389	729,926	663,330		66,596

[1] Also the aggregate of payments and cash on hand at the close of the year.

[2] Revenue receipts and nonrevenue receipts could be segregated in total only. For separate divisions and funds, revenue receipts are included with nonrevenue receipts.

[3] Governmental cost payments and nongovernmental cost payments could be segregated in total only. For separate divisions and funds, nongovernmental cost payments are included with governmental cost payments.

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 104.]

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.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915—Continued.								
	Pittsburgh, Pa.—Continued.								
	School district		$5,069,609	$777,357	$4,550,413	$10,397,379	$4,244,434	$5,185,386	$967,559
	General treasury	Dec. 31, 1914	5,025,209	132,135	4,165,640	9,322,984	3,719,481	4,819,917	783,586
	Sinking fund	Dec. 31, 1914	44,400	645,222	384,773	1,074,395	524,953	365,469	183,973
9	Detroit, Mich		17,559,123	13,504,823	3,325,036	34,389,032	758,218	20,993,551	12,637,263
	City corporation		15,906,680	9,202,074	3,063,387	28,172,141	557,620	19,339,181	8,225,340
	General treasury	June 30, 1915	12,344,484	3,574,477	1,441,779	17,360,740	92,422	15,382,886	1,885,432
	Local improvement fund	June 30, 1915		1,866,094		1,866,094		1,866,094	
	House of correction fund	Dec. 31, 1914	230,533		26,839	257,372	499	246,873	10,000
	Waterworks fund	June 30, 1915	1,502,541	80,888	560,489	2,143,918	289,777	1,703,253	150,888
	Waterworks park fund	June 30, 1915	4,811		120	4,931	830	4,101	
	Petty cash account	June 30, 1915		650	2,045	2,695	2,695		
	Sinking funds	June 30, 1915	1,782,068	1,324,474	1,006,861	4,113,403	129,268	158,408	3,825,697
	Public trust funds	Aug. 31, 1914; June 30, 1915.	42,243	19,491	25,254	86,988	42,099	27,566	17,323
	Investment fund	June 30, 1915		2,336,000		2,336,000			2,336,000
	County		1,652,443	4,302,749	261,699	6,216,891	200,598	1,604,370	4,411,923
	General treasury	Nov. 30, 1914	1,638,117	377,110	72,356	2,087,583	180,232	1,588,714	318,637
	County-as-agent fund	Nov. 30, 1914		3,507,378	16,671	3,524,049	7,806		3,516,243
	Soldiers' relief commission fund	Nov. 30, 1914		13,955	852	14,807	33	14,774	
	Sinking fund	Nov. 30, 1914	14,326	400,594	163,775	578,695	3,194	882	574,609
	Private trust fund	Sept. 30, 1914		3,722	8,045	11,767	9,333		2,434
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.								
10	Buffalo, N. Y		$15,184,834	$12,404,725	$5,341,914	$32,931,473	$4,551,864	$17,673,830	$10,705,779
	City corporation		13,419,537	11,109,200	4,857,052	29,385,789	4,028,130	15,975,702	9,381,957
	General treasury	June 30, 1915	12,808,878	7,863,919	2,523,080	23,195,877	2,099,190	15,393,058	5,703,629
	Comptroller's cash fund	June 30, 1915	856	1,422,750	1,907,739	3,331,345	1,441,871	151,364	1,738,110
	City and county hall fund	Dec. 31, 1914	774	38,750	17,856	57,380	19,511	37,869	
	Library fund	Dec. 31, 1914; June 30, 1915.	22,220	145,247	57,028	224,495	66,705	157,640	150
	Historical Society fund	Dec. 31, 1914		4,000	9,871	13,871	2,608	11,263	
	Sinking funds	June 30, 1915	407,202	1,314,721	208,453	1,930,376	244,281	11,114	1,674,981
	Public trust funds	Dec. 31, 1914; June 30, 1915.	178,057	75,454	108,832	362,343	119,052	213,394	29,897
	Investment fund	June 30, 1915	1,550	11,072	2,305	14,927	14,927		
	Private trust fund	June 30, 1915		233,287	21,888	255,175	19,985		235,190
	County		1,765,297	1,295,525	484,862	3,545,684	523,734	1,698,128	1,323,822
	General treasury	Dec. 31, 1914	1,757,772	116,170	269,537	2,143,479	264,545	1,660,536	218,398
	County-as-agent fund	Dec. 31, 1914		1,145,931	192,890	1,338,821	236,340		1,102,481
	Superintendent of poor fund	Dec. 31, 1914	6,859		5,448	12,307	4,335	5,029	2,943
	Petty cash fund	Dec. 31, 1914		104	1,633	1,737	1,737		
	City and county hall fund	Dec. 31, 1914	666	33,320	15,354	49,340	16,777	32,563	
11	San Francisco, Cal		19,684,081	7,645,712	11,514,478	38,844,271	10,027,213	24,369,687	4,447,371
	General treasury	June 30, 1915	17,013,342	6,609,175	11,321,627	34,944,144	9,841,343	21,652,781	3,450,020
	Special assessment fund	June 30, 1915	2,546,738	58,697		2,605,435		2,605,435	
	Public trust funds	June 30, 1915	26,560	95,744	30,894	153,198	22,755	111,471	18,972
	Investment fund	June 30, 1915	97,441			97,441			97,441
	Private trust funds	June 30, 1915		882,096	161,957	1,044,053	163,115		880,938
12	Los Angeles, Cal		24,405,199	24,087,699	9,484,503	57,977,401	11,623,526	25,511,014	20,842,861
	City corporation		16,104,970	5,229,694	5,626,022	26,960,686	6,168,595	15,788,004	5,004,087
	General treasury	June 30, 1915	11,278,469	3,777,181	4,885,190	19,940,840	5,720,882	11,027,972	3,191,986
	Special assessment fund	June 30, 1915	4,631,666	51,359		4,683,045		4,683,045	
	Convict labor account	June 30, 1915	37,850			37,850		37,850	
	Water revenue emergency fund	June 30, 1915			9,000	9,000	7,000		2,000
	Sinking fund	June 30, 1915	123,410	796,111	663,889	1,583,410	346,147		1,242,263
	Public trust funds	June 30, 1915	1,173	38,948	21,812	61,933	28,434	26,429	7,070
	Investment funds	June 30, 1915	27,382	52,913	12,503	92,798	18,278	12,708	61,812
	Private trust fund	May 1, 1915		513,182	33,629	546,810	47,854		498,956
	County		3,080,766	16,043,149	3,142,711	22,271,626	3,531,016	3,282,250	15,458,360
	General treasury	June 30, 1915	2,956,110	186,193	501,709	3,644,012	244,972	3,188,152	210,888
	County-as-agent fund	June 30, 1915		14,694,388	2,601,966	17,296,354	3,265,170		14,031,184
	Convict labor account	June 30, 1915	6,006			6,006		6,006	
	Sinking fund	June 30, 1915	118,650	60	39,036	157,746	20,874	88,092	48,780
	Private trust fund	June 30, 1915		1,167,508		1,167,508			1,167,508
	School district		5,219,463	2,809,856	715,770	8,745,089	1,923,915	6,440,760	380,414
	General treasury	June 30, 1915	5,177,463	2,441,985	526,653	8,146,101	1,693,086	6,321,030	131,985
	Sinking fund	June 30, 1915		367,871	189,117	556,988	230,829	119,730	206,429
	Investment fund	June 30, 1915	42,000			42,000			42,000

[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: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 104.]

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.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915—Continued.								
13	Milwaukee, Wis.		$12,630,800	$10,489,917	$2,027,333	$25,148,050	$2,021,151	$14,334,108	$8,792,791
	City corporation		11,917,175	4,678,608	1,090,208	17,675,991	861,778	11,717,445	5,096,768
	General treasury	Dec. 31, 1914	11,859,380	4,567,643	1,062,398	17,489,421	825,791	11,602,999	5,060,631
	City attorney's contingent fund	Dec. 31, 1914		4,239	628	4,867		2,693	2,174
	Library cash account	Dec. 31, 1914	4,968	93	45	5,106	39		5,067
	Library cash fund	Dec. 31, 1914		804	42	846	73	773	
	Workmen's compensation fund	Dec. 31, 1914		20,000		20,000		17,068	2,932
	Public trust funds	Apr. 30, Dec. 31, 1914.	52,827	85,829	17,095	155,751	35,875	93,912	25,964
	County		713,625	5,811,309	947,125	7,472,059	1,159,373	2,616,663	3,696,023
	General treasury	Dec. 31, 1914	684,479	2,584,801	624,488	3,893,768	988,997	1,811,715	1,093,056
	County-as-agent fund	Dec. 31, 1914		2,131,414	165,199	2,296,613			2,296,613
	School of Agriculture and Domestic Economy fund.	Dec. 31, 1914	8,877	35,469	11,490	55,836	309	45,810	9,717
	Park commission fund	Dec. 31, 1914		48,268		48,268	23,890	24,378	
	Home for Dependent Children fund	Dec. 31, 1914		59,866		59,866		53,814	6,052
	Poor funds	Dec. 31, 1914	1,299	313,745	18,186	333,220	42,648	282,456	8,116
	Tuberculosis Sanitarium fund	Dec. 31, 1914	1,783	20,314	1,021	23,123	1,106	18,868	3,149
	Hospital for Insane fund	Dec. 31, 1914	16,585	145,006	16,617	178,208	14,610	134,116	29,482
	Hospital for Chronic Insane fund	Dec. 31, 1914	607	226,251	69,805	296,663	47,802	245,506	3,355
	Private trust funds	Dec. 31, 1914		246,175	40,319	286,494	40,011		246,483
14	Cincinnati, Ohio		[2] 13,785,166	[2] 20,091,055	10,579,313	44,455,534	9,123,204	[2] 17,335,886	[2] 17,996,444
	City corporation		18,729,823		7,106,288	25,836,111	5,757,067	20,079,044	
	General treasury	Dec. 31, 1914	11,599,801		6,135,434	17,735,235	4,496,670	13,238,565	
	University fund	Dec. 31, 1914	756,486		69,818	826,304	490,482	335,822	
	Contingent fund	Dec. 31, 1914	300			300	300		
	Annexed territory fund	Dec. 31, 1914			439	439		439	
	Cash in transit	Dec. 31, 1914	1,307			1,307	1,307		
	Sinking fund	Dec. 31, 1914	4,623,020		743,535	5,366,555	604,102	4,762,453	
	Public trust funds:								
	Municipal	Dec. 31, 1914	224,050		60,480	284,530	20,857	263,673	
	Nonmunicipal	Dec. 31, 1914	3,239		173	3,412	173	3,239	
	Investment funds	Dec. 31, 1914	1,223,439		8,099	1,231,538	12,488	1,219,050	
	Private trust funds	Dec. 31, 1914	298,181		88,310	386,491	130,688	255,803	
	County		12,219,791		2,107,041	14,326,832	1,824,683	12,502,149	
	General treasury	Aug. 31, 1914	2,510,215		1,424,260	3,934,475	1,631,239	2,303,236	
	County-as-agent fund	Aug. 31, 1914	9,257,300		636,630	9,893,930	137,464	9,756,466	
	Library fund	June 30, 1914	153,464		1,010	154,474	1,867	152,607	
	Sinking fund	Aug. 31, 1914	282,913		30,836	313,749	47,041	266,708	
	Public trust fund	June 30, 1914	1,535			1,535		1,535	
	Private trust funds	Aug. 31, 1914	14,364		14,305	28,669	7,072	21,597	
	School district		2,926,607		1,365,984	4,292,591	1,541,454	2,751,137	
	General treasury	Aug. 31, 1914	2,637,123		1,250,504	3,887,627	1,381,396	2,506,231	
	Annexed territory fund	Aug. 31, 1914	178		418	596		596	
	Sinking fund	Aug. 31, 1914	215,468		102,411	317,879	146,731	171,148	
	Public trust funds	Aug. 31, Sept. 21, Dec. 31, 1914.	73,838		12,651	86,489	13,327	73,162	
15	Newark, N. J.		[2] 12,075,216	[2] 45,456,900	3,202,666	60,734,782	4,120,146	[2] 19,611,658	[2] 37,002,978
	City corporation		50,715,177		2,795,415	53,510,592	3,556,432	49,954,160	
	General treasury	Dec. 31, 1914	44,042,185		1,916,515	45,958,700	2,196,643	43,762,057	
	Court fees fund	Dec. 31, 1914	10,683			10,683		10,683	
	School fund	June 30, 1914	3,962,539		804,305	4,766,844	1,302,107	3,464,737	
	Library fund	Dec. 31, 1914	139,789		501	140,290	11	140,279	
	Sinking fund	Nov. 30, 1914	2,215,788		36,437	2,252,225	23,854	2,228,371	
	Public trust funds	Apr. 30, Dec. 31, 1914, Jan. 15, 1915.	196,513		28,900	225,413	31,879	193,534	
	Investment fund	Dec. 31, 1914	147,680		8,757	156,437	1,938	154,499	
	County		6,816,939		407,251	7,224,190	563,714	6,660,476	
	General treasury	May 13, 1914	3,166,201		202,807	3,369,008	291,126	3,077,882	
	County-as-agent fund	May 13, 1914	3,097,829			3,097,829		3,097,829	
	Park fund	Dec. 31, 1914	326,526		161,073	487,599	138,773	348,826	
	Sinking fund	May 31, 1914	226,383		43,371	269,754	133,815	135,939	
16	New Orleans, La.		8,181,322	9,108,251	6,359,741	23,649,314	4,925,156	9,942,782	8,781,376
	General treasury	Dec. 31, 1914	6,849,376	1,811,190	42,582	8,703,148	45,304	4,060,128	4,597,716
	Board of liquidation fund	Dec. 31, 1914	22,213	3,632,688	835,488	4,490,389	1,284,852	1,428,064	1,777,473
	Sewage and water funds	Dec. 31, 1914	560,641	1,356,469	5,158,111	7,075,221	3,165,522	2,610,620	1,299,079
	Park and street commission fund	Dec. 31, 1914	4,137	47,686	20,325	72,148	18,172	53,976	

[1] Also the aggregate of payments and cash on hand at the close of the year.

[2] Revenue receipts and nonrevenue receipts could be segregated in total only. For separate divisions and funds, nonrevenue receipts are included with revenue receipts.

[3] Governmental cost payments and nongovernmental cost payments could be segregated in total only. For separate divisions and funds, nongovernmental cost payments are included with governmental cost payments.

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 104.]

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.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915—Continued.								
	New Orleans, La.—Continued.								
	Audubon Park fund	Dec. 31, 1914	$3,520	$15,795	$10,762	$30,077	$8,647	$21,430	
	New Orleans City Park fund	Dec. 31, 1914	10,563	88,670	43	99,276	650	28,526	$70,100
	Almshouse fund	Dec. 31, 1914	3,618	12,000	2	15,620	146	15,474	
	Board of commissioners for prisoners fund	Dec. 31, 1914			197	197	59	138	
	School fund	June 30, 1914	254,997	1,497,976	42,174	1,795,147	83,194	1,201,378	510,575
	Library fund	Dec. 31, 1914	4,677	40,000	663	45,340	342	44,998	
	Public Belt Railroad fund	Dec. 31, 1914	306,583	85,234	101,359	493,176	57,573	356,076	79,527
	Judicial expense fund	Dec. 31, 1914	41,700	116,216		157,916	117,024	40,866	26
	Cash in transit	Dec. 31, 1914			892	892			892
	Sinking fund	Dec. 31, 1914	7,797	86,387		94,184			94,184
	Public trust funds:								
	Municipal	Dec. 31, 1914; Jan. 9, 1915.	98,937	218,405	146,568	463,910	142,971	81,051	239,888
	Nonmunicipal	Dec. 31, 1914		513		513	3		510
	Investment funds	Dec. 31, 1914	12,563	8,910	575	22,048	697	57	21,294
	Private trust funds	Dec. 31, 1914		90,112		90,112			90,112
17	Washington, D. C.		15,122,017	3,046,302	519,481	18,687,800	1,375,240	12,681,618	4,630,942
	General treasury	June 30, 1915	14,670,827	453,089	159,044	15,282,960	954,088	11,327,417	3,001,455
	Permit fund	June 30, 1915	8,242			8,242		8,242	
	Militia fund	June 30, 1915		78,832	2,575	81,407	7,321	74,086	
	Register of wills fund	June 30, 1915	39,894	29	57	39,980	22	39,900	58
	Recorder of deeds fund	June 30, 1915	34,067	4,000	1,683	39,750	2,550	27,517	9,683
	Bridge fund	June 30, 1915		16,170	3,048	19,218	2,747	16,471	
	Convict labor account	June 30, 1915	40,000			40,000		40,000	
	Library fund	June 30, 1915	5,677	12	513	6,202	290	5,900	12
	Zoological Park fund	June 30, 1915		104,219	6,208	110,427	3,073	107,350	4
	Public buildings and grounds fund	June 30, 1915		208,346	22,239	230,585	38,350	191,944	291
	Aqueduct fund	June 30, 1915		294,359	27,899	322,258	57,366	264,892	
	Park lighting fund	June 30, 1915		20,320	2,197	22,517	2,679	18,798	1,040
	Miscellaneous funds	June 30, 1915	147,542	58,908		206,450		147,542	58,908
	Cash in transit	June 30, 1915			800	800			800
	Sinking fund	June 30, 1915	6,225	976,754	13	982,992		246,109	736,883
	Public trust funds	June 30, 1915	169,543	1,323	23,723	194,589	29,139	165,450	
	Private trust funds	June 30, 1915		829,941	269,482	1,099,423	277,615		821,808
18	Minneapolis, Minn.		[2] 10,464,102	[2] 14,255,444	1,556,956	26,296,502	1,322,733	[2] 12,141,751	[2] 12,832,018
	City corporation		13,829,253		1,411,235	15,240,488	1,121,699	14,118,789	
	General treasury	Dec. 31, 1914	12,485,619		1,264,749	13,750,368	963,323	12,787,045	
	Workhouse fund	Dec. 31, 1914	6,845			6,845		6,845	
	Library fund	Dec. 31, 1914	9,260		659	9,919	750	9,169	
	Sinking fund	Dec. 31, 1914	700,647		57,322	757,969	91,711	666,258	
	Public trust funds	Aug. 31, Dec. 31, 1914.	218,734		59,847	278,581	65,915	212,666	
	Investment fund	Dec. 31, 1914	408,148		28,658	436,806		436,806	
	County		10,910,293		145,721	11,056,014	201,034	10,854,980	
	General treasury	Dec. 31, 1914	1,098,554		35,710	1,134,264	54,564	1,079,700	
	County-as-agent fund	Dec. 31, 1914	9,719,714		100,095	9,819,809	132,639	9,687,170	
	Sinking funds	Dec. 31, 1914	92,025		9,916	101,941	13,831	88,110	
19	Seattle, Wash.		[2] 14,915,205	[2] 19,370,350	4,124,716	38,410,271	4,125,824	[2] 18,455,223	[2] 15,829,224
	City corporation		17,245,526		1,776,796	19,022,322	609,744	18,412,578	
	General treasury	Dec. 31, 1914	17,208,254		1,712,750	18,921,004	549,259	18,371,745	
	Public trust funds	Dec. 31, 1914	37,272		64,046	101,318	60,485	40,833	
	County		11,517,136		1,096,890	12,614,026	1,783,199	10,830,827	
	General treasury	Dec. 31, 1914	4,012,442		699,061	4,711,503	1,277,455	3,434,048	
	County-as-agent fund	Dec. 31, 1914	7,504,694		397,829	7,902,523	505,744	7,396,779	
	School district		3,041,383		971,044	4,012,427	1,029,911	2,982,516	
	General treasury	June 30, 1914	2,735,712		954,369	3,690,081	785,577	2,904,504	
	Sinking fund	June 30, 1914	305,671		16,675	322,346	244,334	78,012	
	Port of Seattle		2,481,510		279,986	2,761,496	702,970	2,058,526	
	General treasury	Dec. 31, 1914	2,481,510		279,986	2,761,496	702,970	2,058,526	
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.								
20	Jersey City, N. J.		$6,792,713	$3,403,874	$1,410,835	$11,607,422	$1,747,967	$6,319,444	$3,540,011
	General treasury	Nov. 30, 1914	6,471,087	2,498,738	1,125,554	10,095,379	725,323	6,159,041	3,211,015
	Library fund	Nov. 30, 1914	1,853	75,554	2,850	80,257	16,332	63,867	58
	Sinking fund	Nov. 30, 1914	297,298	743,718	266,631	1,307,647	978,709		328,938
	Public trust funds	Nov. 30, Dec. 31, 1914.	22,475	85,864	15,800	124,139	27,603	96,536	

[1] Also the aggregate of payments and cash on hand at the close of the year.
[2] Revenue receipts and nonrevenue receipts could be segregated in total only. For separate divisions and funds, nonrevenue receipts are included with revenue receipts.
[3] Governmental cost payments and nongovernmental cost payments could be segregated in total only. For separate divisions and funds, nongovernmental cost payments are included with governmental cost payments.

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Federal Reserve Bank of St. Louis

TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 104.]

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.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915—Continued.								
21	Kansas City, Mo.		$10,296,283	$3,544,422	$3,096,878	$16,937,583	$2,257,322	$11,130,692	$3,549,369
	City corporation		7,769,534	2,672,558	1,894,602	12,336,994	1,491,712	7,597,140	3,248,112
	General treasury	Apr. 19, 1915	5,389,152	2,375,275	1,437,402	9,201,829	1,178,616	5,654,238	2,368,975
	Public improvement fund	Apr. 19, 1915	1,925,229	12,629		1,937,858		1,937,858	
	Sinking funds	Apr. 19, 1915	439,121	274,027	448,867	1,161,015	306,125		854,890
	Public trust fund	Dec. 31, 1914	17,032	10,927	8,333	36,292	7,001	5,044	24,247
	School district		2,526,749	871,564	1,202,276	4,600,589	765,590	3,533,752	301,257
	General treasury	June 30, 1915	2,301,348	743,914	1,018,695	4,063,957	464,338	3,533,752	65,867
	Sinking fund	June 30, 1915	225,401	127,650	183,581	536,632	301,242		235,390
22	Indianapolis, Ind.		5,957,785	1,597,639	1,457,567	9,012,991	1,466,802	6,163,296	1,382,893
	City corporation		4,148,549	1,445,750	1,138,291	6,732,590	1,055,612	4,379,054	1,297,924
	General treasury	Dec. 31, 1914	3,061,222	650,044	648,999	4,360,265	322,028	3,435,910	602,327
	Special assessment improvement fund	Dec. 31, 1914	530,199	39,029	66,425	635,653	76,663	556,831	2,159
	Improvement fund	Dec. 31, 1914	22,663			22,663	10,787	11,876	
	Barrett Law fund	Dec. 31, 1914	341,821			341,821		322,694	19,127
	Sinking fund	Dec. 31, 1914	125,411		207,875	333,286	332,256	30	1,000
	Public trust funds	Dec. 31, 1914	67,233	17,131	29,823	114,187	33,181	51,713	29,293
	Private trust funds	Dec. 31, 1914		739,546	185,169	924,715	280,697		644,018
	School district		1,809,236	151,889	319,276	2,280,401	411,190	1,784,242	84,969
	General treasury	June 30, 1914	1,654,316	86,697	294,436	2,035,449	330,064	1,661,472	43,913
	Library fund	June 30, 1914	114,857	507	6,399	121,763	20,179	101,023	561
	Public trust funds	June 30, 1914	40,063	64,685	18,441	123,190	60,947	21,747	40,495
23	Portland, Oreg.		9,908,708	6,754,582	3,881,774	20,545,064	2,834,279	11,394,330	6,316,455
	City corporation		6,776,868	6,560,391	2,611,313	15,949,572	1,949,031	7,993,490	6,007,051
	General treasury	Nov. 30, 1914	4,939,622	3,904,014	1,412,372	10,276,008	1,161,405	7,110,778	2,003,825
	Public auditorium fund	Nov. 30, 1914			111	111			111
	Dock commission fund	Nov. 30, 1914	130,951	1,013,038	251,810	1,395,819	416,772	875,484	103,563
	Sinking fund	Nov. 30, 1914	1,646,064	1,566,862	907,996	4,120,922	353,120		3,767,802
	Public trust fund	Nov. 30, 1914	40,231	14,925	5,542	60,698	16,734	7,218	36,746
	Investment funds	Nov. 30, 1914		61,532	33,482	95,014			95,014
	School district		2,338,838	93,480	1,037,951	3,470,269	843,115	2,427,374	199,780
	General treasury	June 30, 1914	2,325,034	33,869	945,660	3,304,563	780,069	2,427,113	97,381
	Sinking fund	June 30, 1914	3,354	50,000	91,690	145,044	55,044		90,000
	Public trust fund	June 30, 1914	10,450	9,611	601	20,662	8,002	261	12,399
	Port of Portland		793,002	100,711	232,510	1,126,223	43,133	973,476	109,614
	General treasury	Nov. 30, 1914	782,453	16,683	228,153	1,027,289	40,986	973,476	12,827
	Sinking fund	Dec. 31, 1914	10,549	84,028	4,357	98,934	2,147		96,787
24	Denver, Colo.		[2] 6,366,311	[2] 4,433,733	999,950	11,799,994	1,464,966	[2] 6,166,346	[2] 4,168,682
	City corporation		8,902,934		991,658	9,894,592	1,457,008	8,437,584	
	General treasury	Dec. 31, 1914	5,427,484		747,563	6,175,047	847,141	5,327,906	
	County general fund	Dec. 31, 1914	2,622,332		53,815	2,676,147	117,463	2,558,684	
	County treasurer's advance fund	Dec. 31, 1914	6,430		4,189	10,619	3,973	6,646	
	Clerk of district court fund	Dec. 31, 1914	43,224		13,744	56,968	8,999	47,969	
	Clerk of county court fund	Dec. 31, 1914	26,284		1,522	27,806	324	27,482	
	Museum fund	Jan. 14, 1915	25,042		1,627	26,669	1,074	25,595	
	Sinking fund	Dec. 31, 1914	457,600		113,631	571,231	406,927	164,304	
	Public trust funds	Dec. 31, 1914	240,451		17,641	258,092	24,602	233,490	
	Private trust funds	Dec. 31, 1914	54,087		37,926	92,013	46,505	45,508	
	School district		1,897,110		8,292	1,905,402	7,958	1,897,444	
	General treasury	June 30, 1914	1,836,154		6,253	1,842,407		1,842,407	
	Sinking fund	June 30, 1914	60,956		2,039	62,995	7,958	55,037	
25	Rochester, N. Y.		7,408,794	6,118,683	2,227,389	15,754,866	2,333,647	8,313,221	5,107,998
	City corporation		7,219,021	5,967,587	2,224,705	15,411,313	2,333,391	8,162,125	4,915,797
	General treasury	Dec. 31, 1914	7,024,399	4,334,533	1,051,435	12,410,367	1,019,638	8,026,864	3,363,845
	Cemetery fund	Dec. 31, 1914	51,231	3,290	9,453	64,024	7,248	51,632	5,144
	Park fund	Dec. 31, 1914	3,527		1,320	4,847	217	388	4,212
	Sinking fund	Dec. 31, 1914	51,330	368,656	422,751	842,737	576,733		266,004
	Public trust funds:								
	Municipal	Dec. 1, Dec. 31, 1914	85,737	34,905	162,503	283,145	194,761	83,241	5,143
	Nonmunicipal	Dec. 31, 1914		10,979	31,307	42,286	12,772		29,514
	Investment fund	Dec. 31, 1914	2,747	4,765	44,143	51,655	23,796		27,859
	Private trust funds	Dec. 31, 1914		1,210,459	501,703	1,712,252	498,176		1,214,076
	County supervisors' fund		192,773	151,096	2,684	343,553	236	151,096	192,201
	General treasury	Sept. 30, 1914	187,201	151,096		338,297		151,096	187,201
	Sinking funds	Sept. 30, 1914	2,572		2,684	5,256	256		5,000

[1] Also the aggregate of payments and cash on hand at the close of the year.

[2] Revenue receipts and nonrevenue receipts could be segregated in total only. For separate divisions and funds, nonrevenue receipts are included with revenue receipts.

[3] Governmental cost payments and nongovernmental cost payments could be segregated in total only. For separate divisions and funds, nongovernmental cost payments are included with governmental cost payments.

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 104.]

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.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915—Continued.								
26	Providence, R. I.		$6,521,575	$9,036,460	$780,348	$16,338,383	$1,027,468	$7,947,625	$7,363,290
	General treasury	Sept. 30, 1914	6,135,643	5,418,034	371,652	11,925,329	402,037	7,838,113	3,685,179
	City official fee fund	Sept. 30, 1914	6,846			6,846		6,846	
	Almshouse fund	May 31, 1914	21,240	17,252		38,492		38,492	
	Sinking funds	Sept. 30, 1914	287,314	3,051,861	164,761	3,503,936	417,922		3,086,014
	Public trust funds:								
	Municipal	Sept. 30, Dec. 31, 1914.	55,953	55,536	66,101	177,590	33,057	64,174	80,359
	Nonmunicipal	Sept. 30, 1914		56,067	12,206	69,273	6,773		62,500
	Investment funds	Sept. 30, 1914	14,579	425,092	162,124	601,795	164,795		437,000
	Private trust fund	Sept. 30, 1914		12,618	2,504	15,122	2,884		12,238
27	St. Paul, Minn.		5,258,829	5,162,246	2,004,807	12,425,882	2,114,444	6,835,783	3,475,655
	General treasury	Dec. 31, 1914	5,080,928	4,892,576	1,952,307	11,925,811	2,004,068	6,799,782	3,121,961
	Institutional service accounts	Dec. 31, 1914	2,968			2,968		2,968	
	Night school fund	June 1, 1914	6,988	196		7,184		6,988	196
	Sinking funds	Dec. 31, 1914	156,274	234,052	49,334	439,660	107,208		332,452
	Public trust funds	Oct. 1, Dec. 31, 1914.	11,671	35,422	3,166	50,259	3,168	26,045	21,046
28	Louisville, Ky.		5,829,007	4,578,389	2,363,209	12,770,605	2,887,761	6,173,125	3,709,719
	General treasury	Aug. 31, 1914	4,111,732	807,610	1,387,784	6,307,126	584,558	3,500,699	2,221,869
	Sewer commission fund	Dec. 31, 1914			643	643			643
	Children's guardians fund	Dec. 31, 1914	19,250	10,485	3,658	33,393	663	25,732	6,998
	Hospital commission fund	Aug. 31, 1914		3,659		3,659	314	3,345	
	Tuberculosis hospital fund	Dec. 31, 1914	37,249	62,942	2,176	102,367	3,439	98,878	
	House of refuge fund	Aug. 31, 1914	1,415	81,283	11,269	93,967	13,262	68,674	12,031
	School fund	June 30, 1914	300,862	1,775,370	185,206	2,261,438	1,257,918	997,682	5,838
	Library fund	Aug. 31, 1914	55,712	83,340	3,712	142,764	397	122,315	20,052
	Park fund	Aug. 31, 1914	5,196	308,042	900	314,138	794	184,381	128,963
	Water fund	Dec. 31, 1914	686,696	46,392	141,976	875,064	177,071	563,437	134,556
	Cash in transit	Aug. 31, 1914		6	645	651	5		646
	Sinking fund	Dec. 31, 1914	592,493	1,348,983	622,137	2,563,613	834,424	573,232	1,155,957
	Public trust funds	Aug. 31, 1914	5,434	41,079	3,103	49,616	14,866	34,750	
	Investment funds	Dec. 31, 1914	12,968	9,198		22,166			22,166
29	Columbus, Ohio		5,015,446	6,092,891	1,647,565	12,755,902	1,370,481	5,912,114	5,473,307
	City corporation		3,753,749	5,816,862	978,926	10,549,536	714,724	4,561,411	5,273,401
	General treasury	Dec. 31, 1914	3,523,334	2,135,844	910,877	6,570,055	575,913	3,794,945	2,199,197
	Sinking funds	Dec. 31, 1914	200,583	3,523,642	51,923	3,776,158	131,730	734,857	2,909,571
	Public trust funds	Dec. 31, 1914	29,826	993	9,139	39,958	2,249	31,609	6,100
	Private trust funds	Dec. 31, 1914		156,383	6,982	163,365	4,832		158,533
	School district		1,261,698	276,029	668,639	2,206,366	655,757	1,350,703	199,906
	General treasury	Aug. 31, 1914	1,234,675	143,904	634,903	2,013,482	584,589	1,296,098	132,795
	Sinking fund	Aug. 31, 1914	10,539	119,277	28,078	157,894	64,416	45,900	47,578
	Public trust fund	Aug. 31, 1914	16,484	12,848	5,658	34,990	6,752	8,705	19,533
30	Oakland, Cal.		6,147,951	2,127,276	1,380,207	9,655,434	1,628,188	7,049,668	977,578
	City corporation		4,266,033	1,982,690	1,184,695	7,433,418	1,406,163	5,216,189	811,066
	General treasury	June 30, 1915	3,285,775	1,128,975	1,084,872	5,499,622	1,200,458	3,786,664	512,500
	Special assessment fund	June 30, 1915	956,360	1,647		958,007		958,007	
	Convict labor account	June 30, 1915	4,500			4,500		4,500	
	School construction fund	June 30, 1915		753,887	44,691	798,578	144,937	447,367	206,274
	Public trust funds	June 30, 1915	19,398	1,466	2,493	23,357	3,706	19,651	
	Private trust fund	June 30, 1915		96,715	52,639	149,354	57,062		92,292
	School district		1,876,485	144,586	186,051	2,207,122	215,224	1,831,286	160,612
	General treasury	June 30, 1915	1,781,339	139,566	118,042	2,038,947	150,134	1,776,721	112,092
	Bond and interest fund	June 30, 1915	94,955	20	67,649	162,624	64,529	49,575	48,520
	Public trust fund	June 30, 1915	191	5,000	360	5,551	561	4,990	
	Sanitary districts		5,433		9,461	14,894	6,801	2,193	5,900
	General treasury	June 30, 1915	5,433		9,461	14,894	6,801	2,193	5,900
31	Toledo, Ohio		4,285,054	4,606,509	2,133,511	11,025,074	1,882,465	5,319,720	3,822,889
	City corporation		3,109,686	4,071,832	1,844,961	9,026,479	1,507,565	3,926,234	3,592,680
	General treasury	Dec. 31, 1914	2,994,240	1,835,490	1,503,769	6,333,499	1,431,534	3,388,413	1,513,542
	Sinking funds	Dec. 31, 1914	95,131	2,122,180	302,160	2,519,471	60,352	456,550	2,002,569
	Public trust funds:								
	Municipal	Dec. 31, 1914	8,384	50,733	34,800	93,917	12,398	51,271	30,248
	Nonmunicipal	Dec. 31, 1914		1,313	43	1,356	368		988
	Investment funds	Dec. 31, 1914	11,931	55,000		66,931		30,000	36,931
	Private trust funds	Dec. 31, 1914		7,126	4,189	11,315	2,913		8,402
	School district		1,175,368	534,677	288,550	1,998,595	374,900	1,393,486	230,209
	General treasury	Aug. 31, 1914	1,156,842	367,865	267,850	1,792,557	335,155	1,316,555	140,847
	Sinking fund	Aug. 31, 1914	4,090	121,453	16,745	142,288	36,658	71,240	34,390
	Public trust fund	Oct. 31, 1914	14,436	45,359	3,955	63,750	3,087	5,691	54,972

[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: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 104.]

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.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915—Continued.								
32	Atlanta, Ga.		$3,793,104	$961,865	$625,490	$5,380,459	$653,063	$3,702,924	$1,024,452
	General treasury	Dec. 31, 1914	3,701,614	629,365	625,077	4,956,256	652,670	3,613,734	689,852
	Convict labor account	Dec. 31, 1914	89,190			89,190		89,190	
	Sinking fund	Dec. 31, 1914		332,500	413	332,913	413		332,500
	Public trust fund	Dec. 31, 1914	2,100			2,100			2,100
33	Birmingham, Ala.		2,711,478	2,056,876	298,704	5,067,058	739,210	2,593,949	1,733,899
	General treasury	Sept. 30, 1914	2,675,747	1,885,154	202,824	4,763,725	507,548	2,563,235	1,692,942
	Convict labor account	Sept. 30, 1914	28,822			28,822		28,822	
	Library funds	Sept. 30, 1914	2,057		293	2,350	458	1,592	
	Comptroller's petty cash fund	Sept. 30, 1914			1,500	1,500	1,500		
	Sinking fund	Sept. 30, 1914	4,852	132,633	90,255	227,740	225,940		1,800
	Investment fund	Sept. 30, 1914		12,692		12,692			12,692
	Private trust funds	Sept. 30, 1914		26,397	3,832	30,229	3,764		26,465
34	Worcester, Mass.		4,651,055	7,390,244	736,542	12,777,841	1,231,103	5,557,132	5,989,606
	General treasury	Nov. 30, 1914	4,418,253	6,183,667	308,407	10,910,327	970,110	5,553,769	4,386,448
	Hunters' and dog license fund	Nov. 30, 1914		8,953		8,953			8,953
	Sinking funds	Nov. 30, 1914	190,155	1,168,600	417,031	1,775,786	248,798		1,526,988
	Public trust funds:								
	Municipal	Nov. 30, 1914	41,561	9,648	11,104	62,313	12,195	3,363	46,755
	Nonmunicipal	Nov. 30, 1914		14,794		14,794			14,794
	Investment fund	Jan. 15, 1915	1,086	270		1,356			1,356
	Private trust fund	Sept. 2, 1914		4,312		4,312			4,312
35	Syracuse, N. Y.		3,883,099	5,004,343	1,231,855	10,119,297	1,265,002	4,064,440	4,789,855
	City corporation		3,787,435	4,937,962	1,231,855	9,957,252	1,265,002	3,971,924	4,720,326
	General treasury	Dec. 31, 1914	3,737,939	4,517,541	1,056,026	9,341,506	1,157,204	3,859,560	4,324,742
	Sewer fund	Nov. 30, 1914	17,004	62	87,441	104,507	36,655	67,792	60
	Library fund	Dec. 31, 1914	1,569		765	2,334	592	1,742	
	Sinking funds	Dec. 31, 1914		69,593		69,593			69,593
	Public trust funds	July 31, Dec. 31, 1914	30,923	24,111	52,752	107,786	45,038	42,830	19,918
	Private trust funds	Dec. 31, 1914		326,655	4,871	331,526	25,513		306,013
	County supervisors' fund		95,664	66,381		162,045		92,516	69,529
	General treasury	Oct. 31, 1914	95,664	66,381		162,045		92,516	69,529
36	New Haven, Conn.		2,956,578	2,773,837	112,808	5,843,223	113,345	3,201,779	2,528,099
	City corporation		2,904,757	2,702,675	106,411	5,713,843	110,478	3,110,512	2,492,853
	General treasury	Dec. 31, 1914	2,769,814	1,345,723	75,274	4,190,811	66,293	1,970,523	2,153,995
	Hunters' license fund	Dec. 31, 1914	294	1,516		1,810			1,810
	Court fee fund	Dec. 31, 1914	32,430			32,430		15,686	16,744
	School fund	Dec. 31, 1914	45,347	1,020,907	2,822	1,069,076	22,924	956,627	89,525
	Library fund	Dec. 31, 1914	2,498	35,000	1,018	38,516	591	37,925	
	Park fund	Dec. 31, 1914	13,819	78,238	358	92,415	405	92,010	
	Sinking fund	Dec. 31, 1914	998	174,259	11,854	187,111	2,225		184,886
	Public trust funds	Aug. 31, Dec. 31, 1914	39,557	47,032	15,065	101,674	18,040	37,741	45,893
	Westville school district		42,156	68,137	5,884	116,177	2,735	81,196	32,246
	General treasury	July 15, 1914	42,090	67,068	4,151	113,309	795	81,196	31,318
	Sinking fund	July 15, 1914	66	800		866			866
	Public trust fund (nonmunicipal)	July 15, 1914		269	1,733	2,002	1,940		62
	Borough of Fairhaven, East		9,665	3,025	513	13,203	132	10,071	3,000
	General treasury	May 31, 1914	9,665	3,025	513	13,203	132	10,071	3,000
37	Memphis, Tenn.		3,222,709	2,394,694	1,193,572	6,810,975	1,571,219	3,874,969	1,364,787
	General treasury	Dec. 31, 1914	2,170,994	1,433,837	891,001	4,495,832	1,261,526	2,493,570	740,736
	Park fund	Dec. 31, 1914	21,356	181,564	10,804	213,724	26,225	187,325	174
	Waterworks fund	Dec. 31, 1914	477,530	67,714	108,010	653,254	68,621	457,486	127,147
	Library fund	Jan. 19, 1915	1,263	33,426	15,378	50,067	7,817	42,115	135
	School fund	June 30, 1914	252,330	568,694		821,024		606,303	214,721
	Sinking funds	June 30, Dec. 31, 1914	299,236	109,459	168,379	577,074	207,030	88,170	281,874
38	Scranton, Pa.		2,016,910	717,101	1,251,138	3,985,149	1,042,641	2,302,109	640,399
	City corporation		1,187,137	382,911	946,258	2,516,306	804,125	1,435,420	276,761
	General treasury	Dec. 31, 1914	1,036,980	341,589	640,333	2,018,902	542,652	1,320,809	155,441
	Library fund	Dec. 31, 1914	899	21,926	1,768	24,593	2,275	22,318	
	Sinking fund	Dec. 31, 1914	149,208	19,396	303,982	472,586	259,035	92,231	121,320
	Public trust fund	Dec. 31, 1914	50		175	225	163	62	

[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: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 104.]

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.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915—Continued.								
	Scranton, Pa.—Continued.								
	School district		$829,773	$334,190	$304,880	$1,468,843	$238,516	$866,689	$363,638
	General treasury	June 30, 1914	784,490	167,184	185,763	1,137,437	80,510	776,094	280,833
	Sinking fund	June 30, 1914	36,862	157,750	101,117	295,729	155,034	86,695	54,000
	Public trust fund	June 30, 1914	8,397	6,500	18,000	32,897	192	3,900	28,805
	Investment fund	June 30, 1914	24	2,756		2,780	2,780		
39	Spokane, Wash		3,776,390	1,211,373	635,150	5,622,913	562,853	3,264,734	1,795,326
	City corporation		2,963,389	953,759	545,270	4,462,418	502,541	2,363,041	1,596,836
	General treasury	Dec. 31, 1914	2,940,576	735,935	534,217	4,210,728	470,845	2,354,226	1,385,657
	Sinking funds	Dec. 31, 1914	16,193	211,628	9,030	236,851	26,225		210,626
	Public trust funds	Dec. 31, 1914	6,620	6,196	2,023	14,839	5,471	8,815	553
	School district		813,001	257,614	89,880	1,160,495	60,312	901,693	198,490
	General treasury	June 30, 1914	813,001	257,614	89,880	1,160,495	60,312	901,693	198,490
40	Paterson, N. J		2,274,086	5,812,354	317,993	8,404,433	527,113	2,897,953	4,979,367
	General treasury	June 30, 1915	1,809,937	4,844,710	59,814	6,714,511	266,042	2,099,641	4,348,828
	School fund	June 30, 1915	404,995	444,426	628	850,049	4,753	737,545	107,751
	Library fund	June 30, 1915	1,984	32,000	120	34,104	198	33,906	
	Bonds matured and unpaid fund	June 30, 1915		4,500	4,000	8,500	8,500		
	Sinking fund	June 30, 1915	47,241	452,444	229,570	729,255	226,027	300	502,928
	Public trust funds	June 30, 1915	9,775	15,961	5,716	31,452	4,891	26,561	
	Investment fund	June 30, 1915	104	2,374	4,424	6,902	2,922		3,980
	Private trust funds	June 30, 1915		15,939	13,721	29,660	13,780		15,880
41	Richmond, Va		3,886,250	4,085,660	429,167	8,401,077	464,184	4,823,255	3,113,638
	General treasury	Jan. 31, 1915	3,648,776	2,182,608	190,675	6,022,059	255,386	3,529,593	2,237,080
	Public baths fund	Jan. 31, 1915	4,440	6,000	660	11,100	1,620	9,480	
	School fund	June 30, 1914	86,085	670,912	6,874	763,871	10,145	749,809	3,917
	Sinking fund	Jan. 31, 1915	131,132	1,209,763	218,846	1,559,741	181,307	529,173	849,261
	Public trust funds:								
	Municipal	June 30, Nov. 1, 1914, Jan. 31, 1915.	15,105	9,873	643	25,621	645	5,200	19,776
	Nonmunicipal	Jan. 31, 1915		2,472		2,472			2,472
	Investment fund	Jan. 31, 1915	712	4,032	11,469	16,213	15,081		1,132
42	Omaha, Nebr		3,986,548	1,422,982	1,512,665	6,922,195	847,181	4,212,853	1,862,161
	City corporation		2,104,758	954,107	519,540	3,578,405	507,250	2,166,850	904,305
	General treasury	Dec. 31, 1914	1,538,716	429,804	310,376	2,278,896	364,648	1,631,248	283,000
	Sinking funds	Dec. 31, 1914	543,622	473,337	184,938	1,201,897	118,279	528,371	555,247
	Public trust funds	Dec. 31, 1914	22,420	913	3,028	26,361	3,106	7,231	16,024
	Private trust funds	Dec. 31, 1914		50,053	21,198	71,251	21,217		50,034
	School district		1,009,522	453,529	105,317	1,568,368	175,565	904,506	488,297
	General treasury	Dec. 31, 1914	998,435	36,468	39,823	1,074,731	98,049	820,122	156,560
	Sinking funds	Dec. 31, 1914	4,535	98,698	35,968	139,201	39,113	65,553	34,535
	Public trust funds	Dec. 31, 1914	6,150	8,885	13,003	28,038	9,165	18,831	42
	Investment fund	Dec. 31, 1914	402	22,638	2,488	25,528	20,528		5,000
	Private trust fund	Dec. 31, 1914		286,840	14,030	300,870	8,710		292,160
	Water district		872,268	15,346	887,803	1,775,422	164,366	1,141,497	469,559
	General treasury	Dec. 31, 1914	872,268	15,346	887,803	1,775,422	164,366	1,141,497	469,559
43	Fall River, Mass		2,833,535	2,776,245	505,634	6,115,414	496,055	2,852,071	2,767,288
	General treasury	Dec. 31, 1914	2,713,829	2,326,433	85,602	5,125,864	275,410	2,846,677	2,003,777
	Board of police incidental fund	Dec. 31, 1914	2,869		33	2,902	10	949	1,943
	Hunters' and dog license fund	Dec. 31, 1914		6,177		6,177			6,177
	Cash in transit	Dec. 31, 1914		25,550	1,433	26,983	25,550		1,433
	Sinking fund	Dec. 31, 1914	111,724	357,248	414,866	883,838	190,717		693,121
	Public trust funds:								
	Municipal	Dec. 31, 1914	5,113	50,040	3,700	58,853	4,368	4,445	50,040
	Nonmunicipal	Dec. 31, 1914		10,797		10,797			10,797
44	Grand Rapids, Mich		[2] 3,077,386	[2] 2,638,873	226,657	5,942,916	378,972	[2] 3,303,925	[2] 2,260,019
	City corporation		4,321,020		189,182	4,510,202	376,697	4,133,505	
	General treasury	Mar. 31, 1915	3,986,948		20,185	4,007,133	269,552	3,737,581	
	Sinking funds	Mar. 31, 1915	234,881		114,988	349,869	98,365	251,504	
	Public trust funds:								
	Municipal	Mar. 31, 1915	1,258		288	1,546	298	1,248	
	Nonmunicipal	Mar. 31, 1915	22,933		53,721	76,654	8,482	68,172	
	Investment fund	Mar. 31, 1915	75,000			75,000		75,000	

[1] Also the aggregate of payments and cash on hand at the close of the year.

[2] Revenue receipts and nonrevenue receipts could be segregated in total only. For separate divisions and funds, nonrevenue receipts are included with revenue receipts.

[3] Governmental cost payments and nongovernmental cost payments could be segregated in total only. For separate divisions and funds, nongovernmental cost payments are included with governmental cost payments.

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 104.]

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.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915—Continued.								
	Grand Rapids, Mich.—Continued.								
	School district		$1,395,239		$37,475	$1,432,714	$2,275	$1,430,439	
	General treasury	June 30, 1915	1,394,995		36,514	1,431,509	1,729	1,429,780	
	Public trust funds	June 30, 1915	180		682	862	432	430	
	Investment fund	June 30, 1915	64		279	343	114	229	
45	Dayton, Ohio		2,972,126	$1,240,143	1,435,872	5,648,141	1,632,055	2,838,339	$1,177,747
	City corporation		1,927,418	1,049,930	1,060,636	4,037,984	934,707	2,004,286	1,098,991
	General treasury	Dec. 31, 1914	1,180,947	743,733	1,008,144	2,932,824	855,629	1,660,082	387,113
	Cash in transit	Dec. 31, 1914		1,600		1,600	1,600		
	Sinking funds	Dec. 31, 1914	736,765	230,558	49,136	1,079,459	43,431	326,158	709,870
	Public trust funds	Dec. 31, 1914	9,706	11,009	3,356	24,071	4,047	18,016	2,008
	School district		1,044,708	190,213	375,236	1,610,157	697,348	534,045	78,756
	General treasury	Aug. 31, 1914	928,607	156,276	361,203	1,446,088	655,515	753,418	37,155
	Library fund	Aug. 31, 1914	54,450	2,402	10,733	67,615	14,476	50,709	2,430
	Sinking fund	Aug. 31, 1914	52,539	25,423	600	78,562	22,298	22,340	33,924
	Public trust fund	Aug. 31, 1914	9,082	6,110	2,700	17,892	5,059	7,556	5,247
46	San Antonio, Tex		1,987,767	289,811	4,443,101	6,720,679	2,553,204	3,930,445	237,030
	City corporation		1,452,996	289,720	4,063,041	5,805,757	2,490,569	3,078,249	236,939
	General treasury	May 31, 1915	1,056,192	273,531	3,297,270	4,626,993	1,732,986	2,760,948	133,059
	Library fund	May 31, 1915	1,277	15,867	16,177	33,321	16,975	16,088	258
	Sinking funds	May 31, 1915	394,470	287	748,754	1,143,511	739,486	301,213	102,812
	Public trust fund	May 31, 1915	1,057		735	1,792	982		810
	Private trust fund	May 31, 1915		35	105	140	140		
	School district		534,771	91	380,060	914,922	62,635	852,196	91
	General treasury	May 31, 1915	495,574	78	347,805	843,457	16,393	826,986	78
	Sinking fund	May 31, 1915	39,197	13	32,255	71,465	46,242	25,210	13
47	Bridgeport, Conn		2,331,667	826,962	749,348	3,907,977	610,394	2,773,945	523,638
	General treasury	Mar. 31, 1915	2,276,072	764,229	726,166	3,766,467	556,558	2,762,354	417,255
	City courts fund	Mar. 1, 1915	19,113	2,512		21,625		191	21,434
	Health inspection fund	Mar. 31, 1915	2,205		147	2,352	121		2,231
	Town farm contingent fund	Mar. 31, 1915		40		40	1	29	10
	Library fund	Mar. 31, 1915	7,693	51	1,599	9,333	2,009	1,523	5,801
	Sinking fund	Mar. 31, 1915	25,221	50,018	19,915	95,154	20,414		74,740
	Public trust funds	Mar. 31, 1915	1,363	10,112	1,531	13,006	991	9,848	2,167
48	Nashville, Tenn		2,183,950	1,260,889	377,373	3,822,212	449,445	2,920,501	452,266
	General treasury	Dec. 31, 1914	2,166,653	888,949	53,093	3,108,695		2,783,781	324,914
	Miscellaneous inspection fund	Dec. 31, 1914	4,464			4,464		3,908	556
	Convict labor account	Dec. 31, 1914	8,355			8,355		8,355	
	Library fund	Dec. 31, 1914	616	22,237	1,182	24,035	678	23,120	237
	Park fund	Dec. 31, 1914	2,985	180,492		183,477	6,518	101,302	75,657
	Sinking fund	Dec. 31, 1914		165,883	322,258	488,141	437,239		50,902
	Public trust funds	Dec. 31, 1914	577	3,328	840	5,045	5,010	35	
49	Dallas, Tex		3,435,270	1,124,906	2,615,228	7,175,404	2,054,474	4,119,885	1,001,045
	General treasury	May 1, 1915	2,585,866	886,199	1,827,075	5,299,140	1,345,106	3,404,877	549,157
	Street paving and sewer improvement fund.	May 1, 1915	363,064			363,064		363,064	
	Convict labor account	May 1, 1915	6,919			6,919		6,919	
	Library fund	May 1, 1915	26,253	15,000	4,468	45,751	2,769	42,982	
	Petty cash fund	May 1, 1915			300	300	300		
	Sinking fund	May 1, 1915	450,750	223,377	781,915	1,456,042	704,734	302,043	449,265
	Public trust fund	May 1, 1915	213			213			213
	Investment fund	May 1, 1915	2,175			2,175			2,175
	Private trust fund	May 1, 1915		330	1,470	1,800	1,565		235
50	Lowell, Mass		2,312,451	2,166,112	132,401	4,610,964	203,744	2,361,065	2,046,155
	General treasury	Dec. 31, 1914	2,256,436	2,079,909	113,093	4,449,438	174,344	2,358,618	1,916,476
	Hunters' and dog license fund	Dec. 31, 1914	347	5,086		5,433		347	5,086
	Sinking funds	Dec. 31, 1914	49,192	39,251	12,299	100,742	19,013		81,729
	Public trust funds:								
	Municipal	Dec. 31, 1914	6,476	33,494	3,942	43,912	4,063	2,100	37,729
	Nonmunicipal	Dec. 31, 1914		8,372	3,067	11,439	6,304		5,135
51	New Bedford, Mass		3,103,392	4,421,745	549,375	8,074,512	213,599	3,239,107	4,621,806
	General treasury	Dec. 5, 1914	3,008,519	4,162,420	406,578	7,577,517	157,099	3,239,107	4,181,311
	Library fund	Dec. 5, 1914	1,065		98	1,163	67		1,096
	Hunters' and dog license fund	Dec. 5, 1914		7,676		7,676			7,676
	Sinking funds	Dec. 5, 1914	74,450	119,748	113,185	307,383	26,354		281,029
	Public trust funds:								
	Municipal	Dec. 5, 1914	19,358	117,100	10,452	146,910	12,400		134,510
	Nonmunicipal	Dec. 5, 1914		14,801	19,062	33,863	17,679		16,184

[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: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 104.]

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.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915—Continued.								
52	Cambridge, Mass.		$3,256,366	$2,997,826	$252,580	$6,506,772	$491,061	$3,298,547	$2,717,164
	General treasury	Mar. 31, 1915	3,072,700	2,216,257	11,067	5,300,024	61,890	3,295,868	1,942,266
	Hunters' and dog license fund	Mar. 31, 1915		3,685		3,685			3,685
	Sinking funds	Mar. 31, 1915	180,303	767,974	237,397	1,185,674	424,516		761,158
	Public trust funds:								
	Municipal	Mar. 31, 1915	3,363		4,116	7,479	4,655	2,679	145
	Nonmunicipal	Mar. 31, 1915		9,802		9,802			9,802
	Private trust fund	Mar. 31, 1915		108		108			108
53	Salt Lake City, Utah		2,994,445	2,482,509	364,400	5,841,354	487,297	3,670,476	1,683,581
	City corporation		2,014,835	2,105,833	248,608	4,369,276	346,097	2,594,698	1,428,481
	General treasury	Dec. 31, 1914	2,005,194	2,045,453	203,233	4,253,880	298,343	2,585,456	1,370,081
	Convict labor account	Dec. 31, 1914	7,241			7,241		7,241	
	Sinking fund	Dec. 31, 1914		45,025	23,877	68,902	46,902		22,000
	Public trust fund (nonmunicipal)	Dec. 31, 1914		13,354	21,498	34,852	852		34,000
	Investment fund	Dec. 31, 1914	2,400	2,001		4,401		2,001	2,400
	School district		979,610	376,676	115,792	1,472,078	141,200	1,075,778	255,100
	General treasury	June 30, 1914	947,269	215,060	80,180	1,242,509	138,150	1,074,441	29,918
	Sinking fund	June 30, 1914	31,000	155,000	34,353	220,353	353		220,000
	Public trust fund	June 30, 1914	1,341	6,616	1,259	9,216	2,697	1,337	5,182
54	Hartford, Conn.		[2] 3,588,536	[2] 3,064,741	1,864,493	8,517,770	655,859	[2] 5,040,874	[2] 2,821,037
	City corporation		5,780,420		1,550,972	7,331,392	498,583	6,832,809	
	General treasury	Mar. 31, 1915	4,328,323		1,263,247	5,591,570	223,471	5,368,099	
	Police department fund	Mar. 31, 1915	6,042			6,042		6,042	
	Town clerk's fee fund	Mar. 31, 1915	8,300			8,300		8,300	
	High school fund	Mar. 31, 1915	174,911		1,714	176,625	2,098	174,527	
	Park fund	Mar. 31, 1915	108,403		8,656	117,059	8,588	108,471	
	Waterworks fund	Feb. 28, 1915	828,272		127,140	955,412	76,066	879,346	
	Cemetery fund	Mar. 31, 1915	11,057		257	11,314	416	10,898	
	Sinking funds	Feb. 28, Mar. 31, 1915	267,228		148,861	416,089	185,692	230,397	
	Public trust funds:								
	Municipal	Mar. 31, 1915	44,132		628	44,760	1,651	43,109	
	Nonmunicipal	Mar. 31, 1915	703		469	1,172	601	571	
	Investment fund	Mar. 31, 1915	3,049			3,049		3,049	
	School district		872,857		313,521	1,186,378	157,276	1,029,102	
	General treasury	May 31, June 1, 2, 3, 9, 11, and 23, 1915	855,129		271,052	1,126,181	104,021	1,022,160	
	Sinking funds	May 31, June 1, 2, 3, and 9, 1915	17,728		42,469	60,197	53,255	6,942	
55	Trenton, N. J.		2,333,017	2,500,130	878,740	5,711,887	538,731	2,888,666	2,284,490
	General treasury	Feb. 28, 1915	1,854,750	1,598,119	419,677	3,872,546	139,377	2,071,680	1,661,489
	School fund	June 30, 1914	334,369	287,105	135,130	756,604	24,046	732,483	75
	Library fund	Feb. 28, 1915	46,657	25,122	6,380	78,159	5,541	72,618	
	Recorder's fund	Feb. 28, 1915		1,263		1,263			1,263
	Hunters' license fund	Dec. 31, 1914		2,934		2,934			2,934
	Sinking fund	Feb. 28, 1915	83,390	574,110	299,373	956,873	361,427	485	594,961
	Public trust funds	June 15, 30, 1914; Feb. 28, 1915	13,851	10,386	16,936	41,173	6,699	11,400	23,074
	Private trust fund	Feb. 28, 1915		1,091	1,244	2,335	1,641		694
56	Houston, Tex.		2,760,184	3,472,918	2,167,841	8,400,943	413,998	4,731,345	3,255,600
	General treasury	Feb. 28, 1915	2,732,252	2,693,642	1,942,092	7,369,986	200,541	4,270,845	2,898,600
	Board of liquidation fund	Feb. 28, 1915		527,777	62	527,839	1	449,338	78,500
	Library and lyceum fund	Apr. 30, 1915	1,055	9,526	581	11,162		11,162	
	Incidental expense fund	Feb. 28, 1915		50	1,575	1,625	1,625		
	Sinking fund	Feb. 28, 1915	26,877	239,923	223,531	490,331	211,831		278,500
57	Tacoma, Wash.		3,837,230	1,516,384	689,532	6,043,146	427,993	3,574,679	2,040,474
	City corporation		2,954,741	1,194,541	507,349	4,656,631	295,066	2,433,991	1,927,574
	General treasury	Dec. 31, 1914	2,863,127	613,079	444,230	3,920,436	245,466	2,275,568	1,399,402
	Sinking funds	Dec. 31, 1914	86,035	581,001	55,144	722,180	44,843	149,165	528,172
	Public trust funds	Dec. 31, 1914	5,579	461	7,975	14,015	4,757	9,258	
	School district		751,413	321,071	182,134	1,254,618	128,236	1,015,505	110,877
	General treasury	June 30, 1914	699,444	298,450	80,074	1,077,968	80,150	969,562	28,256
	Sinking fund	June 30, 1914	51,954	22,621	100,468	175,043	46,479	45,943	82,621
	Public trust fund	June 30, 1914	15		1,592	1,607	1,607		
	Park district		131,076	772	49	131,897	4,691	125,183	2,023
	General treasury	Dec. 31, 1914	131,076	772	49	131,897	4,691	125,183	2,023

[1] Also the aggregate of payments and cash on hand at the close of the year.
[2] Revenue receipts and nonrevenue receipts could be segregated in total only. For separate divisions and funds, nonrevenue receipts are included with revenue receipts.
[3] Governmental cost payments and nongovernmental cost payments could be segregated in total only. For separate divisions and funds, nongovernmental cost payments are included with governmental cost payments.

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 104.]

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.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915—Continued.								
58	Reading, Pa.		$1,398,133	$564,178	$538,123	$2,500,434	$249,485	$1,730,584	$520,365
	City corporation		999,862	370,209	473,445	1,843,516	178,169	1,327,816	337,531
	General treasury	Dec. 31, 1914	994,934	270,755	284,150	1,549,839	123,089	1,327,816	98,934
	Sinking fund	Dec. 31, 1914	4,928	80,950	161,675	247,553	32,053	.....	215,500
	Private trust fund	Dec. 31, 1914	.....	18,504	27,620	46,124	23,027	.....	23,097
	School district		398,271	193,969	64,678	656,918	71,316	402,768	182,834
	General treasury	July 7, 1914	382,213	149,784	3,578	535,575	1,398	382,954	151,223
	Sinking fund	July 7, 1914	643	39,630	61,100	101,363	69,331	16,732	15,300
	Public trust fund	July 7, 1914	15,415	4,555	.....	19,980	537	3,082	16,311
59	Albany, N. Y.		2,953,939	2,744,941	636,306	6,335,186	477,606	4,185,300	1,672,280
	General treasury	Dec. 31, 1914	2,885,700	2,410,470	320,822	5,616,992	207,375	4,152,238	1,257,379
	Sinking funds	Dec. 31, 1914	45,318	316,677	292,782	654,777	242,151	3,014	409,612
	Public trust funds	Dec. 31, 1914	22,921	17,794	22,702	63,417	28,080	30,048	5,289
60	Camden, N. J.		1,759,839	2,139,626	671,741	4,571,206	283,072	2,229,237	2,058,897
	General treasury	Dec. 31, 1914	1,462,083	1,360,273	457,432	3,288,788	160,568	1,527,089	1,601,131
	School fund	June 30, 1914	234,538	485,914	163,145	883,597	68,090	685,507	130,000
	Sinking funds	June 30, Dec. 31, 1914.	49,590	274,668	41,645	365,893	42,605	300	322,988
	Public trust funds	Dec. 31, 1914; Mar. 31, 1915.	13,638	9,771	9,519	32,928	11,809	15,341	4,778
61	Youngstown, Ohio		2,109,636	1,668,657	1,522,016	5,300,309	1,405,098	3,040,817	854,394
	City corporation		1,476,609	1,514,265	1,191,982	4,182,856	1,046,225	2,376,253	760,378
	General treasury	Dec. 31, 1914	990,240	1,185,874	1,182,123	3,358,237	1,029,560	2,181,893	146,784
	Sinking funds	Dec. 31, 1914	480,532	279,267	7,866	767,665	13,898	179,982	573,785
	Public trust funds	Dec. 31, 1914	5,837	49,124	1,993	56,954	2,767	14,378	39,809
	School district		633,027	154,392	330,034	1,117,453	358,873	664,564	94,016
	General treasury	Aug. 31, 1914	618,310	101,536	325,520	1,045,366	354,136	631,012	60,218
	Public trust funds	Oct. 31, 1914	14,717	52,856	4,514	72,087	4,737	33,552	33,798
62	Springfield, Mass.		3,612,145	3,938,607	1,470,504	9,021,256	560,335	5,548,857	2,912,064
	General treasury	Nov. 30, 1914	3,571,537	3,813,530	1,376,623	8,761,690	480,596	5,546,747	2,734,347
	Hunters' and dog license fund	Nov. 30, 1914	.....	7,488	.....	7,488	.....	.....	7,488
	Sealer of weights and measures fund	Nov. 30, 1914	.....	293	.....	293	.....	.....	293
	Park fund	Nov. 30, 1914	477	.....	6	483	.....	483	.....
	Sinking fund	Nov. 17, 1914	38,932	117,296	93,179	249,457	79,521	.....	169,936
	Public trust fund	Dec. 31, 1914	1,149	.....	696	1,845	218	1,627	.....
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1915.								
63	Lynn, Mass.		$2,441,042	$3,464,707	$165,960	$6,071,709	$368,766	$2,942,403	$2,760,540
	General treasury	Dec. 31, 1914	2,386,648	2,662,033	148,281	5,196,962	303,600	2,940,640	1,952,722
	Hunters' and dog license fund	Dec. 31, 1914	343	4,586	.....	4,929	.....	343	4,586
	Sinking funds	Dec. 31, 1914	49,641	762,821	11,203	823,665	55,803	.....	767,862
	Public trust funds:								
	Municipal	Dec. 31, 1914	4,410	2,317	5,263	11,990	7,463	1,420	3,107
	Nonmunicipal	Dec. 31, 1914	.....	32,950	1,213	34,163	1,900	.....	32,263
64	Des Moines, Iowa		2,047,946	374,607	610,545	3,033,098	353,974	2,328,921	350,203
	City corporation		1,124,408	251,864	401,202	1,777,474	292,877	1,263,832	220,765
	General treasury	Mar. 31, 1915	1,105,041	251,674	384,647	1,741,362	269,577	1,256,283	215,502
	Sinking fund	Mar. 31, 1915	8,174	.....	148	8,321	8,260	61	.....
	Public trust funds:								
	Municipal	Jan. 1, 1915	11,193	25	7,916	19,135	6,384	7,488	5,263
	Nonmunicipal	Mar. 31, 1915	.....	.....	200	200	200	.....	.....
	Private trust fund	Mar. 31, 1915	.....	165	8,291	8,456	8,456	.....	.....
	School district		923,538	122,743	209,343	1,255,624	61,097	1,065,089	129,438
	General treasury	June 30, 1915	923,538	122,743	209,343	1,255,624	61,097	1,065,089	129,438
65	Lawrence, Mass.		1,733,057	2,234,796	253,479	4,221,362	114,193	1,993,085	2,114,079
	General treasury	Dec. 31, 1914	1,721,469	2,153,658	175,998	4,051,125	66,913	1,992,955	1,991,257
	Hunters' and dog license fund	Dec. 31, 1914	130	2,447	.....	2,577	.....	130	2,447
	Sinking fund	Dec. 31, 1914	11,139	65,480	77,390	154,009	47,234	.....	106,775
	Public trust funds:								
	Municipal	Dec. 31, 1914	349	.....	91	440	51	.....	389
	Nonmunicipal	Dec. 31, 1914	.....	13,211	.....	13,211	.....	.....	13,211

[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: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 104.]

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.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1915—Continued.								
66	Fort Worth, Tex.		$1,694,390	$839,764	$528,915	$3,063,069	$450,924	$1,942,980	$669,165
	General treasury	Dec. 31, 1914	1,098,806	331,075	241,665	1,671,546	64,066	1,039,476	568,004
	Special assessment fund	Dec. 31, 1914	109,805			109,805		109,805	
	Convict labor account	Dec. 31, 1914	12,403			12,403		12,403	
	School fund	Aug. 31, 1914	105,257	451,787	17,909	574,953	16,593	483,881	74,479
	Library fund	Dec. 31, 1914	840	12,691	1,768	15,299	1,168	14,117	14
	Sinking funds	Aug. 31, Dec. 31, 1914.	367,033	42,019	267,573	676,625	369,097	283,298	24,230
	Investment fund	Dec. 31, 1914	246	2,192		2,438			2,438
67	Kansas City, Kans.		2,141,822	1,068,521	532,211	3,742,554	443,460	2,298,959	1,000,135
	City corporation		1,555,779	1,009,919	472,782	3,038,480	418,491	1,702,464	917,525
	General treasury	Dec. 31, 1914	1,079,524	605,513	350,708	2,035,745	290,256	1,498,576	246,913
	Sinking funds	Dec. 31, 1914	469,541	394,676	121,433	985,650	126,655	197,007	661,988
	Public trust fund	Dec. 31, 1914	6,714		641	7,355	474	6,881	
	Private trust fund	Dec. 31, 1914		9,730		9,730	1,106		8,624
	School district		586,043	58,602	59,429	704,074	24,969	596,495	82,610
	General treasury	June 30, 1914	574,713	56,529	31,342	662,584	19,947	596,495	46,142
	Sinking fund	June 30, 1914	11,330	2,073	28,087	41,490	5,022		36,468
68	Yonkers, N. Y.		2,600,739	9,926,430	183,561	12,710,730	1,106,748	4,399,788	7,204,194
	General treasury	Dec. 31, 1914	2,559,761	9,741,804	121,821	12,423,386	995,754	4,303,133	7,124,499
	County supervisors' fund	Oct. 31, 1914	36	64,681		64,717		59,608	5,109
	Library fund	Dec. 31, 1914	1,164	14,090	627	15,881	1,195	14,686	
	Sinking fund	Dec. 31, 1914	8,691	46,200	36,371	91,262	31,262		60,000
	Public trust funds	Apr. 15, Dec. 31, 1914.	31,087	59,655	24,742	115,484	78,537	22,361	14,586
69	Wilmington, Del.		1,382,602	2,403,890	237,831	4,024,323	407,434	1,892,833	1,724,056
	General treasury	June 30, 1915	984,946	1,082,661	18,891	2,086,498	18,097	839,151	1,229,250
	Police contingent fund	June 30, 1915	333	1,000	727	2,060	1,058	1,002	
	Health fund	Dec. 31, 1914	226	2,334	1,145	3,705	1,883	1,662	155
	Street and sewer fund	June 30, 1915	76,215	651,548	158,721	886,484	335,451	474,243	76,790
	School fund	June 30, 1915	43,857	322,428	448	366,733	7,122	299,298	60,313
	Park fund	Dec. 31, 1914	3,445	44,530	7,299	55,274	12,462	42,286	526
	Waterworks fund	June 30, 1915	259,078	220,484	48,954	528,516	20,251	231,684	276,581
	Cash in transit	June 30, 1915			18	18			18
	Sinking fund	June 30, 1915		68,363	50	68,413	113		68,300
	Public trust funds	Dec. 31, 1914; Apr. 30, June 30, 1915.	14,502	10,542	1,578	26,622	10,992	3,507	12,123
70	Schenectady, N. Y.		1,847,144	2,762,648	472,927	5,082,719	299,142	3,131,655	1,651,922
	General treasury	Dec. 31, 1914	1,806,986	2,451,132	234,053	4,492,176	75,784	3,104,326	1,312,066
	County supervisors' fund	Oct. 31, 1914		35,124		35,124		22,008	13,116
	Sinking funds	Dec. 31, 1914	31,202	269,958	196,893	498,053	209,896		288,157
	Public trust funds	Dec. 31, 1914	8,956	6,434	41,976	57,366	13,462	5,321	38,583
71	Duluth, Minn.		3,081,542	842,007	592,125	4,515,674	347,765	3,134,068	1,033,841
	City corporation		2,337,371	638,677	401,140	3,377,188	212,470	2,317,357	847,361
	General treasury	Dec. 31, 1914	2,221,369	163,677	362,580	2,747,626	195,440	2,296,422	255,764
	Sinking fund	Dec. 31, 1914	111,901	475,000	35,984	622,885	14,363	16,925	591,597
	Public trust fund	Sept. 1, 1914	4,101		2,576	6,677	2,667	4,010	
	School district		744,171	203,330	190,985	1,138,486	135,295	816,711	186,480
	General treasury	July 31, 1914	625,163	200,089	21,700	846,952	94,083	752,581	288
	Sinking fund	July 31, 1914	100,981	3,005	167,317	271,303	40,772	60,544	169,987
	Public trust fund	July 31, 1914	18,027	236	1,968	20,231	440	3,586	16,205
72	Norfolk, Va.		1,899,869	3,008,568	124,700	5,033,137	625,622	1,990,463	2,417,052
	General treasury	June 30, 1915	1,833,966	2,441,417	80,411	4,355,794	77,231	1,983,244	2,295,319
	Library fund	Dec. 31, 1914	301	5,060	220	5,581	102	5,479	
	Sinking funds	June 30, 1915	57,912	557,815	32,167	647,894	538,923		108,966
	Public trust funds	Dec. 31, 1914; June 30, 1915.	5,386	3,276	11,902	20,564	9,361	1,740	9,463
	Investment funds	June 30, 1915	2,304	1,000		3,304			3,304
73	Oklahoma City, Okla.		1,249,913	1,732,119	378,498	3,360,530	277,508	1,220,022	1,863,000
	City corporation		807,051	1,050,443	307,045	2,164,539	210,349	746,371	1,207,819
	General treasury	June 30, 1915	570,409	289,284	98,832	958,525	116,699	617,206	224,620
	Convict labor account	June 30, 1915	4,250			4,250		4,250	
	Sinking fund	June 30, 1915	231,233	180,175	139,643	551,051	93,650	124,915	332,486
	Investment fund	June 30, 1915	1,159	11,582		12,741			12,741
	Private trust fund	June 30, 1915		569,402	68,570	637,972			637,972
	School district		442,862	681,676	71,453	1,195,991	67,159	473,651	655,181
	General treasury	June 30, 1915	296,717	372,771	53,648	723,136	29,287	383,402	310,447
	Sinking fund	June 30, 1915	146,145	308,905	17,805	472,855	37,872	90,249	344,734

[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: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 104.]

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.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1915—Continued.								
74	Somerville, Mass.		$1,916,006	$1,429,695	$133,743	$3,479,444	$109,020	$1,898,995	$1,471,429
	General treasury	Dec. 31, 1914	1,914,729	1,424,636	133,456	3,472,821	107,816	1,897,635	1,467,370
	Hunters' and dog license fund	Dec. 31, 1914	.....	4,059	.....	4,059	.....	.....	4,059
	Public trust funds	Dec. 31, 1914	1,277	1,000	287	2,564	1,204	1,360	.....
75	Elizabeth, N. J.		1,445,293	2,556,514	744,886	4,746,693	941,624	1,634,365	2,170,704
	General treasury	June 30, 1915	1,137,498	1,434,675	277,887	2,850,060	253,133	1,007,059	1,589,868
	Overseer of poor petty cash fund	June 30, 1915	1,120	.....	1,237	2,357	778	1,579	.....
	School fund	June 30, 1915	258,425	601,404	293,600	1,153,429	487,001	594,428	72,000
	Library fund	Dec. 1, 1914	5,630	15,659	5,023	26,312	1,961	24,301	50
	Sinking fund	June 30, 1915	35,765	490,006	146,740	672,511	186,749	1,250	484,512
	Public trust funds	Dec. 31, 1914; June 30, 1915.	6,835	6,332	19,971	33,138	11,925	5,748	15,465
	Investment fund	June 30, 1915	20	.....	.....	20	.....	.....	20
	Private trust fund	June 30, 1915	.....	8,438	428	8,866	77	.....	8,789
76	St. Joseph, Mo.		1,734,041	796,936	234,311	2,765,288	461,925	1,626,872	676,491
	City corporation		1,255,275	412,059	192,939	1,860,273	94,773	1,198,193	567,307
	General treasury	Apr. 21, 1915	774,311	138,327	192,392	1,105,030	60,648	548,001	496,381
	Special assessment fund	Apr. 21, 1915	477,907	4,796	.....	482,703	.....	482,703	.....
	Fiscal agency fund	Apr. 21, 1915	.....	14,139	325	14,464	2,429	12,035	.....
	Police department fund	Apr. 21, 1915	.....	130,485	.....	130,485	.....	129,190	1,295
	Library fund	Apr. 30, 1915	1,504	.....	122	1,626	89	1,537	.....
	Sinking fund	Apr. 21, 1915	.....	116,330	.....	116,330	31,398	22,375	62,617
	Public trust fund	Dec. 31, 1914	1,553	7,922	100	9,575	209	2,352	7,014
	School district		478,766	384,877	41,372	905,015	367,152	428,679	109,184
	General treasury	June 30, 1915	478,766	334,330	37,889	850,985	365,237	428,294	57,454
	Sinking fund	June 30, 1915	.....	50,547	3,483	54,030	1,915	385	51,730
77	Waterbury, Conn.		1,583,407	1,509,608	530,737	3,713,752	897,654	1,846,658	969,440
	City corporation		1,544,684	1,534,403	530,737	3,609,824	878,896	1,792,110	938,818
	General treasury	Dec. 31, 1914	1,504,433	1,468,695	515,608	3,488,736	829,564	1,752,578	906,594
	Dog license fund	Dec. 31, 1914	1,631	2,199	808	4,638	1,235	1,671	1,732
	Court fee fund	Dec. 31, 1914	15,595	44	90	15,729	.....	6,522	9,207
	Cash in transit	Dec. 31, 1914	.....	1,180	4,600	5,780	1,180	.....	4,600
	Sinking fund	Dec. 31, 1914	3,939	30,000	2,000	35,939	32,000	.....	3,939
	Public trust funds	Dec. 31, 1914	19,086	32,285	7,631	59,002	14,917	31,339	12,746
	School districts		38,723	65,205	.....	103,928	18,758	54,548	30,622
	General treasury	June 30, 1914	38,723	65,205	.....	103,928	18,758	54,548	30,622
78	Utica, N. Y.		1,652,845	1,790,148	158,671	3,601,664	248,257	1,655,706	1,697,701
	General treasury	Dec. 31, 1914	1,611,407	1,680,688	121,997	3,414,092	198,182	1,634,002	1,581,908
	Library fund	Dec. 31, 1914	1,056	.....	93	1,149	.....	393	756
	Sinking funds	Dec. 31, 1914	11,265	81,634	17,253	110,153	25,561	4,501	80,091
	Public trust funds:								
	Municipal	Dec. 31, 1914	29,117	26,891	18,931	74,938	24,010	16,810	34,118
	Nonmunicipal	Dec. 31, 1914	.....	.....	350	350	330	.....	20
	Private trust fund	Dec. 31, 1914	.....	935	47	982	174	.....	808
79	Akron, Ohio		1,848,796	4,667,912	978,390	7,495,098	994,644	4,170,710	2,329,744
	City corporation		1,310,714	4,453,514	447,772	6,212,000	620,015	3,295,828	2,296,157
	General treasury	Dec. 31, 1914	797,592	2,987,735	348,595	4,133,922	534,941	2,928,758	670,223
	University fund	Dec. 31, 1914	60,973	10,990	.....	71,963	3,154	60,739	8,070
	Cash in transit	Dec. 31, 1914	.....	.....	22,600	22,600	.....	.....	22,600
	Sinking funds	Dec. 31, 1914	436,327	1,320,753	75,012	1,832,092	77,365	286,183	1,468,544
	Public trust funds	Dec. 31, 1914	15,822	134,036	1,565	151,423	4,555	20,148	126,720
	School district		538,082	214,398	530,618	1,283,098	374,629	874,882	33,587
	General treasury	Aug. 31, 1914	538,082	214,398	530,618	1,283,098	374,629	874,882	33,587
80	Troy, N. Y.		2,005,244	2,759,612	330,282	5,095,138	392,062	2,692,055	2,011,021
	City corporation		1,862,016	2,657,371	322,503	4,841,890	384,231	2,507,794	1,949,865
	General treasury	Dec. 31, 1914	1,835,570	2,588,517	113,669	4,537,756	129,814	2,480,028	1,927,914
	Sinking funds	Dec. 31, 1914	12,491	44,379	185,214	242,083	233,644	.....	8,439
	Public trust funds	Dec. 31, 1914	13,955	12,111	23,963	49,130	20,773	27,766	591
	Private trust fund	July 27, 1914	.....	12,364	557	12,921	.....	.....	12,921
	Lansingburg school district		81,667	8,560	7,779	98,026	7,831	80,135	10,060
	General treasury	July 31, 1914	81,627	8,560	7,779	97,966	7,831	80,135	10,000
	Investment fund	July 31, 1914	60	.....	.....	60	.....	.....	60
	County supervisors' fund		61,541	93,681	.....	155,222	.....	104,126	51,096
	General treasury	Oct. 31, 1914	61,541	93,681	.....	155,222	.....	104,126	51,096

[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: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 104.]

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.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1915—Continued.								
81	Manchester, N. H.		$1,352,618	$1,177,908	$398,878	$2,929,404	$289,561	$1,418,938	$1,220,905
	General treasury	Dec. 31, 1914	1,326,752	981,126	274,330	2,582,208	145,470	1,415,272	1,021,466
	Library fund	Dec. 31, 1914	535	2,704	2,175	5,414	1,756	3,658	
	Sinking fund	Dec. 31, 1914	22,306	171,035	88,128	281,559	123,309		158,250
	Public trust funds:								
	Municipal	Dec. 31, 1914	1,435		36	1,471	49	8	1,414
	Nonmunicipal	Dec. 31, 1914		22,261	34,209	56,470	18,977		37,493
	Investment funds	Dec. 31, 1914	1,500	782		2,282			2,282
82	Hoboken, N. J.		1,561,894	2,105,517	498,419	4,165,830	467,335	1,797,940	1,900,555
	General treasury	May 3, 1915	1,059,114	1,225,656	129,045	2,413,815	163,643	593,974	1,656,198
	City clerk's fund	May 3, 1915	1,504			1,504		1,504	
	Police department fund	Apr. 1, 1915		154,339	611	154,950		154,886	64
	Fire department fund	Apr. 1, 1915		144,372	573	144,945		144,466	479
	Health fund	Apr. 1, 1915	6,056	6,934	419	13,409		12,516	893
	School fund	June 30, 1915	249,903	424,262	136,379	810,544	4,638	627,842	178,064
	Industrial school fund	June 30, 1915	7,033	7,000	822	14,915	1,190	13,725	
	Library fund	Apr. 1, 1915	675	23,503	1,798	25,976		21,486	4,490
	Playground fund	Apr. 30, 1915		4,137	11	4,148	215	3,933	
	Waterworks fund	Dec. 31, 1914	213,758	500	5,532	219,790	655	219,135	
	Sinking fund	Apr. 30, 1915	16,598	108,991	190,237	315,826	255,551		60,275
	Public trust funds:								
	Municipal	Dec. 31, 1914; May 3, 1915.	7,193	4,531	31,102	42,826	38,353	4,473	
	Nonmunicipal	Dec. 31, 1914		1,292	1,890	3,182	3,090		92
83	Wilkes-Barre, Pa.		952,303	127,179	469,206	1,548,688	211,686	1,188,208	148,794
	City corporation		572,510	94,884	407,869	1,075,263	184,840	771,990	118,433
	General treasury	Jan. 4, 1915	515,894	68,328	291,932	876,154	99,114	753,258	23,782
	Sinking funds	Jan. 4, 1915	56,616	26,556	115,937	199,109	85,726	18,732	94,651
	School district		379,793	32,295	61,337	473,425	26,846	416,218	30,361
	General treasury	June 30, 1914	376,682	30,155	60,251	467,088	23,718	416,138	27,232
	Public trust fund	June 30, 1914	3,111	2,140	1,086	6,337	3,128	80	3,129
84	Fort Wayne, Ind.		1,863,567	807,454	676,571	3,347,592	770,348	1,983,920	593,324
	City corporation		1,454,329	651,669	425,115	2,531,113	444,550	1,530,527	556,036
	General treasury	Dec. 31, 1914	585,610	40,143	272,734	898,487	226,693	602,463	69,331
	Special assessment fund	Dec. 31, 1914	558,429			558,429		557,273	1,156
	Electric light fund	Dec. 31, 1914	175,983	24,421	69,587	269,991	42,967	224,534	2,490
	Waterworks fund	Dec. 31, 1914	130,468	3,004	41,984	175,456	8,352	140,899	26,205
	Sinking fund	Dec. 31, 1914	190	40,804	8,357	49,351	33,551		15,800
	Public trust funds	Dec. 31, 1914	3,649	15,174	7,550	26,373	398	5,358	20,617
	Private trust funds	Dec. 31, 1914		528,123	24,903	553,026	132,589		420,437
	School district		409,238	155,785	251,456	816,479	325,798	453,393	37,288
	General treasury	July 31, 1914	387,075	155,772	243,991	786,838	313,145	436,418	37,275
	Library fund	July 31, 1914	22,163	13	7,465	29,641	12,653	16,975	13
85	Erie, Pa.		1,407,961	1,424,844	233,375	3,066,180	146,485	1,844,816	1,074,879
	City corporation		963,186	1,235,541	233,132	2,431,859	131,310	1,271,973	1,028,576
	General treasury	Jan. 4, 1915	643,908	656,309	185,833	1,486,050	118,520	934,407	433,123
	Waterworks fund	Dec. 31, 1914	316,765	112,208	8,923	437,896	730	337,566	99,600
	Sinking fund	Jan. 4, 1915	2,513	456,674	38,376	497,563	12,060		485,503
	Investment fund	Jan. 4, 1915		10,350		10,350			10,350
	School district		444,775	189,303	243	634,321	15,175	572,843	46,303
	General treasury	July 6, 1914	443,993	189,303	126	633,422	14,982	572,137	46,303
	Petty cash funds	July 6, 1914	782		117	899	193	706	
86	Evansville, Ind.		1,219,342	192,216	220,372	1,631,930	268,476	1,116,475	246,979
	City corporation		813,524	182,492	96,943	1,092,959	163,320	749,235	180,404
	General treasury	Dec. 31, 1914	786,721	124,684	70,864	982,269	114,905	701,953	165,411
	Street sprinkling fund	Dec. 31, 1914	2,306			2,306		2,306	
	Library fund	Dec. 31, 1914	214	19,990	1,154	21,358	9,561	11,797	
	Cemetery funds	Dec. 31, 1914	17,666	160	2,036	19,862	1,765	10,471	7,626
	Sinking fund	Dec. 31, 1914	84	19,990	146	20,220	13,013		7,207
	Public trust funds:								
	Municipal	Dec. 31, 1914	3,259	7,996	11,610	22,865	11,841	11,024	
	Nonmunicipal	Dec. 31, 1914		2,045	2,445	4,490	4,490		
	Investment funds	Dec. 31, 1914	3,274	7,627	8,688	19,589	7,745	11,684	160
	School districts		405,818	9,724	123,429	538,971	105,156	367,240	66,575
	General treasury	July 31, 1914	405,818	9,724	123,429	538,971	105,156	367,240	66,575

[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: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 104.]

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.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1915—Continued.								
87	Jacksonville, Fla.		$1,923,642	$2,039,782	$240,220	$4,203,644	$1,233,949	$2,546,475	$423,220
	City corporation		1,763,120	2,001,408	232,552	3,997,080	1,233,729	2,383,953	379,398
	General treasury	Dec. 31, 1914	1,746,508	426,783	191,715	2,365,006	97,357	1,053,549	314,100
	Port commission fund	Dec. 31, 1914	10,019	1,517,837	5,000	1,532,906	1,087,813	427,015	18,048
	Sinking fund	Dec. 31, 1914	.....	56,738	.....	56,738	9,458	.....	47,250
	Public trust fund	Dec. 31, 1914	6,593	.....	35,837	42,430	39,041	3,389	.....
	School district		160,522	38,374	7,668	206,564	220	160,522	45,822
	General treasury	June 30, 1914	160,522	38,374	7,668	206,564	220	160,522	45,822
88	Peoria, Ill.		1,563,856	931,659	193,613	2,689,128	567,214	1,387,562	734,352
	City corporation		907,434	396,545	67,782	1,371,761	77,887	835,207	458,667
	General treasury	Dec. 31, 1914	863,556	342,304	48,687	1,254,547	64,209	791,418	399,920
	House of correction funds	Sept. 30, Dec. 31, 1914.	18,201	20,013	8,439	46,653	6,025	31,490	9,138
	Coliseum fund	Dec. 31, 1914	1,288	499	104	1,891	.....	1,011	880
	Sinking funds	Dec. 31, 1914	11,750	6,367	1,405	19,522	1,985	170	17,367
	Public trust funds	June 30, Dec. 31, 1914.	12,639	27,362	9,147	49,148	5,668	11,118	32,362
	School district		537,279	504,902	88,423	1,130,604	439,556	466,760	224,378
	General treasury	June 30, 1914	520,101	502,865	76,574	1,099,540	432,844	466,147	200,549
	Sinking fund	June 30, 1914	2,348	.....	518	2,866	518	.....	2,348
	Public trust fund	June 30, 1914	8,077	2,127	11,331	21,535	6,194	613	14,728
	Investment fund	June 30, 1914	6,753	.....	.....	6,753	.....	.....	6,753
	Pleasure driveway and park district		119,143	30,122	37,408	186,673	49,771	85,595	51,307
	General treasury	May 31, 1914	104,339	30,122	22,998	157,459	40,757	85,595	31,107
	Sinking fund	May 31, 1914	14,804	.....	14,410	29,214	9,014	.....	20,200
89	East St. Louis, Ill.		1,144,817	349,291	307,138	1,801,246	243,803	998,377	559,066
	City corporation		771,976	271,871	113,521	1,157,368	74,003	598,208	485,157
	General treasury	Dec. 31, 1914	737,323	271,871	111,998	1,121,192	70,867	565,165	485,157
	Registered bond fund	Dec. 31, 1914	34,653	.....	1,523	36,176	3,136	33,040	.....
	School district		310,187	69,429	148,401	528,017	169,774	284,334	73,909
	General treasury	June 30, 1914	283,740	69,429	19,037	372,206	86,228	273,855	12,123
	Sinking fund	June 30, 1914	26,447	.....	129,364	155,811	83,546	10,479	61,786
	Park district		62,654	7,991	45,216	115,861	26	115,835	.....
	General treasury	Feb. 28, 1915	62,654	7,991	45,216	115,861	26	115,835	.....
90	Harrisburg, Pa.		1,491,848	778,726	800,841	3,061,415	971,233	1,494,486	595,696
	City corporation		1,009,536	540,723	631,727	2,181,986	699,116	1,076,347	406,523
	General treasury	Dec. 31, 1914	999,504	316,820	403,341	1,721,665	450,750	1,040,707	233,208
	Special assessment bond fund	Dec. 31, 1914	.....	34,400	.....	34,400	.....	34,400	.....
	Sinking fund	Dec. 31, 1914	4,392	167,783	207,605	379,780	212,480	.....	137,300
	Investment funds	Dec. 31, 1914	5,640	21,720	15,781	43,141	5,886	1,240	36,015
	School district		472,312	238,003	169,114	879,429	272,117	418,139	189,173
	General treasury	June 30, 1914	464,865	183,740	.....	648,604	81,209	411,572	155,823
	Sinking funds	July 1, 1914	.....	41,387	160,207	201,594	177,294	.....	24,300
	Public trust fund	July 1, 1914	7,447	12,876	8,907	29,231	13,614	6,567	9,050
91	Savannah, Ga.		1,415,529	1,296,111	38,727	2,750,367	633,850	1,572,216	544,301
	City corporation		1,215,022	1,175,626	37,165	2,427,813	632,695	1,325,578	469,540
	General treasury	Dec. 31, 1914	1,194,356	510,207	18,157	1,722,780	.....	1,280,800	441,980
	Library funds	Dec. 31, 1914	1,393	10,599	903	12,900	1,516	11,384	.....
	Capital fund	Dec. 31, 1914	14,886	609,987	2,250	627,123	571,704	33,394	22,025
	Sinking fund	Dec. 31, 1914	.....	41,000	14,000	55,000	55,000	.....	.....
	Public trust fund	Dec. 31, 1914	.....	2,650	1,825	4,475	4,475	.....	.....
	Investment fund	Dec. 31, 1914	4,352	1,183	.....	5,535	.....	.....	5,535
	School district		200,507	120,485	1,562	322,554	1,155	246,638	74,761
	General treasury	Dec. 31, 1914	200,507	120,485	1,562	322,554	1,155	246,638	74,761
92	Passaic, N. J.		893,850	2,126,661	117,007	3,137,518	320,131	1,190,531	1,626,856
	General treasury	June 30, 1915	688,206	1,723,464	52,702	2,464,372	258,199	775,640	1,430,533
	City clerk's petty cash fund	June 30, 1915	.....	500	.....	500	500	.....	.....
	Police court fund	June 30, 1915	175	112	.....	287	.....	.....	287
	School fund	June 30, 1915	190,239	254,539	19,494	464,372	9,978	397,930	56,464
	Library fund	June 30, 1915	1,431	15,601	48	17,080	740	16,339	1
	Sinking fund	June 30, 1915	9,821	125,409	42,462	177,692	44,640	.....	133,052
	Public trust funds	Dec. 20, 1914; June 30, 1915.	3,978	6,936	2,301	13,215	6,074	622	6,519

[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: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 104.]

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.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1915—Continued.								
93	Bayonne, N. J.		$1,606,290	$1,236,070	$476,334	$3,318,694	$485,568	$1,698,306	$1,134,820
	General treasury	Apr. 30, 1915	1,222,596	889,652	88,061	2,200,309	293,179	934,928	972,202
	School fund	June 30, 1915	288,565	208,188	230,392	727,145	21,270	704,741	1,134
	Library fund	Apr. 30, 1915	30,799	27,965	37,173	95,937	26,889	56,525	12,523
	Recorder's court fund	Apr. 30, 1915	15	5		20		15	5
	Hunters' license fund	Dec. 31, 1914		89		89			89
	Sinking fund	Apr. 30, 1915	61,447	108,615	117,160	287,222	128,355		148,867
	Public trust fund	Dec. 31, 1914	2,868	1,556	3,548	7,972	5,875	2,097	
94	South Bend, Ind.		1,287,903	234,244	316,004	1,838,151	265,524	1,378,276	194,351
	City corporation		878,649	86,177	198,793	1,163,619	162,576	875,163	125,880
	General treasury	Dec. 31, 1914	746,922	12,194	165,341	924,457	120,373	764,586	39,498
	Assessment certificate fund	Dec. 31, 1914	106,473			106,473		106,473	
	Sinking fund	Dec. 31, 1914	14,824		13,782	28,606	28,606		
	Public trust funds	Dec. 31, 1914	10,430	10,116	9,845	30,391	7,096	4,104	19,191
	Private trust funds	Dec. 31, 1914		63,867	9,825	73,692	6,501		67,191
	School district		409,254	148,067	117,211	674,532	102,948	503,113	68,471
	General treasury	July 31, 1914	395,037	145,773	115,875	656,685	98,860	491,309	66,516
	Library fund	July 31, 1914	14,217	2,294	1,336	17,847	4,088	11,804	1,955
95	Wichita, Kans.		1,661,136	87,049	119,433	1,867,618	194,532	1,060,320	612,766
	City corporation		1,182,107	57,222	61,225	1,300,554	114,777	672,834	512,943
	General treasury	Dec. 31, 1914	1,178,016	57,140	55,465	1,290,621	107,879	669,881	512,861
	Public trust fund	Dec. 31, 1914	4,091	82	5,760	9,933	6,898	2,953	82
	School district		479,029	29,827	58,208	567,064	79,755	387,486	99,823
	General treasury	June 30, 1914	451,792	27,234	19,469	498,495	28,186	387,486	82,823
	Sinking fund	June 30, 1914	27,237	2,593	38,739	68,569	51,569		17,000
96	Johnstown, Pa.		815,697	536,852	331,066	1,683,615	576,333	948,466	158,816
	City corporation		450,932	291,539	202,938	945,409	368,686	527,221	49,502
	General treasury	Jan. 4, 1915	435,519	247,245	137,942	820,706	243,983	527,221	49,502
	Sinking funds	Jan. 4, 1915	15,413	44,294	64,996	124,703	124,703		
	School district		364,765	245,313	128,128	738,206	207,647	421,245	109,314
	General treasury	July 3, 1914	362,570	172,168	90,933	625,721	148,866	403,229	73,626
	Sinking fund	July 3, 1914	2,195	73,145	37,145	112,485	58,781	18,016	35,688
97	Brockton, Mass.		1,503,189	1,790,231	159,750	3,453,170	38,278	1,713,105	1,701,787
	General treasury	Nov. 30, 1914	1,475,608	1,678,796	141,016	3,295,420	30,411	1,711,586	1,553,423
	Hunters' and dog license fund	Nov. 30, 1914	397	5,165		5,562		397	5,165
	Sinking fund	Nov. 30, 1914	23,591	104,788	14,829	143,208	4,785		138,423
	Public trust funds:								
	Municipal	Nov. 30, 1914	3,593		3,905	7,498	3,082	1,122	3,294
	Nonmunicipal	Nov. 30, 1914		1,482		1,482			1,482
98	Terre Haute, Ind.		1,283,593	475,139	484,925	2,243,657	468,921	1,398,057	376,679
	City corporation		893,873	331,435	316,408	1,541,716	249,189	992,958	299,569
	General treasury	Dec. 31, 1914	503,554	196,278	255,424	955,256	169,670	621,298	164,288
	Street improvement fund	Dec. 31, 1914	349,171	2,491	7,258	358,920	17,604	341,316	
	Sinking fund	Dec. 31, 1914	29,191		49,678	78,869	55,106	23,763	
	Public trust funds	Dec. 31, 1914	11,957	30,455	3,946	46,358	6,723	5,752	33,883
	Investment fund	Dec. 31, 1914		102,182		102,182		829	101,353
	Private trust fund	Dec. 31, 1914		29	102	131	86		45
	School district		389,720	143,704	168,517	701,941	219,732	405,099	77,110
	General treasury	July 31, 1914	346,308	128,704	150,918	625,930	187,881	383,939	54,110
	Library fund	July 31, 1914	16,355		8,158	24,513	8,461	13,052	3,000
	Sinking fund	July 31, 1914	13,566	15,000	9,241	37,807	9,807	8,000	20,000
	Public trust fund	July 31, 1914	13,491		200	13,691	13,583	108	
99	Holyoke, Mass.		2,013,676	1,668,940	524,176	4,226,792	280,569	2,318,668	1,627,355
	General treasury	Nov. 30, 1914	1,829,692	1,491,199	412,696	3,733,587	178,440	2,229,844	1,325,303
	High school lunch fund	June 30, 1914		3,820		3,820	191		3,629
	Waterworks fund	Nov. 30, 1914	140,443		28,233	168,676	25,867	88,916	53,893
	City clerk's fund	Nov. 30, 1914	108	2,313		2,421		108	2,313
	Sinking funds	Nov. 30, 1914	11,723	191,570	83,247	286,540	76,071		210,469
	Public trust fund (nonmunicipal)	Nov. 30, 1914		38		38			38
	Investment fund	Nov. 30, 1914	31,710			31,710			31,710

[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: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 104.]

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.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1915—Continued.								
100	Sacramento, Cal		$2,322,096	$843,420	$1,076,542	$4,242,058	$1,442,183	$2,357,101	$412,774
	City corporation		1,862,456	617,970	917,062	3,397,488	1,192,914	1,819,729	384,845
	General treasury	Dec. 31, 1914	1,321,933	589,473	912,404	2,823,810	1,187,919	1,489,344	146,547
	Special assessment fund	Dec. 31, 1914	319,247	10,024		329,271		329,271	
	Public trust funds	Dec. 31, 1914	221,276	2,989	1,782	226,047	3,769	1,114	221,164
	Private trust funds	Dec. 31, 1914		15,494	2,876	18,360	1,226		17,134
	School district		459,640	225,450	159,480	844,570	249,269	567,372	27,929
	General treasury	June 30, 1914	442,630	200,231	148,391	791,252	235,686	552,856	2,710
	Sinking funds	June 30, 1914	17,010	25,219	11,089	53,318	13,583	14,516	25,219
101	Portland, Me		1,827,933	1,912,122	198,572	3,938,677	179,767	1,771,821	1,987,089
	City corporation		1,524,587	1,697,307	147,269	3,369,163	102,830	1,443,193	1,823,140
	General treasury	Dec. 31, 1914	1,466,130	1,145,187	45,576	2,656,893	25,059	1,367,397	1,243,837
	Library fund	Dec. 31, 1914	402	14,050	1,314	15,766	957	13,306	1,503
	Cemetery fund	Dec. 31, 1914	14,718	23,842	2,571	41,131		41,118	13
	Sinking fund	Dec. 31, 1914	10,122	435,054	78,295	573,471	68,067		505,404
	Public trust funds:								
	Municipal	Dec. 31, 1914	33,215	28,000	18,748	79,963	7,215	1,372	71,376
	Nonmunicipal	Dec. 31, 1914		1,174	765	1,939	932		1,007
	Bridge district		3,636	27,730	5,341	36,707	6,303	20,396	10,008
	General treasury	Dec. 31, 1914	3,636	27,730	5,341	36,707	6,303	20,396	10,008
	Water district		299,760	187,085	45,962	532,807	70,634	308,232	153,941
	General treasury	Dec. 31, 1914	284,538	104,499	5,039	394,076	4,199	308,199	81,678
	Bond interest fund	Dec. 31, 1914		25,942	25,332	51,274	51,274		
	Sinking fund	Dec. 31, 1914	14,767	43,310	15,591	73,668	15,161	33	58,474
	Investment fund	Dec. 31, 1914	455	13,334		13,789			13,789
102	Allentown, Pa		808,350	125,366	293,503	1,227,219	337,445	736,775	152,999
	City corporation		521,169	41,776	250,571	813,516	232,059	489,458	91,999
	General treasury	Jan. 4, 1915	481,561	4,184	188,797	674,542	161,109	471,634	41,799
	Sinking funds	Jan. 4, 1915	39,608	37,592	61,774	138,974	70,950	17,824	50,200
	School district		287,181	83,590	42,932	413,703	105,386	247,317	61,000
	General treasury	June 30, 1914	202,058	67,090	1,298	270,446	32,127	219,319	19,000
	Sinking fund	June 30, 1914	85,123	16,500	41,634	143,257	73,259	27,998	42,000
103	Charleston, S. C		1,336,497	134,487	139,911	1,610,895	138,476	1,195,352	277,067
	City corporation		1,188,846	133,487	113,389	1,435,722	92,891	1,065,870	276,961
	General treasury	Dec. 31, 1914	1,145,490	37,007	44,974	1,227,471	23,703	1,037,215	166,553
	Sewer bond fund	Dec. 31, 1914	6,465		8,979	15,444	1,509	695	13,240
	Convict labor account	Dec. 31, 1914	6,000			6,000		6,000	
	Commissioners of Colonial Commons fund	Dec. 31, 1914	1,065		1,701	2,766	1,858	908	
	Sinking funds	Dec. 31, 1914	1,131	20,232	14,113	35,476	11,313	14,393	9,740
	Public trust fund	Dec. 31, 1914	26,471	7,972	38,622	73,065	49,478	6,659	16,928
	Investment fund	Dec. 31, 1914	2,224	68,276		70,500			70,500
	Private trust fund	Dec. 31, 1914			5,000	5,000	5,000		
	School district		147,651	1,000	26,522	175,173	45,585	129,482	106
	General treasury	June 30, 1914	147,651	1,000	26,522	175,173	45,585	129,482	106
104	Springfield, Ill		1,325,875	492,360	258,684	2,067,119	364,049	1,165,592	537,478
	City corporation		761,852	437,851	67,439	1,267,142	107,821	682,102	477,219
	General treasury	Feb. 28, 1915	661,070	406,859	43,319	1,111,248	58,399	635,858	416,991
	Street railway franchise fund	Feb. 28, 1915	9,581		61	9,642			9,642
	Library fund	Feb. 28, 1915	25,261		288	25,549	9,025	16,524	
	Registered bond fund	Feb. 28, 1915	37,373		3,447	40,820	3,033	27,787	10,000
	Sinking fund	Mar. 1, 1915	23,134	9,642	263	33,039	10,481	558	22,000
	Public trust funds:								
	Municipal	Dec. 31, 1914; Apr. 10, 1915	4,949	8,895	20,014	33,858	26,710	1,375	5,773
	Nonmunicipal	Feb. 28, 1915		5,155	47	5,202	173		5,029
	Investment fund	Feb. 28, 1915	494	7,300		7,784			7,784
	School district		455,803	509	190,703	647,015	253,379	385,627	8,009
	General treasury	June 30, 1914	455,803	509	190,703	647,015	253,379	385,627	8,009
	Pleasure driveway and park district		108,220	44,000	742	152,962	2,849	97,863	52,250
	General treasury	Apr. 30, 1915	108,220	44,000	742	152,962	2,849	97,863	52,250

[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: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 104.]

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.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1915—Continued.								
105	Canton, Ohio		$961,425	$1,823,407	$667,799	$3,452,631	$1,107,518	$1,545,935	$799,178
	City corporation		660,823	1,573,792	496,678	2,731,293	800,521	1,148,942	781,830
	General treasury	Dec. 31 1914	648,805	1,116,060	355,200	2,120,065	699,449	1,013,982	406,634
	Library fund	Feb. 1, 1915	25	7,580	1	7,606		7,606	
	Sinking funds	Dec. 31, 1914	2,872	423,816	130,311	561,999	95,353	120,186	346,460
	Public trust funds	Dec. 31, 1914; Feb. 1, 1915.	9,121	21,336	11,166	41,623	5,719	7,168	28,736
	School district		300,602	249,615	171,121	721,338	306,997	396,993	17,348
	General treasury	Aug. 31, 1914	300,602	249,615	171,121	721,338	306,997	396,993	17,348
106	Pawtucket, R. I.		1,397,754	1,829,538	215,912	3,443,204	295,879	1,744,745	1,402,580
	General treasury	Dec. 31, 1914	1,323,966	1,577,774	8,650	2,910,390	18,843	1,739,988	1,151,559
	Sinking funds	Dec. 31, 1914	62,087	244,576	133,524	440,187	197,296		242,891
	Public trust funds:								
	Municipal	Dec. 31, 1914	5,364	1,092	13,112	19,568	14,448	4,757	363
	Nonmunicipal	Dec. 31, 1914		3,770	55,333	59,103	59,089		14
	Investment fund	Dec. 31, 1914	6,337	2,319	5,285	13,941	6,188		7,753
	Private trust fund	Dec. 31, 1914		7	8	15	15		
107	Chattanooga, Tenn		812,077	420,557	426,427	1,659,061	240,459	1,115,003	303,599
	General treasury	Sept. 30, 1914	769,333	368,865	414,935	1,553,133	229,571	1,046,142	277,420
	Convict labor account	Sept. 30, 1914	2,199			2,199		2,199	
	Hospital fund	Sept. 30, 1914	29,765	15,861		45,626	444	44,210	972
	Library fund	Sept. 30, 1914	5,778	8,000	516	14,294	673	13,621	
	Sinking fund	Sept. 30, 1914	2,880	22,600	142	25,622	1,306		24,316
	Public trust funds	Sept. 30, 1914	2,122	5,000	10,045	17,167	7,475	8,831	861
	Private trust fund	Sept. 30, 1914		231	789	1,020	990		30
108	Altoona, Pa.		873,786	681,979	526,557	2,082,322	185,233	1,106,481	790,608
	City corporation		547,933	577,785	513,029	1,638,747	177,161	762,682	698,904
	General treasury	Dec. 31, 1914	535,603	171,192	438,088	1,144,883	158,005	558,945	427,933
	Special assessment fund	Dec. 31, 1914		161,000		161,000		161,000	
	Sinking fund	Dec. 31, 1914	12,330	245,593	74,941	332,864	19,156	42,737	270,971
	School district		325,853	104,194	13,528	443,575	8,072	343,799	91,704
	General treasury	July 1, 1914	325,343	60,208	3,728	389,279	3,410	319,675	66,194
	Sinking fund	July 1, 1914	510	40,012	9,800	50,322	4,100	20,712	25,510
	Public trust fund	July 1, 1914		3,974		3,974	562	3,412	
109	Covington, Ky.		890,696	608,410	211,007	1,710,113	143,860	950,427	615,826
	General treasury	Dec. 31, 1914	806,407	250,398	190,254	1,247,059	125,880	626,759	494,420
	Newport and Covington bridge fund	June 1, 1914	5,522		84	5,606	47	3,059	2,500
	School fund	June 30, 1914	76,548	198,317		274,865	26	192,217	82,622
	Library fund	Dec. 31, 1914	805	9,647	5,120	15,572	4,283	11,287	2
	Park fund	Dec. 31, 1914	1,414	30,695	456	32,565	239	23,440	8,886
	Cash in transit	Dec. 31, 1914		273		273	273		
	Sinking fund	Dec. 31, 1914		119,080	15,093	134,173	13,112	93,665	27,396
110	Mobile, Ala.		1,045,663	496,837	259,830	1,802,330	313,910	968,134	520,286
	City corporation		916,691	222,562	259,354	1,398,607	231,964	787,632	379,011
	General treasury	Sept. 30, 1914	787,572	220,164	202,328	1,210,064	165,675	696,313	348,076
	Convict labor account	Sept. 30, 1914	9,763			9,763		9,763	
	Sinking fund	Sept. 30, 1914	119,356	118	26,189	145,663	38,052	81,556	26,055
	Private trust fund	Sept. 30, 1914		2,280	30,837	33,117	28,237		4,880
	School district		128,972	274,275	476	403,723	81,946	180,502	141,275
	General treasury	Aug. 31, 1914	128,972	274,275	476	403,723	81,946	180,502	141,275
111	Sioux City, Iowa		1,527,561	432,556	64,917	2,025,034	80,982	1,542,842	401,210
	City corporation		1,052,476	98,313	64,917	1,215,706	80,982	1,065,635	69,089
	General treasury	Mar. 31, 1915	1,047,903	98,313	52,692	1,198,908	64,995	1,064,824	69,089
	Public trust funds	Mar. 31, 1915	4,573		12,225	16,798	15,987	811	
	School district		475,085	334,243		809,328		477,207	332,121
	General treasury	June 30, 1915	475,085	334,243		809,328		477,207	332,121

[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: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 104.]

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.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1915—Continued.								
112	Saginaw, Mich		[2] $1,262,429	[2] $574,622	$224,974	$2,362,025	$259,967	[3] $1,018,533	[3] $1,083,525
	City corporation		1,797,726		209,334	2,007,060	248,138	1,758,922	
	General treasury	June 30, 1915	1,329,578		159,836	1,489,414	168,518	1,320,896	
	Auditorium fund	Dec. 31, 1914	8,566		1,168	9,734	124	9,610	
	Sinking funds	June 30, 1915	417,607		40,374	457,981	61,494	396,487	
	Public trust funds:								
	Municipal	June 30, 1915	37,425		5,463	42,888	12,874	30,014	
	Nonmunicipal	June 30, 1915	4,550		2,493	7,043	5,128	1,915	
	School district		339,325		15,640	354,965	11,829	343,136	
	General treasury	June 30, 1915	338,068		14,561	352,629	10,993	341,636	
	Public trust funds	May 2, June 30, 1915	1,257		1,079	2,336	836	1,500	
113	Atlantic City, N. J		2,200,699	2,435,603	1,119,041	5,755,343	757,968	3,093,322	1,904,053
	General treasury	Dec. 31, 1914	1,790,450	1,734,682	642,057	4,167,219	405,515	2,350,652	1,411,052
	Hospital fund	Dec. 31, 1914	26,045	30,743	3,990	60,778	2,360	57,675	743
	School improvement fund	Dec. 31, 1914	2,105	79,596	137,239	218,940	24,391	194,549	
	School fund	Dec. 31, 1914	263,382	321,407	98,021	682,810	115,468	462,666	104,676
	Library fund	Dec. 31, 1914	297	15,000	1,813	17,110	752	16,358	
	Sinking funds	Dec. 31, 1914	108,151	241,657	232,444	582,452	205,142	5,528	371,782
	Public trust funds	Dec. 31, 1914; Jan. 20, 1915	10,239	12,318	3,477	26,034	4,340	5,894	15,800
114	Little Rock, Ark		981,549	646,753	177,603	1,805,905	169,013	1,084,446	552,446
	City corporation		692,451	552,741	130,589	1,375,781	101,958	840,885	429,940
	General treasury	Dec. 31, 1914	390,887	251,641	1,779	644,307	1,702	395,463	247,142
	Sewer and street improvement funds	Sept. 1, Dec. 31, 1914	280,917	299,500	120,015	700,432	96,925	422,361	181,146
	Convict labor account	Dec. 31, 1914	12,075			12,075		12,075	
	Cemetery funds	Oct. 31, Dec. 31, 1914	8,572		8,795	17,367	6,329	10,986	52
	Public trust fund	Dec. 31, 1914		1,600		1,600			1,600
	School district		289,098	94,012	47,014	430,124	64,057	243,561	122,506
	General treasury	Aug. 31, 1914	289,098	94,012	47,014	430,124	64,057	243,561	122,506
115	Berkeley, Cal		1,291,630	587,243	730,827	2,609,700	553,167	1,943,544	112,969
	City corporation		774,748	549,037	657,582	1,981,367	471,774	1,453,123	56,470
	General treasury	June 30, 1915	510,720	523,404	603,251	1,637,375	396,982	1,214,309	26,084
	Special assessment fund	June 30, 1915	194,794	2,847		197,641		197,641	
	Sinking fund	June 30, 1915	69,234	14,359	43,644	127,237	61,122	40,660	25,455
	Investment fund	June 30, 1915		4,441		4,441	3,928	513	
	Private trust fund	June 30, 1915		3,986	10,687	14,673	9,742		4,931
	School district		516,882	38,206	73,245	628,333	81,393	490,421	56,519
	General treasury	June 30, 1915	466,667	38,204	30,266	535,137	39,372	465,238	30,527
	Sinking fund	June 30, 1915	47,475	2	42,979	90,456	42,021	25,183	23,252
	Investment fund	June 30, 1915	2,740			2,740			2,740
116	Rockford, Ill		1,106,011	987,950	70,341	2,164,302	45,257	1,326,807	792,238
	City corporation		570,155	545,798	17,825	1,133,778	39,728	789,614	304,436
	General treasury	Dec. 31, 1914	546,199	514,177	10,736	1,071,112	30,356	766,780	273,976
	Library fund	May 31, 1914	20,657	17,318	3,762	41,737	4,660	21,292	15,785
	Public trust funds	Dec. 31, 1914	3,299	14,303	3,327	20,929	4,712	1,542	14,675
	School district		464,423	434,127	44,749	943,299	3,765	454,957	484,577
	General treasury	Dec. 31, 1914	460,142	433,389	43,777	937,308	2,793	454,477	480,038
	Public trust fund	Dec. 31, 1914	4,281	738	972	5,991	972	480	4,539
	Park district		71,433	8,025	7,767	87,225	1,764	82,236	3,225
	General treasury	Dec. 31, 1914	71,433	8,025	7,767	87,225	1,764	82,236	3,225
117	Binghamton, N. Y		956,283	1,014,844	684,504	2,655,631	570,425	1,355,594	729,612
	General treasury	Dec. 31, 1914	790,719	590,543	524,875	1,906,137	419,408	1,130,118	356,611
	County supervisors' fund	Oct. 31, 1914		79,748	1,929	81,677		41,747	39,930
	City hospital fund	Dec. 31, 1914	9,675	28,831	31	38,537	24	38,513	
	Library fund	Dec. 31, 1914	624	11,311	107	12,042	11	12,020	11
	Waterworks fund	Dec. 31, 1914	140,944	58,611	108,821	308,376	129,154	132,477	46,745
	Sinking fund	Dec. 31, 1914	847	41,490	29,031	71,368	20,840		50,528
	Public trust funds	Dec. 31, 1914	10,026	5,275	5,437	20,738	988	719	19,031
	Investment fund	Dec. 31, 1914	3,448	45,035		48,483			48,483
	Private trust fund	Dec. 31, 1914		154,000	14,273	168,273			168,273

[1] Also the aggregate of payments and cash on hand at the close of the year.

[2] Revenue receipts and nonrevenue receipts could be segregated in total only. For separate divisions and funds, nonrevenue receipts are included with revenue receipts.

[3] Governmental cost payments and nongovernmental cost payments could be segregated in total only. For separate divisions and funds, nongovernmental cost payments are included with governmental cost payments.

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 104.]

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.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1915—Continued.								
118	Pueblo, Colo.		$1,059,960	$1,342,601	$186,500	$2,589,061	$182,867	$990,890	$1,415,304
	City corporation		800,288	1,208,145	143,596	2,152,029	171,223	685,907	1,294,899
	General treasury	Dec. 31, 1914	503,499	666,451	52,608	1,222,558	157,092	410,121	655,345
	Library fund	Dec. 31, 1914	542	7,247	1,775	9,564	1,629	7,688	247
	Waterworks fund	Dec. 31, 1914	233,526	496,934	3,473	733,933	2,261	249,702	481,970
	Sinking fund	Dec. 31, 1914	58,504	17,827	6,278	82,609	8,213	18,396	56,000
	Investment funds	Dec. 31, 1914	4,217	19,686	79,462	103,365	2,028		101,337
	School district		259,672	134,456	42,904	437,032	11,644	304,983	120,405
	General treasury	June 30, 1914	256,332	134,456	41,969	432,757	11,434	304,950	116,373
	Sinking funds	June 30, 1914	3,340		935	4,275	210	33	4,032
119	New Britain, Conn.		1,030,964	242,755	131,803	1,405,522	122,356	1,055,493	227,673
	General treasury	Mar. 31, 1915	1,005,299	184,481	131,618	1,321,398	122,068	1,049,111	150,219
	Board of charities fund	Mar. 31, 1915		2,500	185	2,685	288	2,397	
	Police court fund	Mar. 31, 1915	9,269	425		9,694		3,143	6,551
	Sinking funds	Mar. 31, 1915	14,806	44,885		59,691			59,691
	Public trust funds:								
	Municipal	Mar. 31, 1915	1,590	2,350		3,940		842	3,098
	Nonmunicipal	Mar. 31, 1915		8,114		8,114			8,114
120	Tampa, Fla.		1,172,968	1,009,037	267,958	2,449,963	371,209	1,741,439	337,315
	City corporation		1,030,070	951,595	211,561	2,193,226	318,641	1,546,319	328,266
	General treasury	May 31, 1915	939,473	858,130	145,695	1,943,298	196,430	1,515,909	230,959
	Convict labor account	May 31, 1915	30,410			30,410		30,410	
	Sinking funds	May 31, 1915	60,187	51,500	51,210	162,897	111,397		51,500
	Private trust fund	May 31, 1915		41,965	14,656	56,621	10,814		45,807
	School district		142,898	57,442	56,397	256,737	52,568	195,120	9,049
	General treasury	June 30, 1915	142,898	57,442	56,397	256,737	52,568	195,120	9,049
121	El Paso, Tex.		1,484,925	1,286,653	444,221	3,215,799	993,193	1,356,606	866,000
	General treasury	Mar. 31, 1915	1,390,136	649,976	316,658	2,356,770	647,113	893,318	816,339
	Convict labor account	Mar. 31, 1915	22,997			22,997		22,997	
	School fund	Mar. 31, 1915	71,518	386,052	2,259	459,829	130,653	284,872	44,304
	Library fund	Mar. 31, 1915	274	7,203	457	7,934	198	7,733	3
	Sinking funds	Mar. 31, 1915		243,422	124,847	368,269	215,229	147,686	5,354
122	Springfield, Ohio		1,014,642	1,084,586	755,735	2,854,963	273,731	1,414,595	1,166,637
	City corporation		712,274	1,019,576	539,405	2,271,255	119,606	1,063,522	1,088,127
	General treasury	Dec. 31, 1914	676,130	522,534	523,580	1,722,244	112,369	948,960	660,915
	Library fund	Apr. 30, 1914	260	7,087	962	8,309	1,273	7,036	
	Sinking fund	Dec. 31, 1914	10,004	393,587	10,952	414,543	1,299	98,351	314,893
	Public trust funds	Dec. 31, 1914	25,880	81,368	3,911	111,159	4,665	9,175	97,319
	Investment fund	Dec. 31, 1914		15,000		15,000			15,000
	School district		302,368	65,010	216,330	583,708	154,125	351,073	78,510
	General treasury	Aug. 31, 1914	298,362	33,500	205,277	537,139	144,450	326,208	66,481
	Sinking fund	Aug. 31, 1914		29,023	10,272	39,295	6,203	21,092	12,000
	Public trust fund	Aug. 31, 1914	4,006	2,487	781	7,274	3,472	3,773	29
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.								
123	Flint, Mich.		[2] $955,913	[2] $890,732	$705,342	$2,551,987	$720,312	[2] $1,331,128	[2] $500,547
	City corporation		1,508,085		636,425	2,144,510	681,658	1,462,852	
	General treasury	Feb. 28, 1915	1,346,635		621,184	1,967,819	647,290	1,320,529	
	Waterworks fund	Feb. 28, 1915	157,721		15,102	172,823	32,169	140,654	
	Public trust fund (nonmunicipal)	Feb. 28, 1915	3,729		139	3,868	2,199	1,669	
	School district		338,560		68,917	407,477	38,654	368,823	
	General treasury	June 30, 1914	338,560		68,917	407,477	38,654	368,823	
124	Lancaster, Pa.		621,895	65,284	37,765	724,944	26,216	614,144	84,584
	City corporation		439,723	10,015	27,265	477,003	22,656	410,033	44,314
	General treasury	June 1, 1915	437,497	1	23,987	461,485	19,872	407,613	34,000
	Public trust fund	June 1, 1915	2,226	10,014	3,278	15,518	2,784	2,420	10,314
	School district		182,172	55,269	10,500	247,941	3,560	204,111	40,270
	General treasury	June 30, 1915	182,172	55,269	10,500	247,941	3,560	204,111	40,270

[1] Also the aggregate of payments and cash on hand at the close of the year.

[2] Revenue receipts and nonrevenue receipts could be segregated in total only. For separate divisions and funds, nonrevenue receipts are included with revenue receipts.

[3] Governmental cost payments and nongovernmental cost payments could be segregated in total only. For separate divisions and funds, nongovernmental cost payments are included with governmental cost payments.

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 104.]

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.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915—Continued.								
125	Augusta, Ga.		$1,002,521	$882,988	$41,207	$1,926,716	$169,777	$1,256,572	$500,367
	City corporation		862,326	792,045	31,708	1,686,079	160,592	1,109,687	415,800
	General treasury	Dec. 31, 1914	830,225	219,173	22,541	1,071,939	27,090	784,045	260,804
	Flood protection 1912-bond fund	Dec. 31, 1914	.....	322,797	.....	322,797	.....	193,146	129,651
	Flood protection 1914-bond fund	Dec. 31, 1914	.....	237,975	.....	237,975	132,212	88,146	17,617
	Convict labor account	Dec. 31, 1914	11,250	.....	.....	11,250	.....	11,250	.....
	City hospital fund	Dec. 31, 1914	20,740	12,100	971	33,811	902	32,808	101
	Waterworks bond fund	Dec. 31, 1914	111	.....	724	835	.....	74	761
	Summerville bond fund	Dec. 31, 1914	.....	.....	106	106	.....	100	6
	Sinking fund	Dec. 31, 1914	.....	.....	7,366	7,366	388	118	6,860
	School district		140,195	90,943	9,499	240,637	9,185	146,885	84,567
	General treasury	Aug. 31, 1914	135,503	90,943	9,499	235,945	9,185	146,885	79,875
	Public trust fund	Aug. 31, 1914	4,692	.....	.....	4,692	.....	.....	4,692
126	York, Pa.		538,014	280,450	188,992	1,007,456	376,394	572,823	58,239
	City corporation		309,970	279,338	141,517	730,825	297,365	386,325	47,135
	General treasury	Dec. 31, 1914	240,694	279,338	40,913	560,945	165,413	349,397	46,135
	Sinking fund	Dec. 31, 1914	68,536	.....	100,604	169,140	131,952	36,188	1,000
	Public trust funds	Dec. 31, 1914	740	.....	.....	740	.....	740	.....
	School district		228,044	1,112	47,475	276,631	79,029	186,498	11,104
	General treasury	June 30, 1914	200,957	12	46,224	247,193	73,959	172,130	1,104
	Library fund	June 30, 1914	74	1,100	80	1,254	2	1,252	.....
	Sinking fund	June 30, 1914	26,968	.....	1,152	28,120	5,052	13,068	10,000
	Public trust fund	June 30, 1914	45	.....	19	64	16	48	.....
127	Malden, Mass.		1,077,414	1,402,423	139,906	2,618,743	65,052	1,154,856	1,398,835
	General treasury	Dec. 31, 1914	1,039,052	1,309,218	98,412	2,446,682	48,580	1,128,908	1,269,194
	Hunters' and dog license fund	Dec. 31, 1914	206	2,594	.....	2,800	.....	206	2,594
	Library fund	Dec. 31, 1914	727	22,016	897	24,240	427	23,806	7
	Park fund	Dec. 31, 1914	71	1,602	82	1,755	118	1,637	.....
	Sinking funds	Dec. 31, 1914	21,636	41,834	37,589	101,059	12,157	.....	88,902
	Public trust funds:								
	Municipal	Dec. 31, 1914	15,720	16,005	121	31,846	2,556	281	29,009
	Nonmunicipal	Dec. 31, 1914	.....	8,536	1,803	10,341	1,214	.....	9,127
	Investment fund	Dec. 31, 1914	2	18	.....	20	.....	18	2
128	San Diego, Cal.		3,325,771	3,745,761	1,935,895	9,007,427	2,007,544	6,436,856	563,027
	City corporation		2,709,101	3,337,116	1,711,070	7,757,287	1,537,960	5,737,750	481,577
	General treasury	Dec. 31, 1914	1,392,932	3,273,657	1,321,435	5,988,024	1,153,698	4,666,528	167,598
	Special assessment fund	Dec. 31, 1914	707,989	2,323	.....	710,303	.....	710,303	.....
	Cemetery fund	Dec. 31, 1914	8,056	.....	1,733	9,789	1,115	8,674	.....
	Sinking fund	Dec. 31, 1914	539,746	15,834	342,282	947,862	361,314	351,239	235,309
	Public trust funds	Dec. 31, 1914	10,387	2,898	24,576	37,861	15,914	1,006	20,941
	Private trust fund	Dec. 31, 1914	.....	42,404	21,044	63,448	5,719	.....	57,729
	School district		616,670	408,645	224,825	1,250,140	469,584	699,106	81,450
	General treasury	June 30, 1914	571,237	402,034	102,584	1,075,855	357,723	668,291	49,839
	Sinking fund	June 30, 1914	45,433	6,611	122,241	174,285	111,859	30,815	31,611
129	Bay City, Mich.		760,400	287,560	203,610	1,251,570	150,679	739,548	361,343
	City corporation		556,191	287,394	164,523	1,008,108	136,949	511,514	359,645
	General treasury	June 30, 1915	500,710	229,745	96,641	827,096	51,976	498,824	276,296
	Sinking funds	June 30, 1915	55,481	57,649	67,882	181,012	84,973	12,690	83,349
	School district		204,209	166	39,087	243,462	13,730	228,034	1,698
	General treasury	June 30, 1915	202,677	166	39,087	241,930	13,730	228,034	166
	Sinking fund	June 30, 1915	1,532	.....	.....	1,532	.....	.....	1,532
130	Topeka, Kans.		1,025,569	336,874	237,370	1,599,813	245,798	996,771	357,244
	City corporation		699,334	270,947	175,763	1,146,044	190,456	688,944	266,644
	General treasury	Dec. 31, 1914	669,523	222,756	168,423	1,060,704	176,848	677,163	206,693
	Library fund	Dec. 31, 1914	244	6,352	3,809	10,405	2,823	7,582	.....
	Sinking funds	Dec. 31, 1914	23,858	36,839	123	60,820	852	17	59,951
	Public trust funds	Dec. 31, 1914	5,699	5,000	3,406	14,105	9,923	4,182	.....
	Investment	Dec. 31, 1914	10	.....	.....	10	10	.....	.....
	School district		326,235	65,927	61,607	453,769	55,342	307,827	90,600
	General treasury	June 30, 1914	306,630	63,069	57,775	427,474	33,239	303,860	90,375
	Sinking fund	June 30, 1914	19,492	.....	2,291	21,783	21,783	.....	.....
	Public trust fund	June 30, 1914	113	2,858	1,541	4,512	320	3,967	225

[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: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 104.]

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.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915—Continued.								
131	Haverhill, Mass		$1,094,956	$1,000,975	$112,141	$2,208,072	$105,195	$1,139,775	$963,102
	General treasury	Dec. 31, 1914	916,132	865,076	110,348	1,891,556	102,724	1,014,353	774,479
	Hunters' and dog license fund	Dec. 31, 1914	----	4,102	----	4,102	----	----	4,102
	Library fund	Dec. 31, 1914	737	4,323	955	6,015	929	5,086	----
	Waterworks fund	Nov. 30, 1914	147,034	19,215	312	166,561	226	120,025	46,310
	Sinking funds	Dec. 31, 1914	21,049	99,660	526	121,235	1,316	----	119,919
	Public trust funds:								
	Municipal	Dec. 31, 1914	8,549	4,036	----	12,585	----	311	12,274
	Nonmunicipal	Dec. 31, 1914	----	563	----	563	----	----	563
	Investment funds	Dec. 31, 1914	1,455	4,000	----	5,455	----	----	5,455
132	Salem, Mass		923,062	1,173,209	50,656	2,146,927	146,454	1,003,954	996,519
	General treasury	Dec. 31, 1914	910,794	1,140,563	42,485	2,093,842	137,865	973,607	982,370
	Hunters' and dog license fund	Dec. 31, 1914	132	1,930	----	2,062	----	132	1,930
	Library fund	Dec. 31, 1914	574	17,037	689	18,900	718	17,673	509
	Waterworks fund	Dec. 31, 1914	28	6,850	359	7,237	1,445	3,988	1,804
	Public trust funds:								
	Municipal	Dec. 31, 1914	10,058	4,287	6,359	20,704	6,032	8,253	6,419
	Nonmunicipal	Dec. 31, 1914	----	1,434	328	1,762	307	----	1,455
	Investment fund	Dec. 31, 1914	1,476	508	436	2,420	87	301	2,032
133	Davenport, Iowa		1,124,304	284,835	453,335	1,862,474	449,738	1,151,327	261,409
	City corporation		756,962	269,768	350,286	1,377,016	402,987	768,875	205,154
	General treasury	Mar. 31, 1915	717,209	262,745	314,276	1,294,230	353,301	743,775	197,154
	Cash in transit	Mar. 31, 1915	----	1,239	----	1,239	1,239	----	----
	Sinking funds	Mar. 31, 1915	25,968	5,648	12,479	44,095	13,121	22,974	8,000
	Public trust funds	Mar. 31, 1915	13,785	136	23,531	37,452	35,326	2,126	----
	School district		367,342	15,067	103,049	485,458	46,751	382,452	56,255
	General treasury	June 30, 1915	367,342	15,067	103,049	485,458	46,751	382,452	56,255
134	Kalamazoo, Mich		[2] $860,006	[2] $901,590	256,650	2,018,246	239,917	[2] $827,876	[2] $950,453
	City corporation		1,209,843	----	244,454	1,454,297	221,060	1,233,237	----
	General treasury	Mar. 31, 1915	1,071,206	----	163,551	1,234,757	120,220	1,114,537	----
	Sinking fund	Mar. 31, 1915	137,220	----	75,400	212,620	100,114	112,506	----
	Public trust fund (nonmunicipal)	Mar. 31, 1915	1,417	----	5,503	6,920	726	6,194	----
	School district		551,753	----	12,196	563,949	18,857	545,092	----
	General treasury	May 31, 1915	551,753	----	12,196	563,949	18,857	545,092	----
135	McKeesport, Pa		747,202	426,685	252,442	1,426,389	480,845	793,830	151,714
	City corporation		482,719	165,210	104,195	752,124	85,015	530,195	136,914
	General treasury	Jan. 4, 1915	444,823	35,777	79,492	560,092	9,968	447,595	102,529
	Improvement fund	Jan. 4, 1915	31,522	61,450	10,084	103,056	12,928	77,690	12,438
	Library fund	Jan. 4, 1915	599	3,750	1,602	5,941	1,031	4,910	----
	Cash in transit	Jan. 4, 1915	----	10,000	----	10,000	10,000	----	----
	Sinking fund	Jan. 4, 1915	5,785	54,233	13,017	73,035	51,088	----	21,947
	School district		264,543	261,475	148,247	674,265	395,830	263,635	14,800
	General treasury	July 6, 1914	261,881	261,475	21,309	544,665	280,230	263,635	800
	Sinking fund	July 6, 1914	2,662	----	126,938	129,600	115,600	----	14,000
136	Lincoln, Nebr		1,226,598	402,210	584,917	2,213,725	407,966	1,491,783	313,976
	City corporation		778,267	388,753	220,834	1,387,854	245,770	852,540	289,544
	General treasury	Aug. 31, 1914	747,890	383,970	168,647	1,300,507	233,427	840,416	226,664
	Library fund	Aug. 31, 1914	11,570	83	3,889	15,542	3,418	12,124	----
	Sinking fund	Aug. 31, 1914	18,724	4,700	48,298	71,722	8,925	----	62,797
	Investment fund	Aug. 31, 1914	83	----	----	83	----	----	83
	School district		448,331	13,457	364,083	825,871	162,196	639,243	24,432
	General treasury	June 30, 1914	448,331	13,457	364,083	825,871	162,196	639,243	24,432
137	Racine, Wis		954,752	618,720	78,393	1,651,865	174,374	1,054,135	423,356
	General treasury	Dec. 31, 1914	941,789	610,271	56,980	1,609,040	171,142	1,052,653	385,245
	Public trust funds:								
	Municipal	Dec. 31, 1914	12,423	7,463	17,570	37,456	1,041	1,482	34,933
	Nonmunicipal	Dec. 31, 1914	----	986	2,549	3,535	357	----	3,178
	Investment fund	Dec. 31, 1914	540	----	1,294	1,834	1,834	----	----

[1] Also the aggregate of payments and cash on hand at the close of the year.
[2] Revenue receipts and nonrevenue receipts could be segregated in total only. For separate divisions and funds, nonrevenue receipts are included with revenue receipts.
[3] Governmental cost payments and nongovernmental cost payments could be segregated in total only. For separate divisions and funds, nongovernmental cost payments are included with governmental cost payments.

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 104.]

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.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915—Continued.								
138	Superior, Wis.		$936,922	$779,434	$279,366	$1,995,722	$144,356	$1,040,584	$810,782
	General treasury	Sept. 30, 1914	896,373	361,876	121,674	1,379,923	10,092	655,391	714,440
	School fund	June 30, 1914	35,582	290,061	101,032	426,675	92,777	328,925	4,973
	Library fund	June 30, 1914	699	14,000	12,423	27,122	15,105	12,017	.....
	Sinking funds	Sept. 30, 1914	443	105,446	43,187	149,076	24,173	42,267	82,636
	Public trust funds	Apr. 30, 1914	3,825	8,051	1,050	12,926	2,209	1,984	8,733
139	Wheeling, W. Va.		752,560	164,095	203,920	1,120,595	201,156	740,756	178,683
	City corporation		474,412	163,569	196,877	835,158	191,116	475,585	168,457
	General treasury	June 30, 1915	213,433	4,641	12,135	230,209	1,524	227,339	1,346
	Public improvement fund	June 30, 1915	[2] 203,308	57,364	1,877	262,549	7,100	222,915	32,534
	Public debt fund	June 30, 1915	49,040	20,000	1,094	70,134	.....	.....	70,134
	Convict labor account	June 30, 1915	3,519	.....	.....	3,519	.....	3,519	.....
	Sinking fund	June 30, 1915	3,712	80,634	181,010	265,356	182,196	21,732	61,428
	Public trust funds	June 30, 1915	1,400	.....	79	1,479	50	80	1,340
	Private trust fund	June 30, 1915	.....	1,230	652	1,912	237	.....	1,675
	School district		278,168	226	7,043	285,437	10,040	265,171	10,226
	General treasury	June 30, 1915	265,802	226	6,307	272,335	5,814	256,295	10,226
	Library fund	June 30, 1915	12,366	.....	736	13,102	4,226	8,876	.....
140	Macon, Ga.		976,657	202,246	99,435	1,278,338	101,182	1,014,685	162,471
	City corporation		805,975	154,514	76,730	1,037,219	101,182	800,304	135,733
	General treasury	Dec. 31, 1914	612,969	133,447	2,415	748,831	19,566	620,479	108,786
	Convict labor account	Dec. 31, 1914	12,562	.....	.....	12,562	.....	12,562	.....
	Waterworks fund	Dec. 31, 1914	177,279	4,586	74,315	256,180	81,616	167,263	7,301
	Sinking fund	Dec. 31, 1914	3,165	16,481	.....	19,646	.....	.....	19,646
	School district		170,682	47,732	22,705	241,119	.....	214,381	26,738
	General treasury	June 30, 1914	170,682	47,732	22,705	241,119	.....	214,381	26,738
141	Huntington, W. Va.		853,731	759,706	300,288	1,913,725	500,582	1,363,381	49,462
	City corporation		651,418	236,716	288,432	1,176,566	211,918	920,568	44,080
	General treasury	June 30, 1915	214,676	236,716	177,764	629,156	75,976	511,501	41,679
	Special assessment fund	June 30, 1915	365,882	.....	.....	365,882	.....	365,882	.....
	Convict labor account	June 30, 1915	4,315	.....	.....	4,315	.....	4,315	.....
	Sinking funds	June 30, 1915	66,545	.....	110,668	177,213	135,942	38,870	2,401
	School district		202,313	522,990	11,856	737,159	288,964	442,813	5,382
	General treasury	June 30, 1915	150,850	522,990	11,856	685,696	258,188	425,680	1,828
	Sinking fund	June 30, 1915	51,463	.....	.....	51,463	30,776	17,133	3,554
142	Butte, Mont.		1,094,895	1,039,242	146,938	2,281,075	248,563	1,192,086	840,426
	City corporation		772,270	1,038,019	107,676	1,917,965	214,244	880,688	823,033
	General treasury	Apr. 30, 1915	751,698	636,383	90,074	1,478,155	39,304	861,238	577,613
	Sinking fund	Apr. 30, 1915	17,850	371,095	15,276	404,221	144,935	18,045	241,241
	Public trust fund	Apr. 30, 1915	2,722	5,241	2,326	10,289	4,705	1,405	4,179
	Private trust fund	Apr. 30, 1915	.....	25,300	.....	25,300	25,300	.....	.....
	School district		322,625	1,223	39,262	363,110	34,319	311,398	17,393
	General treasury	Aug. 31, 1914	297,068	1,223	38,665	336,956	29,830	304,344	2,782
	Sinking fund	Aug. 31, 1914	25,557	.....	597	26,154	4,489	7,054	14,611
143	Newton, Mass.		1,902,050	2,307,593	255,646	4,465,289	177,001	1,683,284	2,605,004
	General treasury	Dec. 31, 1914	1,797,316	1,753,302	251,326	3,801,944	172,070	1,679,582	1,950,292
	Hunters' and dog license fund	Dec. 31, 1914	.....	4,003	.....	4,003	.....	.....	4,003
	Sinking funds	Dec. 31, 1914	100,298	543,643	1,893	645,834	2,536	.....	643,298
	Public trust funds	Dec. 31, 1914	2,978	1,585	1,674	6,237	1,513	3,702	1,022
	Investment fund	Dec. 31, 1914	1,458	5,060	753	7,271	882	.....	6,389
144	Pasadena, Cal.		1,853,195	343,949	446,651	2,643,795	548,218	1,816,291	279,286
	City corporation		1,360,851	244,555	390,009	1,995,415	457,035	1,281,096	257,284
	General treasury	June 30, 1915	1,130,061	124,261	337,304	1,591,626	405,033	984,817	201,776
	Special assessment fund	June 30, 1915	165,987	43,233	.....	209,220	.....	209,220	.....
	Sinking fund	June 30, 1915	64,803	77,061	52,705	194,569	52,002	87,059	55,508
	School district		492,344	99,394	56,642	648,380	91,183	535,195	22,002
	General treasury	June 30, 1915	421,984	99,394	5,200	529,578	30,946	495,388	3,244
	Sinking fund	June 30, 1915	67,302	.....	51,442	118,744	60,237	39,807	18,700
	Investment fund	June 30, 1915	58	.....	.....	58	.....	.....	58

[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: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 104.]

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.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915—Continued.								
145	Woonsocket, R. I.		$753,783	$1,352,821	$56,009	$2,162,613	$139,481	$864,119	$1,159,013
	General treasury	Dec. 31, 1914	710,251	1,187,963	41,614	1,939,828	123,655	862,126	954,047
	Library fund	Dec. 31, 1914	305		597	902	877	25	
	Sinking funds	Dec. 31, 1914	42,136	163,992	9,276	215,404	10,456		204,948
	Public trust fund	Dec. 31, 1914	1,091	866	4,522	6,479	4,493	1,968	18
146	Montgomery, Ala.		703,596	689,716	162,518	1,555,830	173,766	716,402	665,662
	General treasury	June 30, 1915	699,865	470,916	75,417	1,246,198	86,352	531,885	627,961
	Convict labor account	June 30, 1915	2,940			2,940		2,940	
	Library fund	Dec. 31, 1914	791	4,897	606	6,294	956	4,441	897
	Old Colony Trust Co. fund	June 30, 1915		211,534	86,049	297,583	85,812	177,136	34,635
	Private trust funds	June 30, 1915		2,369	446	2,815	646		2,169
147	West Hoboken, N. J.		526,068	689,776	143,726	1,359,570	393,207	485,678	480,685
	General treasury	Dec. 31, 1914	517,197	656,157	19,550	1,192,904	265,310	473,680	453,914
	Tax collector's fund	Dec. 31, 1914			91	91	91		
	Recorder's fund	Dec. 31, 1914		42		42			42
	Board of health fund	Dec. 31, 1914	3,031	1,506	936	5,473	881	4,586	6
	Library fund	Dec. 31, 1914	379	7,016	123	7,518	170	7,332	16
	Sinking funds	Dec. 31, 1914	4,458	23,034	116,224	143,716	121,557		22,159
	Public trust funds	Dec. 31, 1914	1,003	2,021	6,802	9,826	5,198	80	4,548
148	Roanoke, Va.		666,032	247,262	515,306	1,428,600	511,339	668,271	248,990
	General treasury	Dec. 31, 1914	628,210	115,221	450,421	1,193,852	476,899	530,687	186,266
	Convict labor account	Dec. 31, 1914	5,500			5,500		5,500	
	School fund	June 30, 1914	25,455	106,195	9,885	141,535	9,451	132,084	
	Sinking fund	Dec. 31, 1914	6,867	25,846	55,000	87,713	24,989		62,724
149	Chester, Pa.		470,238	359,756	451,622	1,281,616	395,501	546,151	339,964
	City corporation		303,522	178,094	389,120	870,736	377,017	318,927	174,792
	General treasury	Dec. 31, 1914	295,976	93,319	219,498	608,793	167,304	267,731	173,758
	Park fund	Dec. 31, 1914			5	5			5
	Sinking fund	Dec. 31, 1914	7,546	84,775	169,617	261,938	209,713	51,196	1,029
	School district		166,716	181,662	62,502	410,880	18,484	227,224	165,172
	General treasury	June 30, 1914	162,114	152,592	1,565	316,271	2,758	215,342	98,171
	Sinking fund	June 30, 1914	3,046	28,006	58,786	89,838	14,688	11,150	64,000
	Public trust fund	June 30, 1914	1,556	1,064	2,151	4,771	1,038	732	3,001
150	Fitchburg, Mass.		946,528	2,183,395	84,254	3,214,177	43,678	1,329,372	1,841,127
	General treasury	Nov. 30, 1914	887,773	1,816,011	50,134	2,753,918	14,952	1,236,472	1,502,494
	Hunters' and dog license fund	Nov. 30, 1914		2,928		2,928			2,928
	Hospital fund	Nov. 30, 1914	23,979	37,884	2,228	64,091	4,077	60,014	
	Library fund	Nov. 30, 1914	197	578	43	818	17	603	198
	Sinking funds	Nov. 30, 1914	9,573	297,920	4,806	312,299	3,509		308,790
	Public trust funds:								
	Municipal	Nov. 30, 1914	25,006	24,475	26,704	76,185	20,777	32,283	23,125
	Nonmunicipal	Nov. 30, 1914		3,599	339	3,938	346		3,592
151	Galveston, Tex.		1,206,839	1,164,325	279,940	2,651,104	592,933	1,537,511	520,660
	City corporation		1,080,692	964,325	255,760	2,300,777	407,949	1,372,168	520,660
	General treasury	Feb. 28, 1915	1,046,273	835,631	223,826	2,105,730	299,821	1,370,415	435,494
	Convict labor account	Feb. 28, 1915	1,753			1,753		1,753	
	Sinking funds	Feb. 28, 1915		128,694	31,934	160,628	108,128		52,500
	Investment fund	Feb. 28, 1915	32,666			32,666			32,666
	School district		126,147	200,000	24,180	350,327	184,984	165,343	
	General treasury	July 10, 1914	125,275	200,000	22,436	347,711	182,368	165,343	
	Public trust fund	July 10, 1914	872		1,744	2,616	2,616		
152	East Orange, N. J.		1,205,757	3,016,772	205,978	4,428,507	250,051	1,234,630	2,943,826
	General treasury	Dec. 31, 1914	997,588	2,340,910	160,000	3,498,498	124,943	857,105	2,516,450
	Recorder's court fund	Dec. 31, 1914	85	623		708		85	623
	School fund	June 30, 1914	169,364	261,826	9,396	440,586	24,764	349,744	66,078
	Library fund	Dec. 31, 1914	13,147		1,006	14,153	1,318	12,835	
	City clerk's fund	Dec. 31, 1914		181		181			181
	Cash in transit	Dec. 31, 1914		3,000		3,000	3,000		
	Sinking fund	Dec. 31, 1914	22,289	403,722	25,930	451,941	85,736	9,511	356,694
	Public trust funds	Dec. 31, 1914	3,284	6,510	6,545	16,339	7,189	5,350	3,800
	Private trust funds	Dec. 31, 1914			3,101	3,101	3,101		

[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: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 104.]

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.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915—Continued.								
153	Muskogee, Okla.		$523,886	$566,344	$256,979	$1,347,209	$279,290	$572,434	$495,485
	City corporation		350,356	514,668	89,679	954,703	121,943	368,921	463,839
	General treasury	June 30, 1915	251,021	178,242	65,509	494,772	65,072	262,529	167,171
	Library fund	Feb. 28, 1915	228	9,026	798	10,052	540	8,612	900
	Sinking fund	June 30, 1915	99,107	80,888	15,671	195,666	45,609	97,780	52,277
	Private trust fund	June 30, 1915	.....	246,512	7,701	254,213	10,722	.....	243,491
	School district		173,530	51,676	167,300	392,506	157,347	203,513	31,646
	General treasury	June 30, 1915	173,530	51,676	167,300	392,506	157,347	203,513	31,646
154	New Castle, Pa.		554,393	80,620	208,334	843,347	197,021	525,889	120,437
	City corporation		343,661	60,300	148,339	552,300	150,338	321,486	80,476
	General treasury	Dec. 31, 1914	311,788	60,300	129,352	501,440	135,675	309,289	56,476
	Sinking fund	Dec. 31, 1914	31,873	.....	18,987	50,860	14,663	12,197	24,000
	School district		210,732	20,320	59,995	291,047	46,683	204,403	39,961
	General treasury	June 30, 1914	210,732	320	50,143	261,195	43,041	193,193	24,961
	Sinking fund	June 30, 1914	.....	20,000	9,852	29,852	3,642	11,210	15,000
155	Dubuque, Iowa		757,160	440,683	223,399	1,421,250	195,815	954,469	270,966
	City corporation		600,059	408,798	155,975	1,164,832	178,447	752,051	234,334
	General treasury	Feb. 28, 1915	442,418	375,986	83,722	902,126	135,159	584,138	182,829
	Library fund	Dec. 31, 1914	8,450	1,565	462	10,477	1,181	9,295	1
	Park fund	Apr. 1, 1915	20,278	6,451	2,583	29,312	3,993	16,819	8,500
	Waterworks fund	May 31, 1915	81,652	24,288	29,763	135,703	3,298	129,962	2,443
	Sinking funds	Feb. 28, 1915	43,058	.....	27,923	70,981	22,386	8,595	40,000
	Public trust funds	Dec. 31, 1914; Feb. 28, 1915.	4,203	.....	11,401	15,604	12,284	3,242	78
	Private trust fund	Feb. 28, 1915	.....	508	121	629	146	.....	483
	School district		157,110	31,884	67,424	256,418	17,368	202,418	36,632
	General treasury	June 30, 1914	157,110	31,884	67,424	256,418	17,368	202,418	36,632
156	Springfield, Mo.		622,502	116,849	139,602	878,953	176,387	625,259	77,307
	City corporation		391,003	116,269	63,920	571,192	91,323	403,737	76,132
	General treasury	June 30, 1915	391,003	116,269	63,920	571,192	91,323	403,737	76,132
	School district		231,499	580	75,682	307,761	85,064	221,522	1,175
	General treasury	June 30, 1915	231,499	580	75,682	307,761	85,064	221,522	1,175
157	Lexington, Ky.		734,394	537,273	171,721	1,443,388	186,657	729,108	527,623
	General treasury	Dec. 31, 1914	674,661	255,187	64,175	994,023	63,306	527,919	402,798
	School fund	June 30, 1914	53,778	209,755	30,816	294,349	29,941	149,758	114,650
	Library fund	Dec. 31, 1914	1,556	6,321	2,844	10,721	3,008	7,110	3
	Sinking funds	June 30, Dec. 31, 1914.	2,895	66,010	73,886	142,791	89,802	44,321	8,668
	Investment funds	Dec. 31, 1914	1,504	.....	.....	1,504	.....	.....	1,504
158	Hamilton, Ohio		629,054	222,022	486,614	1,537,690	363,140	938,326	236,224
	City corporation		629,764	188,312	122,559	940,635	78,173	671,881	190,581
	General treasury	Dec. 31, 1914	438,962	157,164	95,011	691,137	77,713	580,240	33,184
	Sinking funds	Dec. 31, 1914	188,545	29,867	26,675	245,287	353	87,537	157,397
	Public trust funds	Dec. 31, 1914	2,257	1,281	673	4,211	107	4,104	.....
	School district		199,290	33,710	364,055	597,055	284,967	266,445	45,643
	General treasury	Aug. 31, 1914	196,150	104	362,824	559,078	282,516	243,498	33,064
	Sinking fund	Aug. 31, 1914	7	31,345	1,145	32,497	2,263	20,734	9,500
	Public trust fund	Aug. 31, 1914	3,133	2,261	86	5,480	188	2,213	3,079
159	Perth Amboy, N. J.		582,029	1,409,182	192,058	2,183,269	195,214	1,054,221	933,834
	General treasury	Dec. 31, 1914	318,111	733,583	12,539	1,064,233	14,785	478,617	570,831
	Hunters' license fund	Dec. 31, 1914	72	478	.....	550	.....	72	478
	School fund	Dec. 31, 1914	88,951	232,387	601	321,939	6,198	292,441	23,300
	Library fund	Dec. 31, 1914	390	6,500	10	6,900	83	6,817	.....
	Recorder's court fund	Dec. 31, 1914	.....	10	.....	10	.....	.....	10
	Waterworks fund	Dec. 31, 1914	167,549	147,953	19,504	335,006	72,784	215,579	46,643
	Sinking funds	Dec. 31, 1914	6,563	287,271	159,000	452,833	100,666	59,595	292,572
	Public trust fund	Dec. 31, 1914	394	1,000	404	1,798	608	1,100	.....
160	Charlotte, N. C.		526,253	875,678	26,723	1,428,654	52,231	806,426	569,997
	General treasury	Apr. 30, 1915	378,400	664,031	19,001	1,061,432	37,690	606,579	417,163
	School fund	Apr. 30, 1915	17,784	157,616	6,744	182,144	11,493	106,518	64,133
	Library fund	Apr. 30, 1915	702	4,804	137	5,643	282	5,357	4
	Park fund	Apr. 30, 1915	255	4,050	133	4,438	325	3,383	730
	Waterworks fund	Apr. 30, 1915	128,993	42,199	708	171,900	.....	84,589	87,311
	Cash in transit	Apr. 30, 1915	.....	2,441	.....	2,441	2,441	.....	.....
	Investment funds	Apr. 30, 1915	119	537	.....	656	.....	.....	656

[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: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 104.]

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.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915—Continued.								
161	Lansing, Mich		[2] $911,115	[2] $517,023	$40,347	$1,468,485	$14,141	[2] $876,800	[2] $577,544
	City corporation		1,222,767		35,248	1,258,015	12,523	1,245,492	
	General treasury	Apr. 30, 1915	1,221,025		30,088	1,251,113	11,388	1,239,725	
	Public trust fund (nonmunicipal)	Apr. 30, 1915	1,742		5,160	6,902	1,135	5,767	
	School district		205,371		5,099	210,470	1,618	208,852	
	General treasury	June 30, 1915	205,371		5,099	210,470	1,618	208,852	
162	Knoxville, Tenn		864,288	271,716	248,057	1,384,061	136,775	810,530	436,756
	General treasury	Jan. 22, 1915	673,128	181,756		854,884	27,600	606,031	221,253
	Waterworks fund	Dec. 31, 1914	187,062	564	39,876	227,502	39,300	184,824	3,378
	Cash in transit	Jan. 22, 1915			1,389	1,389			1,389
	Sinking fund	Jan. 22, 1915	2,924	88,302	205,060	296,286	67,541	19,183	209,562
	Public trust funds	Jan. 22, 1915	1,174	1,094	1,732	4,000	2,334	492	1,174
163	Decatur, Ill		663,602	428,840	272,711	1,365,153	130,666	874,123	360,364
	City corporation		406,704	228,377	189,535	824,616	123,562	556,592	144,462
	General treasury	Apr. 30, 1915	402,901	196,510	143,918	743,329	73,969	546,817	122,543
	Library fund	May 31, 1915	601	9,479	753	10,833	1,438	9,334	61
	Sinking fund	Apr. 30, 1915	2,143	21,316	43,779	67,238	47,422		19,816
	Public trust fund	Apr. 30, 1915	1,059	1,072	935	3,066	583	441	2,042
	Private trust fund	Apr. 30, 1915			150	150	150		
	School district		256,898	200,463	83,176	540,537	7,104	317,531	215,902
	General treasury	June 30, 1915	235,511	179,887	68,968	484,366	935	317,531	165,900
	Sinking fund	June 30, 1915	20,961	16,512	13,253	50,726	5,714		45,012
	Investment fund	June 30, 1915	426	4,064	955	5,445	455		4,990
164	Elmira, N. Y		742,759	342,548	39,541	1,124,848	9,021	815,585	300,242
	General treasury	Dec. 31, 1914	728,141	186,766	16,875	931,782		718,908	212,874
	City board of audits fund	Oct. 31, 1914		118,410	7,529	126,239		64,562	61,677
	County supervisors' fund	Oct. 31, 1914		13,477		13,477		6,698	6,779
	City poor fund	Nov. 30, 1914	1,543		207	1,750	199	551	1,000
	Convict labor account	Dec. 31, 1914	298			298		298	
	Cemetery fund	Dec. 31, 1914	6,350	5,325	7,093	18,768	3,490	15,278	
	Public trust funds:								
	Municipal	Dec. 31, 1914	5,443	6,214	6,866	18,523	4,926	9,290	4,307
	Nonmunicipal	Dec. 31, 1914		6,060	671	6,731	406		6,325
	Investment fund	Dec. 31, 1914	984	6,296		7,280			7,280
165	Portsmouth, Va		346,974	295,994	99,353	742,321	55,408	435,077	251,836
	General treasury	Dec. 31, 1914	257,420	228,476	60,981	546,877	41,112	354,529	151,236
	School fund	June 30, 1914	21,903	57,693	952	80,548		80,548	
	Sinking fund	Dec. 31, 1914	51	9,825	37,420	47,296	14,296		33,000
	Investment fund	Dec. 31, 1914	67,600			67,600			67,600
166	Everett, Mass		856,143	1,015,957	201,585	2,073,685	205,434	945,997	922,254
	General treasury	Dec. 31, 1914	842,504	819,503	64,947	1,727,044	170,603	945,997	610,444
	Hunters' and dog license fund	Dec. 31, 1914		1,992		1,992			1,992
	Sinking funds	Dec. 31, 1914	13,639	174,857	134,261	322,757	32,957		289,800
	Public trust fund (nonmunicipal)	Dec. 31, 1914		19,515	2,377	21,892	1,874		20,018
167	San Jose, Cal		855,443	34,416	159,907	1,049,766	90,731	913,098	45,937
	City corporation		525,437	34,416	150,416	710,269	80,209	598,123	31,937
	General treasury	Nov. 30, 1914	335,628	29,957	148,354	513,939	77,008	432,378	4,553
	Special assessment fund	Nov. 30, 1914	165,345			165,345		165,345	
	Sinking fund	Nov. 30, 1914	22,996		2,062	26,058	3,133		22,925
	Public trust funds:								
	Municipal	Nov. 30, 1914	468			468	68	400	
	Nonmunicipal	Nov. 30, 1914		1,259		1,259			1,259
	Private trust fund	Nov. 30, 1914		3,200		3,200			3,200
	School district		330,006		9,491	339,497	10,522	314,975	14,000
	General treasury	June 30, 1914	330,006		9,491	339,497	10,522	314,975	14,000
168	Joliet, Ill		760,326	436,213	53,498	1,250,037	138,383	666,467	445,187
	City corporation		435,753	416,907	52,307	904,967	76,878	399,523	428,566
	General treasury	Dec. 31, 1914	431,776	403,989	45,518	881,283	72,720	393,554	415,009
	Library fund	May 31, 1914	576	2,521	1,332	4,429	1,812	2,604	13
	Fire fund	Apr. 30, 1914		1,379	1,000	2,379	300	2,079	
	Public trust funds	Dec. 31, 1914	2,622	9,018	4,028	15,668	2,046	1,286	12,336
	Investment fund	May 31, 1914	779		429	1,208			1,208
	School district		324,573	19,306	1,191	345,070	61,505	266,944	16,621
	General treasury	June 30, 1914	324,573	19,306	1,191	345,070	61,505	266,954	16,621

[1] Also the aggregate of payments and cash on hand at the close of the year.

[2] Revenue receipts and nonrevenue receipts could be segregated in total only. For separate divisions and funds, nonrevenue receipts are included with revenue receipts.

[3] Governmental cost payments and nongovernmental cost payments could be segregated in total only. For separate divisions and funds, nongovernmental cost payments are included with governmental cost payments.

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 104.]

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.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915—Continued.								
169	Quincy, Ill.		$668,837	$246,709	$119,000	$1,034,596	$168,024	$634,710	$231,862
	City corporation		468,353	99,367	105,863	674,583	86,906	438,278	149,399
	General treasury	Apr. 30, 1915	350,800	70,313	67,159	488,272	48,496	391,731	48,045
	House of correction fund	May 1, 1915	5,000			5,000		5,000	
	Library fund	May 31, 1915	162	7,500	570	8,232	609	7,623	
	Boulevard and park fund	Mar. 11, 1915	1,922	21,454	16	23,392	210	18,219	4,963
	Sinking funds	Apr. 30, 1915	90,638		13,238	103,874	11,169	15,705	77,000
	Public trust fund	May 31, 1915	56	100	283	439	439		
	Investment fund	Apr. 30, 1915	19,775		25,599	45,374	25,983		19,391
	School district		200,534	147,342	12,137	360,013	81,118	196,432	82,463
	General treasury	June 30, 1915	200,504	147,342	12,137	359,983	81,118	196,432	82,433
	Public trust fund	June 30, 1915	30			30			30
170	Auburn, N. Y.		892,896	462,540	78,778	1,434,214	88,943	765,742	579,529
	General treasury	June 30, 1915	780,101	247,793	28,385	1,056,284	43,375	491,008	521,901
	County supervisors' fund	Oct. 31, 1914		21,114		21,114		10,749	10,365
	School fund	July 31, 1914	546	178,054	228	178,828	1,553	166,164	11,111
	Waterworks fund	Dec. 31, 1914	101,579	6,702	33,843	142,124	22,994	92,984	26,146
	Sinking fund	Dec. 31, 1914	5,153	7,820	2,054	15,057	10,175		4,882
	Public trust funds:								
	Municipal	June 30, 1915	5,487	564	8,151	14,202	4,241	4,837	5,124
	Nonmunicipal	June 30, 1915		369	3,159	3,528	3,528		
	Private trust fund	June 30, 1915		119	2,958	3,077	3,077		
171	Pittsfield, Mass.		961,490	1,176,589	63,295	2,201,374	162,472	1,142,786	896,116
	General treasury	Dec. 31, 1914	961,490	1,169,539	62,523	2,193,552	162,052	1,142,786	888,714
	Hunters' and dog license fund	Dec. 31, 1914		4,304	14	4,318	1		4,317
	High school lunch room fund	June 30, 1914		2,119	43	2,162	12		2,150
	Private trust fund	Dec. 31, 1914		627	715	1,342	407		935
172	Quincy, Mass.		1,067,873	1,020,088	167,331	2,255,292	117,538	1,043,195	1,094,559
	General treasury	Dec. 31, 1914	1,051,810	992,462	145,891	2,190,163	109,847	1,026,954	1,053,362
	Hunters' and dog license fund	Dec. 31, 1914		3,156		3,156			3,156
	Library fund	Dec. 31, 1914	526		3,496	4,022	3,084	938	
	Public trust funds:								
	Municipal	Dec. 31, 1914	15,537	21,262	6,356	43,155	3,230	15,303	24,622
	Nonmunicipal	Dec. 31, 1914		3,208	11,588	14,796	1,377		13,419
173	Cedar Rapids, Iowa		1,070,181	188,937	383,130	1,642,248	182,854	1,282,175	177,219
	City corporation		697,485	40,928	306,854	1,045,267	84,726	828,494	132,047
	General treasury	Mar. 31, 1915	691,636	40,886	305,562	1,038,084	82,970	827,109	128,005
	Public trust funds	Mar. 31, 1915	5,849	42	1,292	7,183	1,756	1,385	4,042
	School district		372,696	148,009	76,276	596,981	98,128	453,681	45,172
	General treasury	June 30, 1915	359,043	148,009	65,374	572,426	94,957	453,681	23,788
	Sinking fund	June 30, 1915	13,653		10,902	24,555	3,171		21,384
174	Taunton, Mass.		902,917	922,422	256,439	2,081,777	139,571	1,000,908	941,298
	General treasury	Nov. 30, 1914	861,730	701,994	251,400	1,815,124	136,416	1,000,908	677,800
	Hunters' and dog license fund	Nov. 30, 1914		2,722		2,722			2,722
	School fund	Nov. 30, 1914			50	50	50		
	Waterworks fund	Nov. 30, 1914			200	200	200		
	Sinking funds	Nov. 30, 1914	41,179	167,359	4,730	213,268	2,610		210,658
	Public trust fund (nonmunicipal)	Nov. 30, 1914		44,085	58	44,143	99		44,044
	Investment fund	Nov. 30, 1914	8	6,057		6,065	23		6,042
	Private trust fund	Nov. 30, 1914		205		205	173		32
175	Mount Vernon, N. Y.		[2] $1,050,632	[2] $1,185,052	507,307	2,742,991	146,037	[3] $1,349,133	[3] $1,247,821
	City corporation		1,792,091		360,269	2,152,360	121,827	2,030,533	
	General treasury	Apr. 30, 1915	881,444		229,721	1,111,165	40,133	1,071,032	
	County supervisors' fund	Oct. 31, 1914	14,097		182	14,279	96	14,183	
	City court fund	Apr. 30, 1915	948		153	1,101	245	856	
	Police department fund	Apr. 30, 1915	77,918		607	78,525	1,314	77,211	
	Fire department fund	Apr. 30, 1915	44,292		1,697	45,989	1,261	44,728	
	Inspection of steam boilers fund	Apr. 30, 1915	140			140		140	
	Library fund	Mar. 31, 1915	16,386		6,794	23,180	6,558	16,622	
	Treasurer's interest fund	Apr. 30, 1915	438,841		397	439,238	7,447	431,791	
	Sinking funds	Apr. 30, 1915	272,944		106,276	379,220	41,084	338,136	
	Public trust funds	Dec. 31, 1914, Apr. 30, 1915	11,716		13,842	25,558	21,963	3,595	
	Private trust fund	Apr. 30, 1915	33,365		600	33,965	1,726	32,239	
	School district		443,593		147,038	590,631	24,210	566,421	
	General treasury	Apr. 30, 1915	436,331		128,094	564,425	16,190	548,235	
	Public trust fund	Dec. 31, 1914	7,262		18,944	26,206	8,020	18,186	

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 104.]

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.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915—Continued.								
176	Amsterdam, N. Y.		[2]$564,739	[2]$583,449	$96,253	$1,244,441	$73,098	[2]$733,771	[2]$437,572
	City corporation		1,000,737		96,171	1,096,908	68,676	1,028,232	
	General treasury	Dec. 31, 1914	982,943		92,252	1,075,225	65,997	1,009,228	
	Poor relief fund	Dec. 31, 1914	128		86	214		214	
	Sinking fund	Dec. 31, 1914	11,064		628	11,692	1,408	10,284	
	Public trust funds	Dec. 31, 1914	4,943		2,898	7,841	1,176	6,665	
	Private trust fund	Dec. 31, 1914	1,659		277	1,936	95	1,841	
	School district		147,451		82	147,533	4,422	143,111	
	General treasury	July 31, 1914	147,451		82	147,533	4,422	143,111	
177	Niagara Falls, N. Y.		1,274,977	1,145,594	756,590	3,177,161	748,798	1,415,574	1,012,789
	General treasury	Dec. 31, 1914	1,267,066	869,927	722,549	2,859,542	670,744	1,183,716	1,005,082
	School fund	July 31, 1914	1,361	267,949	14,026	283,336	55,044	220,744	7,548
	Library fund	June 30, 1914	279	7,500	1,227	9,006	482	8,524	
	Public trust funds	Dec. 31, 1914	6,271		12,497	18,768	16,178	2,590	
	Private trust funds	Dec. 31, 1914		218	6,291	6,509	6,350		159
178	Jamestown, N. Y.		[2]952,765	[2]691,100	159,554	1,803,419	108,680	[2]1,108,165	[2]586,574
	City corporation		1,248,903		159,549	1,408,452	105,661	1,302,791	
	General treasury	Feb. 28, 1915	951,221		1,432	952,653	2,880	949,773	
	County supervisors' fund	Oct. 31, 1914	5,134			5,134		5,134	
	Hospital fund	Feb. 28, 1915	68,328		845	69,173	332	68,841	
	Park fund	Feb. 28, 1915	7,425		2,795	10,220	2,998	7,222	
	Waterworks fund	Feb. 28, 1915	125,477		93,648	219,125	85,670	133,455	
	Lighting fund	Feb. 28, 1915	64,663		60,072	124,735	13,524	111,211	
	Sinking fund	Feb. 28, 1915	22,500			22,500		22,500	
	Public trust fund	Dec. 31, 1914	4,155		757	4,912	257	4,655	
	School district		394,962		5	394,967	3,019	391,948	
	General treasury	July 10, 1914	387,023			387,023	1,657	385,366	
	Sinking fund	July 10, 1914	7,832			7,832	1,350	6,482	
	Public trust fund	July 10, 1914	107		5	112	12	100	
179	Oshkosh, Wis.		629,768	841,576	230,586	1,701,930	761,577	678,085	262,268
	General treasury	Sept. 30, 1914	571,957	254,616	217,185	1,043,758	149,857	649,436	244,465
	Library petty cash fund	June 30, 1914	677		10	687	10	677	
	Waterworks bond fund	Sept. 30, 1914	3,721	555,479		559,200	559,200		
	Waterworks fund	June 30, 1914	41,121	7,913		49,035	27,129	20,931	975
	Cash in transit	Sept. 30, 1914		1,489		1,489	1,489		
	Public trust funds	Sept. 30, 1914	12,292	22,079	13,391	47,761	23,892	7,041	16,828
180	New Rochelle, N. Y.		1,195,929	1,146,689	416,194	2,758,812	337,409	1,163,894	1,257,509
	General treasury	Dec. 31, 1914	1,188,391	1,120,432	409,964	2,718,787	332,198	1,147,362	1,239,227
	County supervisors' fund	Oct. 31, 1914	66	17,178		17,244		15,180	2,064
	Library fund	Dec. 31, 1914	739		663	1,402	399	556	447
	Cash in transit	Dec. 31, 1914		12		12	12		
	Public trust funds	Dec. 31, 1914	6,733	9,067	5,567	21,367	4,800	796	15,771
181	Lorain, Ohio		659,921	1,142,945	330,830	2,133,696	483,366	868,145	782,185
	City corporation		495,937	916,982	253,064	1,665,983	224,738	703,454	737,791
	General treasury	Dec. 31, 1914	490,909	602,429	232,343	1,325,681	187,969	607,507	530,205
	Library fund	Dec. 31, 1914	190	4,461	884	5,535	1,295	4,088	152
	Sinking funds	Dec. 31, 1914	4,348	308,590	15,578	323,516	29,825	91,257	207,434
	Public trust funds	Dec. 31, 1914	490	1,502	4,259	6,251	5,649	602	
	School district		163,984	225,963	77,766	467,713	258,628	164,691	44,394
	General treasury	Aug. 31, 1914	163,911	199,204	75,839	438,954	256,728	149,067	33,159
	Sinking fund	Aug. 31, 1914	73	26,759	1,927	28,759	1,900	15,624	11,235
182	Jackson, Mich.		701,823	540,913	22,756	1,265,492	37,859	734,898	492,735
	City corporation		466,752	384,913	17,671	869,336	29,571	494,030	345,735
	General treasury	Feb. 28, 1915	414,460	374,087	13,647	802,194	12,920	470,637	318,637
	Sinking fund	Feb. 28, 1915	52,292	10,000		62,292	11,902	23,393	26,997
	Public trust fund (nonmunicipal)	Feb. 28, 1915		826	4,024	4,850	4,749		101
	School district		235,071	156,000	5,085	396,156	8,288	240,868	147,000
	General treasury	July 6, 1914	235,071	156,000	5,085	396,156	8,288	240,868	147,000

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 104.]

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.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915—Continued.								
183	Lima, Ohio		$543,357	$348,864	$159,082	$1,051,303	$142,940	$544,394	$363,969
	City corporation		350,721	309,643	80,980	741,344	58,491	344,050	338,803
	General treasury	Dec. 31, 1914	338,326	100,167	32,714	471,207	23,954	289,748	157,505
	Library fund	Oct. 12, 1914	75	3,500	1,766	5,341	1,665	3,676	.....
	Sinking funds	Dec. 31, 1914	10,724	205,976	44,717	261,417	30,253	49,866	181,298
	Public trust fund	Dec. 31, 1914	1,596	.....	1,558	3,154	2,394	760	.....
	Private trust fund	Dec. 31, 1914	.....	.....	225	225	225	.....	.....
	School district		192,636	39,221	78,102	309,959	84,449	200,344	25,166
	General treasury	Aug. 31, 1914	159,206	39,221	55,171	253,598	63,161	187,570	2,867
	Sinking fund	Aug. 31, 1914	33,430	.....	22,931	56,361	21,288	12,774	22,299
184	Columbia, S. C		657,529	565,631	71,344	1,294,504	102,626	813,350	378,528
	City corporation		586,148	471,381	70,757	1,128,286	101,133	709,240	317,913
	General treasury	Dec. 31, 1914	534,005	334,412	48,413	916,830	77,749	534,858	304,223
	Improvement fund	Dec. 31, 1914	45,784	122,958	.....	168,742	.....	168,742	.....
	Convict labor account	Dec. 31, 1914	5,472	.....	.....	5,472	.....	5,472	.....
	Sinking fund	Dec. 31, 1914	873	.....	21,930	22,803	22,803	.....	.....
	Public trust fund	Dec. 31, 1914	14	2,011	.....	2,025	107	168	1,750
	Private trust fund	Dec. 31, 1914	.....	12,000	414	12,414	474	.....	11,940
	School district		71,381	94,250	587	166,218	1,493	104,110	60,615
	General treasury	June 30, 1914	71,305	94,250	587	166,142	1,417	104,110	60,615
	Sinking fund	June 30, 1914	76	.....	.....	76	76	.....	.....
185	Austin, Tex		810,326	62,895	387,122	1,260,343	196,613	905,723	158,007
	City corporation		680,168	42,602	385,851	1,108,621	195,162	755,546	157,913
	General treasury	Dec. 31, 1914	278,218	27,057	207,861	513,136	29,721	441,602	41,813
	Water, light, and power fund	Dec. 31, 1914	289,231	11,039	168,214	469,384	149,004	218,280	102,100
	Sinking fund	Dec. 31, 1914	112,719	3,506	9,776	126,101	16,437	95,664	14,000
	School district		130,158	20,293	1,271	151,722	1,451	150,177	94
	General treasury	Aug. 31, 1914	126,443	18,093	1,014	145,550	1,250	144,206	94
	Public trust fund	Aug. 31, 1914	3,715	2,200	257	6,172	201	5,971	.....
186	Williamsport, Pa		492,376	288,613	188,091	969,080	203,003	671,064	95,013
	City corporation		306,255	17,577	116,806	440,938	91,157	310,503	39,278
	General treasury	Dec. 31, 1914	271,937	277	105,452	377,666	83,365	282,523	11,778
	Special assessment fund	Dec. 31, 1914	.....	15,100	.....	15,100	.....	15,100	.....
	Sinking fund	Dec. 31, 1914	34,318	2,500	11,354	48,172	7,792	12,880	27,500
	School district		186,121	270,736	71,285	528,142	111,846	360,561	55,735
	General treasury	June 30, 1914	183,480	250,015	34,822	468,317	94,852	352,730	20,735
	Sinking funds	June 30, 1914	831	19,010	33,962	53,803	12,250	6,553	35,000
	Public trust fund	June 30, 1914	1,810	1,711	2,501	6,022	4,744	1,278	.....
187	Waterloo, Iowa		993,193	157,251	150,292	1,300,736	147,831	943,722	209,183
	City corporation		752,193	116,184	98,844	967,221	91,607	696,283	179,331
	General treasury	Mar. 31, 1915	490,283	89,893	11,623	591,799	15,088	523,603	53,108
	Library fund	Dec. 31, 1914	14,428	1,238	899	16,565	348	15,873	344
	River front improvement fund	Oct. 31, 1914	11,676	1,236	2,467	15,379	5,631	9,102	646
	Waterworks fund	Mar. 31, 1915	107,920	325	5,640	113,885	2,806	109,738	1,341
	Sinking funds	Mar. 31, 1915	126,153	23,492	75,501	225,146	64,895	36,359	123,892
	Public trust funds	Mar. 31, 1915	1,733	.....	2,714	4,447	2,839	1,608	.....
	School district		241,000	41,067	51,448	333,515	56,224	247,439	29,852
	General treasury	June 30, 1915	241,000	41,067	51,448	333,515	56,224	247,439	29,852
188	Aurora, Ill		685,824	300,734	89,568	1,076,126	77,208	809,311	189,607
	City corporation		480,972	300,478	75,223	856,673	50,096	628,701	177,876
	General treasury	Dec. 31, 1914	468,014	294,176	57,179	819,369	35,123	618,117	166,129
	Library fund	May 31, 1914	10,429	.....	8,638	19,067	10,001	9,066	.....
	Public trust funds	Dec. 31, 1914	1,177	6,300	7,295	14,772	4,722	105	9,945
	Investment fund	Dec. 31, 1914	1,352	2	2,111	3,465	250	1,413	1,802
	School district		204,852	256	14,345	219,453	27,112	180,610	11,731
	General treasury	June 30, 1914	204,852	256	14,345	219,453	27,112	180,610	11,731
189	Joplin, Mo		570,781	39,874	150,197	760,852	149,398	526,127	85,327
	City corporation		392,273	39,867	126,678	558,818	89,335	384,912	84,571
	General treasury	June 30, 1915	383,141	39,292	106,922	529,355	89,215	376,194	63,946
	Convict labor account	June 30, 1915	4,153	.....	.....	4,153	.....	4,153	.....
	Library fund	Apr. 30, 1915	234	.....	93	327	120	207	.....
	Public trust fund	June 30, 1915	4,635	575	19,663	24,873	.....	4,358	20,515
	Investment fund	June 30, 1915	110	.....	.....	110	.....	.....	110
	School district		178,508	7	23,519	202,034	60,063	141,215	756
	General treasury	June 30, 1915	178,508	7	23,519	202,034	60,063	141,215	756

[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: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 104.]

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.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915—Continued.								
190	Shreveport, La.		$472,544	$244,803	$58,779	$776,126	$10,307	$686,303	$79,516
	City corporation		382,762	244,803	58,779	686,344	10,307	611,521	64,516
	General treasury	Dec. 31, 1914	374,348	231,979		606,327		575,389	30,938
	Convict labor account	Dec. 31, 1914	2,700			2,700		2,700	
	Sinking fund	Dec. 31, 1914	3,553	9,972	31,287	44,812	6,040	32,772	6,000
	Public trust funds	Dec. 31, 1914	2,161	2,852	27,492	32,505	4,267	660	27,578
	School district		89,782			89,782		74,782	15,000
	General treasury	June 30, 1914	89,782			89,782		74,782	15,000
191	Chelsea, Mass.		877,246	812,156	201,298	1,890,700	92,074	881,907	916,719
	General treasury	Dec. 31, 1914	851,419	728,299	149,705	1,729,423	92,074	881,290	756,059
	Hunters' and dog license fund	Dec. 31, 1914		84		84			84
	Sinking fund	Dec. 31, 1914	22,609	68,281	51,593	142,483			142,483
	Public trust funds	Dec. 31, 1914	1,018	15,000		10,018		568	15,450
	Investment fund	Dec. 31, 1914	2,200	492		2,692		49	2,643
192	Waco, Tex.		750,372	528,738	753,717	2,032,827	402,752	1,281,736	348,339
	General treasury	Mar. 31, 1915	393,518	235,174	237,788	866,480	15,201	552,438	298,841
	Convict labor account	Mar. 31, 1915	2,053			2,053		2,053	
	School fund	Aug. 31, 1914	75,566	270,479	69,804	415,849	74,701	341,148	
	Waterworks fund	Mar. 31, 1915	146,164	8,731	154,426	309,321	1,795	259,048	48,478
	Sinking fund	Mar. 31, 1915	133,071	14,354	291,699	439,124	311,055	127,049	1,020
193	Everett, Wash.		836,743	649,589	157,476	1,643,808	124,148	1,025,760	493,900
	City corporation		559,485	526,291	89,780	1,175,556	77,836	768,919	328,801
	General treasury	Dec. 31, 1914	550,672	525,777	64,184	1,140,633	75,849	768,023	296,761
	Sinking fund	Dec. 31, 1914	8,245		25,116	33,361	1,296	25	32,040
	Public trust funds	Dec. 31, 1914	568	514	480	1,562	691	871	
	School district		277,258	123,298	67,696	468,252	46,312	256,841	165,099
	General treasury	June 30, 1914	277,258	123,298	67,696	468,252	46,312	256,841	165,099
194	Orange, N. J.		640,396	1,388,529	165,835	2,194,760	176,330	703,404	1,315,026
	General treasury	Dec. 31, 1914	627,105	1,170,197	114,911	1,912,213	137,203	701,299	1,073,711
	Recorder's court fund	Dec. 31, 1914		365		365			365
	City clerk's fund	Dec. 31, 1914		150		150			150
	Sinking funds	Dec. 31, 1914	10,666	206,796	37,359	254,821	29,851	170	224,800
	Public trust funds	Dec. 31, 1914; Jan. 31, 1915	2,625	11,021	13,565	27,211	9,276	1,935	16,000
195	Lynchburg, Va.		813,072	683,017	137,802	1,633,891	61,552	729,881	842,458
	General treasury	Jan. 31, 1915	767,875	172,774	36,846	977,495	34,396	536,094	407,005
	Convict labor account	Jan. 31, 1915	3,600			3,600		3,600	
	Special bond fund	Jan. 31, 1915	1,684	25	100,905	102,614	22,950	79,639	25
	School fund	June 30, 1914	21,376	93,232	48	114,656	4,203	110,453	
	Sinking fund	Jan. 31, 1915	15,992	55,499		71,491			71,491
	Public trust fund	Jan. 1, 1915	95		3	98	3	95	
	Investment fund	Jan. 31, 1915	2,450	361,487		363,937			363,937
196	Colorado Springs, Colo.		843,056	142,625	124,277	1,109,958	40,640	797,723	271,595
	City corporation		562,009	136,489	32,717	731,215	27,161	456,819	247,235
	General treasury	Dec. 31, 1914	555,818	66,368	31,540	653,726	25,568	455,670	172,488
	Sinking funds	Dec. 31, 1914	5,200	58,819	717	64,736	736		64,000
	Public trust funds:								
	Municipal	Dec. 31, 1914	991	1,928	389	3,308	456	1,149	1,703
	Nonmunicipal	Dec. 31, 1914		9,014	2	9,016	284		8,732
	Private trust fund	Dec. 31, 1914		360	69	429	117		312
	School district		281,047	6,136	91,560	378,743	13,479	340,904	24,360
	General treasury	June 30, 1914	281,047	6,136	91,560	378,743	13,479	340,904	24,360
197	Newport, Ky.		430,470	425,592	119,562	975,924	98,274	394,109	483,541
	General treasury	Dec. 31, 1914	382,046	114,727	42,693	539,466	43,322	229,994	266,150
	Special assessment fund	Dec. 31, 1914	7,379			7,379		7,379	
	School fund	June 30, 1914	34,742	102,220	7,162	144,124	10	94,048	50,066
	Library fund	Dec. 31, 1914	118	4,644	179	4,941	240	4,701	
	Bridge fund	June 1, 1914	5,522		84	5,606	47	3,059	2,500
	Sinking funds	June 30, Dec. 31, 1914	663	204,301	69,444	274,408	54,655	54,928	164,825

[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: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 104.]

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.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915—Continued.								
198	La Crosse, Wis.		$711,155	$302,466	$295,523	$1,309,144	$208,359	$716,359	$384,426
	General treasury	Dec. 31, 1914	688,203	220,327	287,257	1,195,787	203,381	713,005	279,401
	Sinking fund	Dec. 31, 1914	17,767	80,025		97,792			97,792
	Public trust funds	Dec. 31, 1914	4,016	2,114	8,266	14,396	4,978	3,354	6,064
	Investment fund	Dec. 31, 1914	1,169			1,169			1,169
199	Danville, Ill.		514,541	476,653	266,818	1,258,042	285,685	770,714	201,643
	City corporation		333,257	440,664	90,495	864,416	159,282	533,109	172,025
	General treasury	Apr. 30, 1915	333,257	440,664	90,495	864,416	159,282	533,109	172,025
	School district		181,284	36,019	176,323	393,626	126,403	237,605	29,618
	General treasury	June 30, 1915	181,284	36,019	176,323	393,626	126,403	237,605	29,618
200	Council Bluffs, Iowa		893,284	173,556	151,993	1,218,863	187,333	915,834	115,696
	City corporation		679,120	166,886	115,190	961,196	137,008	710,655	113,533
	General treasury	Mar. 31, 1915	638,141	120,937	32,205	791,283	62,346	678,558	50,379
	Sinking fund	Mar. 31, 1915	36,802	4	67,186	103,992	61,636	29,352	13,004
	Public trust funds	Mar. 31, 1915	4,177	15	6,634	10,826	1,081	2,745	7,000
	Private trust funds	Mar. 31, 1915		45,930	9,165	55,095	11,945		43,150
	School district		214,164	6,700	36,803	257,667	50,325	205,179	2,163
	General treasury	June 30, 1915	206,335	6,700	34,801	247,836	48,464	197,209	2,163
	Sinking fund	June 30, 1915	7,829		2,002	9,831	1,861	7,970	
201	Bellingham, Wash.		749,340	343,733	89,013	1,182,086	117,961	821,462	242,663
	City corporation		519,050	334,619	81,356	935,025	87,892	628,284	218,849
	General treasury	Dec. 31, 1914	518,645	331,353	78,376	928,374	83,612	627,794	216,938
	Sinking fund	Dec. 31, 1914	289		15	304	67	37	200
	Public trust funds:								
	Municipal	Dec. 31, 1914	116	456	2,608	3,180	2,703	453	24
	Nonmunicipal	Dec. 31, 1914		2,810	357	3,167	1,480		1,687
	School district		230,290	9,114	7,657	247,061	30,069	193,178	23,814
	General treasury	June 30, 1914	206,856	9,114	5,864	221,834	21,477	183,543	13,814
	Sinking fund	June 30, 1914	23,434		1,793	25,227	5,592	9,635	10,000
202	Fresno, Cal.		1,144,662	251,859	285,349	1,681,870	329,398	1,205,647	56,825
	City corporation		803,659	31,833	135,876	971,368	144,670	784,913	41,785
	General treasury	June 30, 1915	394,760	561	112,371	507,692	117,672	359,235	30,785
	Special assessment fund	June 30, 1915	407,388	1,957		409,345		409,345	
	Sinking fund	June 30, 1915	1,511	27,749	21,640	50,900	21,540	15,360	11,000
	Public trust fund	June 30, 1915		1,531	1,586	3,117	2,144	973	
	Private trust fund	June 30, 1915		35	279	314	314		
	School district		341,003	220,026	149,473	710,502	184,728	510,734	15,040
	General treasury	June 30, 1915	294,644	220,018	146,628	661,290	170,268	485,700	5,322
	Sinking fund	June 30, 1915	46,359	8	2,845	49,212	14,460	25,034	9,718
203	Boise, Idaho		600,205	168,379	100,606	869,190	54,227	560,993	253,970
	City corporation		407,869	165,835	76,147	649,851	49,201	350,195	250,455
	General treasury	Apr. 30, 1915	318,785	162,901	32,234	513,920	20,088	348,903	144,929
	Petty cash fund	Apr. 30, 1915	55		696	751	751		
	Sinking fund	Apr. 30, 1915	87,765	338	42,771	130,874	26,820	1,292	102,762
	Investment fund	Apr. 30, 1915	1,264	2,596	446	4,306	1,542		2,764
	School district		192,336	2,544	24,459	219,339	5,026	210,798	3,515
	General treasury	June 30, 1915	192,336	2,544	24,459	219,339	5,026	210,798	3,515
204	Norristown, Pa.		259,478	214,239	60,030	533,747	140,060	249,418	144,269
	City corporation		124,998	63,236	24,267	212,501	23,503	92,520	96,478
	General treasury	Dec. 31, 1914	121,594	9,798	4,036	135,428	6,632	68,523	63,273
	Sinking fund	Dec. 31, 1914	361	53,438	20,138	73,937	16,820	23,912	33,205
	Public trust fund	Dec. 31, 1914	43		93	136	51	85	
	School district		134,480	151,003	35,763	321,246	116,557	156,898	47,791
	General treasury	June 30, 1914	131,260	112,784	34,468	278,512	106,621	156,561	15,330
	Library fund	June 30, 1914	36	266	87	389	52	337	
	Sinking fund	June 30, 1914	2,918	37,953	1,208	42,079	9,884		32,195
	Investment fund	June 30, 1914	266			266			266

[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: 1915.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 105.]

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	$163,479,455	$19,677,866	$32,170,995	$50,305,828	$3,042,772	$58,281,994	$168,049,533	$20,657,437	$3,780,235	$38,279,338	$105,332,523		.....	$4,570,078
	Group I	101,907,720	14,479,437	19,842,358	27,830,025	2,067	39,753,833	108,105,300	7,366,859	1,034,772	20,140,277	79,563,392		.....	6,197,580
	Group II	11,462,909	1,356,903	588,972	7,375,522	54,309	2,057,203	11,456,370	4,509,476	290,101	1,533,755	5,123,038		$6,539	.....
	Group III	29,257,552	2,608,915	6,353,320	8,698,796	2,092,065	9,504,456	28,489,690	4,852,593	1,468,942	9,865,805	12,302,350		767,862	.....
	Group IV	12,882,669	697,313	2,792,476	4,173,177	888,667	4,331,036	11,863,648	2,052,538	827,268	4,349,879	5,133,963		1,019,021	.....
	Group V	7,968,605	505,298	2,593,869	2,228,308	5,664	2,635,466	8,134,525	1,875,971	659,152	2,389,622	3,209,780		.....	165,920
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.														
1	New York, N. Y	$70,132,330	$10,388,858	$18,236,150	$9,969,187	$2,014	$31,536,121	$75,737,171	$815,995	.....	$8,456,092	$66,465,084		.....	$5,604,841
2	Chicago, Ill	2,281,619	66,859	.....	1,272,693	.....	942,067	3,404,701	.....	.....	1,798,707	1,605,994		.....	1,123,082
3	Philadelphia, Pa	8,333,279	766,947	.....	7,097,008	.....	439,324	7,650,900	4,113,001	.....	1,052,400	2,485,499		$682,379	.....
4	St. Louis, Mo	1,691,971	24,000	.....	1,670,971	.....	.....	2,001,000	.....	.....	801,000	1,200,000		.....	306,029
5	Boston, Mass	3,218,740	1,457,251	.....	.....	.....	1,761,489	2,238,634	.....	$279,830	.....	1,958,804		980,106	.....
6	Cleveland, Ohio	5,596,265	150,420	.....	4,859,111	.....	586,734	5,430,682	1,859,139	.....	2,085,782	1,485,761		165,583	.....
7	Baltimore, Md	1,775,248	927,371	.....	847,516	.....	361	1,634,680	.....	.....	.....	1,634,680		140,568	.....
8	Pittsburgh, Pa	5,625,401	507,525	20	2,113,539	53	3,004,264	5,689,521	419,434	.....	4,587,041	683,046		.....	64,120
9	Detroit, Mich	3,279,867	190,206	1,606,188	.....	.....	1,483,473	4,318,011	159,290	754,942	1,359,255	2,044,524		.....	1,038,144
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.														
10	Buffalo, N. Y	$1,469,271	$164,515	$242,687	.....	$46,805	$1,015,264	$1,433,443	$11,114	$199,869	$135,000	$1,087,460		$35,828	.....
11	San Francisco, Cal	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....		.....	.....
12	Los Angeles, Cal	684,702	128,410	118,650	$234,719	.....	202,923	978,894	207,822	.....	169,470	601,602		.....	$294,192
13	Milwaukee, Wis	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....		.....	.....
14	Cincinnati, Ohio	5,036,668	439,234	44,286	4,108,299	.....	444,849	5,115,576	2,804,798	.....	673,742	1,637,036		.....	78,908
15	Newark, N. J	2,442,171	428,661	.....	1,982,051	.....	31,459	2,364,310	1,239,633	.....	36,072	1,088,605		77,861	.....
16	New Orleans, La	84,614	7,797	.....	75,045	.....	1,772	84,614	.....	.....	.....	84,614		.....	.....
17	Washington, D. C	982,979	6,225	.....	975,408	934	412	982,992	246,109	.....	441,471	295,412		.....	13
18	Minneapolis, Minn	456,833	206,302	139	.....	.....	250,392	418,529	.....	90,232	.....	328,297		38,304	.....
19	Seattle, Wash	305,671	5,759	183,210	.....	6,570	110,132	78,012	.....	.....	78,000	12		227,659	.....
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.														
20	Jersey City, N. J	$1,041,016	$280,724	$16,574	$678,802	.....	$64,916	$328,938	.....	.....	.....	$328,938		$712,078	.....
21	Kansas City, Mo	1,065,198	81,515	582,007	149,261	.....	252,415	1,090,279	.....	.....	$157,000	933,279		.....	$25,081
22	Indianapolis, Ind	125,411	10,233	115,178	.....	.....	.....	1,030	$30	.....	1,000	.....		124,381	.....
23	Portland, Oreg	3,250,219	156,629	1,503,138	348,893	$257	1,241,102	3,848,095	.....	.....	3,084,869	763,226		.....	597,876
24	Denver, Colo	517,739	45,070	145,712	60,927	.....	266,030	219,341	73,894	.....	74,600	70,847		298,398	.....
25	Rochester, N. Y	422,538	51,397	2,505	185,956	.....	182,700	271,004	.....	.....	254,000	17,004		151,554	.....
26	Providence, R. I	2,742,314	287,314	.....	.....	.....	2,455,000	2,489,153	.....	$467,139	.....	2,022,014		253,161	.....
27	St. Paul, Minn	270,326	14,750	141,524	6,600	.....	107,452	212,452	.....	.....	15,000	197,452		57,874	.....
28	Louisville, Ky	1,652,639	38,066	554,427	.....	1,056,723	3,423	1,440,352	573,231	711,163	122,894	33,064		212,287	.....
29	Columbus, Ohio	3,204,963	210,990	137	1,626,854	140,462	1,226,520	3,088,623	780,757	.....	841,836	1,466,230		116,140	.....
30	Oakland, Cal	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....		.....	.....
31	Toledo, Ohio	2,342,854	99,221	.....	1,352,929	275,000	595,704	2,564,749	527,790	.....	1,631,789	405,170		.....	221,895
32	Atlanta, Ga	332,500	.....	.....	237,500	.....	95,000	332,500	.....	.....	150,500	182,000		.....	.....
33	Birmingham, Ala	137,485	4,852	.....	132,633	.....	.....	1,800	.....	.....	1,800	.....		135,685	.....
34	Worcester, Mass	1,049,755	190,155	.....	248,510	.....	611,090	1,217,988	.....	.....	.....	1,217,988		.....	168,233
35	Syracuse, N. Y	2,837	.....	.....	.....	2,837	.....	2,837	.....	2,837	.....	.....		.....	.....
36	New Haven, Conn	176,123	1,064	.....	144,800	.....	30,259	185,752	.....	.....	132,000	53,752		.....	9,629
37	Memphis, Tenn	358,695	458	298,778	59,459	.....	.....	320,044	88,170	.....	231,874	.....		38,651	.....
38	Scranton, Pa	383,216	54,635	131,435	111,146	.....	66,000	354,246	178,926	.....	175,000	320		8,970	.....
39	Spokane, Wash	227,821	5,457	10,736	.....	.....	211,628	210,626	.....	15,534	50,000	145,092		17,195	.....
40	Paterson, N. J	126,996	47,241	.....	.....	.....	79,755	130,539	300	46,191	.....	84,048		.....	3,543
41	Richmond, Va	1,340,895	131,079	53	803,155	2,200	404,408	1,378,434	529,173	.....	405,100	444,161		.....	37,539
42	Omaha, Nebr	1,071,968	26,058	522,099	155,050	274,341	94,420	1,135,482	593,924	.....	375,638	165,920		.....	63,514
43	Fall River, Mass	190,353	111,724	.....	.....	.....	78,659	414,532	.....	94,411	.....	320,121		.....	224,149
44	Grand Rapids, Mich	210,740	17,215	.....	191,141	1,984	400	227,363	133,783	.....	83,648	9,932		.....	16,623
45	Dayton, Ohio	1,108,308	20,080	769,215	157,318	3,500	158,195	1,092,322	348,528	.....	479,781	264,013		15,986	.....
46	San Antonio, Tex	433,967	12,653	421,014	.....	.....	300	429,248	326,423	.....	83,525	19,300		4,719	.....
47	Bridgeport, Conn	75,239	25,221	.....	19,500	.....	30,518	74,740	.....	.....	.....	74,740		499	.....
48	Nashville, Tenn	165,883	.....	.....	165,883	.....	.....	50,902	.....	.....	50,902	.....		114,981	.....
49	Dallas, Tex	674,127	37,656	413,094	51,100	144,651	27,626	751,307	302,043	.....	189,413	259,851		.....	77,180
50	Lowell, Mass	88,443	49,192	.....	30,500	.....	8,751	81,729	.....	.....	.....	81,729		6,714	.....
51	New Bedford, Mass	162,198	74,450	.....	64,693	.....	23,055	249,029	.....	.....	.....	249,029		.....	86,831
52	Cambridge, Mass	783,277	180,303	.....	222,517	.....	380,457	596,158	.....	.....	.....	596,158		187,119	.....
53	Salt Lake City, Utah	231,025	.....	31,000	56,541	143,484	.....	242,000	.....	.....	242,000	.....		.....	10,975
54	Hartford, Conn	284,956	63,342	106,426	14,700	971	99,517	237,339	.....	.....	268	237,071		47,617	.....
55	Trenton, N. J	642,709	83,390	.....	195,214	.....	364,105	581,110	485	.....	136,910	443,715		61,599	.....
56	Houston, Tex	189,800	26,877	.....	156,423	.....	6,500	201,500	.....	.....	.....	201,500		.....	11,700
57	Tacoma, Wash	705,441	18,228	119,761	541,884	.....	25,568	769,731	195,108	.....	290,500	294,123		.....	64,290
58	Reading, Pa	126,141	5,571	.....	120,570	.....	.....	247,532	16,732	.....	125,300	105,500		.....	121,391
59	Albany, N. Y	145,050	45,318	.....	.....	.....	99,732	195,681	3,014	131,667	.....	61,000		.....	50,631
60	Camden, N. J	300,200	49,580	.....	166,680	.....	84,000	299,300	300	.....	3,000	296,000		960	.....
61	Youngstown, Ohio	759,799	12,025	468,507	120,711	45,655	112,901	753,767	179,982	.....	485,658	88,127		6,032	.....
62	Springfield, Mass	156,278	38,982	.....	90,946	.....	26,350	169,936	.....	.....	.....	169,936		.....	13,658

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TABLE 24.—SINKING FUNDS—RECEIPTS AND PAYMENTS: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 105.]

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 1915.													
63	Lynn, Mass.	$705,462	$49,641	.....	$63,470	.....	$592,351	$660,862	.....	.....	.....	$660,862	$44,600	.....
64	Des Moines, Iowa	8,173	.....	$8,173	.....	.....	.....	61	$61	.....	.....	.....	8,112	.....
65	Lawrence, Mass.	76,619	11,139	.....	43,035	.....	22,445	106,775	.....	.....	.....	106,775	.....	$30,156
66	Fort Worth, Tex.	409,052	24,438	342,595	42,019	.....	.....	307,528	283,298	.....	.....	24,230	101,524	.....
67	Kansas City, Kans.	750,491	13,647	467,224	102,177	$9,919	157,524	768,334	197,007	.....	$401,756	169,571	.....	17,843
68	Yonkers, N. Y.	8,691	8,691	.....	.....	.....	.....	13,800	.....	$13,800	.....	.....	.....	5,109
69	Wilmington, Del.	68,363	.....	.....	68,363	.....	.....	68,300	.....	.....	68,300	.....	63	.....
70	Schenectady, N. Y.	297,360	31,202	.....	.....	.....	266,158	284,357	.....	76,200	.....	208,157	13,003	.....
71	Duluth, Minn.	650,837	597	212,235	.....	400,000	38,005	799,053	77,469	597	706,779	14,208	.....	148,166
72	Norfolk, Va.	615,570	57,912	.....	557,658	.....	.....	108,809	.....	.....	500	108,309	506,761	.....
73	Oklahoma City, Okla.	866,458	30,367	347,011	26,704	.....	462,376	892,384	215,164	.....	17,281	659,939	.....	25,926
74	Somerville, Mass.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
75	Elizabeth, N. J.	485,771	35,765	.....	165,743	.....	284,263	445,762	1,250	.....	2,000	442,512	40,009	.....
76	St. Joseph, Mo.	152,798	.....	.....	152,798	.....	.....	122,968	22,760	.....	100,208	.....	29,830	.....
77	Waterbury, Conn.	30,000	3,939	.....	11,061	.....	15,000	.....	.....	.....	.....	.....	30,000	.....
78	Utica, N. Y.	25,878	6,852	4,414	.....	2	14,610	17,570	4,501	8,872	.....	4,197	8,308	.....
79	Akron, Ohio	1,757,080	17,488	418,839	422,481	.....	898,272	1,754,727	296,183	.....	557,541	911,003	2,353	.....
80	Troy, N. Y.	48,430	12,490	.....	8,067	.....	27,873	.....	.....	.....	.....	.....	48,430	.....
81	Manchester, N. H.	146,096	22,396	.....	.....	.....	123,700	110,915	.....	102,665	.....	8,250	35,181	.....
82	Hoboken, N. J.	125,589	16,598	.....	81,216	.....	27,775	60,275	.....	.....	.....	60,275	65,314	.....
83	Wilkes-Barre, Pa.	83,172	7,699	48,917	10,000	4,556	12,000	113,383	18,732	.....	94,000	651	.....	30,211
84	Fort Wayne, Ind.	40,994	190	.....	35,015	.....	5,789	15,800	.....	.....	15,800	.....	25,194	.....
85	Erie, Pa.	454,187	2,513	.....	17,519	6,451	427,704	480,503	.....	.....	427,500	53,003	.....	26,316
86	Evansville, Ind.	20,074	84	.....	19,990	.....	.....	7,207	.....	.....	7,207	.....	12,867	.....
87	Jacksonville, Fla.	56,738	.....	.....	10,019	46,455	264	47,250	.....	.....	47,250	.....	9,489	.....
88	Peoria, Ill.	32,991	504	28,398	.....	.....	4,089	37,807	170	.....	29,200	8,437	.....	4,816
89	East St. Louis, Ill.	26,447	.....	26,447	.....	.....	.....	72,265	10,479	1,786	60,000	.....	.....	45,818
90	Harrisburg, Pa.	213,562	4,392	.....	157,670	.....	51,500	161,600	.....	.....	119,300	42,300	51,962	.....
91	Savannah, Ga.	41,000	.....	.....	41,000	.....	.....	.....	.....	.....	.....	.....	41,000	.....
92	Passaic, N. J.	135,230	9,821	.....	59,732	.....	65,677	133,052	.....	.....	.....	133,052	2,178	.....
93	Bayonne, N. J.	151,392	17,665	43,782	.....	.....	89,945	130,623	.....	12,181	85,000	33,442	20,726	.....
94	South Bend, Ind.	14,824	378	14,446	.....	.....	.....	.....	.....	.....	.....	.....	14,824	.....
95	Wichita, Kans.	29,830	1,548	25,689	2,593	.....	.....	17,000	.....	.....	17,000	.....	12,830	.....
96	Johnstown, Pa.	135,047	15,375	2,233	117,439	.....	.....	53,704	18,016	.....	34,000	1,688	81,343	.....
97	Brockton, Mass.	124,397	23,591	.....	.....	.....	100,806	134,441	.....	71,018	.....	63,423	.....	10,044
98	Terre Haute, Ind.	57,757	1,808	40,949	15,000	.....	.....	51,763	31,763	.....	20,000	.....	5,994	.....
99	Holyoke, Mass.	138,442	11,723	.....	.....	.....	126,719	145,618	.....	40,149	.....	105,469	.....	7,176
100	Sacramento, Cal.	42,229	.....	17,010	.....	.....	25,219	39,735	14,516	.....	.....	25,219	2,494	.....
101	Portland, Me.	560,333	24,889	.....	133,320	400,750	1,374	570,991	33	.....	439,627	131,331	.....	10,658
102	Allentown, Pa.	178,823	9,294	115,437	37,592	.....	16,500	138,022	45,822	.....	83,700	8,500	40,801	.....
103	Charleston, S. C.	21,363	1,131	.....	20,182	.....	50	24,133	14,393	.....	9,740	.....	.....	2,770
104	Springfield, Ill.	32,776	.....	23,134	9,642	.....	.....	22,558	558	.....	22,000	.....	10,218	.....
105	Canton, Ohio	431,688	2,872	.....	389,324	.....	39,492	466,646	120,156	.....	296,340	50,120	.....	34,958
106	Pawtucket, R. I.	234,986	62,087	.....	72,234	.....	100,665	171,214	.....	.....	.....	171,214	63,772	.....
107	Chattanooga, Tenn.	25,480	2,880	.....	20,000	.....	2,600	24,316	.....	.....	.....	24,316	1,164	.....
108	Altoona, Pa.	294,025	12,840	.....	211,185	.....	70,000	355,510	63,449	.....	10,500	281,561	.....	61,485
109	Covington, Ky.	119,080	.....	.....	119,080	.....	.....	121,061	93,665	.....	27,396	.....	.....	1,981
110	Mobile, Ala.	119,475	.....	119,357	63	.....	55	107,611	81,556	.....	26,000	55	11,864	.....
111	Sioux City, Iowa	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
112	Saginaw, Mich.	417,607	3,125	251,330	130,398	.....	32,754	396,487	94,578	.....	288,800	13,109	21,120	.....
113	Atlantic City, N. J.	350,008	104,362	3,789	239,075	.....	2,782	377,310	5,528	.....	131,000	240,782	.....	27,302
114	Little Rock, Ark.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
115	Berkeley, Cal.	131,070	.....	116,709	.....	12,857	1,504	114,550	65,843	.....	47,203	1,504	16,520	.....
116	Rockford, Ill.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
117	Binghamton, N. Y.	26,809	847	.....	20,962	.....	5,000	35,000	.....	.....	.....	35,000	.....	8,191
118	Pueblo, Colo.	79,671	578	61,266	.....	.....	17,827	78,461	18,429	.....	45,032	15,000	1,210	.....
119	New Britain, Conn.	59,691	14,806	.....	44,772	.....	113	59,691	.....	.....	.....	59,691	.....	.....
120	Tampa, Fla.	111,687	7,145	53,042	.....	.....	51,500	51,500	.....	.....	.....	51,500	60,187	.....
121	El Paso, Tex.	243,422	.....	.....	243,422	.....	.....	153,040	147,686	.....	.....	5,354	90,382	.....
122	Springfield, Ohio	417,594	10,004	.....	251,157	7,677	148,756	431,316	119,443	.....	111,919	199,954	.....	13,722
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.													
123	Flint, Mich.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
124	Lancaster, Pa.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
125	Augusta, Ga.	.....	.....	.....	.....	.....	.....	$6,978	$118	.....	$6,860	.....	.....	$6,978
126	York, Pa.	$95,504	$10,393	$85,111	.....	.....	.....	60,256	49,256	.....	10,000	$1,000	$35,248	.....
127	Malden, Mass.	51,363	21,636	.....	.....	.....	$29,727	77,372	.....	$30,470	.....	46,902	.....	26,009
128	San Diego, Cal.	657,624	.....	635,179	.....	.....	22,445	648,974	382,054	.....	244,475	22,445	8,650	.....
129	Bay City, Mich.	114,662	4,577	52,436	$57,500	.....	149	97,571	12,690	.....	44,000	40,881	17,091	.....
130	Topeka, Kans.	80,189	3,679	39,671	25,222	.....	11,617	59,968	17	.....	20,500	39,451	20,221	.....
131	Haverhill, Mass.	120,709	21,049	.....	59,745	.....	39,915	119,919	.....	.....	.....	119,919	790	.....
132	Salem, Mass.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

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TABLE 24.—SINKING FUNDS—RECEIPTS AND PAYMENTS: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 105.]

City number.	CITY.	RECEIPTS.						PAYMENTS.						
		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.	Excess of receipts over payments.	Excess of payments over receipts.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915—Continued.													
133	Davenport, Iowa	$31,616	$1,356	$24,612	$5,648			$30,974	$22,974		$8,000		$642	
134	Kalamazoo, Mich	103,720	1,213	62,745	38,285	$615	$862	79,006	16,274		62,370	$362	24,714	
135	McKeesport, Pa	62,680	8,447		54,233			35,947			33,000	2,947	26,733	
136	Lincoln, Nebr	20,627		18,724	1,903			60,000			60,000			$39,373
137	Racine, Wis													
138	Superior, Wis	105,889	443		105,446			124,903	42,267		82,460	176		19,014
139	Wheeling, W. Va	78,346	3,712		74,634			77,160	21,732		55,428		1,186	
140	Macon, Ga	19,646	3,165		15,000		1,481	19,646				19,646		
141	Huntington, W. Va	118,008		118,008				61,958	56,003			5,955	56,050	
142	Butte, Mont	414,502	17,850	25,557	39,615		331,480	250,951	25,099		14,611	241,241	133,551	
143	Newton, Mass	568,541	100,298				468,243	567,898		$292,600		275,298	643	
144	Pasadena, Cal	196,261		132,105	60,409	3,747		188,169	126,866		61,303		8,092	
145	Woonsocket, R. I	173,337	42,136		122,681		8,520	172,157				172,157	1,180	
146	Montgomery, Ala													
147	West Hoboken, N. J	25,367	4,458		20,875		34	20,034				20,034	5,333	
148	Roanoke, Va	32,713	6,867		19,160		6,686	62,724			57,500	5,224		30,011
149	Chester, Pa	123,373	10,592		112,781			127,375	62,346			65,029		4,002
150	Fitchburg, Mass	307,493	9,573		20,500		277,420	308,790				308,790		1,297
151	Galveston, Tex	128,694			128,694			52,500				52,500	76,194	
152	East Orange, N. J	377,295	22,289				355,006	317,489	9,511	47,885	29,000	231,093	59,806	
153	Muskogee, Okla	179,995	12,841	86,266		1,302	79,586	150,057	97,780	12,841		39,436	29,938	
154	New Castle, Pa	51,873		31,873	20,000			62,407	23,407		39,000			10,534
155	Dubuque, Iowa	43,058		43,058				48,595	8,595		40,000			5,537
156	Springfield, Mo													
157	Lexington, Ky	68,905	2,895		66,010			52,989	44,321		7,000	1,668	15,916	
158	Hamilton, Ohio	249,764	625	187,927	61,196		16	275,168	108,272		142,529	24,367		25,404
159	Perth Amboy, N. J	293,533	6,562				287,271	352,167	59,595		69,264	223,308		58,334
160	Charlotte, N. C													
161	Lansing, Mich													
162	Knoxville, Tenn	91,226	2,924		88,302			228,745	19,183		209,562			137,519
163	Decatur, Ill	60,932	6,409	16,695	21,300		16,528	64,828			42,000	22,828		3,896
164	Elmira, N. Y													
165	Portsmouth, Va	9,876	51		9,825			33,000				33,000		23,124
166	Everett, Mass	187,196	13,639		8,057		165,500	288,500				288,500		101,304
167	San Jose, Cal	23,996		23,996				22,925			22,925		1,071	
168	Joliet, Ill													
169	Quincy, Ill	90,638		90,638				92,705	15,705		77,000			2,067
170	Auburn, N. Y	11,857	5,183				6,674	3,736		536		3,200	8,121	
171	Pittsfield, Mass													
172	Quincy, Mass													
173	Cedar Rapids, Iowa	13,653	228	13,425				21,384				21,384		7,731
174	Taunton, Mass	159,249	41,179		23,711		94,359	161,369				161,369		2,120
175	Mount Vernon, N. Y	230,187	8,853	210,685			10,649	295,379		265,053		30,326		65,192
176	Amsterdam, N. Y	11,064	780		10,284			10,284				10,284	780	
177	Niagara Falls, N. Y													
178	Jamestown, N. Y	27,850	3,682		24,168			26,500			22,500	4,000	1,350	
179	Oshkosh, Wis													
180	New Rochelle, N. Y													
181	Lorain, Ohio	326,067	4,421		247,728		73,918	311,847	106,882		132,896	72,069	14,220	
182	Jackson, Mich	52,292		52,292				50,390	23,393		24,505	2,492	1,902	
183	Lima, Ohio	245,131	10,725	33,430	127,737		73,239	261,237	62,639		110,172	88,426		16,106
184	Columbia, S. C	949	949										949	
185	Austin, Tex	114,325	1,852	110,867	1,606			107,664	95,664		12,000		6,661	
186	Williamsport, Pa	56,659	1,711	33,438	19,010		2,500	81,933	19,433		62,500			25,274
187	Waterloo, Iowa	149,645	663	125,490			23,492	160,251	36,359		110,400	13,492		10,606
188	Aurora, Ill													
189	Joplin, Mo													
190	Shreveport, La	13,325	3,553		4,472		5,500	38,772	32,772		6,000			25,247
191	Chelsea, Mass	90,890	22,609		47,142		21,139	142,483				142,483		51,593
192	Waco, Tex	147,405	8,632	124,439			14,334	128,069	127,049		1,000	20	19,336	
193	Everett, Wash	8,245	2,378	5,867				32,065	25		30,000	2,040		23,820
194	Orange, N. J	217,462	10,666		36,796		170,000	224,970	170		18,500	206,300		7,508
195	Lynchburg, Va	71,491	15,992		46,835		8,664	71,491				71,491		
196	Colorado Springs, Colo	64,019		5,200	58,819			64,000			64,000		19	
197	Newport, Ky	204,439	517	146	203,776			219,228	54,928		164,300			14,789
198	La Crosse, Wis	75,025	17,767		52,258		5,000	75,025				75,025		
199	Danville, Ill													
200	Council Bluffs, Iowa	44,635		44,631			4	50,326	37,322		13,000	4		5,691
201	Bellingham, Wash	23,723		23,723				19,872	9,672		10,200		3,851	
202	Fresno, Cal	75,627		47,870	27,749		8	61,112	40,394		19,500	1,218	14,515	
203	Boise, Idaho	87,765		87,765				103,716	1,292	9,767	92,657			15,951
204	Norristown, Pa	85,975	3,279		59,196		23,500	80,617	23,912		56,705		5,358	

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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: 1915.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 107.]

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	$10,051,208	$715,875	$255,258	$1,741,022	$1,991,113	$5,185,764	$162,176	$3,320,741	$11,258,477	$8,908,808	$271,250	$131,768	$1,946,642
	Group I	7,226,908	154,199	109,368	1,309,868	1,347,967	4,210,581	94,925	2,484,344	8,671,943	6,756,111	55,743	84,787	1,775,302
	Group II	913,292	150,330	109,035	87,681	292,479	263,087	10,680	399,783	1,214,066	1,035,672	103,383	1,657	73,354
	Group III	981,042	231,753	26,645	48,218	222,724	413,969	37,733	339,540	928,955	810,153	83,242	9,887	25,673
	Group IV	679,383	109,613	9,065	278,102	99,083	170,105	13,415	90,516	281,695	220,511	3,262	31,623	20,299
	Group V	250,583	69,980	1,145	17,153	28,860	128,022	5,423	6,558	161,818	80,361	25,629	3,814	52,014
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.													
1	New York, N. Y.	$1,199,033	$154,199	$77,287	$705	$816,630	$119,226	$30,956	$4,105,108	$5,023,035	$5,013,466	.....	.....	$9,569
2	Chicago, Ill.	2,211,608	.....	.....	1,110,953	292,102	803,302	5,251	[1] 1,349,880	1,252,438	1,216,883	$1,023	$13,992	16,940
3	Philadelphia, Pa.	2,787,862	.....	.....	22,904	87,425	2,673,295	4,238	[1] 191,063	1,760,995	107,610	6,169	300	1,646,916
4	St. Louis, Mo.	231,492	.....	32,081	6,477	14,779	177,319	836	[1] 68,833	94,352	42,236	.....	100	52,016
5	Boston, Mass.	582,359	.....	.....	151,549	52,110	342,829	35,871	[1] 159,804	156,958	75,844	44,937	19,365	46,812
6	Cleveland, Ohio.	86,701	.....	.....	4,130	45,007	35,677	1,887	132,348	244,762	243,952	.....	.....	810
7	Baltimore, Md.	71,741	.....	.....	.....	19,038	52,703	.....	10,000	80,327	28,604	14	50,000	1,709
8	Pittsburgh, Pa.	13,869	.....	.....	12,150	.....	1,719	.....	.....	1,510	.....	.....	1,030	480
9	Detroit, Mich.	42,243	.....	.....	1,000	20,876	4,511	15,856	5,468	27,566	27,516	.....	.....	50
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.													
10	Buffalo, N. Y.	$178,057	$81,608	$523	$5,164	$65,306	$23,415	$2,041	$25,674	$213,394	$204,187	$474	.....	$8,733
11	San Francisco, Cal.	26,560	.....	1,205	.....	22,210	2,950	195	67,660	111,471	108,071	.....	.....	3,400
12	Los Angeles, Cal.	1,173	.....	953	220	.....	.....	.....	32,104	26,429	25,829	.....	.....	600
13	Milwaukee, Wis.	52,827	.....	.....	34	30,185	17,686	4,922	61,650	93,912	85,921	.....	.....	7,991
14	Cincinnati, Ohio.	181,369	.....	581	37,599	36,938	106,251	.....	83,279	265,605	179,040	58,673	.....	27,892
15	Newark, N. J.	49,662	15,778	.....	1,215	21,383	8,538	2,748	38,240	79,623	78,038	.....	.....	1,585
16	New Orleans, La.	98,937	.....	182	5,588	15,116	77,277	774	10,546	81,051	48,748	12,663	$1,570	18,070
17	Washington, D. C.	169,563	15,901	105,591	30,463	14,845	2,763	.....	1,323	165,450	133,408	29,859	87	2,096
18	Minneapolis, Minn.	137,857	37,043	.....	7,398	69,452	23,964	.....	65,275	138,854	134,153	1,714	.....	2,987
19	Seattle, Wash.	17,287	.....	.....	.....	17,044	243	.....	13,993	38,277	38,277	.....	.....	.....
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.													
20	Jersey City, N. J.	$22,475	$9,355	.....	$106	$9,479	$3,535	.....	$82,656	$96,536	$95,090	.....	.....	$1,446
21	Kansas City, Mo.	17,032	.....	.....	4,627	6,284	4,736	$1,385	230	5,044	4,786	.....	.....	258
22	Indianapolis, Ind.	107,296	68,438	.....	310	19,079	18,275	1,194	[1] 495	73,461	71,183	$941	.....	1,337
23	Portland, Oreg.	50,681	30,188	$426	3,025	14,733	2,309	.....	8,318	7,479	7,479	.....	.....	.....
24	Denver, Colo.	190,721	23,729	584	2,606	.....	163,802	.....	12,611	70,731	31,845	38,886	.....	.....
25	Rochester, N. Y.	85,737	21,385	7,911	225	34,150	18,430	3,636	29,637	83,241	81,701	.....	.....	1,540
26	Providence, R. I.	55,953	.....	.....	.....	.....	37,549	18,404	[1] 20,206	64,174	62,845	402	.....	927
27	St. Paul, Minn.	11,671	.....	.....	.....	8,387	3,284	.....	27,342	26,045	25,463	.....	.....	582
28	Louisville, Ky.	5,434	.....	.....	658	4,453	293	.....	41,079	34,750	33,770	.....	.....	980
29	Columbus, Ohio.	46,310	22,339	306	1,313	16,065	5,865	422	7,216	40,314	34,054	.....	.....	6,260
30	Oakland, Cal.	19,589	6,930	.....	.....	12,468	191	.....	1,466	24,611	19,651	4,990	.....	.....
31	Toledo, Ohio.	22,820	.....	357	957	13,601	6,490	1,416	53,578	56,962	56,106	.....	$287	569
32	Atlanta, Ga.	2,100	.....	.....	.....	.....	2,100	.....	[2] 2,100	.....	.....	.....	.....	.....
33	Birmingham, Ala.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
34	Worcester, Mass.	41,561	.....	.....	13,208	.....	28,353	.....	[1] 24,155	3,363	.....	484	2,792	87
35	Syracuse, N. Y.	30,923	9,469	765	198	11,358	5,044	4,089	7,977	42,830	42,605	.....	.....	225
36	New Haven, Conn.	39,557	16,530	.....	.....	.....	23,027	.....	10,950	37,741	32,227	.....	5,331	183
37	Memphis, Tenn.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
38	Scranton, Pa.	8,447	.....	.....	.....	7,258	1,189	.....	6,500	3,962	3,900	.....	62	.....
39	Spokane, Wash.	6,620	.....	1,126	50	5,337	107	.....	3,720	8,815	8,815	.....	.....	.....
40	Paterson, N. J.	9,775	3,691	.....	607	3,574	1,903	.....	15,461	26,561	26,501	.....	.....	60
41	Richmond, Va.	15,105	.....	.....	3,058	7,102	4,532	413	97	5,200	5,150	.....	.....	50
42	Omaha, Nebr.	28,570	.....	14,979	.....	6,343	4,337	2,911	9,296	26,062	25,040	500	522	.....
43	Fall River, Mass.	5,113	.....	.....	2,460	.....	2,653	.....	.....	4,445	.....	4,445	.....	.....
44	Grand Rapids, Mich.	419	.....	.....	.....	.....	419	.....	.....	528	.....	430	98	.....
45	Dayton, Ohio.	18,789	5,772	11	6	8,498	4,268	234	9,862	25,602	25,346	.....	.....	256
46	San Antonio, Tex.	1,057	.....	.....	.....	.....	1,057	.....	[1] 810	.....	.....	.....	.....	.....
47	Bridgeport, Conn.	1,363	.....	.....	25	.....	1,338	.....	9,660	9,848	9,498	50	.....	300
48	Nashville, Tenn.	877	.....	.....	.....	801	76	.....	3,328	35	.....	35	.....	.....
49	Dallas, Tex.	213	.....	.....	.....	.....	213	.....	[1] 213	.....	.....	.....	.....	.....
50	Lowell, Mass.	6,476	.....	.....	.....	.....	6,476	.....	[1] 4,430	2,100	.....	.....	.....	2,100
51	New Bedford, Mass.	19,358	.....	.....	.....	.....	19,358	.....	[1] 18,764	.....	.....	.....	.....	.....
52	Cambridge, Mass.	3,363	.....	.....	938	.....	2,283	142	.....	2,679	.....	1,100	795	784
53	Salt Lake City, Utah.	1,341	.....	.....	.....	.....	1,341	.....	6,434	1,337	1,331	.....	.....	6
54	Hartford, Conn.	11,174	.....	117	60	.....	9,574	1,423	21,877	24,783	19,651	.....	.....	5,132
55	Trenton, N. J.	13,851	3,222	63	3,660	2,595	4,187	124	1,623	11,400	11,293	.....	.....	107
56	Houston, Tex.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
57	Tacoma, Wash.	5,594	.....	.....	1,823	3,756	15	.....	461	9,258	9,258	.....	.....	.....
58	Reading, Pa.	15,415	.....	.....	5,947	9,247	221	.....	4,454	3,082	3,051	.....	.....	31
59	Albany, N. Y.	22,921	6,307	.....	599	10,173	5,567	275	13,935	30,048	30,031	.....	.....	17
60	Camden, N. J.	13,638	4,398	.....	1,547	2,665	3,501	1,527	7,293	16,341	16,137	.....	.....	204
61	Youngstown, Ohio.	20,554	.....	.....	205	5,288	14,923	138	19,652	47,930	16,346	30,979	.....	605
62	Springfield, Mass.	1,149	.....	.....	.....	.....	1,149	.....	.....	1,627	.....	.....	.....	1,627

[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: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 107.]

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 1915.													
63	Lynn, Mass.	$1,410			$2,547		$1,863			$1,420		$118	$324	$980
64	Des Moines, Iowa	11,194	$8,222		140	$2,339	493		$25	7,488	$7,438			50
65	Lawrence, Mass.	349					349		[1] 365					
66	Fort Worth, Tex.													
67	Kansas City, Kans.	6,714	5,977				737			6,881	6,881			
68	Yonkers, N. Y.	31,087	3,855		391	12,366	14,475		19,269	22,361	20,400		1,729	232
69	Wilmington, Del.	14,502		$7	6,092	5,102	3,130	$171	4,935	3,507	3,470			37
70	Schenectady, N. Y.	8,956	4,015	13	494	2,318	1,942	174	4,851	5,321	4,677			644
71	Duluth, Minn.	22,128	9,176			11,208	1,741	3		7,596	7,533			63
72	Norfolk, Va.	5,386			2,319	1,351	1,451	265	2,537	1,740	1,067			673
73	Oklahoma City, Okla.													
74	Somerville, Mass.	1,277					1,277			1,360		85	1,275	
75	Elizabeth, N. J.	6,835	2,110		70	1,962	2,168	525	5,667	5,748	5,748			
76	St. Joseph, Mo.	1,553			164	896	430	63	1,574	2,352	2,347			5
77	Waterbury, Conn.	19,096	3,535	33			14,082	1,436	12,656	31,339	4,358		26,909	72
78	Utica, N. Y.	29,117	9,403		5,230	6,881	6,596	1,007	[1] 1,828	16,810	13,615		1,386	1,809
79	Akron, Ohio	15,822	4,863	89	210	696	9,964		5,933	20,148	16,866	1,449		1,833
80	Troy, N. Y.	13,955	6,465		804	4,634	1,365	687	8,282	27,766	27,309			457
81	Manchester, N. H.	1,435					1,435		[1] 1,204	8				8
82	Hoboken, N. J.	7,193	3,191		70	2,610	1,308	14	4,531	4,473	4,294			179
83	Wilkes-Barre, Pa.	3,111			260	2,274	577		2,078	80	28	12		40
84	Fort Wayne, Ind.	3,649			60	1,643	1,806	140	7,686	5,358	5,308			50
85	Erie, Pa.													
86	Evansville, Ind.	3,279		83		1,508	1,494	174	7,996	11,024	10,843			181
87	Jacksonville, Fla.	6,593		5,442			1,130	21		3,389	3,389			
88	Peoria, Ill.	20,716			5,807	9,317	5,592		9,799	11,731	11,368			363
89	East St. Louis, Ill.													
90	Harrisburg, Pa.	7,447				5,876	1,571		5,877	6,567	6,567			
91	Savannah, Ga.													
92	Passaic, N. J.	3,978	1,626		489	940	923		917	622	500			122
93	Bayonne, N. J.	2,868	1,359		25	723	720	41	1,556	2,097	2,097			
94	South Bend, Ind.	10,430	5,779		185	1,122	3,190	154	66	4,104	3,974			130
95	Wichita, Kans.	4,091	4,091							2,953	2,953			
96	Johnstown, Pa.													
97	Brockton, Mass.	3,593					3,593		[1] 3,294	1,122				1,122
98	Terre Haute, Ind.	25,448	11,234		940	10,087	3,145	42		5,860	5,834			26
99	Holyoke, Mass.													
100	Sacramento, Cal.	221,276			218,200	1,362	1,714			1,114	1,114			
101	Portland, Me.	33,215			14,873		17,509	833	[1] 16,314	1,372		233		1,139
102	Allentown, Pa.													
103	Charleston, S. C.	26,471	2,229				24,242		[1] 11,456	6,659	1,052			5,607
104	Springfield, Ill.	4,949	420	377	1,303	1,408	1,441		6,306	1,375	1,120			255
105	Canton, Ohio	9,121	4,785				4,336			7,168	4,592			2,576
106	Pawtucket, R. I.	5,363		2,750			452	2,131	685	4,757	4,757			
107	Chattanooga, Tenn.	2,122			535		1,152	435	4,139	8,831	8,814	17		
108	Altoona, Pa.								3,974	3,412	3,412			
109	Covington, Ky.													
110	Mobile, Ala.													
111	Sioux City, Iowa	4,573	2,274		960	957	382			811	811			
112	Saginaw, Mich.	16,790			9,000		4,089	3,701	[1] 3,057	2,546		1,350		1,196
113	Atlantic City, N. J.	10,239	4,755		495	1,500	3,489		11,318	5,894	5,628			
114	Little Rock, Ark.								1,600					
115	Berkeley, Cal.													
116	Rockford, Ill.	7,580	1,736			4,501	1,343		3,027	2,022	2,022			
117	Binghamton, N. Y.	10,026	2,110	209	6,139		294	1,274	4,694	719	655			64
118	Pueblo, Colo.													
119	New Britain, Conn.	1,590		62	200		1,278	50	1,717	842	842			
120	Tampa, Fla.													
121	El Paso, Tex.													
122	Springfield, Ohio	29,886	6,403		100	3,502	19,807	74	[1] 15,661	12,948	12,828			120
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.													
123	Flint, Mich.													
124	Lancaster, Pa.	$2,226					$2,226			$2,420				$2,420
125	Augusta, Ga.	4,692					4,692		[1] $4,692					
126	York, Pa.	785					785			788		$45		743
127	Malden, Mass.	15,720					15,720		[1] 11,264	281				281
128	San Diego, Cal.	10,387	$9,101		$1,006		280		[1] 18,043	1,006	$1,006			
129	Bay City, Mich.													
130	Topeka, Kans.	5,812	3,648		100		2,064		2,479	8,149	8,149			
131	Haverhill, Mass.	8,549			1,425		7,124		[1] 8,833	311		86		225
132	Salem, Mass.	10,058			884		9,174		[1] 800	8,253		2,230		6,023

[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: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 107.]

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 1915—Continued.													
133	Davenport, Iowa	$13,785	$12,095	.....	.....	$851	$839	.....	$136	$2,126	$2,126	.....	.....	.....
134	Kalamazoo, Mich	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
135	McKeesport, Pa	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
136	Lincoln, Nebr	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
137	Racine, Wis	12,423	6,757	$5	.....	603	2,229	$2,624	782	1,482	1,482	.....	.....	.....
138	Superior, Wis	3,825	.....	24	$1,006	997	1,685	23	8,018	1,984	1,981	.....	.....	$3
139	Wheeling, W. Va	1,400	.....	.....	.....	.....	1,400	.....	[1] 1,340	80	.....	.....	.....	80
140	Macon, Ga	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
141	Huntington, W. Va	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
142	Butte, Mont	2,722	2,361	.....	50	.....	311	.....	2,458	1,405	1,405	.....	.....	.....
143	Newton, Mass	2,978	.....	.....	.....	.....	2,978	.....	.....	3,702	.....	$15	$2,126	1,561
144	Pasadena, Cal	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
145	Woonsocket, R. I	1,091	.....	721	156	.....	214	.....	826	1,968	1,968	.....	.....	.....
146	Montgomery, Ala	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
147	West Hoboken, N. J	1,003	414	.....	80	233	265	11	1,973	80	.....	.....	.....	80
148	Roanoke, Va	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
149	Chester, Pa	1,556	.....	.....	.....	1,497	59	.....	1,063	732	732	.....	.....	.....
150	Fitchburg, Mass	25,006	.....	.....	2,968	.....	21,173	865	[1] 13,022	32,283	.....	.....	211	32,072
151	Galveston, Tex	872	.....	.....	.....	.....	872	.....	.....	.....	.....	.....	.....	.....
152	East Orange, N. J	3,284	749	.....	105	1,172	1,211	47	6,510	5,350	5,275	.....	.....	75
153	Muskogee, Okla	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
154	New Castle, Pa	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
155	Dubuque, Iowa	4,203	2,662	.....	.....	848	693	.....	[1] 78	3,242	3,152	.....	90	.....
156	Springfield, Mo	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
157	Lexington, Ky	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
158	Hamilton, Ohio	5,390	2,207	.....	50	2,484	649	.....	2,889	6,317	6,284	.....	.....	33
159	Perth Amboy, N. J	394	.....	.....	.....	369	.....	25	1,000	1,100	1,100	.....	.....	.....
160	Charlotte, N. C	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
161	Lansing, Mich	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
162	Knoxville, Tenn	1,174	.....	.....	.....	.....	1,174	.....	[1] 80	492	492	.....	.....	.....
163	Decatur, Ill	1,059	.....	.....	192	357	510	.....	1,030	441	441	.....	.....	.....
164	Elmira, N. Y	5,443	.....	395	1,819	.....	2,837	392	6,085	9,290	9,274	16	.....	.....
165	Portsmouth, Va	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
166	Everett, Mass	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
167	San Jose, Cal	468	.....	.....	.....	468	.....	.....	.....	400	400	.....	.....	.....
168	Joliet, Ill	2,622	.....	.....	1,157	597	868	.....	4,732	1,286	1,282	.....	.....	4
169	Quincy, Ill	86	.....	.....	17	.....	69	.....	[1] 30	.....	.....	.....	.....	.....
170	Auburn, N. Y	5,487	1,120	.....	1,898	1,153	831	485	.....	4,837	4,803	.....	.....	34
171	Pittsfield, Mass	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
172	Quincy, Mass	15,537	.....	.....	.....	.....	15,537	.....	[1] 239	15,303	.....	12,874	1,347	1,082
173	Cedar Rapids, Iowa	5,849	3,996	.....	66	631	727	429	.....	1,385	1,360	.....	.....	25
174	Taunton, Mass	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
175	Mount Vernon, N. Y	10,030	1,492	.....	390	4,545	3,603	.....	8,743	5,576	5,337	.....	.....	239
176	Amsterdam, N. Y	4,583	3,663	.....	232	522	166	.....	143	33	.....	.....	.....	33
177	Niagara Falls, N. Y	6,271	3,158	.....	1,577	988	544	4	.....	2,590	2,550	.....	.....	40
178	Jamestown, N. Y	3,808	2,380	.....	114	1,030	284	.....	[1] 950	1,551	524	100	.....	927
179	Oshkosh, Wis	12,292	3,203	.....	5	490	8,594	.....	[1] 6,828	7,041	2,628	4,376	.....	37
180	New Rochelle, N. Y	6,733	1,550	.....	895	2,120	2,153	15	3,896	796	424	.....	.....	372
181	Lorain, Ohio	490	.....	.....	.....	202	176	112	1,502	602	490	.....	.....	112
182	Jackson, Mich	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
183	Lima, Ohio	1,596	1,567	.....	.....	.....	29	.....	.....	760	700	.....	.....	60
184	Columbia, S. C	14	.....	.....	.....	.....	14	.....	2,011	168	101	.....	.....	67
185	Austin, Tex	3,715	.....	.....	.....	.....	3,663	52	.....	5,971	.....	5,887	.....	84
186	Williamsport, Pa	1,810	.....	.....	.....	1,711	99	.....	1,711	1,278	1,278	.....	.....	.....
187	Waterloo, Iowa	1,733	1,282	.....	.....	451	.....	.....	.....	1,608	1,608	.....	.....	.....
188	Aurora, Ill	1,177	.....	.....	95	562	520	.....	3,855	105	105	.....	.....	.....
189	Joplin, Mo	4,635	.....	.....	.....	.....	4,635	.....	550	4,358	.....	.....	.....	4,358
190	Shreveport, La	2,161	.....	.....	358	413	1,390	.....	1,831	660	585	.....	.....	75
191	Chelsea, Mass	1,018	.....	.....	.....	.....	1,018	.....	.....	568	.....	.....	40	528
192	Waco, Tex	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
193	Everett, Wash	568	.....	.....	.....	568	.....	.....	500	871	871	.....	.....	.....
194	Orange, N. J	2,625	799	.....	137	830	776	83	2,222	1,935	1,895	.....	.....	40
195	Lynchburg, Va	95	.....	.....	95	.....	.....	.....	.....	95	.....	.....	.....	95
196	Colorado Springs, Colo	991	.....	.....	3	542	190	256	1,700	1,149	1,031	.....	.....	118
197	Newport, Ky	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
198	La Crosse, Wis	4,016	2,333	.....	50	945	688	.....	2,114	3,354	3,351	.....	.....	3
199	Danville, Ill	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
200	Council Bluffs, Iowa	4,177	3,443	.....	133	476	125	.....	15	2,745	2,745	.....	.....	.....
201	Bellingham, Wash	116	.....	.....	.....	.....	116	.....	442	453	453	.....	.....	.....
202	Fresno, Cal	.....	.....	.....	.....	.....	.....	.....	1,531	973	973	.....	.....	.....
203	Boise, Idaho	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
204	Norristown, Pa	43	.....	.....	.....	.....	43	.....	.....	85	.....	.....	.....	85

[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	$5,272,308,163	$630,432,469	$35,794,822	$571,017,514	$23,620,133	$58,155,596	$3,388,806	$26,525,749	$57,941,041
	Group I	3,369,074,834	482,677,553	14,011,859	463,455,263	5,180,431	67,592,400	1,340,128	19,070,404	47,181,868
	Group II	607,868,368	38,171,932	2,147,550	34,320,320	1,704,062	5,936,716	570,689	2,542,117	2,823,910
	Group III	684,412,808	72,175,791	10,565,803	49,505,914	11,804,074	7,309,410	659,514	2,574,961	4,074,935
	Group IV	354,852,316	21,071,777	5,226,907	13,961,075	1,883,795	4,413,184	539,262	1,927,041	1,946,281
	Group V	256,099,837	16,335,416	3,542,703	9,744,942	3,047,771	2,903,886	279,213	710,626	1,914,047
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.									
1	New York, N. Y	$2,067,753,951	$365,113,403	$695,529	$364,417,874		$3,033,255	$202,455	$2,070,800	$760,000
2	Chicago, Ill	269,283,504	3,121,620	2,457,620	664,000		14,483,689	513,948	1,636,000	12,333,741
3	Philadelphia, Pa	297,584,861	21,562,849	1,495,849	20,067,000		35,318,804	253,091	5,864,400	29,201,313
4	St. Louis, Mo	102,497,191	2,947,927	1,747,927	1,200,000		3,614,077	80,515	590,000	2,943,562
5	Boston, Mass	236,620,719	41,217,083	4,030,353	37,186,730		8,868,667	169,438	7,271,940	1,427,289
6	Cleveland, Ohio	103,183,617	4,063,341	300,158	3,604,031	$159,152	745,520	57,757	263,500	424,263
7	Baltimore, Md	87,589,943	27,853,718	176,021	22,857,860	4,819,837	1,333,460	7,696	1,325,764	
8	Pittsburgh, Pa	122,994,056	11,690,316	2,975,910	8,714,406		45,129	13,129	12,000	20,000
9	Detroit, Mich	81,566,992	5,107,296	132,492	4,773,362	201,442	149,799	42,099	36,000	71,700
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.									
10	Buffalo, N. Y	$55,953,680	$4,325,811	$244,281	$4,081,530		$563,234	$119,052	$209,267	$234,915
11	San Francisco, Cal	78,652,421					78,755	22,755		56,000
12	Los Angeles, Cal	89,677,283	3,964,850	597,850	3,367,000		28,434	28,434		
13	Milwaukee, Wis	34,004,292					446,125	35,875	161,250	249,000
14	Cincinnati, Ohio	110,256,454	12,287,829	797,874	11,489,555	$400	2,445,451	34,184	1,062,760	1,348,537
15	Newark, N. J	65,837,412	11,890,173	157,669	11,158,090	564,414	196,829	31,879	63,300	101,650
16	New Orleans, La	43,668,825	262,100		261,300	800	1,421,511	142,971	814,040	464,500
17	Washington, D. C	45,289,387	295,000			295,000	95,439	29,139	23,300	43,000
18	Minneapolis, Minn	40,325,957	4,911,835	105,542	3,962,845	843,448	595,223	65,915	203,000	326,308
19	Seattle, Wash	49,204,657	244,334	244,334			65,655	60,455	5,200	
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.									
20	Jersey City, N. J	$31,463,173	$7,469,417	$978,709	$6,490,708		$108,386	$27,603	$37,000	$43,783
21	Kansas City, Mo	37,954,206	3,107,367	607,367	1,668,000	$832,000	102,502	7,001		95,501
22	Indianapolis, Ind	13,555,860	332,256	332,256			435,460	94,127		341,333
23	Portland, Oreg	34,560,352	2,473,721	410,311	2,063,410		88,332	24,736	37,596	26,000
24	Denver, Colo	20,540,930	865,385	414,885	450,500		1,568,026	24,602	934,500	608,924
25	Rochester, N. Y	22,753,355	1,209,644	576,989	632,655		472,161	194,761	140,000	137,400
26	Providence, R. I	27,673,460	8,390,937	417,922	7,973,015		769,665	33,057	412,000	324,608
27	St. Paul, Minn	21,532,169	510,208	107,208	272,500	130,500	80,668	3,168	45,500	32,000
28	Louisville, Ky	25,661,220	2,413,524	834,424	1,579,100		14,566	14,566		
29	Columbus, Ohio	21,568,749	5,248,146	196,146	5,040,000	12,000	171,001	9,001	79,000	83,000
30	Oakland, Cal	28,899,169					9,267	4,267		5,000
31	Toledo, Ohio	16,001,593	1,930,257	97,010	1,833,247		185,970	15,485	72,720	97,765
32	Atlanta, Ga	15,077,134	1,417,913	413	1,417,500		35,000			35,000
33	Birmingham, Ala	4,919,009	232,440	225,940	6,500					
34	Worcester, Mass	24,005,146	5,818,898	248,798	5,048,100	522,000	608,041	12,195		595,846
35	Syracuse, N. Y	14,150,812					124,397	45,038	79,359	
36	New Haven, Conn	7,594,154	56,723	2,225	27,000	27,498	553,875	18,040	64,000	471,835
37	Memphis, Tenn	19,013,723	207,030	207,030						
38	Scranton, Pa	5,990,803	801,069	414,069	357,000		30,160	355	12,805	17,000
39	Spokane, Wash	11,955,231	98,753	26,225	72,272	256	5,471	5,471		
40	Paterson, N. J	6,764,236	1,026,047	226,027	753,000	47,020	43,391	4,891	38,500	
41	Richmond, Va	20,206,553	3,205,982	181,307	3,013,675	11,000	114,845	645	18,200	96,000
42	Omaha, Nebr	17,341,656	457,892	157,392	300,500		127,771	12,271	105,500	10,000
43	Fall River, Mass	11,912,174	2,721,217	190,717	303,000	2,227,500	56,941	4,368		52,573
44	Grand Rapids, Mich	8,907,816	256,958	98,365	155,693	2,900	8,630	730	3,000	4,900
45	Dayton, Ohio	9,882,417	411,687	65,729	345,958		96,106	9,106	87,000	
46	San Antonio, Tex	7,643,218	1,069,228	785,728	283,500		10,982	982		10,000
47	Bridgeport, Conn	7,186,966	710,174	20,414	686,600	3,160	32,086	991	15,391	15,704
48	Nashville, Tenn	12,412,645	437,239	437,239			8,710	5,010	3,700	
49	Dallas, Tex	15,394,492	1,148,484	704,734	443,750		5,000		5,000	
50	Lowell, Mass	8,662,717	1,253,698	19,013	102,185	1,132,500	142,857	4,083	25,200	113,574
51	New Bedford, Mass	12,217,028	1,948,894	26,354	465,000	1,457,540	388,846	12,400	25,000	351,446
52	Cambridge, Mass	22,102,732	5,091,316	424,516	2,231,600	2,385,200	53,648	4,655	40,500	8,493
53	Salt Lake City, Utah	13,274,756	47,255	47,255			30,897	2,697		28,200
54	Hartford, Conn	18,544,458	1,833,847	238,947	382,000	1,212,900	174,191	1,651	23,481	149,059
55	Trenton, N. J	8,803,160	2,315,867	361,427	1,869,140	85,300	89,599	6,699	36,000	46,900
56	Houston, Tex	7,601,214	812,831	211,831	195,000	406,000				
57	Tacoma, Wash	17,092,783	593,322	91,322	302,000	200,000	6,364	6,364		
58	Reading, Pa	7,467,667	306,907	101,384	205,523		16,787	587	16,200	
59	Albany, N. Y	13,513,771	1,246,724	242,151	333,823	670,750	146,270	28,080	85,925	32,265
60	Camden, N. J	7,321,998	1,440,405	42,605	1,368,200	29,600	75,809	11,809	1,000	63,000
61	Youngstown, Ohio	7,525,866	107,658	13,898	93,760		289,314	7,504	130,884	150,926
62	Springfield, Mass	18,872,117	1,148,471	79,521	660,500	408,450	27,118	218		26,900

[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: 1915.

assigned to each, see page 19. For a text discussion of this table, see page 108.]

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.			
$246,829,630	$5,531,181	$20,614,412	$217,714,445	$2,969,592	$14,524,772	$5,840,525	$4,531,637	$4,152,610	$212,413,836	$4,079,951,860	
201,588,051	5,195,996	18,723,451	177,409,087	259,517	6,607,855	3,711,010	1,277,136	1,619,709	92,956,648	2,517,652,327	
39,355,504	48,328	568,352	38,291,404	457,420	3,005,586	686,516	1,584,130	734,940	49,762,974	471,635,656	
1,756,592	230,016	806,416	375,000	345,161	3,378,453	1,048,197	1,176,514	1,153,742	33,811,671	565,980,890	
1,694,929	25,775	434,693	571,478	662,983	1,021,228	303,797	252,575	464,856	20,307,696	306,345,502	
2,434,553	31,066	81,500	1,077,476	1,244,511	511,650	91,005	241,282	179,363	15,574,847	218,339,485	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.											
$124,309,048			[1] $124,133,423	$175,625	$5,191,768	$2,500,084	$1,072,025	$1,619,659	$24,830,736	$1,545,275,741	1
19,409,281	$3,710,851	$15,670,951		27,479	506,113	506,113			13,770,419	217,992,382	2
29,715,022	30,522	684,500	[2] 29,000,000		81,972	80,422	1,500	50	14,819,448	196,086,766	3
314,865	8,865		250,000	56,000	12,155	12,155			6,843,096	88,765,071	4
25,464,166	1,438,502		[1] 24,025,664		369,890	199,579	170,311		4,213,155	156,487,758	5
					401,557	401,557			16,069,830	81,903,369	6
13,850	1,467	12,000		413	35,067	1,767	33,300		2,392,594	55,961,224	7
150,789	5,789	145,000							9,443,076	101,664,746	8
2,211,000		2,211,000			9,333	9,333			574,294	73,515,270	9
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.											
$34,927	$14,927	$20,000			$19,985	$19,985			$4,153,619	$46,856,104	10
1,150,000			$1,150,000		163,115	163,115			9,841,343	62,419,208	11
2,149,682	18,278		2,131,404		1,683,854	47,854	$1,131,000	$505,000	10,931,110	70,919,353	12
					40,011	40,011			1,945,265	31,572,891	13
35,055,840	12,488	43,352	[3] 35,000,000		523,425	137,933	322,992	62,500	8,140,725	51,803,154	14
178,938	1,938	177,000							3,928,660	49,652,812	15
331,697	697	328,000		$3,000	104,141	3	104,138		4,781,485	36,765,891	16
104,420				104,420	471,055	277,615	26,000	167,440	1,068,486	43,254,987	17
350,000				350,000					1,151,276	33,317,623	18
									3,821,005	45,073,633	19
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.											
									$741,655	$23,143,715	20
									1,642,954	33,101,383	21
					$708,224	$280,697		$427,527	759,722	11,620,198	22
$128,086		$128,086							2,399,232	29,470,981	23
					46,505	46,505			978,974	17,082,040	24
83,796	$23,796	25,000		$35,000	625,948	510,948	$75,000	40,000	1,027,153	19,334,653	25
446,795	164,795	282,000			295,357	9,657	284,000	1,700	402,037	17,368,669	26
									2,004,068	18,937,225	27
325,000		300,000		25,000					2,038,471	20,869,359	28
					549,454	4,832	544,622		1,160,502	14,439,646	29
					57,062	57,062			1,566,859	25,255,981	30
237,635			[4] $115,000	122,635	12,381	3,281	3,700	5,400	1,706,689	11,868,661	31
									652,670	13,571,551	32
40,230		40,230			3,764	3,764			509,506	4,133,159	33
9,001				9,001	175,885			175,885	970,110	16,423,211	34
					25,513	25,513			1,194,451	12,806,451	35
					1,940	1,940			91,140	6,890,476	36
									1,364,189	17,442,504	37
2,780	2,780								625,437	4,531,357	38
									531,157	11,319,850	39
6,922	2,922	4,000			13,780	13,780			279,493	5,394,603	40
26,181	15,081	11,100			9,000		9,000		267,151	16,583,394	41
36,528	20,528	16,000			138,864	29,927		108,937	627,063	15,953,538	42
					105,777			105,777	300,970	8,727,269	43
10,114	114		10,000		123,789	8,482	114,307	1,000	271,281	8,237,044	44
									1,557,220	7,817,404	45
									1,766,354	4,796,544	46
					140	140			588,989	5,855,717	47
									7,196	11,959,500	48
95,000				95,000	1,565	1,565			1,348,175	12,796,268	49
					93,304	6,304	1,000	86,000	174,344	6,998,514	50
					202,178	17,679	26,735	157,764	157,166	9,519,944	51
					123,116		118,150	4,966	61,890	16,772,762	52
293,228			250,000	43,228	34,811	852		33,959	436,493	12,432,072	53
15,297				15,297	5,428	601		4,827	414,660	16,101,035	54
					1,641	1,641			168,964	6,227,089	55
									202,167	6,586,216	56
									330,307	16,162,790	57
					23,027	23,027			124,487	6,996,459	58
									207,375	11,913,402	59
									228,653	5,577,126	60
									1,383,696	5,745,198	61
									480,596	17,215,932	62

[3] Value of Cincinnati Southern Ry. 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 1915.									
63	Lynn, Mass.	$13,021,502	$1,381,903	$55,803	$762,600	$563,500	$48,987	$7,463	$3,000	$38,524
64	Des Moines, Iowa	8,135,908	8,260	8,260			14,599	6,384		8,215
65	Lawrence, Mass.	4,549,936	352,934	47,234	305,700		9,670	51	7,000	2,619
66	Fort Worth, Tex.	8,247,445	605,597	369,097	236,500					
67	Kansas City, Kans.	6,973,487	435,274	131,677	295,667	7,930	15,219	474	14,745	
68	Yonkers, N. Y.	10,542,058	234,262	31,262	203,000		367,537	78,537		289,000
69	Wilmington, Del.	7,623,427	113	113			85,692	10,992	54,500	20,200
70	Schenectady, N. Y.	7,392,783	804,259	209,896	594,363		60,962	13,462	44,000	3,500
71	Duluth, Minn.	10,445,375	65,135	55,135	10,000		46,107	3,107	30,000	13,000
72	Norfolk, Va.	8,702,698	1,936,928	538,928	1,398,000		33,051	9,361		23,690
73	Oklahoma City, Okla.	6,597,104	782,181	131,522	476,651	174,008				
74	Somerville, Mass.	4,845,028					26,618	1,204		25,414
75	Elizabeth, N. J.	4,505,716	1,095,059	186,749	908,310		51,575	11,925	13,500	26,150
76	St. Joseph, Mo.	3,422,579	33,313	33,313			31,248	209	26,327	4,712
77	Waterbury, Conn.	9,414,488	100,000	32,000	68,000		302,056	14,917	54,000	233,139
78	Utica, N. Y.	3,539,148	163,929	25,562	138,367		151,653	24,009	75,202	52,442
79	Akron, Ohio	9,361,546	111,365	77,365	34,000		225,354	4,555	109,064	111,735
80	Troy, N. Y.	6,909,405	278,940	233,644	45,296		38,083	20,773	17,310	
81	Manchester, N. H.	8,187,666	566,559	123,309	418,250	25,000	36,941	49		36,892
82	Hoboken, N. J.	5,576,453	699,524	255,551	443,973		38,353	38,353		
83	Wilkes-Barre, Pa.	6,480,202	110,226	85,726	24,500		16,128	3,128		13,000
84	Fort Wayne, Ind.	6,333,963	33,551	33,551			82,098	398		81,700
85	Erie, Pa.	6,669,765	133,860	12,060	121,800					
86	Evansville, Ind.	4,878,376	13,013	13,013			41,841	11,841	30,000	
87	Jacksonville, Fla.	8,387,789	9,488	9,488			39,041	39,041		
88	Peoria, Ill.	4,482,112	24,265	11,517	6,000	6,748	135,762	11,562	109,400	14,500
89	East St. Louis, Ill.	1,843,854	83,546	83,546						
90	Harrisburg, Pa.	6,700,337	533,974	419,774	111,200	3,000	36,064	13,614		22,450
91	Savannah, Ga.	8,608,947	55,000	55,000						
92	Passaic, N. J.	2,874,313	275,140	44,640	230,500		23,074	6,074	17,000	
93	Bayonne, N. J.	4,838,313	749,230	138,355	610,875		19,475	5,875		13,600
94	South Bend, Ind.	4,819,430	28,606	28,606			65,243	7,096		58,147
95	Wichita, Kans.	2,072,963	51,569	51,569			6,898	6,898		
96	Johnstown, Pa.	4,024,833	431,484	183,484	248,000					
97	Brockton, Mass.	5,261,723	590,385	4,785	417,600	168,000	86,082	3,082	3,000	80,000
98	Terre Haute, Ind.	2,831,034	64,913	64,913			81,046	20,306		60,740
99	Holyoke, Mass.	7,207,002	362,161	76,071	196,000	90,090				
100	Sacramento, Cal.	9,075,977	13,583	13,583			221,944	3,769	218,175	
101	Portland, Me.	10,322,573	749,608	83,228	315,700	350,680	443,042	7,215	371,448	64,379
102	Allentown, Pa.	3,790,915	285,709	144,209	141,500					
103	Charleston, S. C.	2,964,494	29,443	11,343	18,000	100	597,539	49,478	484,000	64,061
104	Springfield, Ill.	3,492,391	10,481	10,481			49,210	26,710		22,500
105	Canton, Ohio.	4,332,478	133,653	95,353	38,300		116,934	5,719	86,900	24,315
106	Pawtucket, R. I.	6,864,808	1,655,296	197,296	1,388,000	70,000	14,448	14,448		
107	Chattanooga, Tenn.	3,920,249	61,461	1,306		60,155	22,475	7,475		15,000
108	Altoona, Pa.	4,760,171	555,189	23,256	398,000	133,933	562	562		
109	Covington, Ky.	5,960,087	13,112	13,112						
110	Mobile, Ala.	6,981,227	38,052	38,052						
111	Sioux City, Iowa	4,100,683					17,987	15,987	2,000	
112	Saginaw, Mich.	3,790,803	122,294	61,494	60,800		157,160	13,710	91,100	52,350
113	Atlantic City, N. J.	9,071,622	2,660,142	205,142	2,455,000		77,240	4,340		72,900
114	Little Rock, Ark.	2,623,356					1,600			1,600
115	Berkeley, Cal.	2,877,906	103,143	103,143						
116	Rockford, Ill.	3,556,335					32,784	5,684	14,600	12,500
117	Binghamton, N. Y.	5,037,250	105,340	20,840	84,500		27,438	988	26,450	
118	Pueblo, Colo.	3,751,793	23,423	8,423	15,000					
119	New Britain, Conn.	5,720,543	405,651		175,000	230,651	29,550			29,550
120	Tampa, Fla.	4,972,751	226,397	111,397	115,000					
121	El Paso, Tex.	6,274,368	427,229	215,229	212,000					
122	Springfield, Ohio.	4,300,828	246,625	7,502	239,123		386,814	8,137	24,920	353,757
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.									
123	Flint, Mich.	$2,902,453								
124	Lancaster, Pa.	3,540,571					$44,639	$2,784	$21,700	$20,155
125	Augusta, Ga.	5,251,730	$388	$388			39,100			39,100
126	York, Pa.	2,194,879	245,304	137,004	$108,300		18,216	16	15,000	3,200
127	Malden, Mass.	4,273,630	596,197	12,157	91,100	$492,940	369,980	2,556	4,924	362,500
128	San Diego, Cal.	27,521,080	473,173	473,173			15,914	15,914		
129	Bay City, Mich.	2,850,141	154,465	84,973	39,200	30,292				
130	Topeka, Kans.	2,856,261	123,423	22,635	100,788		47,343	10,243	29,000	8,100
131	Haverhill, Mass.	4,716,392	607,131	1,316	136,000	469,815	164,328			164,328
132	Salem, Mass.	4,552,427					230,554	6,032		224,522

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OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1915—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 108.]

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 1915.											
.....	.....	.....	.....	.....	$256,400	$1,900	$2,000	$252,500	$303,600	$11,030,612	63
.....	.....	.....	.....	.....	8,656	8,656	.....	.....	330,674	7,773,719	64
.....	.....	.....	.....	.....	130,172	.....	.....	130,172	66,913	3,990,247	65
$2,860	.....	.....	.....	$2,860	.....	.....	.....	.....	81,827	7,557,161	66
.....	.....	.....	.....	.....	1,106	1,106	.....	.....	310,203	6,211,685	67
.....	.....	.....	.....	.....	.....	.....	.....	.....	996,949	8,943,310	68
.....	.....	.....	.....	.....	.....	.....	.....	.....	396,329	7,141,293	69
.....	.....	.....	.....	.....	.....	.....	.....	.....	75,784	6,451,778	70
.....	.....	.....	.....	.....	.....	.....	.....	.....	289,523	10,044,610	71
332,000	.....	.....	$332,000	.....	.....	.....	.....	.....	77,333	6,323,386	72
.....	.....	.....	.....	.....	.....	.....	.....	.....	145,986	5,668,937	73
.....	.....	.....	.....	.....	.....	.....	.....	.....	107,816	4,710,594	74
500	.....	.....	.....	500	77	77	.....	.....	742,873	2,615,632	75
.....	.....	.....	.....	.....	.....	.....	.....	.....	428,403	2,929,615	76
.....	.....	.....	.....	.....	.....	.....	.....	.....	850,737	8,161,695	77
.....	.....	.....	.....	.....	504	504	.....	.....	198,182	3,024,880	78
.....	.....	.....	.....	.....	.....	.....	.....	.....	912,724	8,112,103	79
2,000	.....	.....	.....	2,000	.....	.....	.....	.....	137,645	6,452,737	80
23,028	.....	.....	3,028	20,000	247,071	18,977	198,700	29,394	147,226	7,166,841	81
.....	.....	.....	.....	.....	3,090	3,090	.....	.....	170,341	4,665,145	82
.....	.....	.....	.....	.....	.....	.....	.....	.....	122,832	6,231,016	83
.....	.....	.....	.....	.....	132,589	132,589	.....	.....	603,810	5,481,915	84
500	.....	.....	500	.....	.....	.....	.....	.....	134,425	6,400,680	85
82,745	$7,745	$68,000	.....	7,000	18,490	4,490	14,000	.....	231,387	4,490,900	86
.....	.....	.....	.....	.....	.....	.....	.....	.....	1,185,420	7,153,840	87
162,150	.....	.....	111,150	51,000	.....	.....	.....	.....	543,835	3,616,100	88
.....	.....	.....	.....	.....	.....	.....	.....	.....	160,257	1,600,051	89
130,886	5,886	125,000	.....	.....	.....	.....	.....	.....	531,959	5,467,454	90
76,120	.....	.....	.....	76,120	4,475	4,475	.....	.....	574,375	7,898,977	91
.....	.....	.....	.....	.....	.....	.....	.....	.....	269,417	2,306,682	92
.....	.....	.....	.....	.....	.....	.....	.....	.....	341,338	3,728,270	93
.....	.....	.....	.....	.....	6,501	6,501	.....	.....	223,321	4,495,759	94
.....	.....	.....	.....	.....	.....	.....	.....	.....	136,065	1,878,431	95
.....	.....	.....	.....	.....	.....	.....	.....	.....	392,849	3,200,500	96
.....	.....	.....	.....	.....	9,980	.....	.....	9,980	30,411	4,544,865	97
101,353	.....	28,598	.....	72,755	86	86	.....	.....	383,616	2,200,020	98
226,500	.....	.....	.....	226,500	950	.....	.....	950	204,498	6,412,893	99
.....	.....	.....	.....	.....	1,226	1,226	.....	.....	1,423,605	7,415,619	100
19,621	.....	.....	.....	19,621	12,007	932	11,075	.....	88,392	9,009,903	101
.....	.....	.....	.....	.....	.....	.....	.....	.....	193,236	3,311,970	102
68,276	.....	.....	.....	68,276	5,000	5,000	.....	.....	72,655	2,191,581	103
22,601	.....	6,900	.....	15,701	20,673	173	15,000	5,500	326,685	3,062,741	104
.....	.....	.....	.....	.....	.....	.....	.....	.....	1,006,446	3,075,445	105
56,388	6,188	50,200	.....	.....	59,101	59,101	.....	.....	18,843	5,060,729	106
.....	.....	.....	.....	.....	990	990	.....	.....	230,688	3,604,635	107
.....	.....	.....	.....	.....	.....	.....	.....	.....	161,415	4,043,005	108
100,000	.....	.....	.....	100,000	.....	.....	.....	.....	130,748	5,716,227	109
.....	.....	.....	.....	.....	29,315	28,237	.....	1,078	247,621	6,666,239	110
.....	.....	.....	.....	.....	.....	.....	.....	.....	64,995	4,017,701	111
.....	.....	.....	.....	.....	17,928	5,128	11,800	1,000	179,635	3,313,786	112
.....	.....	.....	.....	.....	.....	.....	.....	.....	548,486	5,785,754	113
.....	.....	.....	.....	.....	.....	.....	.....	.....	169,013	2,452,743	114
128,428	3,928	.....	124,500	.....	9,742	9,742	.....	.....	436,354	2,200,239	115
.....	.....	.....	.....	.....	.....	.....	.....	.....	39,573	3,483,978	116
78,995	.....	78,995	.....	.....	.....	.....	.....	.....	548,597	4,276,880	117
64,678	2,028	62,000	.....	650	.....	.....	.....	.....	172,416	3,491,276	118
.....	.....	.....	.....	.....	34,282	.....	.....	34,282	122,356	5,128,704	119
.....	.....	.....	.....	.....	10,814	10,814	.....	.....	248,998	4,486,512	120
.....	.....	.....	.....	.....	.....	.....	.....	.....	777,964	5,099,175	121
15,000	.....	15,000	.....	.....	.....	.....	.....	.....	258,092	3,394,297	122
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.											
.....	.....	.....	.....	.....	$5,813	$2,199	$3,614	.....	$718,113	$2,178,527	123
.....	.....	.....	.....	.....	.....	.....	.....	.....	23,432	3,472,500	124
.....	.....	.....	.....	.....	.....	.....	.....	.....	169,389	5,042,853	125
.....	.....	.....	.....	.....	.....	.....	.....	.....	239,374	1,691,985	126
$95	.....	.....	.....	$95	104,214	1,214	1,000	$102,000	49,125	3,154,019	127
.....	.....	.....	.....	.....	5,719	5,719	.....	.....	1,512,738	25,513,536	128
.....	.....	.....	.....	.....	.....	.....	.....	.....	65,706	2,629,970	129
251	$10	.....	.....	241	.....	.....	.....	.....	212,910	2,472,334	130
35,078	.....	$8,000	.....	27,078	2,427	.....	.....	2,427	103,879	3,803,549	131
30,945	87	.....	.....	30,858	16,466	307	.....	16,159	140,028	4,134,434	132

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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 1915—Continued.									
133	Davenport, Iowa	$3,266,988	$13,121	$13,121			$35,326	$35,326		
134	Kalamazoo, Mich	2,914,154	101,114	100,114	$1,000					
135	McKeesport, Pa	3,582,445	301,688	166,688	135,000					
136	Lincoln, Nebr	4,100,666	8,925	8,925						
137	Racine, Wis	2,041,686					65,548	1,041	$57,000	$7,507
138	Superior, Wis	2,118,850	24,173	24,173			47,909	2,209	45,700	
139	Wheeling, W. Va	4,211,024	182,196	182,196			76,559	59		76,500
140	Macon, Ga	2,432,305	88,077		86,500	$1,577				
141	Huntington, W. Va	1,854,382	196,718	166,718	30,000					
142	Butte, Mont	1,796,583	400,607	149,424	251,183		23,897	4,705	19,192	
143	Newton, Mass	8,278,497	2,468,347	2,536	1,948,450	517,361	73,119	1,513		71,606
144	Pasadena, Cal	5,653,716	112,239	112,239						
145	Woonsocket, R. I	3,291,081	1,172,456	10,456	1,120,000	42,000	5,493	4,493		1,000
146	Montgomery, Ala	4,365,096								
147	West Hoboken, N. J	1,118,707	141,557	121,557	20,000		9,693	5,193	4,500	
148	Roanoke, Va	1,835,449	154,989	24,989	101,000	29,000				
149	Chester, Pa	1,471,991	377,401	224,401	153,000		4,038	1,038		3,000
150	Fitchburg, Mass	4,088,164	294,379	3,509	290,870		250,060	20,777	24,380	204,903
151	Galveston, Tex	4,891,233	734,628	108,128	626,500		24,416	2,616		21,800
152	East Orange, N. J	4,420,575	538,983	85,736	453,247		29,789	7,189		22,600
153	Muskogee, Okla	3,599,505	304,106	45,609	176,497	82,000				
154	New Castle, Pa	1,273,011	18,305	18,305						
155	Dubuque, Iowa	2,080,662	22,386	22,386			22,144	12,284	9,250	610
156	Springfield, Mo	1,146,875								
157	Lexington, Ky	1,011,221	115,970	89,802	26,168					
158	Hamilton, Ohio	3,302,486	187,300	2,616	184,684		14,283	295	13,988	
159	Perth Amboy, N. J	2,808,507	524,056	100,666	423,390		698	698		
160	Charlotte, N. C	1,941,869								
161	Lansing, Mich	2,561,241								
162	Knoxville, Tenn	2,688,400	67,541	67,541			22,334	2,334		20,000
163	Decatur, Ill	2,915,253	141,696	53,136	26,060	62,500	11,698	583	11,115	
164	Elmira, N. Y	1,826,594					67,226	4,926	13,500	48,800
165	Portsmouth, Va	1,759,008	47,296	14,296	33,000					
166	Everett, Mass	2,406,579	409,957	32,957	374,500	2,500				
167	San Jose, Cal	2,955,958	3,133	3,133			68	68		
168	Joliet, Ill	2,956,051					25,296	2,046	23,250	
169	Quincy, Ill	2,492,113	11,169	11,169			1,439	439		1,000
170	Auburn, N. Y	1,803,079	122,116	10,175	111,941		27,838	4,241	12,920	10,677
171	Pittsfield, Mass	3,954,565								
172	Quincy, Mass	3,268,077					396,351	3,230	17,000	376,121
173	Cedar Rapids, Iowa	3,501,052	24,555	3,171		21,384	14,756	1,756	13,000	
174	Taunton, Mass	4,628,342	1,179,244	2,610	319,800	856,834	1,000			1,000
175	Mount Vernon, N. Y	3,151,758	236,084	41,084	195,000		94,633	29,983	56,000	8,650
176	Amsterdam, N. Y	1,672,427	29,408	1,408		28,000	7,176	1,176		6,000
177	Niagara Falls, N. Y	2,921,835					16,178	16,178		
178	Jamestown, N. Y	2,760,529	80,050	1,350		78,700	6,184	269		5,915
179	Oshkosh, Wis	2,544,592					196,892	23,892	97,000	76,000
180	New Rochelle, N. Y	2,214,021					58,000	4,800	53,200	
181	Lorain, Ohio	2,194,805	96,267	31,724	64,543		5,649	5,649		
182	Jackson, Mich	2,006,674	11,902	11,902						
183	Lima, Ohio	2,506,270	255,571	51,541	204,030		2,394	2,394		
184	Columbia, S. C	2,022,784	25,098	22,879		2,219	10,857	107		10,750
185	Austin, Tex	2,193,043	16,437	16,437			63,701	201		63,500
186	Williamsport, Pa	1,237,618	32,042	20,042	12,000		4,744	4,744		
187	Waterloo, Iowa	2,307,903	64,895	64,895			4,839	2,839		2,000
188	Aurora, Ill	1,928,101					21,322	4,722	16,600	
189	Joplin, Mo	1,260,679					87,500		67,000	20,500
190	Shreveport, La	2,032,283	64,540	6,040		58,500	50,486	4,287	30,578	15,641
191	Chelsea, Mass	3,340,300	626,746		626,746		25,062		15,000	10,062
192	Waco, Tex	3,603,749	563,962	311,055	252,907					
193	Everett, Wash	1,343,230	58,534	1,296	57,238		691	691		
194	Orange, N. J	2,411,383	255,151	29,851	225,300		25,276	9,276	13,000	3,000
195	Lynchburg, Va	3,062,324	404,399		393,000	11,399	3	3		
196	Colorado Springs, Colo	6,639,572	736	736			4,956	456	1,500	3,000
197	Newport, Ky	1,710,388	60,655	54,655	6,000					
198	La Crosse, Wis	3,206,887	535,750		275,000	260,750	22,602	4,978	17,624	
199	Danville, Ill	1,303,635								
200	Council Bluffs, Iowa	2,847,708	63,497	63,497			8,081	1,081	7,000	
201	Bellingham, Wash	1,855,496	5,659	5,659			2,703	2,703		
202	Fresno, Cal	2,180,424	39,000	39,000			2,144	2,144		
203	Boise, Idaho	1,326,455	26,820	26,820						
204	Norristown, Pa	1,039,370	91,704	26,704	65,000		756	51	705	

[1] Value of ferry owned but not operated by the city.

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OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1915—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 108.]

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 1915—Continued.											
									$401,291	$2,817,250	133
					$6,726	$726	$6,000		139,077	2,667,237	134
									314,157	2,966,600	135
$1,400				$1,400					399,041	3,691,300	136
13,834	$1,834	$12,000			3,562	357	3,000	$205	171,142	1,787,600	137
									117,974	1,928,794	138
					237	237			18,664	3,933,368	139
									101,182	2,243,046	140
									334,164	1,323,500	141
					25,300	25,300			69,134	1,277,645	142
48,882	882	17,000		31,000					172,070	5,516,079	143
493				493					435,979	5,105,005	144
									124,532	1,988,600	145
					2,811	646		2,165	173,120	4,189,165	146
									266,452	701,000	147
									436,350	1,194,110	148
									170,062	920,490	149
					44,007	346	43,661		19,046	3,480,672	150
622,200				622,200					482,189	3,027,800	151
					3,101	3,101			154,025	3,694,677	152
					10,722	10,722			222,959	3,061,718	153
									178,716	1,075,990	154
					146	146			160,999	1,874,987	155
									176,387	970,488	156
16,000			$10,000	6,000					96,855	782,396	157
									360,229	2,740,674	158
									93,850	2,189,903	159
3,502				3,502					52,231	1,886,136	160
					6,735	1,135	5,600		13,006	2,541,500	161
									66,900	2,531,625	162
13,155	455			12,700	150	150			76,342	2,672,212	163
36,000			21,000	15,000	28,956	406		28,550	3,689	1,690,723	164
1,000,000			[1] 1,000,000						41,112	670,600	165
					22,974	1,874	19,500	1,600	170,603	1,803,045	166
					25,000		7,000	18,000	87,530	2,840,227	167
14,000				14,000					136,337	2,780,418	168
433,207	25,983			407,224					130,433	1,915,865	169
					6,605	6,605			67,922	1,578,598	170
					407	407			162,065	3,792,093	171
					37,613	1,377	36,086	150	112,931	2,721,182	172
									177,927	3,283,814	173
4,023	23	2,000		2,000	50,300	272	41,921	8,107	136,666	3,257,109	174
					1,726	1,726			73,244	2,746,071	175
					95	95			70,419	1,565,329	176
					6,350	6,350			726,270	2,173,037	177
									107,061	2,567,234	178
									737,685	1,610,015	179
									332,609	1,323,412	180
									445,993	1,646,896	181
					4,749	4,749			21,208	1,968,315	182
					225	225			88,780	2,159,300	183
					474	474			79,166	1,907,189	184
									179,975	1,932,930	185
									178,217	1,022,615	186
									80,097	2,158,072	187
10,150	250	9,900							72,236	1,824,393	188
25,000			25,000						149,398	998,781	189
										1,917,257	190
21,476			21,476						92,074	2,574,942	191
									91,697	2,948,090	192
									122,161	1,161,844	193
									137,203	1,993,753	194
50,000				50,000					61,549	2,546,373	195
					63,901	401	63,500		39,047	6,530,932	196
									43,619	1,606,114	197
31,520		25,000		6,520					203,381	2,413,634	198
									285,685	1,017,950	199
					11,945	11,945			110,310	2,653,375	200
					11,890	1,480	10,400		108,119	1,727,125	201
					314	314			287,940	1,851,026	202
15,742	1,542			14,200					25,865	1,258,028	203
7,600		7,600							113,305	826,005	204

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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 number

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	$2,576,491,410	$215,609,316	$31,451,500	$104,191,835	$24,319,404	$7,998,002	$12,263,236	$13,316,223	$145,550,731
	Group I	1,623,157,656	129,039,342	16,643,148	32,579,978	19,923,909	6,255,578	5,052,878	4,573,528	102,269,984
	Group II	287,098,863	32,544,440	4,938,180	21,811,822	1,733,582	200,580	1,575,472	1,734,353	24,686,202
	Group III	342,168,620	30,467,409	5,028,403	24,774,754	1,522,444	798,541	2,544,730	3,878,516	11,965,434
	Group IV	191,384,189	14,930,085	3,062,854	14,556,116	923,770	470,029	2,198,878	1,791,711	3,705,635
	Group V	132,682,082	8,628,040	1,778,910	10,469,165	215,699	273,274	891,278	1,338,115	2,723,416
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.									
1	New York, N. Y	$971,826,956	$38,767,864	$7,416,011	$10,004,176	$17,376,134	$3,028,657	$2,164,165	$598,403	$58,377,251
2	Chicago, Ill	153,516,210	18,586,400	1,839,947	3,467,799	1,195,761	2,931,803	1,130,509	226,979	9,016,137
3	Philadelphia, Pa	115,018,214	28,000,000	2,617,124	3,066,668	100,000	.....	500,000	.....	8,731,416
4	St. Louis, Mo	47,497,071	5,706,000	1,018,818	1,807,389	347,496	21,000	165,400	116,000	4,381,230
5	Boston, Mass	126,099,092	9,101,300	1,225,500	3,357,098	203,800	.....	.....	2,534,894	9,191,900
6	Cleveland, Ohio	60,203,898	9,117,894	614,589	1,536,604	389,500	.....	536,788	262,391	3,537,459
7	Baltimore, Md	25,405,201	5,453,700	519,217	3,377,967	33,218	184,028	138,166	23,000	1,324,474
8	Pittsburgh, Pa	65,732,619	7,304,223	662,234	2,526,557	273,000	90,000	.....	296,915	5,680,580
9	Detroit, Mich	57,858,395	6,701,961	729,709	3,435,720	.....	.....	417,850	514,946	2,029,507
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.									
10	Buffalo, N. Y	$29,804,616	$3,027,380	$570,765	$1,530,902	$113,325	.....	$223,735	$601,672	$1,999,036
11	San Francisco, Cal	56,437,500	7,627,000	1,678,000	8,528,000	370,000	.....	314,000	128,000	4,223,000
12	Los Angeles, Cal	29,229,614	2,764,193	269,194	1,342,763	139,229	$142	30,110	329,526	1,428,730
13	Milwaukee, Wis	23,436,210	2,025,295	748,570	1,498,720	10,320	.....	171,000	.....	2,933,816
14	Cincinnati, Ohio	32,160,785	2,556,078	395,812	1,988,262	143,939	.....	116,061	.....	7,314,694
15	Newark, N. J	28,689,331	3,378,911	567,338	1,491,610	.....	.....	.....	121,313	2,212,411
16	New Orleans, La	15,712,251	3,061,400	121,457	1,295,000	.....	.....	86,660	155,000	982,000
17	Washington, D. C	24,927,007	2,907,503	403,541	1,273,835	630,940	.....	119,223	85,104	1,742,151
18	Minneapolis, Minn	23,559,472	3,566,588	120,034	1,169,460	313,609	200,438	211,120	153,648	1,388,204
19	Seattle, Wash	23,152,077	1,629,792	63,439	1,693,270	12,220	.....	303,563	160,090	662,170
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.									
20	Jersey City, N. J	$10,313,614	$785,000	$192,000	$494,567	.....	.....	.....	$64,223	$340,150
21	Kansas City, Mo	23,454,147	497,902	120,460	513,899	.....	$125,832	.....	75,000	858,801
22	Indianapolis, Ind	10,534,558	722,702	113,424	860,760	$1,350	.....	$14,900	35,835	453,396
23	Portland, Oreg	13,224,049	770,102	499,899	1,217,405	1,276	2,625	125,000	118,704	.....
24	Denver, Colo	15,850,040	1,412,500	33,000	560,400	.....	.....	.....	105,000	900,000
25	Rochester, N. Y	8,935,402	530,056	213,072	1,116,436	1,888	18,844	201,488	13,066	41,205
26	Providence, R. I	11,760,667	1,685,970	397,463	1,129,782	938	7,012	.....	172,098	774,488
27	St. Paul, Minn	10,362,223	750,000	95,000	816,000	250,000	.....	.....	115,225	705,000
28	Louisville, Ky	11,443,707	850,000	93,014	706,112	.....	.....	73,794	31,030	2,049,950
29	Columbus, Ohio	7,017,805	124,964	90,453	761,838	.....	.....	471,817	11,146	186,130
30	Oakland, Cal	16,913,607	2,802,504	47,027	723,339	402	8,000	1,480	18,687	1,958
31	Toledo, Ohio	8,331,623	444,500	61,750	829,690	.....	3,500	12,110	75,000	25,500
32	Atlanta, Ga	6,614,987	835,313	177,673	717,348	308,369	76,187	289,388	133,481	482,677
33	Birmingham, Ala	4,033,797	475,690	7,879	360,420	.....	.....	25,135	66,645	105,956
34	Worcester, Mass	9,833,726	713,755	76,013	670,056	32,718	5,000	16,000	240,627	1,479,520
35	Syracuse, N. Y	7,400,913	848,490	56,715	587,461	.....	.....	36,784	122,594	133,133
36	New Haven, Conn	6,878,476	392,975	194,412	619,760	.....	80,250	4,846	157,328	290,202
37	Memphis, Tenn	10,629,157	49,375	497,584	814,077	.....	23,040	28,603	73,492	252,181
38	Scranton, Pa	4,531,357	315,000	74,000	239,000	55,000	.....	105,700	.....	16,107
39	Spokane, Wash	6,497,106	641,322	35,326	431,885	.....	.....	162,815	62,870	119,857
40	Paterson, N. J	5,368,603	586,500	113,573	393,216	.....	42,000	73,000	31,000	168,000
41	Richmond, Va	7,639,594	1,657,000	122,775	510,210	322,203	19,300	171,500	103,180	279,540
42	Omaha, Nebr	8,681,942	559,630	92,258	525,489	.....	113,628	11,700	88,851	.....
43	Fall River, Mass	5,512,204	428,250	123,500	477,181	1,700	.....	14,487	98,796	236,190
44	Grand Rapids, Mich	5,516,561	452,000	138,370	455,371	5,000	.....	17,000	18,990	65,958
45	Dayton, Ohio	5,074,789	212,682	56,173	532,163	.....	7,200	19,665	36,100	1,945
46	San Antonio, Tex	4,550,460	406,192	2,914	349,955	175,000	.....	88,463	55,316	73,800
47	Bridgeport, Conn	5,800,717	415,170	.....	557,929	.....	6,707	.....	34,100	122,231
48	Nashville, Tenn	4,020,500	162,000	80,500	550,000	.....	.....	.....	186,000	205,000
49	Dallas, Tex	7,296,268	834,798	154,950	666,611	750	.....	73,907	141,572	222,074
50	Lowell, Mass	4,909,362	520,545	141,509	532,047	18,700	16,685	48,075	273,946	243,200
51	New Bedford, Mass	5,967,951	556,005	98,989	387,530	4,175	44,400	.....	199,440	186,579
52	Cambridge, Mass	10,006,945	625,206	39,353	363,891	36,416	.....	81,174	230,167	118,750
53	Salt Lake City, Utah	5,359,593	646,405	78,937	240,368	1,451	11,289	32,672	117,795	1,109
54	Hartford, Conn	10,996,456	2,473,220	152,648	604,060	.....	.....	69,505	61,829	338,171
55	Trenton, N. J	3,592,018	801,466	76,256	285,233	112,238	53,379	45,663	47,916	51,060
56	Houston, Tex	4,314,598	789,925	13,252	283,515	98,591	.....	17,071	106,623	86,388
57	Tacoma, Wash	5,802,513	227,982	29,410	452,649	.....	21,201	3,288	77,093	.....
58	Reading, Pa	2,807,586	32,000	20,465	350,547	.....	.....	16,500	27,500	2,900
59	Albany, N. Y	7,522,375	553,939	132,658	610,874	.....	41,000	142,000	.....	.....
60	Camden, N. J	2,648,949	152,264	44,225	275,000	37,550	.....	.....	125,150	64,350
61	Youngstown, Ohio	3,086,033	427,208	48,651	365,573	34,415	3,700	19,200	29,363	14,361
62	Springfield, Mass	11,101,638	1,298,902	190,878	799,800	22,254	67,762	.....	95,738	177,267

[1] Value of North Birmingham water and electric light system.

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EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1915.

assigned to each, see page 19. For a text discussion of this table, see page 109.]

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.	
$695,123,593	$89,945,322	$1,205,076,482	$31,645,766	$20,408,059	$1,483,052,391	$1,113,883,423	$35,449,911	$26,488,416	$188,639,066	$15,998,221	$102,593,354	
307,012,685	51,097,615	936,575,363	12,133,648	17,097,606	877,397,065	606,727,716	7,810,427	15,959,580	164,595,107	7,537,128	74,767,107	
89,899,584	9,548,324	93,138,122	5,177,542	322,268	184,214,525	147,121,250	9,396,720	4,354,039	12,558,690	86,175	10,697,651	
143,154,910	14,589,740	96,584,298	6,859,436	1,760,730	222,051,540	190,639,579	8,429,108	3,288,734	5,596,101	2,951,842	11,146,176	
88,166,665	7,857,860	50,406,104	3,314,482	448,377	114,510,936	97,655,404	6,327,338	1,465,476	3,818,375	3,669,359	1,574,954	
66,979,449	6,851,783	28,372,595	4,160,358	779,078	84,878,325	71,739,474	3,486,318	1,420,587	2,070,793	1,753,687	4,407,466	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.												
$125,413,334	$21,308,929	$684,138,832	$233,200	$8,379,150	$565,069,635	$350,004,152	.....	$6,670,438	$138,839,102	.....	$69,555,943	1
58,389,190	2,876,588	53,057,736	497,271	5,296,208	59,179,904	52,557,484	$5,333,601	353	1,288,526	.....	.....	2
31,688,139	2,445,851	34,381,421	3,467,595	.....	81,068,552	66,988,297	.....	10,000	14,070,255	.....	.....	3
17,848,198	2,386,810	13,615,850	82,850	.....	41,268,000	40,000,000	.....	980,000	288,000	.....	.....	4
23,269,900	5,918,400	67,993,800	3,295,500	57,834	30,330,832	19,585,432	.....	2,761,200	312,900	$7,041,100	610,200	5
13,746,662	1,525,643	28,935,824	514	.....	21,699,471	17,364,739	2,476,826	1,275,447	86,431	496,028	.....	6
7,264,591	.....	7,052,990	23,850	.....	30,556,023	17,833,326	.....	1,048,590	8,178,693	.....	3,525,214	7
18,286,631	9,150,748	17,234,633	4,227,098	484,325	35,447,802	30,000,000	.....	2,841,052	1,531,000	.....	1,075,750	8
11,106,040	2,484,616	30,162,277	275,770	2,890,059	12,776,786	12,424,286	.....	352,500	.....	.....	.....	9
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.												
$9,717,614	$220,690	$11,158,837	$640,590	.....	$17,051,468	$15,702,199	.....	$951,564	$11,050	.....	$386,675	10
12,585,000	900,000	19,644,500	440,000	.....	5,981,708	2,064,000	.....	.....	.....	.....	3,917,708	11
10,162,830	548,151	10,910,809	1,303,937	$53,078	41,636,661	36,058,144	$3,732,257	4,302	1,837,958	$4,000	.....	12
6,139,669	1,925,700	7,708,890	274,230	96,376	8,040,305	7,961,768	.....	78,537	.....	.....	.....	13
10,739,504	1,280,032	7,302,732	313,371	50,000	19,602,369	17,366,561	22,967	501,151	1,500,015	.....	211,675	14
10,191,384	1,076,334	9,541,459	108,571	.....	20,963,481	19,169,156	.....	964,569	60,000	.....	769,756	15
3,556,000	601,600	5,645,950	207,154	105,700	20,947,940	9,242,370	.....	1,608,800	9,063,970	65,000	967,800	16
12,124,738	1,048,655	4,513,233	78,064	.....	18,327,980	18,082,571	.....	228,234	.....	17,175	.....	17
7,789,556	840,682	7,671,050	134,783	.....	9,758,151	9,757,554	.....	597	.....	.....	.....	18
6,803,289	1,106,480	9,040,622	1,677,142	17,114	21,904,442	11,716,927	5,641,496	16,285	85,697	.....	4,444,037	19
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.												
$5,708,548	$437,986	$1,291,140	$1,000,000	.....	$12,830,101	$12,448,453	.....	.....	$381,648	.....	.....	20
10,250,918	594,720	10,369,015	17,600	$61,212	9,583,024	8,968,024	.....	$545,000	70,000	.....	.....	21
4,410,366	918,532	2,923,293	50,000	15,000	1,070,640	.....	.....	570,640	.....	.....	$500,000	22
6,537,250	.....	3,951,788	.....	101,000	16,145,932	13,632,081	.....	7,500	2,293,001	.....	213,350	23
5,772,350	594,240	6,318,000	94,550	20,000	1,182,000	435,000	.....	60,000	.....	.....	687,000	24
3,745,301	27,784	2,997,520	28,742	37,835	10,361,416	9,635,226	.....	138,816	.....	$399,254	188,120	25
3,728,832	.....	2,927,837	866,180	.....	5,608,002	5,058,030	.....	190	.....	549,782	.....	26
4,100,000	1,046,000	2,485,000	.....	.....	8,575,000	8,000,000	.....	150,000	.....	.....	425,000	27
3,005,674	1,541,807	2,976,560	115,768	.....	9,425,652	8,808,000	.....	.....	572,652	45,000	.....	28
4,403,650	480,000	439,474	48,333	14,883	7,406,958	6,307,139	$933,778	166,041	.....	.....	.....	29
6,035,744	237,206	6,742,060	295,200	19,409	8,322,965	.....	.....	.....	421,611	.....	7,901,354	30
4,590,708	366,000	1,922,865	.....	.....	3,537,038	3,160,015	.....	227,300	17,723	102,000	30,000	31
1,732,925	554,705	1,295,221	11,700	.....	6,956,564	6,868,356	.....	1,000	.....	87,208	.....	32
1,613,640	75,555	1,128,201	174,373	9,966	89,396	[1] 89,396	.....	.....	.....	.....	.....	33
4,329,432	436,935	1,533,370	.....	.....	6,589,485	6,551,673	.....	1,900	.....	35,912	.....	34
3,257,417	311,550	1,995,319	51,450	.....	5,405,538	5,239,363	.....	57,295	.....	108,880	.....	35
3,317,326	531,512	1,131,585	158,280	.....	12,000	.....	.....	.....	12,000	.....	.....	36
1,981,251	360,000	6,449,554	100,000	.....	6,813,347	6,099,691	.....	213,656	100,000	400,000	.....	37
3,318,550	187,000	123,000	98,000	.....	.....	.....	.....	.....	.....	.....	.....	38
3,180,536	317,749	1,454,288	90,458	4,952	4,817,792	4,817,792	.....	.....	.....	.....	.....	39
3,119,314	310,000	508,000	19,000	.....	26,000	5,000	.....	5,000	.....	16,000	.....	40
2,403,186	.....	1,486,702	563,998	618,386	8,325,414	4,160,427	3,536,314	241,500	115,000	192,173	60,000	41
3,662,571	432,516	2,441,669	753,630	.....	7,271,596	7,271,596	.....	.....	.....	.....	.....	42
2,755,700	400,000	950,800	25,600	.....	3,215,065	3,089,900	.....	17,000	80,500	27,665	.....	43
2,618,400	509,705	1,235,767	.....	(*)	2,720,483	[2] 2,418,414	.....	161,956	.....	140,113	.....	44
2,802,879	653,700	697,778	54,504	.....	2,742,615	2,693,050	.....	49,565	.....	.....	.....	45
1,145,150	111,500	2,082,540	59,630	.....	246,084	.....	.....	151,000	.....	90,084	5,000	46
2,612,030	300,000	1,700,000	52,500	.....	55,000	.....	.....	.....	55,000	.....	.....	47
1,461,000	150,000	1,076,000	150,000	770,000	7,169,000	6,800,000	.....	210,000	130,000	29,000	.....	48
2,070,274	331,000	2,800,332	.....	.....	5,500,000	5,500,000	.....	.....	.....	.....	.....	49
2,123,040	320,850	631,375	39,390	.....	2,089,152	2,029,377	.....	775	.....	59,000	.....	50
2,963,183	545,275	827,225	154,850	.....	3,551,993	3,072,185	.....	.....	135,425	344,383	.....	51
2,472,684	328,000	5,653,091	23,213	.....	6,765,817	6,663,567	.....	750	.....	101,500	.....	52
3,160,859	342,469	721,314	4,925	.....	7,072,479	7,012,472	.....	.....	.....	60,007	.....	53
4,604,803	.....	2,210,170	482,050	.....	5,104,579	4,927,617	.....	400	75,000	101,562	.....	54
1,444,980	233,000	427,152	13,675	.....	2,635,071	2,634,502	.....	.....	.....	569	.....	55
2,302,141	75,995	536,224	4,873	.....	2,271,618	1,621,669	.....	.....	228,358	.....	421,591	56
2,998,216	195,699	1,639,914	157,061	.....	10,360,277	5,951,873	3,959,016	1,200	448,183	.....	.....	57
1,558,550	205,000	594,124	.....	.....	4,188,873	4,188,873	.....	.....	.....	.....	.....	58
2,183,124	.....	3,104,180	754,600	.....	4,391,027	3,931,027	.....	200,000	260,000	.....	.....	59
1,262,555	125,450	372,500	189,905	.....	2,928,177	2,666,427	.....	.....	200,000	61,750	.....	60
1,895,000	.....	218,064	500	.....	2,659,163	2,548,913	.....	110,250	.....	.....	.....	61
4,514,853	.....	3,784,284	149,900	$5,087	6,029,207	5,314,446	.....	.....	.....	.....	714,761	62

[1] Value of municipal lighting system included with that of water supply system.

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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 number

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 1915.										
63	Lynn, Mass.	$7,132,632	$510,412	$77,520	$478,178	$95,200	$74,656	.....	$260,166	$171,869
64	Des Moines, Iowa	7,393,969	486,000	36,000	453,502	.....	25,000	.....	22,442	.....
65	Lawrence, Mass.	2,326,966	85,500	27,000	291,000	5,000	54,737	$12,000	20,129	74,000
66	Fort Worth, Tex.	3,440,581	337,509	54,866	468,419	.....	.....	2,400	31,604	58,288
67	Kansas City, Kans.	3,431,753	220,592	8,140	204,410	45,554	6,570	.....	11,098	19,539
68	Yonkers, N. Y.	5,090,484	441,326	164,543	326,482	.....	.....	78,000	21,104	148,885
69	Wilmington, Del.	3,797,482	711,675	8,000	2,250	45,000	.....	.....	50,005	.....
70	Schenectady, N. Y.	3,610,567	135,000	12,267	341,550	.....	21,455	435,000	6,500	.....
71	Duluth, Minn.	5,767,217	115,537	101,292	256,432	71,455	29,214	26,441	82,477	29,439
72	Norfolk, Va.	3,051,211	208,398	106,457	230,801	90,597	19,562	192,218	22,942	180,621
73	Oklahoma City, Okla.	4,219,940	110,125	86,102	315,403	.....	.....	32,238	36,422	98,547
74	Somerville, Mass.	3,693,229	97,879	69,663	277,281	36,610	1,190	10,754	127,730	90,316
75	Elizabeth, N. J.	2,515,432	162,000	32,460	321,052	.....	.....	.....	20,000	143,600
76	St. Joseph, Mo.	2,763,615	143,000	94,000	223,000	15,000	.....	.....	.....	22,500
77	Waterbury, Conn.	5,107,206	578,443	41,032	296,728	.....	4,052	5,000	93,394	403,132
78	Utica, N. Y.	2,923,262	273,283	46,754	308,184	.....	.....	.....	10,363	115,152
79	Akron, Ohio	3,466,203	10,500	95,000	300,000	.....	.....	.....	.....	50,000
80	Troy, N. Y.	3,273,840	359,600	110,000	468,640	.....	8,200	211,800	26,000	.....
81	Manchester, N. H.	4,099,761	262,950	66,670	426,027	17,010	.....	.....	43,287	129,325
82	Hoboken, N. J.	3,796,445	362,000	38,200	239,500	6,000	.....	10,000	61,600	.....
83	Wilkes-Barre, Pa.	6,103,016	182,524	80,941	278,642	33,840	.....	25,000	2,400	.....
84	Fort Wayne, Ind.	2,950,415	111,500	11,000	217,750	.....	.....	13,800	10,750	500
85	Erie, Pa.	2,802,593	188,907	14,506	263,069	425	.....	58,239	6,913	31,475
86	Evansville, Ind.	2,066,900	108,000	48,500	187,500	.....	10,100	43,600	9,000	.....
87	Jacksonville, Fla.	3,428,448	533,246	192,636	322,266	.....	6,715	48,954	89,206	36,406
88	Peoria, Ill.	3,367,100	267,600	38,700	223,500	39,000	39,000	.....	16,000	58,000
89	East St. Louis, Ill.	1,599,551	145,980	40,718	125,516	.....	20,156	52,500	.....	.....
90	Harrisburg, Pa.	2,980,304	3,685	6,540	157,576	12,357	5,000	.....	7,500	.....
91	Savannah, Ga.	6,483,459	379,987	92,532	263,604	54,821	.....	126,564	87,906	17,002
92	Passaic, N. J.	2,306,682	209,000	13,765	198,180	.....	38,055	.....	11,500	9,000
93	Bayonne, N. J.	3,110,767	210,912	147,739	153,498	28,070	.....	6,100	16,091	.....
94	South Bend, Ind.	2,589,062	107,263	10,642	156,120	39,864	.....	8,000	7,557	.....
95	Wichita, Kans.	1,663,058	145,503	1,526	131,460	.....	.....	.....	3,364	.....
96	Johnstown, Pa.	3,200,350	147,000	6,500	202,350	.....	.....	.....	11,000	10,000
97	Brockton, Mass.	2,286,865	395,500	68,650	188,150	2,340	1,300	.....	34,325	82,225
98	Terre Haute, Ind.	2,066,525	37,859	8,090	196,324	.....	.....	25,000	3,085	.....
99	Holyoke, Mass.	3,198,916	917,515	6,000	339,936	.....	37,446	.....	30,000	67,150
100	Sacramento, Cal.	6,252,310	373,358	8,918	232,516	132,656	2,407	117,731	6,721	2,511
101	Portland, Me.	3,589,675	1,025,000	113,000	132,000	35,000	.....	.....	22,450	196,000
102	Allentown, Pa.	1,846,818	112,000	11,000	289,318	.....	.....	17,000	4,500	.....
103	Charleston, S. C.	1,902,244	212,500	127,525	164,128	.....	.....	.....	18,000	310,000
104	Springfield, Ill.	1,803,547	114,400	70,582	172,412	12,500	1,675	5,000	5,750	.....
105	Canton, Ohio	1,803,500	100,000	5,000	350,000	.....	.....	65,000	5,000	8,000
106	Pawtucket, R. I.	2,233,663	80,696	89,421	226,331	.....	.....	8,089	48,698	19,170
107	Chattanooga, Tenn.	2,977,935	365,000	130,025	362,350	56,000	10,000	.....	20,495	81,900
108	Altoona, Pa.	1,919,500	52,000	8,000	123,500	.....	.....	235,000	3,000	.....
109	Covington, Ky.	1,655,227	213,500	1,675	143,232	.....	23,700	13,600	21,000	33,500
110	Mobile, Ala.	2,315,000	275,000	127,800	257,500	20,000	5,000	.....	25,000	180,000
111	Sioux City, Iowa.	2,507,224	140,800	50,000	160,000	500	.....	15,000	45,000	.....
112	Saginaw, Mich.	1,881,786	194,650	24,600	126,000	.....	.....	.....	13,000	21,500
113	Atlantic City, N. J.	3,677,607	325,000	25,000	472,000	.....	.....	20,000	20,000	315,000
114	Little Rock, Ark.	2,316,044	260,151	8,120	181,336	.....	17,492	.....	6,007	26,134
115	Berkeley, Cal.	2,093,589	185,000	10,000	178,000	3,000	.....	80,000	49,814	.....
116	Rockford, Ill.	2,561,636	114,296	15,472	181,129	.....	900	.....	59,190	2,525
117	Binghamton, N. Y.	1,184,560	135,000	3,500	182,627	.....	5,000	.....	13,850	136,708
118	Pueblo, Colo.	1,699,747	65,516	2,956	80,595	.....	.....	.....	8,023	.....
119	New Britain, Conn.	2,110,323	280,250	40,260	134,061	.....	.....	1,500	10,510	73,836
120	Tampa, Fla.	4,455,766	345,000	19,312	151,564	24,000	.....	30,500	69,500	67,000
121	El Paso, Tex.	3,523,669	49,458	70,297	158,341	1,931	1,357	166,800	11,853	13,287
122	Springfield, Ohio.	1,987,013	207,500	36,300	202,500	.....	.....	.....	10,400	171,313
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.										
123	Flint, Mich.	$1,408,718	$237,416	$5,066	$93,093	$192	$6,628	.....	$16,454	$140,922
124	Lancaster, Pa.	1,327,500	52,000	20,000	99,000	.....	.....	$25,000	11,000	.....
125	Augusta, Ga.	1,394,460	22,718	5,727	160,640	45,500	3,000	.....	60,250	406,800
126	York, Pa.	1,691,985	29,975	1,500	153,760	.....	6,250	.....	4,500	.....
127	Malden, Mass.	2,135,424	50,000	49,315	165,500	.....	57,445	.....	43,160	40,385
128	San Diego, Cal.	15,896,357	115,449	83,834	284,500	.....	.....	16,000	61,222	.....
129	Bay City, Mich.	1,407,720	229,700	2,657	159,160	725	.....	.....	12,000	3,678
130	Topeka, Kans.	1,605,466	115,630	9,935	129,859	.....	.....	22,074	4,518	12,275
131	Haverhill, Mass.	2,293,984	167,302	16,279	233,688	6,795	1,133	.....	53,575	159,361
132	Salem, Mass.	1,951,334	132,000	118,700	130,000	.....	3,670	1,114	15,200	138,000

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EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1915—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 109.]

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 1915.												
$3,909,263	$333,930	$1,063,098	$138,340	.....	$3,897,980	$3,770,107	.....	.....	.....	$127,873	.....	63
4,589,525	580,000	1,201,500	.....	.....	379,750	.....	.....	$138,250	.....	241,500	.....	64
1,009,600	110,000	610,000	28,000	.....	1,663,281	1,553,281	.....	.....	.....	110,000	.....	65
1,437,607	287,168	758,350	4,350	$178,687	3,937,893	3,937,893	.....	.....	.....	.....	.....	66
1,639,099	97,900	1,176,929	1,922	.....	2,779,932	2,155,818	$624,114	.....	.....	.....	.....	67
3,052,233	102,451	702,445	53,035	.....	3,852,826	3,695,826	.....	3,500	$153,500	.....	.....	68
1,135,980	.....	1,841,982	2,500	.....	3,343,511	3,279,011	.....	10,000	54,500	.....	.....	69
2,021,368	.....	602,947	24,450	.....	2,841,211	2,728,611	.....	112,600	.....	.....	.....	70
3,123,640	223,358	1,648,340	29,352	.....	4,277,393	3,170,709	1,103,984	2,700	.....	.....	.....	71
1,245,163	93,000	584,396	76,936	.....	3,272,175	2,837,589	.....	358,141	.....	76,445	.....	72
2,446,069	100,215	934,789	30,030	.....	1,448,997	1,448,689	.....	308	.....	.....	.....	73
1,874,259	181,760	829,700	97,084	.....	1,017,365	1,017,365	.....	.....	.....	.....	.....	74
1,392,800	176,200	213,700	54,200	10,000	90,200	.....	.....	200	90,000	.....	.....	75
1,503,415	200,000	445,000	27,700	96,000	70,000	.....	.....	70,000	.....	.....	.....	76
1,521,760	.....	2,049,060	114,605	.....	3,054,489	3,054,489	.....	.....	.....	.....	.....	77
1,350,000	383,719	423,327	12,480	.....	101,618	.....	.....	.....	.....	.....	$101,618	78
2,410,603	133,000	256,000	181,100	.....	4,645,900	4,600,000	.....	45,900	.....	.....	.....	79
1,668,400	.....	419,000	2,200	.....	3,178,897	3,035,897	.....	40,000	40,000	63,000	.....	80
1,080,447	445,000	1,481,003	148,010	.....	3,067,080	2,370,596	.....	1,300	.....	695,184	.....	81
1,859,545	174,800	1,044,800	.....	.....	868,700	603,700	.....	.....	.....	265,000	.....	82
1,587,544	.....	3,598,025	314,100	.....	128,000	.....	.....	.....	.....	128,000	.....	83
1,727,615	195,000	662,500	.....	.....	2,531,500	1,725,000	750,000	56,500	.....	.....	.....	84
1,544,106	158,828	535,185	800	17,300	3,550,787	3,463,150	.....	600	1,465	.....	115,572	85
1,261,200	57,500	340,000	1,500	.....	2,424,000	1,700,000	.....	29,000	130,000	565,000	.....	86
537,734	126,416	1,534,869	.....	.....	3,725,392	1,286,344	2,029,048	.....	410,000	.....	.....	87
1,696,600	213,400	775,300	.....	.....	249,000	.....	.....	2,000	175,000	.....	72,000	88
1,123,674	88,654	.....	2,323	.....	500	.....	.....	500	.....	.....	.....	89
1,450,000	.....	1,216,646	85,000	.....	2,487,150	2,487,150	.....	.....	.....	.....	.....	90
950,000	.....	4,397,676	112,467	.....	1,415,518	788,410	.....	275,000	173,057	179,051	.....	91
1,304,900	125,200	381,107	15,975	.....	.....	.....	.....	.....	.....	.....	.....	92
2,208,667	168,702	170,968	.....	.....	617,503	565,285	.....	.....	52,218	.....	.....	93
1,601,750	116,299	541,597	.....	.....	1,906,697	1,904,812	.....	.....	.....	1,885	.....	94
870,960	48,766	455,479	6,000	.....	215,373	.....	.....	500	.....	.....	214,873	95
1,334,000	.....	1,305,000	184,500	.....	150	.....	.....	150	.....	.....	.....	96
1,200,100	198,300	80,775	15,200	.....	2,278,000	2,254,000	.....	.....	.....	24,000	.....	97
1,392,015	154,240	243,912	4,000	.....	133,495	.....	.....	.....	.....	133,495	.....	98
1,340,464	.....	412,905	47,500	.....	3,213,977	1,393,785	1,820,192	.....	.....	.....	.....	99
1,927,700	103,809	2,965,486	358,437	.....	1,163,309	1,079,687	.....	.....	73,622	10,000	.....	100
1,142,725	134,000	720,000	69,500	.....	5,420,228	5,209,728	.....	500	.....	150,000	60,000	101
1,150,000	.....	263,000	.....	.....	1,465,152	1,465,152	.....	.....	.....	.....	.....	102
514,887	.....	496,954	58,250	.....	289,337	.....	.....	15,000	5,287	.....	269,050	103
1,232,150	165,028	.....	24,050	54,691	1,204,503	944,103	.....	400	.....	260,000	.....	104
1,020,000	100,000	150,500	.....	.....	1,271,945	966,845	.....	5,100	.....	.....	300,000	105
844,080	348,238	517,174	51,766	.....	2,827,066	2,799,739	.....	.....	.....	27,327	.....	106
763,000	166,500	960,000	62,665	.....	626,700	.....	.....	64,000	332,000	100,000	130,700	107
1,332,000	.....	41,000	125,000	.....	2,123,505	2,123,505	.....	.....	.....	.....	.....	108
606,720	121,500	475,500	1,000	.....	4,061,000	4,000,000	.....	23,000	.....	.....	38,000	109
523,000	.....	896,700	15,000	8,000	4,343,239	2,248,239	.....	50,000	2,000,000	45,000	.....	110
1,405,858	190,000	251,066	249,000	.....	1,510,477	1,500,000	.....	477	.....	10,000	.....	111
1,218,699	76,337	200,000	7,000	.....	1,432,000	1,065,000	.....	12,000	.....	250,000	105,000	112
1,737,100	125,000	437,507	201,000	.....	2,108,147	2,108,147	.....	.....	.....	.....	.....	113
1,250,000	132,937	372,717	61,150	83,699	53,000	.....	.....	.....	.....	48,000	5,000	114
1,371,500	154,000	56,875	5,400	.....	106,650	.....	.....	.....	106,650	.....	.....	115
1,371,000	180,000	607,225	29,899	.....	922,342	901,642	.....	20,700	.....	.....	.....	116
537,700	123,500	31,500	15,175	.....	3,092,320	3,020,000	.....	1,000	.....	50,000	21,320	117
1,053,410	131,500	348,647	9,100	.....	1,791,529	1,779,050	.....	1,000	.....	11,479	.....	118
1,081,220	.....	488,653	.....	.....	3,018,381	2,795,410	.....	.....	.....	81,150	141,821	119
633,390	65,000	3,050,500	.....	.....	30,776	.....	.....	.....	20,776	10,000	.....	120
887,221	62,655	1,945,038	155,431	.....	1,545,506	1,545,506	.....	.....	.....	.....	.....	121
1,122,000	114,000	122,700	.....	.....	1,407,284	1,276,134	.....	125,150	.....	6,000	.....	122
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.												
$740,000	.....	$168,531	$416	.....	$769,809	$742,853	.....	$26,956	.....	.....	.....	123
1,045,500	.....	75,000	.....	.....	2,145,000	2,010,000	.....	135,000	.....	.....	.....	124
515,000	.....	149,300	25,525	.....	3,648,393	1,496,860	.....	.....	$19,393	$29,000	$2,103,140	125
1,120,250	$12,500	327,050	6,200	.....	.....	.....	.....	.....	.....	.....	.....	126
1,123,000	284,129	264,990	57,500	.....	1,018,595	1,010,353	.....	642	.....	7,600	.....	127
1,756,552	300,000	11,058,800	2,220,000	.....	9,617,179	7,621,776	.....	.....	1,400,000	145,000	450,403	128
656,000	88,800	255,000	.....	.....	1,222,250	1,023,000	$182,000	2,250	6,000	9,000	.....	129
962,794	85,000	263,381	.....	$104,438	762,430	761,930	.....	500	.....	.....	.....	130
1,079,795	218,600	357,456	.....	.....	1,509,565	1,503,965	.....	3,200	.....	2,400	.....	131
972,000	193,000	223,000	24,650	.....	2,183,100	2,015,400	.....	57,000	.....	110,700	.....	132

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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 number

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 1915—Continued.										
133	Davenport, Iowa	$2,639,150	$156,000	$46,000	$146,350	$35,000			$18,500	
134	Kalamazoo, Mich	1,601,937	78,500	32,500	94,400		$39,500		5,000	
135	McKeesport, Pa	1,466,600	6,500	70,300	64,000	20,000		$18,000	22,000	$14,000
136	Lincoln, Nebr	1,921,000	85,000	9,000	85,000		7,000		4,000	
137	Racine, Wis	1,753,600	75,700	14,900	139,000			29,000	12,500	7,500
138	Superior, Wis	1,773,794	169,362	10,640	171,069		4,670		11,903	
139	Wheeling, W. Va	1,720,705	129,316	8,094	188,318		2,500	47,553	21,733	5,500
140	Macon, Ga	1,179,000	100,000	10,000	155,000				35,000	16,600
141	Huntington, W. Va	1,275,000	283,000	13,000	70,000			15,000	8,000	
142	Butte, Mont	1,277,645	99,372	14,065	116,155			42,250	32,634	684
143	Newton, Mass	3,237,889	70,100	92,000	231,200	8,225			127,664	84,700
144	Pasadena, Cal	2,518,400	113,000	3,900	164,000			64,800	19,500	1,000
145	Woonsocket, R. I	870,250	210,550	32,850	111,800				26,250	22,250
146	Montgomery, Ala	1,662,177	174,759	82,476	239,364			26,275	73,961	
147	West Hoboken, N. J	700,200	24,300		65,100				800	
148	Roanoke, Va	1,127,256	169,225	14,110	157,631			41,000	13,847	52,746
149	Chester, Pa	877,490	40,500	1,000	35,000				1,000	
150	Fitchburg, Mass	2,224,431	121,738	55,494	170,463		4,570		34,343	629,812
151	Galveston, Tex	1,120,300	152,000		151,500			15,000		
152	East Orange, N. J	2,224,421	47,950	42,326	164,048					
153	Muskogee, Okla	1,709,342	30,337	6,000	104,000		400	35,000	8,500	141,500
154	New Castle, Pa	1,017,890	80,000	2,800	88,758			12,000	4,000	16,500
155	Dubuque, Iowa	1,212,430	22,500	9,539	172,500				17,500	
156	Springfield, Mo	960,526	5,000	2,700	149,000		1,700		5,000	
157	Lexington, Ky	732,396	5,000	19,761	73,651		7,715	18,578	11,936	32,643
158	Hamilton, Ohio	1,159,953	56,500	5,000	149,563			2,000	2,500	
159	Perth Amboy, N. J	943,778	40,000	12,606	88,091					16,000
160	Charlotte, N. C	786,622	208,610	3,200	51,000		1,500	18,800	16,066	
161	Lansing, Mich	1,452,500	240,000	7,000	115,000				10,000	
162	Knoxville, Tenn	912,881	32,000	1,500	209,612		917	1,000	23,839	102,500
163	Decatur, Ill	1,427,212	300	1,500	61,000				6,000	
164	Elmira, N. Y	1,405,723	208,700	5,000	126,000				8,023	
165	Portsmouth, Va	518,790	120,500	5,490	56,500	3,000		21,500	4,300	26,400
166	Everett, Mass	1,392,315	9,656	40,014	125,031	660	15,001		58,437	14,402
167	San Jose, Cal	2,840,227	202,000	4,000	240,000			37,500	20,000	
168	Joliet, Ill	2,030,418	3,500	40,800	111,433	22,000	17,500	12,900	13,800	
169	Quincy, Ill	1,831,689	52,798	4,270	128,088				5,275	15,770
170	Auburn, N. Y	868,274	45,765	5,666	110,120				22,723	34,147
171	Pittsfield, Mass	1,590,693	134,800	26,078	121,300				24,700	46,200
172	Quincy, Mass	1,577,537	76,909	23,000	134,355				21,100	36,523
173	Cedar Rapids, Iowa	2,278,510	151,500	22,000	78,733				16,269	5,017
174	Taunton, Mass	1,236,625	86,500	58,000	178,000	19,500			9,425	54,700
175	Mount Vernon, N. Y	2,727,571	209,000	117,658	238,667			210,500	10,000	
176	Amsterdam, N. Y	515,329	16,630	2,650	108,435		10,200		5,300	800
177	Niagara Falls, N. Y	1,123,037	80,590	34,500	175,500	200	3,850			
178	Jamestown, N. Y	1,123,155	82,000	4,200	81,900				8,000	122,150
179	Oshkosh, Wis	1,091,869	69,324	7,575	76,167	23,597		2,600	6,457	
180	New Rochelle, N. Y	1,814,412	94,800	76,145	243,500				27,000	
181	Lorain, Ohio	915,396	35,000	23,200	160,300		3,000		11,000	
182	Jackson, Mich	1,301,635	7,782	18,097	142,000				18,216	64,845
183	Lima, Ohio	1,063,800	67,000	21,000	68,000		5,300			
184	Columbia, S. C	905,689	176,000	65,423	160,000		20,000		31,516	8,000
185	Austin, Tex	783,809	64,985	1,260	122,633			5,200	10,973	62,306
186	Williamsport, Pa	1,022,615	107,300	3,450	104,440	205	6,500		4,850	37,250
187	Waterloo, Iowa	1,453,572	80,000	7,000	83,850			7,500	7,000	
188	Aurora, Ill	1,235,393	80,000	21,943	81,700	10,000		15,300	3,350	
189	Joplin, Mo	836,195	52,693	11,150	58,890		1,250		6,000	14,000
190	Shreveport, La	1,407,237	134,374	4,479	173,283		1,000	4,258	32,026	
191	Chelsea, Mass	1,988,050	349,000	76,000	144,400			1,500		2,300
192	Waco, Tex	1,760,461	388,729	2,500	192,772				20,000	6,500
193	Everett, Wash	1,101,844	307,232	6,647	47,795				15,750	
194	Orange, N. J	979,426	70,000	1,000	61,801					35,000
195	Lynchburg, Va	922,373	27,500	4,500	73,748			22,500	15,000	91,000
196	Colorado Springs, Colo	3,185,010	203,067	8,025	66,300	19,900	3,100		15,000	
197	Newport, Ky	890,614	53,000	45,200	24,414				10,000	
198	La Crosse, Wis	1,171,382	79,845	4,000	99,326				9,281	
199	Danville, Ill	1,011,950	35,100	3,500	70,400				1,000	
200	Council Bluffs, Iowa	1,679,300	27,500	31,000	161,000		7,500		6,000	
201	Bellingham, Wash	937,355	81,210	245	52,466				5,780	160
202	Fresno, Cal	1,751,026	130,000	2,000	158,000			50,000	15,000	500
203	Boise, Idaho	1,186,028	137,422	2,650	124,045	200	4,200		52,165	
204	Norristown, Pa	776,005	100,000	250	3,000			1,800	4,205	

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EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1915—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 109.]

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 1915—Continued.												
$1,252,000	$175,000	$800,000	$10,000		$178,100					$25,000	$153,100	133
1,010,274	151,763	167,400	22,000	$195,000	870,300	$800,000		$300		70,000		134
997,500	107,000	27,300	120,000		1,500,000	1,500,000						135
1,350,000	165,000	186,000			1,770,300	1,551,300	$192,000	27,000				136
960,000	130,000	385,000			34,000			5,000	$6,000	23,000		137
1,052,873	74,500	140,112	138,665		155,000				155,000			138
1,008,091	108,500	29,500	171,600	52,140	2,160,523	1,230,500	533,523	368,500	25,000	3,000		139
419,400		363,000	48,000		1,064,046	974,046		30,000		60,000		140
698,000	88,000	100,000			48,500			18,500	5,000	25,000		141
634,004	311,954	6,257	20,270									142
2,028,100	116,500	323,000	106,400	10,000	2,268,190	2,261,890				6,300		143
1,427,000	155,000	518,000	52,200		2,556,605	1,433,000	606,305				547,300	144
405,300	22,500	29,150	9,600		1,118,350	1,118,350						145
503,742	93,500	291,130	176,970		2,526,958	2,274,044		116,750	119,000	17,194		146
516,700	53,300	40,000			800			800				147
395,221		236,926	46,500		66,854			51,854		15,000		148
713,990		86,000			43,000				43,000			149
762,883	179,618	242,985	22,520		1,256,241	1,247,316				8,925		150
546,000		250,000	5,800	$2,500	1,825,000	1,800,000				25,000		151
1,618,757	173,044	115,119	63,177		1,470,256	1,470,256						152
752,605	25,000	506,000	10,000		1,352,376	1,227,026		350		25,000	100,000	153
787,632	3,000	12,500	10,700		58,100			100			58,000	154
655,500	154,550	180,300			662,557	655,557		6,000	1,000			155
660,000	62,126	25,000	50,000		9,962					9,962		156
310,012	113,000	128,410	11,690		50,000			50,000				157
624,140	46,750	202,500	71,000		1,580,721	1,072,451	508,220	50				158
701,760	35,321	50,000			1,246,125	1,134,025		2,500	109,600			159
379,631	86,825	20,900			1,099,514	999,514				15,000	85,000	160
729,500	44,000	300,000	7,000		1,089,000	640,000	380,000	7,000		50,000	12,000	161
496,513		20,000	25,000		1,618,744	1,518,744		100,000				162
1,014,912	142,000	187,000	14,500	110,000	1,135,000	1,135,000						163
890,000		168,000			285,000					285,000		164
255,000		10,000	16,100		151,810	71,568		42,000	30,000	8,242		165
921,243	116,258	91,563			410,730	384,125				26,605		166
1,702,727	105,000	521,000	8,000									167
1,511,285	210,000	56,900	30,300		750,000	750,000						168
827,088	100,900	695,000	2,500		84,176			30,176	10,000	44,000		169
611,472		21,100	16,281		710,321	600,521				19,487	90,316	170
988,275		211,250	38,000		2,201,400	2,200,000		1,400				171
1,045,250	150,400	90,000			1,143,645	1,098,245		400		45,000		172
1,174,102	150,000	653,400	27,489		1,005,304	1,005,054		250				173
637,000	170,000	73,500			1,970,484	1,510,536	415,148			44,500		174
1,536,550	139,166	250,500	15,500		18,500	18,500						175
367,994		2,000	1,300		1,050,000	1,050,000						176
703,957	102,440	6,500	6,500		1,050,000	1,000,000		50,000				177
778,555		43,350	3,000		1,444,079	1,104,979	250,000	14,100			75,000	178
609,974	139,010	157,165			518,146	505,146				13,000		179
1,057,067	100,000	206,300	9,600		9,000				9,000			180
548,996	30,000	103,900			731,500	650,500			61,000	20,000		181
584,410	131,236	291,515	43,534		607,180	547,521		21,323		98,336		182
758,000	44,000	98,500	2,000		1,095,500	1,083,000		12,500				183
416,250		25,000	3,500		1,001,500	1,000,000		1,500				184
407,550	2,500	106,372			1,149,121	743,034	334,122			69,965	2,000	185
600,820		156,800	1,000									186
818,800	114,422	235,000			704,500	702,000		2,500				187
859,100	107,000	57,000		85,000	504,000	500,000				4,000		188
577,000	72,912	42,300			162,586		85,000	62,186		15,400		189
520,000		367,391	170,446		510,000					110,000	400,000	190
1,036,000	66,000	231,000	81,850		886,892	886,892						191
828,391	50,000	271,569			1,187,629	1,187,629						192
695,420	29,000				60,000				60,000			193
753,825		50,000	7,800	90,000	924,327	921,327						194
498,000		90,000	100,125		1,624,000	1,500,000		120,000		4,000		195
890,503	91,000	1,888,115			3,345,922	3,193,735		1,000		151,187		196
481,600	56,400	20,000			915,500	859,300		200	10,000		46,000	197
703,850		272,350	2,700		1,242,252	1,020,745		34,500	1,800		185,207	198
650,950	82,500	167,000	1,500		6,000			6,000				199
544,500	183,800	718,000			974,075	963,775		10,300				200
552,707	102,559	135,728	6,500		789,770	748,886				40,884		201
905,526	115,000	365,000	10,000		100,000						100,000	202
720,746	90,500	54,100			72,000					72,000		203
596,000		64,400	6,350	50,000								204

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TABLE 28.—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	$3,305,260,020	$3,101,301,990	$102,620,038	$101,337,992	$2,899,688,626	$84,252,504	$164,643,558	$110,522,259	$26,569,560	$19,583,483
	Group I	2,006,923,977	1,919,563,742	21,404,760	65,955,475	1,789,574,707	74,479,716	58,534,364	63,999,970	12,061,265	8,273,955
	Group II	405,651,945	361,632,444	15,039,115	28,980,386	362,011,397	4,503,325	17,679,768	10,374,553	5,873,949	5,208,953
	Group III	479,191,144	450,148,417	28,082,321	960,406	395,788,533	3,259,007	56,924,293	14,172,923	5,101,752	3,944,336
	Group IV	239,743,836	213,218,959	21,083,152	5,441,725	204,351,035	1,904,517	17,935,182	12,170,855	2,017,897	1,334,350
	Group V	173,749,118	156,738,428	17,010,690		147,962,654	105,939	13,569,981	9,803,958	1,484,697	821,889
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.										
1	New York, N. Y.	$1,378,625,297	$1,378,625,297			$1,216,332,860	$70,534,402	$32,076,334	$48,526,947	$4,890,238	$6,264,466
2	Chicago, Ill.	101,701,887	62,523,763	$1,261,336	$37,916,788	65,087,645	3,945,314	15,436,465	12,636,057	4,068,696	527,710
3	Philadelphia, Pa.	126,110,912	120,383,116	5,713,996	13,800	123,426,475			31,966	2,570,499	81,972
4	St. Louis, Mo.	25,481,490	25,481,490			24,867,000				387,928	226,562
5	Boston, Mass.	125,183,404	125,183,404			124,813,514					369,890
6	Cleveland, Ohio	66,005,638	49,540,064	5,716,000	10,749,574	61,136,968		3,460,333	765,000		643,337
7	Baltimore, Md.	89,509,102	89,509,102			87,467,680			2,000,000		41,422
8	Pittsburgh, Pa.	68,103,646	44,155,891	8,713,428	15,234,327	63,622,156		4,337,308		143,904	278
9	Detroit, Mich.	26,202,601	24,161,615		2,040,986	22,820,409		3,223,874	30,000		128,318
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.										
10	Buffalo, N. Y.	$41,068,207	$39,674,397		$1,423,810	$37,072,848	$1,041	$1,749,586	$1,552,013	$631,349	$91,370
11	San Francisco, Cal.	44,161,793	44,161,793			42,635,800				1,358,021	167,972
12	Los Angeles, Cal.	49,909,362	42,048,726	$5,925,400	1,935,236	46,638,330				635,591	2,635,441
13	Milwaukee, Wis.	17,159,947	14,908,999		2,250,948	14,268,186	112,473	1,436,064	175,000	905,449	262,775
14	Cincinnati, Ohio	75,133,221	68,190,562	3,896,007	3,046,652	72,126,603		1,955,929	5,470	426,693	618,526
15	Newark, N. J.	56,348,583	47,074,975		9,273,608	48,829,808	11,300		6,887,000	383,992	236,483
16	New Orleans, La.	44,918,101	44,918,101			38,729,138	4,378,511		1,639,740		170,712
17	Washington, D. C.	7,009,955	7,009,955			6,518,000			20,991		471,054
18	Minneapolis, Minn.	25,904,190	23,967,452		1,936,738	23,919,175		1,780,666	57,759	2,134	144,456
19	Seattle, Wash.	44,008,586	29,677,484	5,217,708	9,113,394	31,273,509		10,757,523	36,670	1,530,720	410,164
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.										
20	Jersey City, N. J.	$28,229,479	$28,229,479			$26,990,753		$734,983	$455,023	$38,146	$10,574
21	Kansas City, Mo.	14,597,863	8,020,901	$6,576,962		12,575,000		1,194,992		324,825	203,046
22	Indianapolis, Ind.	6,060,951	4,534,951	1,466,000		5,182,300		39,523		68,404	710,724
23	Portland, Oreg.	32,788,065	31,318,965	766,000	$704,000	17,639,100		14,893,682		250,722	5,461
24	Denver, Colo.	9,698,057	9,370,069	327,988		1,773,700		6,858,000	223,988	784,511	57,858
25	Rochester, N. Y.	20,595,554	20,444,458		151,096	12,780,104		5,372,000	1,474,584	342,918	625,948
26	Providence, R. I.	22,235,382	22,235,382			18,816,000	$3,098,015			2,969	318,398
27	St. Paul, Minn.	15,726,586	15,726,586			11,059,000	11,425	1,901,213	2,581,400	172,214	1,334
28	Louisville, Ky.	14,638,539	14,638,539			14,278,500			5,812	209,443	44,784
29	Columbus, Ohio	20,666,575	19,423,175	1,243,400		15,291,700		4,187,200	544,621	64,315	578,739
30	Oakland, Cal.	10,130,713	8,823,985	1,267,728	39,000	9,926,885			116,728	30,038	57,062
31	Toledo, Ohio	13,686,221	11,480,751	2,205,470		11,918,577		952,792	614,605	175,350	24,897
32	Atlanta, Ga.	6,374,587	6,374,587			6,325,000	13,000			35,698	889
33	Birmingham, Ala.	8,762,304	8,762,304			6,071,515		1,674,844	850,000	162,182	3,763
34	Worcester, Mass.	14,950,375	14,950,375			13,357,425			1,150,105	266,701	176,144
35	Syracuse, N. Y.	10,937,126	10,871,268		65,858	8,971,569	4,030	1,538,177	215,121	182,716	25,513
36	New Haven, Conn.	4,577,177	4,471,177	106,000		4,292,500			240,000	42,737	1,940
37	Memphis, Tenn.	14,148,812	14,148,812			12,476,567		1,351,000	250,331		70,914
38	Scranton, Pa.	3,748,941	2,371,892	1,377,049		3,338,000		396,920		24,021	
39	Spokane, Wash.	12,460,005	10,252,026	2,207,979		7,862,546		3,951,050	569,992	73,701	2,716
40	Paterson, N. J.	7,022,946	7,022,946			5,765,500		577,166	666,500		13,780
41	Richmond, Va.	14,588,102	14,588,102			14,367,095	9,000		189,678		22,329
42	Omaha, Nebr.	17,278,399	[4] 15,780,595	1,497,804	(5)	15,443,000		1,570,683		125,405	139,311
43	Fall River, Mass.	8,026,853	8,026,853			7,770,250			150,000		106,603
44	Grand Rapids, Mich.	4,945,151	3,950,151	995,000		4,042,600		709,800	30,000	38,564	124,187
45	Dayton, Ohio	7,535,271	6,895,239	640,032		6,420,780		959,608	81,500	50,841	22,542
46	San Antonio, Tex.	6,966,943	6,447,943	519,000		6,703,000				263,825	118
47	Bridgeport, Conn.	3,332,574	3,332,574			3,316,100	15,391		152	931	
48	Nashville, Tenn.	7,034,517	7,034,517			6,472,000	3,700	450,000	108,481		336
49	Dallas, Tex.	7,471,038	7,471,038			7,095,250			83,295	276,578	15,915
50	Lowell, Mass.	4,815,337	4,815,337			3,902,137	26,200		800,000		87,000
51	New Bedford, Mass.	10,555,191	10,555,191			9,951,982	26,735		140,000	227,157	209,317
52	Cambridge, Mass.	12,662,627	12,662,627			12,264,050	25,000		250,000		123,577
53	Salt Lake City, Utah	8,268,701	6,635,485	1,633,216		6,270,000	3,030	1,530,091		399,319	66,261
54	Hartford, Conn.	10,813,581	8,349,880	2,463,701		10,616,500	23,481		168,172		5,428
55	Trenton, N. J.	8,082,592	8,082,592			5,030,150		2,340,622	710,179		1,641
56	Houston, Tex.	11,314,707	11,314,707			10,670,755			575,021	64,628	4,303
57	Tacoma, Wash.	12,258,936	11,174,970	1,083,514	452	10,529,904		1,532,110	126,183	16,766	53,973
58	Reading, Pa.	2,610,812	1,959,527	651,285		2,422,200		26,000	139,585		23,027
59	Albany, N. Y.	8,109,779	8,109,779			7,029,984		915,161	133,867		767
60	Camden, N. J.	6,352,351	6,352,351			5,819,200		187,000	323,000	19,934	3,217
61	Youngstown, Ohio	5,056,123	4,001,930	1,054,193		3,961,855		1,059,676	5,000	29,592	
62	Springfield, Mass.	9,134,401	9,134,401			8,697,800			200,000	236,601	

[1] Sinking and investment funds and public trust funds for municipal uses.

[2] Net debt is funded and floating debt less sinking fund assets.

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OF YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND ASSETS: 1915.

assigned to each, see page 19. For a text discussion of this table, see page 111.]

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.									
The public.	City funds with investments.[1]	Per capita.	General departments and municipal service enterprises.		Public service enterprises and investments.		Total.	Per capita.	Funded and floating debt.	Sinking fund assets.	Net debt.[2]	City number.
			Total.	Per capita.	Total.	Per capita.						
$2,686,802,345	$618,457,675	$106.04	$2,350,729,998	$75.42	$954,530,022	$30.62	$2,355,149,392	$75.56	$187,407,258	$44,675,424	$142,731,834	
1,505,644,559	501,279,118	152.14	1,399,104,101	106.06	607,819,876	46.08	1,381,540,870	104.73	113,761,018	34,139,539	79,621,479	
368,221,156	37,430,789	102.78	271,691,511	68.84	133,960,134	33.94	328,342,790	83.19	28,221,515	2,935,766	25,285,749	
426,303,553	52,887,291	71.44	364,531,840	54.55	114,659,304	17.09	328,157,974	48.93	19,779,741	5,089,597	14,690,144	
223,420,427	16,323,409	57.51	183,767,193	44.08	55,976,643	13.43	185,209,473	44.43	16,399,161	2,082,383	14,316,778	
163,212,050	10,537,068	41.72	131,635,053	42.12	42,114,065	13.35	131,898,285	41.81	9,245,823	428,139	8,817,684	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.												
$1,012,136,623	$366,488,674	$258.48	$591,336,985	$167.12	$487,288,312	$91.36	$921,753,859	$172.82	$88,464,742	$29,358,005	$59,106,737	1
83,730,936	17,970,951	42.42	99,904,471	41.67	1,797,416	0.75	65,911,339	27.49	[3] 757,635	[3] 459,082	[3] 298,553	2
99,495,012	26,615,000	76.07	94,263,530	56.86	31,847,382	19.21	101,863,626	61.44	3,506,100	2,668,679	837,421	3
23,691,490	1,790,000	34.55	22,857,490	30.99	2,624,000	3.56	21,919,073	29.72	1,899,000	893,971	1,005,029	4
80,724,734	44,458,670	170.38	94,769,254	128.98	30,414,150	41.39	83,096,431	113.10	4,283,933	1,206,406	3,077,527	5
62,138,107	3,867,531	103.22	53,524,892	83.71	12,480,746	19.52	57,073,627	89.26	8,497,356	1,032,585	7,464,771	6
65,313,478	24,195,624	154.44	61,703,832	111.64	24,805,270	42.80	59,613,962	102.86	8,550,000	1,816,968	6,733,032	7
59,232,240	8,671,406	120.56	53,488,046	94.69	14,615,600	25.87	51,931,840	91.93	[3] 2,029,683	[3] 2,385,338	355,655	8
19,182,239	7,020,362	47.97	24,255,601	44.41	1,947,000	3.56	18,377,113	33.65	1,347,205	7,345	1,339,860	9
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.												
$36,787,410	$4,310,797	$89.79	$28,959,875	$63.27	$12,138,332	$26.52	$32,748,078	$71.54	$3,116,792	$108,024	$3,008,768	10
44,161,793	.....	97.65	35,805,893	81.38	7,355,900	16.26	42,635,800	94.27	2,896,500	.....	2,896,500	11
46,542,362	3,367,000	110.38	14,106,292	31.20	35,803,070	79.18	42,673,480	94.38	2,926,717	18,808	2,907,909	12
16,998,697	161,250	40.90	16,695,542	39.79	464,405	1.11	14,380,659	34.27	1,331,551	.....	1,331,551	13
62,537,554	12,595,667	186.82	42,808,916	100.44	32,324,305	80.37	59,838,774	148.79	3,034,392	1,091,869	1,942,523	14
44,950,193	11,398,390	144.82	40,201,553	103.32	16,147,000	41.50	36,960,935	94.99	10,003,378	1,086,269	8,917,109	15
43,514,761	1,403,340	124.35	32,733,231	90.62	12,184,870	33.73	42,845,549	118.61	[3] 25,419	90,100	[3] 115,519	16
6,986,655	23,300	19.69	6,989,988	19.63	19,967	0.06	6,223,000	17.48	[3] 421,150	294,987	[3] 716,137	17
21,738,345	4,165,815	75.42	23,630,039	68.80	2,274,151	6.62	19,007,340	55.34	1,561,475	128,020	1,433,455	18
44,003,386	5,200	140.59	28,760,452	91.88	15,248,134	48.71	31,029,175	99.12	3,797,279	117,689	3,679,590	19
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.												
$21,701,771	$6,527,708	$96.21	$16,286,124	$55.51	$11,943,355	$40.71	$19,521,336	$66.53	$62,500	$975,801	[3] $913,301	20
12,929,863	1,668,000	51.30	10,284,466	36.14	4,313,397	15.16	9,767,633	34.32	563,000	669,419	[3] 106,419	21
6,000,951	.....	23.10	5,995,951	23.08	5,000	0.02	4,850,044	18.67	152,000	124,381	27,619	22
30,559,573	2,229,092	126.31	21,994,617	84.73	10,794,348	41.58	16,021,921	61.72	1,344,200	388,057	956,143	23
8,313,057	1,385,900	39.50	9,511,857	38.74	186,200	0.76	908,315	3.70	182,897	103,215	79,682	24
19,797,899	797,655	84.04	11,608,521	47.37	8,987,033	36.67	11,570,460	47.21	751,504	[3] 14,142	765,646	25
13,568,367	8,667,015	91.18	19,076,382	78.23	3,159,000	12.95	13,523,078	55.46	1,282,015	[3] 179,524	1,461,539	26
15,408,586	318,000	66.42	13,569,586	57.31	2,157,000	9.11	10,560,217	44.60	347,548	147,874	199,674	27
12,759,439	1,879,100	62.43	12,752,533	54.30	1,886,006	8.04	11,864,976	50.60	879,300	251,287	628,013	28
15,547,575	5,119,000	131.02	16,365,075	80.00	4,301,500	21.03	10,043,554	49.10	447,700	338,540	109,160	29
10,130,713	.....	54.20	6,994,871	37.42	3,135,842	16.77	9,926,855	53.11	1,389,720	.....	1,389,720	30
11,780,254	1,905,967	74.33	12,014,513	65.25	1,671,708	9.08	10,000,094	54.31	[3] 143,000	[3] 419,586	276,586	31
4,957,087	1,417,500	35.55	4,211,634	23.49	2,162,753	12.06	4,920,087	27.44	[3] 10,450	87,000	[3] 97,450	32
8,715,574	46,730	53.37	8,548,760	52.07	213,544	1.30	5,839,079	35.57	[3] 6,085	135,685	[3] 141,770	33
9,902,275	5,048,100	94.92	9,747,187	61.89	5,203,188	33.04	7,538,527	47.86	808,100	493,567	314,533	34
10,857,767	79,359	73.23	6,302,126	42.20	4,635,000	28.36	8,975,599	80.10	108,413	.....	108,413	35
4,486,177	91,000	31.67	4,577,177	31.67	.....	.....	4,235,777	29.31	579,000	13,237	565,763	36
14,148,812	.....	98.78	10,570,621	73.80	3,578,191	24.98	12,288,771	85.80	1,227,500	19,417	1,208,083	37
3,349,136	399,805	26.52	3,748,941	26.52	.....	.....	2,536,931	17.95	[3] 115,000	[3] 57,030	[3] 57,970	38
12,387,733	72,272	91.85	9,808,261	72.30	2,651,744	19.55	7,763,793	57.23	[3] 119,840	[3] 49,341	[3] 70,499	39
6,227,446	795,500	37.89	7,022,946	51.89	.....	.....	4,739,453	35.02	950,000	670	949,330	40
11,545,127	3,042,975	108.01	12,204,201	90.36	2,383,901	17.65	11,170,113	82.70	1,447,100	[3] 15,839	1,462,939	41
16,856,399	422,000	129.64	9,778,399	73.37	7,500,000	56.28	15,290,814	114.73	181,000	40,885	140,115	42
7,723,853	303,000	63.99	6,776,853	54.02	1,250,000	9.96	5,049,033	40.25	198,000	19,851	178,149	43
4,786,458	158,693	39.92	3,309,151	26.72	1,636,000	13.21	3,785,642	30.56	290,500	[3] 11,330	301,830	44
7,102,313	432,958	60.87	6,352,591	51.32	1,182,680	9.55	6,009,093	48.54	136,400	141,751	[3] 5,351	45
6,683,443	283,500	59.60	6,966,943	59.60	.....	.....	5,633,772	48.20	[3] 83,500	23,719	[3] 107,219	46
2,630,583	701,991	28.71	3,332,574	28.71	.....	.....	2,621,317	22.58	345,350	44,721	300,629	47
7,030,817	3,700	61.22	5,612,517	48.85	1,422,000	12.38	6,038,461	52.55	389,098	114,981	274,117	48
7,022,288	448,750	65.81	5,587,038	49.21	1,884,000	16.60	5,946,766	52.38	487,250	155,069	332,181	49
4,687,952	127,385	43.38	3,475,187	31.31	1,340,150	12.07	2,674,639	24.09	[3] 17,474	80,643	[3] 98,317	50
10,065,191	490,000	95.14	8,594,480	77.47	1,960,711	17.67	8,029,823	72.38	511,882	139,441	372,441	51
10,340,527	2,322,100	114.40	9,732,527	87.93	2,930,100	26.47	7,197,734	65.03	277,450	407,419	[3] 129,969	52
8,268,701	.....	75.35	6,492,576	59.16	1,776,125	16.18	6,222,745	56.71	413,000	[3] 10,975	423,975	53
10,408,100	405,481	100.57	9,618,581	89.46	1,195,000	11.11	8,806,134	81.90	1,235,000	188,269	1,046,731	54
6,177,452	1,905,140	75.38	6,777,092	63.20	1,305,500	12.17	2,714,283	25.31	375,350	141,209	234,141	55
11,119,707	195,000	108.04	9,964,114	95.14	1,350,593	12.90	9,857,924	94.13	170,021	183,300	[3] 13,279	56
11,956,936	302,000	118.54	5,416,501	52.37	6,842,435	66.16	9,936,582	96.08	404	203,210	[3] 202,806	57
2,389,089	221,723	25.26	2,020,312	19.55	590,500	5.71	2,115,233	20.46	145,200	[3] 15,891	161,091	58
7,690,031	419,748	78.76	6,410,179	62.26	1,699,600	16.51	5,783,260	56.17	901,798	[3] 89,363	991,161	59
4,983,151	1,369,200	62.00	4,736,351	46.22	1,616,000	15.77	4,378,795	42.73	362,750	212,960	149,790	60
4,831,479	224,644	50.26	3,521,923	35.01	1,534,200	15.25	3,949,892	39.27	619,840	[3] 24,203	644,043	61
8,473,901	660,500	91.21	6,859,401	68.49	2,275,000	22.72	7,549,329	75.38	712,300	131,343	580,957	62

[3] Decrease.

[4] Debt of independent water district included with that of city corporation.

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TABLE 28.—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.					
								Current.			
			City corporation.	School district.	Other governmental units of city.	Funded or fixed.	Floating.	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 1915.										
63	Lynn, Mass.	$6,278,379	$6,278,379			$5,710,200			$310,000		$258,179
64	Des Moines, Iowa	3,519,569	1,759,729	$1,759,840		3,363,430			98,348	$48,510	9,221
65	Lawrence, Mass.	3,386,695	3,386,695			2,878,500			506,000		1,895
66	Fort Worth, Tex.	6,245,251	6,245,251			6,052,473			134,587	58,015	176
67	Kansas City, Kans.	7,862,733	7,031,804	830,929		5,968,436	$435	$1,637,087	61,690	163,339	31,746
68	Yonkers, N. Y.	13,492,693	13,492,693			8,865,011		1,651,000	2,976,682		
69	Wilmington, Del.	5,329,254	5,329,254			5,186,600				141,229	1,425
70	Schenectady, N. Y.	7,010,619	7,010,619			5,437,897		456,044	1,014,000	22,008	670
71	Duluth, Minn.	7,226,541	5,997,447	1,229,094		6,760,000		424,000		6,156	36,385
72	Norfolk, Va.	10,398,507	10,398,507			9,591,550	579,729		160,000	54,777	12,451
73	Oklahoma City, Okla.	6,159,841	3,993,006	2,165,835		5,603,248	6,355		472,100	70,563	6,575
74	Somerville, Mass.	2,081,000	2,081,000			1,616,000			465,000		
75	Elizabeth, N. J.	4,712,171	4,712,171			4,311,850		238,698	161,546		77
76	St. Joseph, Mo.	2,464,741	976,091	1,488,650		2,376,550	64,287			20,553	3,351
77	Waterbury, Conn.	4,589,513	4,419,723	169,790		4,497,790	1,644			89,612	467
78	Utica, N. Y.	2,482,936	2,482,936			2,278,390		203,508			1,048
79	Akron, Ohio	8,987,893	7,797,794	1,190,099		6,970,508		1,774,920	239,129	99	3,237
80	Troy, N. Y.	5,768,050	5,531,490	143,000	$93,560	5,352,646		163,715	157,000	94,149	540
81	Manchester, N. H.	2,020,507	2,020,507			1,713,700	7,500		8,250	43,986	247,071
82	Hoboken, N. J.	4,379,686	4,379,686			3,764,274		2,673	609,149		3,590
83	Wilkes-Barre, Pa.	2,479,001	1,495,501	983,500		2,182,600		231,400	30,000	35,001	
84	Fort Wayne, Ind.	1,197,446	562,946	634,500		1,020,500				43,347	133,599
85	Erie, Pa.	1,496,132	948,132	548,000		1,168,300		134,855	155,000	9,700	28,277
86	Evansville, Ind.	1,756,565	1,708,815	47,750		1,695,600			8,150	39,053	23,762
87	Jacksonville, Fla.	4,528,172	4,307,657	220,515		3,822,000	35,360	80,000	225,873	331,494	33,445
88	Peoria, Ill.	1,705,074	1,290,044	300,000	115,030	997,000		621,732	85,000	1,342	
89	East St. Louis, Ill.	2,818,235	2,154,225	356,019	307,991	1,369,300	54,101	1,030,400	345,641	18,626	107
90	Harrisburg, Pa.	3,522,701	2,310,701	1,212,000		3,256,300		191,700	69,500	6,201	
91	Savannah, Ga.	3,718,578	3,650,625	67,953		3,319,281			337,812	56,980	4,475
92	Passaic, N. J.	3,271,138	3,271,138			2,853,750		303,301	114,087		
93	Bayonne, N. J.	4,739,939	4,739,939			3,370,042		1,027,000	140,714		202,183
94	South Bend, Ind.	1,266,986	646,889	620,097		1,171,205			77,597	7	18,177
95	Wichita, Kans.	4,109,889	3,574,193	535,696		2,237,289	3,175	1,781,582	1,760	35,983	95
96	Johnstown, Pa.	1,250,545	726,545	524,000		1,250,000				545	
97	Brockton, Mass.	4,048,152	4,048,152			3,637,950			400,000		10,202
98	Terre Haute, Ind.	1,083,734	770,215	313,519		892,000		163,255	23,519	2,325	12,635
99	Holyoke, Mass.	3,813,450	3,813,450			3,569,500			243,000		950
100	Sacramento, Cal.	2,583,691	2,053,691	530,000		2,572,584				9,881	1,226
101	Portland, Me.	7,721,091	3,203,447		4,517,644	7,457,929	124,023		89,406		19,733
102	Allentown, Pa.	1,111,597	391,017	720,580		1,109,780					1,817
103	Charleston, S. C.	4,154,250	4,154,250			4,143,750		5,500			5,000
104	Springfield, Ill.	1,610,836	1,270,336	138,000	202,500	1,036,200		150,641	283,583	102,739	20,673
105	Canton, Ohio	3,889,091	3,235,027	654,064		2,780,262		1,078,010	26,109	4,097	643
106	Pawtucket, R. I.	6,937,254	6,937,254			6,099,000	621,951		131,356	34,251	60,696
107	Chattanooga, Tenn.	3,713,698	3,713,698			3,421,000		89,305	201,007		2,356
108	Altoona, Pa.	2,968,419	2,368,919	599,500		2,563,000	34,266	306,100	60,000		53
109	Covington, Ky.	2,824,504	2,824,504			2,258,900		297,669	267,935		
110	Mobile, Ala.	4,020,038	3,998,838	22,000		3,129,000		827,500	35,931		28,407
111	Sioux City, Iowa	1,933,807	1,292,285	641,522		1,669,500		4,836	257,979	1,492	
112	Saginaw, Mich.	1,962,723	1,939,580	23,143		998,200		934,200		14,276	18,047
113	Atlantic City, N. J.	9,781,446	9,781,446			9,535,000		9,000	195,000	42,446	
114	Little Rock, Ark.	1,492,915	1,245,909	247,006		247,000	371,631	805,180	200	67,894	950
115	Berkeley, Cal.	1,965,646	1,388,067	577,579		1,902,450			34,579	18,845	9,742
116	Rockford, Ill.	1,758,832	1,225,894	327,938	205,000	532,800		643,674	568,918	6,440	
117	Binghamton, N. Y.	1,794,982	1,794,982			1,618,190		39,914	89,650	41,747	5,481
118	Pueblo, Colo.	3,227,338	2,624,256	603,082		2,750,629		309,000		167,020	690
119	New Britain, Conn.	3,487,352	3,487,352			3,403,000			44,000	1,070	34,282
120	Tampa, Fla.	3,189,473	2,963,031	226,442		3,109,500			17,442	51,717	10,814
121	El Paso, Tex.	3,616,981	3,616,981			3,394,819			144,096	71,557	16,510
122	Springfield, Ohio	2,795,756	2,364,256	431,500		2,401,494		277,783	93,500	11,850	11,129
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.										
123	Flint, Mich.	$1,932,106	$1,558,968	$373,138		$1,581,427		$134,682	$27,510	$19,825	$168,662
124	Lancaster, Pa.	1,340,000	850,000	490,000		1,235,000			55,000		
125	Augusta, Ga.	3,633,000	3,535,500	97,500		3,330,500			302,500		
126	York, Pa.	1,345,923	1,038,911	307,012		1,324,300	$7,500			14,123	
127	Malden, Mass.	2,353,714	2,353,714			1,849,500			400,000		104,214
128	San Diego, Cal.	11,538,367	10,617,367	921,000		11,341,513				191,135	5,719
129	Bay City, Mich.	1,239,700	1,132,700	107,000		991,500		237,000	11,200		
130	Topeka, Kans.	2,679,314	2,087,233	592,081		1,682,539		893,265		99,300	2,210
131	Haverhill, Mass.	2,459,533	2,459,533			2,318,000			139,106		2,427
132	Salem, Mass.	1,609,027	1,609,027			1,363,950			228,504		16,573

[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: 1915—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 111.]

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 1915.												
$5,512,779	$765,600	$63.93	$4,024,379	$40.98	$2,234,000	$22.95	$4,323,297	$44.07	$780,700	$113,100	$667,600	63
3,519,560	.....	36.17	3,519,569	36.17	.....	.....	3,355,230	34.48	47,490	8,112	39,378	64
3,073,995	312,700	35.34	2,674,695	27.91	712,000	7.43	2,525,856	26.36	95,700	54,744	40,956	65
6,008,751	236,500	66.09	3,088,526	32.68	3,156,725	33.41	5,446,876	57.64	111,679	128,524	[2] 16,845	66
7,552,321	310,412	83.40	4,982,025	52.85	2,880,708	30.55	5,556,692	58.94	37,982	17,714	20,268	67
13,289,693	203,000	144.49	10,702,943	114.61	2,789,750	29.88	8,630,749	92.42	810,620	[2] 5,109	815,729	68
5,274,754	51,500	57.54	4,175,217	45.08	1,154,007	12.46	5,186,487	56.00	640,700	63	640,637	69
6,372,256	638,363	77.03	6,469,619	71.09	541,000	5.94	4,083,638	51.46	245,305	[2] 44,998	290,303	70
7,186,541	40,000	80.90	3,814,728	42.71	3,411,813	38.19	6,694,865	76.94	[2] 97,000	[2] 173,166	76,166	71
9,000,507	1,398,000	119.10	8,590,460	98.39	1,808,047	20.71	8,234,351	94.31	904,500	615,261	289,239	72
5,682,190	476,651	71.73	4,941,711	57.56	1,217,130	14.17	4,827,422	56.22	[2] 14,940	176,184	[2] 191,124	73
2,081,000	.....	24.81	2,055,000	24.50	26,000	0.31	1,616,000	19.26	[2] 58,000	.....	[2] 58,000	74
3,790,361	921,810	56.45	4,656,171	55.78	56,000	0.67	3,216,791	38.53	472,500	198,299	274,201	75
2,435,414	26,327	29.65	2,379,741	28.63	85,000	1.02	2,407,524	28.96	224,200	29,830	194,370	76
4,467,513	122,000	55.62	2,899,513	35.14	1,690,000	20.48	4,399,434	53.32	948,844	15,000	933,844	77
2,269,367	213,569	30.26	2,407,036	29.33	75,900	0.93	2,114,451	25.77	204,485	[2] 6,274	210,759	78
8,844,829	143,064	111.94	5,002,893	62.31	3,985,000	49.63	6,859,143	85.43	2,021,540	2,672	2,018,868	79
5,705,444	62,606	74.37	2,721,933	35.09	3,046,117	39.28	5,073,706	65.42	717,702	20,557	697,145	80
1,602,257	418,250	26.71	1,594,807	21.08	425,700	5.63	1,154,641	15.26	[2] 104,500	80,269	[2] 184,769	81
3,935,713	443,973	58.11	4,262,686	56.56	117,000	1.55	3,064,750	40.66	32,500	97,814	[2] 65,314	82
2,454,501	24,500	33.65	2,479,001	33.65	.....	.....	2,092,966	28.41	[2] 68,700	271	[2] 68,971	83
1,197,446	.....	16.53	930,568	12.85	266,878	3.68	986,949	13.63	98,700	19,405	79,295	84
1,374,332	121,800	20.66	1,050,925	14.51	445,207	6.15	1,034,440	14.29	[2] 135,500	[2] 400,816	265,316	85
1,658,565	98,000	24.64	946,984	13.28	809,581	11.36	1,672,587	23.46	[2] 20,300	12,867	[2] 33,167	86
4,528,172	.....	64.53	2,487,935	35.45	2,040,237	29.08	3,847,872	54.83	1,454,000	9,488	1,444,512	87
1,589,674	115,400	24.36	1,705,074	24.36	.....	.....	972,735	13.90	262,000	[2] 468	262,468	88
2,818,235	.....	40.55	2,818,235	40.55	.....	.....	1,339,855	19.28	[2] 4,887	[2] 45,818	40,931	89
3,286,501	236,200	50.69	3,059,401	44.02	463,300	6.67	2,722,326	39.17	242,700	42,762	199,938	90
3,718,578	.....	54.75	2,914,578	42.91	804,000	11.84	3,264,281	48.06	516,932	41,000	475,932	91
3,023,633	217,500	48.36	3,271,138	48.36	.....	.....	2,578,610	38.12	850,500	67,678	782,822	92
4,129,064	510,875	71.77	4,636,939	70.21	103,000	1.56	2,620,812	39.68	[2] 45,000	[2] 35,308	[2] 9,692	93
1,266,986	.....	19.46	1,049,310	16.12	217,676	3.34	1,142,599	17.55	[2] 29,250	14,824	[2] 44,074	94
4,109,889	.....	63.26	3,958,889	60.93	151,000	2.33	2,238,895	34.46	[2] 179,570	12,830	[2] 192,400	95
1,002,545	218,000	19.34	1,250,545	19.34	.....	.....	818,516	12.66	376,000	81,343	294,657	96
3,627,552	420,600	63.35	2,238,252	35.03	1,809,900	28.32	3,047,565	47.69	55,750	[2] 45,244	100,994	97
1,055,136	28,598	17.06	1,083,734	17.06	.....	.....	817,087	12.86	80,000	5,994	74,006	98
3,617,450	196,600	60.77	2,139,950	34.10	1,673,500	26.67	3,207,339	51.11	[2] 35,000	28,426	[2] 63,426	99
2,365,516	218,175	41.20	2,433,230	38.80	150,461	2.40	2,559,001	40.80	647,293	2,494	644,799	100
7,033,943	697,148	124.21	3,522,355	56.67	4,198,706	67.54	6,862,344	110.40	197,345	120,002	77,343	101
970,097	141,500	18.44	921,097	15.28	190,500	3.16	824,071	13.67	[2] 33,700	32,801	[2] 66,501	102
3,652,250	502,000	69.10	4,151,250	69.10	.....	.....	4,114,307	68.43	[2] 82,613	[2] 2,820	[2] 79,793	103
1,603,936	6,900	27.67	1,575,202	27.06	35,634	0.61	1,025,719	17.62	[2] 52,500	10,218	[2] 62,718	104
3,763,891	125,200	67.72	3,317,691	57.77	571,400	9.95	2,646,609	46.09	679,650	[2] 37,658	717,308	105
5,499,054	1,438,200	121.92	5,362,254	94.24	1,575,000	27.68	5,055,655	88.85	544,215	134,772	409,443	106
3,713,698	.....	65.50	3,668,698	64.70	45,000	0.80	3,359,539	59.25	50,000	22,880	27,120	107
2,570,419	398,000	52.49	2,136,419	37.78	832,000	14.71	2,047,077	36.20	[2] 12,019	150,076	[2] 162,095	108
2,824,504	.....	50.53	1,472,304	26.34	1,352,200	24.19	2,245,788	40.18	[2] 2,500	[2] 1,981	[2] 519	109
4,020,838	.....	72.67	2,811,838	50.82	1,209,000	21.85	3,090,948	55.86	113,000	12,941	100,059	110
1,931,807	2,000	35.50	1,933,807	35.50	.....	.....	1,651,513	30.32	[2] 25,000	3,762	[2] 28,762	111
1,810,823	151,900	36.08	1,520,231	27.95	442,492	8.13	873,905	16.06	[2] 92,200	1,621	[2] 93,821	112
7,326,446	2,455,000	181.30	7,182,446	133.13	2,599,000	48.17	6,874,858	127.42	784,000	210,698	573,302	113
1,492,915	.....	27.74	1,492,915	27.74	.....	.....	618,691	11.50	6,343	.....	6,343	114
1,965,646	.....	36.75	1,884,646	35.23	81,000	1.52	1,799,337	33.64	452,797	16,520	436,277	115
1,744,232	14,600	33.60	1,662,647	31.77	96,185	1.83	539,800	10.31	.....	.....	.....	116
1,605,037	189,945	34.39	1,794,982	34.39	.....	.....	1,512,850	28.99	243,969	21,809	222,160	117
3,150,338	77,000	63.01	1,967,499	38.41	1,259,839	24.60	2,727,205	53.25	358,968	[2] 1,617	360,585	118
3,312,352	175,000	68.37	2,192,352	42.98	1,295,000	25.39	3,002,349	58.86	42,500	59,989	[2] 17,489	119
3,074,473	115,000	63.61	3,189,473	63.61	.....	.....	2,883,102	57.50	690,000	60,188	629,812	120
3,404,981	212,000	72.18	2,337,931	46.65	1,279,050	25.53	2,957,589	59.02	431,256	90,382	340,874	121
2,516,713	279,043	55.85	2,247,756	44.90	548,000	10.95	2,154,869	43.05	17,975	37,476	[2] 19,501	122
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.												
$1,932,106	.....	$38.66	$1,252,875	$25.07	$679,231	$13.59	$1,581,427	$31.64	$336,158	.....	$336,158	123
1,318,300	$21,700	26.84	1,115,000	22.33	225,000	4.51	1,285,000	25.74	[2] 44,000	.....	[2] 44,000	124
3,633,000	.....	73.47	2,515,500	50.87	1,117,500	22.60	3,330,112	67.34	492,900	[2] $6,978	499,878	125
1,222,623	123,300	27.23	1,345,923	27.23	.....	.....	1,086,496	21.93	204,999	36,243	168,751	126
2,257,690	96,024	48.06	2,148,714	43.87	205,000	4.18	1,253,303	25.59	13,600	[2] 7,460	21,060	127
11,538,367	.....	235.96	3,929,776	80.36	7,608,591	155.59	10,868,340	222.26	3,093,525	8,650	3,084,875	128
1,200,500	39,200	26.22	852,200	18.03	387,500	8.20	882,326	18.66	[2] 20,000	21,541	[2] 41,541	129
2,549,526	129,788	56.88	2,052,462	43.57	626,852	13.31	1,559,116	33.10	[2] 21,000	48,055	[2] 69,055	130
2,315,533	144,000	52.25	1,823,533	38.74	636,000	13.51	1,710,869	36.35	146,000	80,605	65,395	131
1,609,027	.....	34.24	1,334,527	28.40	274,500	5.84	1,363,950	29.02	135,250	.....	135,250	132

[1] Net debt is funded and floating debt less sinking fund assets.

[2] Decrease.

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TABLE 28.—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 1915—Continued.										
133	Davenport, Iowa	$864,468	$597,745	$266,723		$860,500				$1,993	$1,975
134	Kalamazoo, Mich	1,717,794	1,191,133	526,661		1,309,256		$377,154	$10,004	4,627	16,753
135	McKeesport, Pa	1,741,140	1,055,140	686,000		1,477,000		248,152	1,206		14,782
136	Lincoln, Nebr	2,213,167	1,786,661	426,506		1,383,284		562,292	246,590	19,594	1,407
137	Racine, Wis	952,055	952,055			943,342			1,100		7,613
138	Superior, Wis	1,084,023	1,084,023			1,068,400		14,675		948	
139	Wheeling, W. Va	1,195,038	1,025,038	170,000		1,135,482			59,319		237
140	Macon, Ga	1,533,327	1,485,749	47,578		1,431,000			60,463	41,579	285
141	Huntington, W. Va	1,776,528	1,152,528	624,000		1,613,000		163,200		328	
142	Butte, Mont	1,817,025	1,668,842	148,183		546,112		382,752	859,850	2,956	25,355
143	Newton, Mass	5,550,369	5,550,369			5,190,300			300,000	60,069	
144	Pasadena, Cal	2,945,360	2,074,110	871,250		2,833,000				108,599	3,761
145	Woonsocket, R. I	4,122,208	4,122,208			3,832,000			200,000	45,026	44,282
146	Montgomery, Ala	3,780,879	3,780,879			2,610,300		898,070	263,334	8,754	421
147	West Hoboken, N. J	1,533,919	1,533,919			1,127,000		171,919	235,000		
148	Roanoke, Va	1,972,286	1,972,286			1,858,500				113,786	
149	Chester, Pa	1,964,802	1,500,302	464,500		1,647,500		248,900	68,000	402	
150	Fitchburg, Mass	2,514,368	2,514,368			1,928,359			542,000		44,009
151	Galveston, Tex	5,857,129	5,857,129			5,784,838				71,754	537
152	East Orange, N. J	3,667,352	3,667,352			2,847,595		331,560	433,423		4,474
153	Muskogee, Okla	2,947,793	2,137,046	810,747		2,721,061			164,595	51,312	10,825
154	New Castle, Pa	640,522	361,522	279,000		542,000		92,347		6,175	
155	Dubuque, Iowa	1,805,405	1,615,065	190,340		1,052,282		379,794	339,160	33,863	306
156	Springfield, Mo	338,785	310,785	28,000		298,000			37,500	3,235	50
157	Lexington, Ky	1,457,845	1,457,845			1,027,337		332,208	98,300		
158	Hamilton, Ohio	3,092,044	2,481,544	610,500		2,613,008		467,272	8,006	1,995	1,763
159	Perth Amboy, N. J	2,963,952	2,963,952			1,932,700		672,600	357,000		1,562
160	Charlotte, N. C	2,992,369	2,992,369			2,217,500	$12,889	467,000	284,447		10,533
161	Lansing, Mich	359,615	309,615	50,000		181,000		165,300		8,534	4,781
162	Knoxville, Tenn	3,352,414	3,352,414			3,260,283		72,131	20,000		
163	Decatur, Ill	988,321	658,445	329,876		634,000		264,576		89,595	150
164	Elmira, N. Y	1,292,396	1,292,396			1,166,000			86,249	6,713	33,434
165	Portsmouth, Va	2,026,658	2,026,658			1,700,300			326,358		
166	Everett, Mass	2,045,754	2,045,754			1,714,435			308,000		23,319
167	San Jose, Cal	1,180,243	827,243	353,000		1,140,025				15,218	25,000
168	Joliet, Ill	669,755	636,169	33,586		361,543		185,200	115,152	7,860	
169	Quincy, Ill	440,436	315,436	125,000		368,000		47,200	7,370	17,866	
170	Auburn, N. Y	1,291,615	1,291,615			699,451		546,495	28,312	10,749	6,608
171	Pittsfield, Mass	2,951,360	2,951,360			2,850,900			100,000		460
172	Quincy, Mass	2,548,379	2,548,379			2,110,536			400,000		37,843
173	Cedar Rapids, Iowa	1,369,346	960,011	409,335		1,346,000			7,785	14,451	1,110
174	Taunton, Mass	2,878,764	2,878,764			2,644,659	2,546		147,000	34,007	50,552
175	Mount Vernon, N. Y	4,245,504	3,331,454	914,050		3,926,050	4,026	313,000		683	1,745
176	Amsterdam, N. Y	1,438,473	1,269,623	168,850		1,296,850	2,928	84,750	53,850		95
177	Niagara Falls, N. Y	3,597,548	3,597,548			2,957,719		612,833			26,996
178	Jamestown, N. Y	2,207,512	1,680,512	527,000		1,805,485		128,027	274,000		
179	Oshkosh, Wis	1,208,448	1,208,448			1,201,050					7,398
180	New Rochelle, N. Y	3,666,645	3,666,645			3,095,046		64,655	472,565	33,322	1,057
181	Lorain, Ohio	2,635,807	2,136,282	499,525		1,927,918		542,669	125,397	39,823	
182	Jackson, Mich	837,499	673,499	164,000		803,604			24,000	5,146	4,749
183	Lima, Ohio	1,368,840	1,125,824	243,016		1,103,200		263,242		2,173	225
184	Columbia, S. C	1,674,186	1,619,186	55,000		1,345,754		60,000	267,958		474
185	Austin, Tex	2,294,350	2,274,150	20,200		2,180,500	64,095		34,746	15,009	
186	Williamsport, Pa	588,800	338,800	250,000		574,500		14,300			
187	Waterloo, Iowa	1,565,191	1,273,839	291,352		1,438,322			85,683	41,133	53
188	Aurora, Ill	1,130,082	845,082	285,000		632,959		492,156		4,967	
189	Joplin, Mo	388,240	201,240	187,000		377,000				50	11,190
190	Shreveport, La	1,296,242	1,186,242	110,000		1,259,609			36,633		
191	Chelsea, Mass	2,833,746	2,833,746			2,435,300			396,446		2,000
192	Waco, Tex	2,834,375	2,834,375			2,799,500		6,907	22,903	5,065	
193	Everett, Wash	2,282,136	1,758,838	523,298		1,139,900		890,855	251,364		17
194	Orange, N. J	2,702,624	2,702,624			2,226,400	850	73,549	401,825		
195	Lynchburg, Va	2,947,600	2,947,600			2,947,600					
196	Colorado Springs, Colo	2,275,509	1,840,031	435,478		2,087,078		91,336	15,000	16,784	65,311
197	Newport, Ky	1,214,175	1,214,175			1,193,000			21,175		
198	La Crosse, Wis	1,434,978	1,434,978			1,384,000		46,734	2,070	1,063	1,111
199	Danville, Ill	916,113	685,713	230,400		316,900		459,499		139,714	
200	Council Bluffs, Iowa	1,081,902	887,895	194,007		1,019,560				50,397	11,945
201	Bellingham, Wash	1,519,573	1,302,659	216,914		910,000	10,400	566,693		19,263	13,217
202	Fresno, Cal	841,100	302,766	538,334		837,952				2,834	314
203	Boise, Idaho	1,169,273	761,773	407,500		679,331		451,032	38,910		
204	Norristown, Pa	984,955	573,705	411,250		984,250	705				

[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: 1915—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 111.]

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 1915—Continued.												
$964,468	.....	$18.58	$721,468	$15.50	$143,000	$3.07	$847,379	$18.21	$24,500	$642	$23,858	133
1,716,794	$1,000	37.16	1,577,083	34.12	140,711	3.04	1,240,037	26.83	[2] 50,130	31,651	[2] 81,781	134
1,606,140	135,000	37.88	1,475,140	32.09	266,000	5.79	1,175,312	25.57	217,000	29,733	187,267	135
2,213,167	.....	48.62	2,025,567	44.50	187,600	4.12	1,374,359	30.20	[2] 39,000	[2] 39,373	373	136
883,055	69,000	21.38	936,055	21.02	16,000	0.36	943,342	21.18	224,967	.....	224,967	137
1,038,323	45,700	24.58	1,024,023	23.22	60,000	1.36	1,044,227	23.67	[2] 5,084	[2] 19,014	13,930	138
1,195,038	.....	27.82	745,038	17.34	450,000	10.48	953,286	22.19	[2] 65,428	1,186	[2] 66,614	139
1,446,827	86,500	35.86	627,042	14.66	906,285	21.20	1,342,923	31.41	[2] 6,000	17,725	[2] 23,725	140
1,746,523	30,000	41.76	1,766,523	41.52	10,000	0.74	1,416,282	33.29	695,000	56,050	638,950	141
1,546,650	270,375	42.76	1,817,025	42.76	.....	.....	145,505	3.42	[2] 14,611	43,312	[2] 57,923	142
3,584,919	1,965,450	130.74	4,395,369	103.53	1,155,000	27.20	2,721,953	64.11	[2] 374,500	[2] 191,857	[2] 182,643	143
2,945,360	.....	69.52	1,372,876	32.40	1,572,484	37.11	2,720,761	64.22	47,500	8,092	39,408	144
3,002,208	1,120,000	97.34	3,289,208	77.67	833,000	19.67	2,659,544	62.80	500,000	168,170	331,830	145
3,780,879	.....	89.69	2,845,879	67.51	935,000	22.18	2,610,300	61.92	11,300	.....	11,300	146
1,509,419	24,500	37.74	1,533,919	37.74	.....	.....	985,443	24.24	195,228	25,333	169,895	147
1,871,286	101,000	48.61	1,972,286	48.61	.....	.....	1,703,511	41.98	[2] 57,500	[2] 31,511	[2] 25,989	148
1,811,802	153,000	48.54	1,909,802	47.18	55,000	1.36	1,270,099	31.38	144,100	59,998	84,102	149
2,199,118	315,250	62.15	1,994,868	49.31	519,500	12.84	1,663,980	41.13	236,871	30,073	206,798	150
5,230,629	626,500	144.91	5,560,129	137.56	297,000	7.35	5,050,210	124.94	672,500	128,694	543,806	151
3,214,105	453,247	92.02	2,527,352	63.42	1,140,000	28.60	2,308,912	57.94	50,300	[2] 64,107	114,407	152
2,771,296	176,497	74.09	2,157,793	54.23	790,000	19.86	2,416,955	60.75	.....	[2] 10,212	10,212	153
640,522	.....	16.19	590,522	14.92	50,000	1.26	523,695	13.23	[2] 39,000	[2] 10,534	[2] 28,466	154
1,796,155	9,250	45.75	1,564,671	39.65	240,734	6.10	1,029,896	26.10	[2] 60,000	[2] 5,537	[2] 54,463	155
338,785	.....	8.66	338,688	8.66	97	.....	298,000	7.62	.....	.....	.....	156
1,431,677	26,168	37.55	1,457,845	37.55	.....	.....	911,367	23.48	[2] 4,000	17,584	[2] 21,584	157
2,893,372	198,672	79.66	2,425,281	62.48	666,763	17.18	2,425,708	62.50	[2] 6,800	[2] 2,905	[2] 3,895	158
2,540,562	423,390	77.46	2,044,452	53.43	919,500	24.03	1,408,644	36.81	305,900	[2] 122,297	428,197	159
2,992,369	.....	78.21	2,107,325	55.07	885,044	23.13	2,230,389	58.29	62,293	.....	62,293	160
339,615	.....	9.46	269,615	7.09	90,000	2.37	181,000	4.76	[2] 35,000	.....	[2] 35,000	161
3,352,414	.....	88.33	2,087,414	55.00	1,265,000	33.33	3,192,742	84.12	1,500	[2] 137,519	139,019	162
951,146	37,175	26.10	698,321	18.44	290,000	7.66	492,304	13.00	[2] 45,000	2,404	[2] 47,404	163
1,278,896	13,500	34.18	1,289,396	34.10	3,000	0.08	1,166,000	30.83	25,000	.....	25,000	164
1,993,658	33,000	53.94	2,001,358	53.27	25,300	0.67	1,653,004	44.00	.....	9,876	[2] 9,876	165
1,671,254	374,500	54.73	1,845,754	49.38	200,000	5.35	1,304,478	34.90	218,230	21,696	196,534	166
1,180,243	.....	31.89	1,180,243	31.89	.....	.....	1,136,892	30.72	[2] 23,925	1,071	[2] 24,996	167
646,505	23,250	18.13	480,055	13.00	189,700	5.13	361,543	9.79	148,683	.....	148,683	168
440,436	.....	11.99	440,436	11.99	.....	.....	356,831	9.71	[2] 15,333	[2] 2,067	[2] 13,266	169
1,166,754	124,861	35.17	976,550	26.59	315,065	8.58	577,335	15.72	[2] 70,697	4,647	[2] 75,344	170
2,951,360	.....	80.79	1,375,360	37.65	1,576,000	43.14	2,850,900	78.04	243,200	.....	243,200	171
2,531,379	17,000	70.08	1,861,649	51.19	686,730	18.89	2,110,536	58.04	[2] 74,509	.....	[2] 74,509	172
1,356,346	13,000	38.00	1,033,651	28.68	335,695	9.31	1,321,445	36.67	$5,300	13,653	71,647	173
2,556,964	321,800	80.86	1,578,264	44.33	1,300,500	36.53	1,465,415	41.16	7,000	65,808	[2] 58,808	174
3,994,504	251,000	120.02	4,165,504	117.76	80,000	2.26	3,693,992	104.43	34,976	[2] 45,192	80,168	175
1,438,473	.....	40.84	781,473	22.19	657,000	18.65	1,270,370	36.07	128,418	10,780	117,638	176
3,597,548	.....	102.42	2,291,648	65.24	1,305,900	37.18	2,957,719	84.20	105,300	.....	105,300	177
2,207,512	.....	63.04	1,554,012	44.37	653,500	18.66	1,725,435	49.27	87,209	5,350	81,859	178
1,111,448	97,000	34.55	661,509	18.91	546,939	15.64	1,201,050	34.34	548,850	.....	548,850	179
3,613,445	53,200	105.08	3,666,645	105.08	.....	.....	3,095,046	88.70	[2] 53,800	.....	[2] 53,800	180
2,571,264	64,543	76.71	2,181,807	63.50	454,000	13.21	1,843,263	53.64	257,307	9,618	247,689	181
837,499	.....	24.49	760,624	22.24	76,875	2.25	791,702	23.15	93,229	11,902	85,327	182
1,161,810	204,030	40.37	744,840	21.97	624,000	18.40	858,452	25.32	[2] 7,300	[2] 3,095	[2] 4,205	183
1,674,186	.....	49.97	1,192,596	35.59	481,590	14.37	1,320,656	39.42	.....	949	[2] 949	184
2,294,350	.....	69.07	2,184,255	65.76	110,095	3.31	2,228,158	67.08	[2] 92,577	6,661	[2] 99,238	185
576,800	12,000	17.74	588,800	17.74	.....	.....	542,458	16.35	187,500	[2] 27,774	215,274	186
1,565,191	.....	47.34	1,064,969	32.21	500,222	15.13	1,373,427	41.54	[2] 110,900	[2] 20,606	[2] 90,294	187
1,103,582	26,500	34.22	941,437	28.51	188,645	5.71	632,959	19.17	25,281	.....	25,281	188
321,240	67,000	11.79	298,240	9.05	90,000	2.73	377,000	11.44	[2] 31,500	.....	[2] 31,500	189
1,265,664	30,578	39.39	1,296,242	39.39	.....	.....	1,195,069	36.32	153,832	[2] 30,747	184,579	190
2,192,000	641,746	87.32	2,503,746	77.15	330,000	10.17	1,808,554	55.73	97,700	69,751	27,949	191
2,581,468	252,907	87.79	2,012,375	62.33	822,000	25.46	2,235,538	69.24	149,000	5,022	143,978	192
2,224,898	57,238	71.21	2,282,136	71.21	.....	.....	1,081,366	33.74	[2] 35,000	21,780	[2] 56,780	193
2,464,324	238,300	84.54	2,220,774	69.47	481,850	15.07	1,972,099	61.69	89,200	28,792	60,408	194
2,554,600	393,000	92.47	2,073,100	65.04	874,500	27.43	2,543,201	79.78	[2] 24,800	64,270	[2] 89,070	195
2,274,009	1,500	71.74	838,009	26.42	1,437,500	45.32	2,086,342	65.78	[2] 98,563	19	[2] 98,582	196
1,208,175	6,000	38.52	573,175	18.19	641,000	20.34	1,156,417	36.69	[2] 72,300	[2] 23,467	[2] 48,833	197
1,117,354	317,624	45.75	778,978	24.83	656,000	20.91	848,250	27.04	[2] 6,000	70,025	[2] 76,025	198
916,113	.....	29.47	916,113	29.47	.....	.....	316,900	10.20	81,400	.....	81,400	199
1,074,902	7,000	35.05	481,902	15.61	600,000	19.44	956,063	30.97	59,000	[2] 5,691	64,691	200
1,519,573	.....	49.38	1,336,301	43.42	183,272	5.96	914,741	29.72	[2] 10,200	3,851	[2] 14,051	201
841,100	.....	27.67	800,148	26.33	40,952	1.35	798,952	26.29	192,774	14,515	178,259	202
1,169,273	.....	38.54	1,166,930	38.46	2,343	.08	666,467	21.97	[2] 17,500	[2] 1,558	[2] 15,942	203
911,650	73,305	32.54	984,955	32.54	.....	.....	893,251	21.51	43,000	[2] 18,142	61,142	204

[2] Net debt is funded and floating debt less sinking fund assets.

[2] Decrease.

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TABLE 29.—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 department.	Sewers and sewage disposal.	Highways.			Charities, hospitals, and corrections.	School buildings.
							Street pavements.	Bridges and abolition of grade crossings.	Other highway purposes.		
	Grand total	$3,064,332,214	$1,939,601,729	$59,935,021	$41,649,500	$205,577,160	$56,926,760	$114,144,199	$277,727,941	$50,879,801	$344,783,605
	Group I	1,848,109,071	1,157,900,248	50,599,999	21,800,773	86,905,593	13,242,395	67,167,864	194,906,705	29,647,047	161,301,202
	Group II	379,691,165	230,965,493	18,704,814	8,144,368	29,777,397	2,019,814	15,820,935	18,872,718	16,270,204	48,943,174
	Group III	452,713,126	304,654,207	14,004,595	5,684,923	50,726,201	16,655,611	24,342,165	35,863,936	3,755,721	64,980,606
	Group IV	222,286,217	143,064,401	4,457,641	3,595,129	18,616,476	14,358,815	3,833,124	12,696,929	639,300	40,201,027
	Group V	161,532,635	103,017,380	2,167,975	2,424,297	19,551,488	10,620,125	2,980,111	15,387,653	567,529	29,357,596
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.										
1	New York, N. Y	$1,248,409,244	$713,980,291	$24,215,862	$15,674,386	$5,189,773	.....	$24,098,236	$112,025,349	$15,619,258	$107,465,705
2	Chicago, Ill	80,524,110	74,645,114	6,231,875	.....	14,890,000	$533,600	1,920,000	4,519,930	3,673,500	7,500
3	Philadelphia, Pa	123,428,475	86,504,645	675,000	2,887,492	8,227,467	492,142	10,726,436	24,520,689	2,349,289	12,564,997
4	St. Louis, Mo	24,867,000	16,234,000	1,839,400	211,000	1,379,400	.....	6,588,600	450,400	1,654,800	.....
5	Boston, Mass	124,813,514	93,760,364	4,547,333	.....	20,521,130	.....	4,665,717	24,833,591	2,242,344	16,330,000
6	Cleveland, Ohio	64,597,301	52,001,877	6,600,560	1,042,000	7,834,500	2,806,507	10,543,675	6,878,162	2,022,000	5,594,000
7	Baltimore, Md	87,467,680	49,709,110	2,750,000	1,000,000	22,475,000	6,600,000	850,000	6,050,000	.....	2,990,000
8	Pittsburgh, Pa	67,959,464	48,383,564	2,405,000	985,900	975,600	.....	6,875,200	13,872,900	1,995,856	8,552,000
9	Detroit, Mich	26,044,283	22,681,283	1,334,969	.....	5,412,728	2,810,146	600,000	1,746,684	90,000	7,767,000
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.										
10	Buffalo, N. Y	$38,822,434	$27,004,051	$1,007,507	$457,747	$973,183	.....	$6,658,740	$2,423,360	$1,310,500	$6,968,723
11	San Francisco, Cal	42,635,800	35,554,800	8,800,000	5,200,000	4,181,200	.....	.....	567,000	3,437,400	6,060,100
12	Los Angeles, Cal	46,638,330	10,775,880	589,000	119,000	1,227,000	.....	89,800	2,064,250	36,250	6,562,050
13	Milwaukee, Wis	15,704,250	15,206,750	.....	411,000	1,790,000	.....	1,697,350	2,033,000	1,560,568	2,954,178
14	Cincinnati, Ohio	74,082,532	38,031,222	508,353	1,127,000	3,680,300	.....	3,836,311	8,750,218	5,592,403	5,155,618
15	Newark, N. J	48,829,808	30,977,808	2,848,750	350,000	6,370,000	.....	1,754,750	1,332,550	3,477,583	8,698,200
16	New Orleans, La	38,729,138	26,326,268	756,504	139,621	9,185,440	$2,019,814	89,984	81,885	43,000	1,590,305
17	Washington, D. C	6,518,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
18	Minneapolis, Minn	25,699,841	23,049,841	2,812,500	340,000	1,874,674	.....	1,604,000	667,866	812,500	6,030,000
19	Seattle, Wash	42,031,032	24,038,573	1,352,200	.....	495,600	.....	.....	947,550	.....	4,904,000
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.										
20	Jersey City, N. J	$27,725,736	$7,372,381	$510,000	$87,500	$206,000	.....	.....	$38,798	$286,000	$3,649,000
21	Kansas City, Mo	14,069,992	9,975,992	11,000	135,000	300,000	.....	$200,000	525,000	148,000	6,551,000
22	Indianapolis, Ind	5,221,823	4,060,823	900,000	200,000	.....	.....	65,000	108,000	210,000	1,353,800
23	Portland, Oreg	32,532,782	21,651,946	675,000	125,000	40,910	.....	3,267,000	698,682	200,000	766,000
24	Denver, Colo	8,631,700	7,334,500	.....	.....	1,460,300	$629,700	260,000	2,390,500	.....	104,000
25	Rochester, N. Y	18,152,104	9,898,104	.....	125,000	2,162,000	.....	300,000	.....	.....	1,054,500
26	Providence, R. I	18,816,000	15,662,000	.....	631,229	6,850,000	.....	653,431	2,569,340	375,000	2,697,000
27	St. Paul, Minn	12,960,213	10,179,213	493,000	323,000	2,394,133	1,128,603	1,492,000	435,477	171,000	2,040,000
28	Louisville, Ky	14,278,500	11,469,500	189,400	.....	3,976,000	.....	.....	.....	991,000	967,300
29	Columbus, Ohio	19,473,900	15,166,400	16,000	367,000	3,949,200	.....	2,022,500	6,271,400	90,000	1,243,400
30	Oakland, Cal	9,926,835	6,784,022	1,776,695	69,791	509,800	.....	.....	.....	.....	3,627,136
31	Toledo, Ohio	12,871,369	10,384,799	330,000	290,000	.....	53,980	2,035,000	2,481,028	.....	2,205,000
32	Atlanta, Ga	6,325,000	2,679,000	.....	.....	1,420,000	.....	.....	12,500	100,000	532,500
33	Birmingham, Ala	7,746,359	5,463,915	12,000	60,500	920,000	.....	6,500	19,500	22,771	1,074,800
34	Worcester, Mass	13,357,425	8,198,425	665,000	78,000	2,222,500	795,500	470,000	1,303,325	279,000	1,584,800
35	Syracuse, N. Y	10,509,746	5,739,746	467,500	125,450	607,500	.....	4,900	42,800	.....	804,350
36	New Haven, Conn	4,292,500	4,039,500	.....	65,000	725,000	887,500	440,000	172,000	.....	813,000
37	Memphis, Tenn	13,827,567	9,070,567	.....	260,000	.....	.....	250,000	2,851,000	.....	1,558,500
38	Scranton, Pa	3,721,920	3,201,920	.....	127,000	181,000	59,000	286,000	.....	.....	1,370,000
39	Spokane, Wash	11,813,596	8,191,681	.....	.....	633,250	1,774,380	1,315,000	1,473,505	.....	1,950,546
40	Paterson, N. J	6,342,666	5,197,666	370,000	100,000	2,233,666	45,000	.....	373,000	.....	1,616,000
41	Richmond, Va	14,367,095	8,853,240	1,288,000	25,000	2,171,100	920,000	462,836	225,000	25,000	1,650,970
42	Omaha, Nebr	17,013,683	8,918,683	125,000	285,000	1,938,000	1,598,000	.....	.....	.....	1,492,000
43	Fall River, Mass	7,770,250	6,520,250	.....	160,000	1,598,000	.....	512,000	465,000	25,000	1,174,500
44	Grand Rapids, Mich	4,752,400	2,991,400	.....	.....	242,800	.....	216,600	467,000	.....	965,000
45	Dayton, Ohio	7,380,388	6,105,708	.....	160,100	915,950	1,000,500	748,600	877,950	.....	636,000
46	San Antonio, Tex	6,703,000	6,213,000	150,000	196,000	1,666,500	1,463,000	198,000	1,749,500	122,000	569,000
47	Bridgeport, Conn	3,316,100	2,318,100	242,000	60,000	412,000	209,000	355,000	280,000	175,000	570,000
48	Nashville, Tenn	6,922,000	4,920,000	.....	.....	1,250,000	.....	150,000	1,955,000	.....	500,000
49	Dallas, Tex	7,095,250	4,929,250	475,000	193,500	801,000	.....	.....	833,000	93,000	1,796,750
50	Lowell, Mass	3,902,137	2,561,987	.....	82,335	330,290	526,650	62,490	71,255	15,700	554,412
51	New Bedford, Mass	9,951,982	7,991,271	305,000	20,000	1,653,000	100,000	828,000	957,000	.....	1,239,000
52	Cambridge, Mass	12,264,050	9,333,950	.....	.....	1,156,500	.....	2,291,000	1,782,450	210,000	1,376,700
53	Salt Lake City, Utah	7,800,091	3,527,091	.....	.....	375,000	.....	.....	.....	.....	1,622,000
54	Hartford, Conn	10,616,500	9,131,500	1,570,000	75,000	250,000	220,000	2,540,000	.....	.....	3,106,500
55	Trenton, N. J	7,370,772	5,496,272	700,000	260,700	1,381,790	296,660	.....	1,094,462	52,500	1,217,250
56	Houston, Tex	10,670,755	8,820,162	95,000	.....	2,154,500	1,361,495	1,158,000	780,000	30,000	1,336,167
57	Tacoma, Wash	12,062,014	4,192,167	518,000	.....	219,193	117,000	1,003,000	1,302,972	.....	990,000
58	Reading, Pa	2,448,200	1,211,700	.....	.....	345,000	295,000	.....	.....	.....	511,700
59	Albany, N. Y	7,975,145	6,275,545	.....	225,773	423,961	1,011,335	75,508	567,831	.....	1,289,825
60	Camden, N. J	6,006,200	2,803,000	104,000	259,000	105,000	906,000	.....	.....	75,000	949,000
61	Youngstown, Ohio	5,021,531	3,462,331	320,000	109,500	108,358	857,308	125,800	351,661	20,900	1,054,000
62	Springfield, Mass	8,697,800	6,356,500	1,692,000	403,550	277,000	400,000	448,000	138,000	38,850	2,784,200

[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: 1915.

assigned to each, see page 19. For a text discussion of this table, see page 115.]

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.[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.								
$28,441,050	$159,783,483	$83,650,290	$381,965,865	$104,137,051	$9,676,419	$950,324,776	$541,299,037	$20,852,225	$388,173,514	$108,199,101	$56,530,189	
24,204,742	104,510,274	49,498,503	302,273,301	51,841,840	7,563,543	607,527,852	268,885,155	2,437,000	336,205,697	56,305,748	18,811,680	
1,734,418	20,701,560	10,292,520	24,184,469	15,499,102	607,500	133,000,087	86,552,163	9,251,000	37,196,924	5,667,085	9,451,000	
2,035,000	22,168,845	14,420,961	22,198,513	27,817,125	943,870	113,027,178	98,241,272	5,984,000	8,801,906	20,122,221	13,965,630	
305,300	5,773,661	4,725,498	25,271,751	5,559,720	145,500	54,864,632	50,066,763	1,732,600	3,065,269	16,418,901	7,792,783	
161,590	3,629,143	4,712,508	8,037,801	3,419,264	416,006	41,905,027	37,553,684	1,447,625	2,903,718	9,685,146	6,509,076	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.												
$20,921,113	$61,710,250	$17,745,903	$277,238,066	$32,076,384	$5,508,543	$487,288,312	$194,753,315	.....	[4]$292,534,997	$41,632,098	.....	1
.....	11,645,167	5,374,850	11,021,757	14,823,935	.....	1,797,246	1,797,246	.....	.....	255,750	$3,826,000	2
1,334,629	3,798,490	12,853,902	6,074,112	.....	.....	31,559,930	29,673,930	[5] $385,000	1,500,000	3,562,900	1,800,000	3
130,000	965,400	2,706,000	.....	.....	.....	2,624,000	2,624,000	.....	.....	6,009,000	.....	4
760,500	14,488,161	5,188,558	212,700	.....	639,000	30,414,150	2,373,450	.....	[4] 28,040,700	.....	.....	5
258,500	6,017,000	750,760	1,050,000	604,213	.....	12,477,344	9,690,344	2,052,000	735,000	.....	118,080	6
.....	2,450,000	4,543,000	1,110	.....	.....	24,805,270	12,600,270	.....	12,205,000	4,300,000	8,653,300	7
.....	1,983,800	182,200	6,187,800	4,337,308	.....	14,615,600	13,425,600	.....	1,190,000	546,000	4,414,300	8
800,000	1,482,000	153,000	484,756	.....	1,416,000	1,947,000	1,947,000	.....	.....	.....	.....	9
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.												
.....	$3,900,536	$1,776,310	$152,850	$1,349,586	.....	$11,818,353	$11,620,383	.....	$198,000	.....	.....	10
$803,100	1,020,000	5,496,000	.....	.....	.....	7,081,000	1,606,000	.....	5,475,000	.....	.....	11
.....	6,000	.....	82,500	.....	.....	35,790,250	26,638,250	$4,007,000	5,145,000	$72,200	.....	12
204,500	1,062,000	894,590	1,163,500	1,436,064	$82,500	410,000	275,000	.....	135,000	5,000	.....	13
129,700	3,530,200	595,221	3,169,969	1,955,929	.....	32,324,305	14,318,030	.....	[6] 18,006,275	3,727,005	.....	14
350,000	4,127,750	638,225	1,030,000	.....	525,000	15,622,000	13,422,000	.....	2,200,000	205,000	$1,500,000	15
7,118	73,973	108,974	12,229,650	.....	.....	12,184,870	11,757,500	.....	427,370	.....	218,000	16
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,518,000	17
140,000	2,981,101	473,200	5,224,000	.....	.....	2,650,000	2,650,000	.....	.....	.....	.....	18
100,000	4,000,000	320,000	1,132,000	10,757,523	.....	15,119,279	4,265,000	5,244,000	5,610,279	1,657,880	1,215,000	19
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.												
$225,000	$702,000	$526,000	$317,100	$734,983	.....	$11,943,355	$11,566,255	.....	$377,100	$5,852,000	$2,558,000	20
.....	1,443,272	341,000	100,000	218,720	.....	4,094,000	3,794,000	.....	300,000	.....	.....	21
125,000	559,500	425,000	75,000	39,523	.....	5,000	5,000	.....	.....	1,145,000	11,000	22
.....	1,050,000	191,400	40,000	14,397,954	.....	10,394,336	7,705,136	.....	2,689,200	56,500	430,000	23
.....	2,377,500	112,500	.....	.....	.....	186,200	.....	.....	186,200	633,000	478,000	24
.....	870,000	676,604	.....	4,710,000	.....	8,254,000	8,026,000	.....	228,000	.....	.....	25
.....	1,491,000	242,000	150,000	.....	.....	3,154,000	3,154,000	.....	.....	.....	.....	26
475,000	978,000	244,000	.....	.....	.....	2,157,000	1,957,000	.....	200,000	624,000	.....	27
310,000	638,000	1,588,000	2,809,800	.....	.....	1,837,000	1,837,000	.....	.....	.....	972,000	28
70,000	113,400	1,023,500	.....	.....	$11,000	4,301,500	3,366,000	$897,500	38,000	.....	.....	29
.....	800,600	.....	.....	.....	.....	3,133,842	.....	.....	3,135,842	7,021	.....	30
25,000	1,335,000	562,000	115,000	952,791	241,570	1,660,000	1,130,000	[5] 350,000	180,000	585,000	.....	31
.....	.....	325,000	289,000	.....	.....	2,162,000	2,162,000	.....	.....	1,402,000	82,000	32
.....	118,200	.....	1,554,800	1,674,844	.....	247,544	163,544	50,000	34,000	36,900	1,998,000	33
.....	439,800	290,500	.....	.....	.....	5,159,000	5,159,000	.....	.....	.....	.....	34
13,300	231,250	1,015,000	888,519	1,538,177	.....	4,635,000	4,635,000	.....	.....	.....	136,000	35
75,000	325,250	536,750	.....	.....	.....	.....	.....	.....	.....	.....	253,000	36
.....	1,098,087	1,500,000	1,523,000	.....	.....	3,510,000	3,450,000	.....	60,000	1,247,000	.....	37
.....	.....	76,000	616,000	386,920	.....	.....	.....	.....	.....	.....	523,000	38
.....	975,000	70,000	.....	.....	.....	2,621,915	2,621,915	.....	.....	.....	1,000,000	39
.....	330,000	130,000	.....	.....	.....	.....	.....	.....	.....	645,000	500,000	40
.....	12,500	111,900	1,960,934	.....	250,000	2,370,605	1,448,525	821,000	101,080	2,798,600	94,650	41
100,000	600,000	.....	1,210,000	1,570,683	.....	7,500,000	7,500,000	.....	.....	595,000	.....	42
250,000	322,000	51,000	1,962,750	.....	.....	1,250,000	1,250,000	.....	.....	.....	.....	43
.....	100,000	1,000,000	.....	.....	125,000	1,636,000	1,561,000	.....	75,000	.....	.....	44
.....	160,100	620,300	986,000	208	.....	1,182,650	1,122,500	.....	60,150	92,000	.....	45
.....	.....	49,000	50,000	.....	.....	.....	.....	.....	.....	490,000	.....	46
7,500	.....	7,600	.....	.....	.....	.....	.....	.....	.....	36,000	962,000	47
.....	65,000	1,000,000	.....	.....	250,000	1,422,000	1,372,000	.....	50,000	70,000	260,000	48
.....	488,000	60,000	169,000	.....	.....	1,884,000	1,884,000	.....	.....	.....	282,000	49
3,200	7,250	68,235	840,170	.....	.....	1,340,150	1,340,150	.....	.....	.....	.....	50
214,000	234,171	.....	2,441,100	.....	.....	1,960,711	1,881,000	.....	79,711	.....	.....	51
27,000	1,937,000	.....	553,300	.....	.....	2,930,100	2,922,100	.....	8,000	.....	.....	52
.....	.....	.....	.....	1,530,091	.....	1,750,000	1,750,000	.....	.....	2,523,000	.....	53
.....	300,000	1,070,000	.....	.....	.....	1,195,000	1,195,000	.....	.....	.....	290,000	54
115,000	266,710	96,100	15,100	.....	.....	1,305,500	1,305,500	.....	.....	.....	569,000	55
.....	252,000	.....	1,653,000	.....	.....	1,350,593	1,001,000	.....	349,593	500,000	.....	56
.....	.....	.....	.....	42,002	.....	6,776,847	2,506,347	3,865,500	405,000	.....	1,093,000	57
.....	.....	.....	60,000	.....	.....	590,500	590,500	.....	.....	646,000	.....	58
.....	946,875	268,997	1,465,440	.....	.....	1,693,600	1,699,600	.....	.....	.....	.....	59
.....	337,000	68,000	.....	.....	.....	1,616,000	1,409,000	.....	207,000	113,200	1,474,000	60
.....	105,800	55,275	333,500	20,229	.....	1,534,200	1,496,200	.....	38,000	25,000	.....	61
.....	155,600	19,300	.....	.....	66,300	2,275,000	2,275,000	.....	.....	.....	.....	62

[4] Includes bonds issued for a rapid transit system owned but not operated by the city.
[5] For a gas supply system owned but not operated by the city.
[6] Includes bonds issued for the Cincinnati Southern Ry., owned but not operated by the city.

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TABLE 29.—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 department.	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 1915.											
63	Lynn, Mass.	$5,710,200	$3,456,200	$13,300	$57,250	$406,600	$122,500	$36,100	$491,600	$4,500	$1,092,000
64	Des Moines, Iowa	3,363,490	2,555,490	338,000	129,500			256,000			1,673,000
65	Lawrence, Mass.	2,878,800	1,919,800		72,600	456,500	653,000	6,200			314,000
66	Forth Worth, Tex.	6,052,473	2,301,636		195,000	382,112	13,043		500,000		710,590
67	Kansas City, Kans.	7,605,523	3,491,454	200,000	60,000			16,500	203,190	30,000	772,400
68	Yonkers, N. Y.	10,516,011	7,353,561	355,700	194,490		174,621		149,000	72,750	2,299,450
69	Wilmington, Del.	5,186,600	4,050,000								150,000
70	Schenectady, N. Y.	5,973,941	5,350,941	22,000	182,000	1,817,000	319,331	351,267	186,713		1,889,630
71	Duluth, Minn.	7,184,000	3,150,000					100,000			1,229,000
72	Norfolk, Va.	9,591,550	7,372,002		40,284	289,959	166,967	58,000	1,213,543	132,100	267,500
73	Oklahoma City, Okla.	5,603,248	4,014,748	30,000	260,000	820,000			15,000	75,000	1,894,748
74	Somerville, Mass.	1,616,000	1,590,000			342,000		35,000	125,000		
75	Elizabeth, N. J.	4,550,543	4,494,543		93,500	275,000			238,698	25,000	1,307,850
76	St. Joseph, Mo.	2,376,550	1,905,500	10,000	35,000	363,000			10,000		1,484,000
77	Waterbury, Conn.	4,497,790	2,807,790			448,000	200,000	100,000	150,000		1,114,790
78	Utica, N. Y.	2,481,888	2,254,818		156,300	302,250	250,508	123,600	210,100	20,750	614,500
79	Akron, Ohio	8,745,428	4,453,428	117,500	192,725	374,138	943,395	62,775	731,500	17,000	1,190,000
80	Troy, N. Y.	5,516,361	2,223,484		7,750			8,400	22,000		597,209
81	Manchester, N. H.	1,713,700	1,288,000		95,000	67,000	65,000	140,000	603,000		138,000
82	Hoboken, N. J.	3,706,947	3,349,056	125,000	161,147	140,000	750,331		587,267		1,272,369
83	Wilkes-Barre, Pa.	2,414,000	2,284,000			100			231,400		953,500
84	Fort Wayne, Ind.	1,020,500	774,500								630,000
85	Erie, Pa.	1,303,155	992,155	10,000	12,000	102,000	134,855		15,000		527,000
86	Evansville, Ind.	1,685,600	55,600								39,600
87	Jacksonville, Fla.	3,902,000	1,606,500	137,500	64,000	580,000	155,000		150,000		
88	Peoria, Ill.	1,618,732	1,618,732	120,000				302,000			320,000
89	East St. Louis, Ill.	2,399,700	1,687,700								350,300
90	Harrisburg, Pa.	3,448,000	2,960,500		25,000	849,300	149,500	269,000	344,200		1,143,500
91	Savannah, Ga.	3,319,281	704,781				4,651		22,808		21,033
92	Passaic, N. J.	3,157,051	1,851,551		66,500				6,301	6,000	1,134,250
93	Bayonne, N. J.	4,397,042	3,658,050	38,000	95,900		251,000	7,000	678,000		1,701,550
94	South Bend, Ind.	1,171,205	965,205	13,069	3,736				10,000		538,500
95	Wichita, Kans.	4,068,871	3,470,039	100,000	17,000	533,240	1,799,827	73,050	37,992		508,500
96	Johnstown, Pa.	1,250,000	1,250,000	60,000	58,000	12,000	175,000	188,000	226,000		524,000
97	Brockton, Mass.	3,637,950	1,828,050	64,200	59,500	491,000	95,000	32,000	205,500	16,500	678,350
98	Terre Haute, Ind.	1,045,253	882,255		45,000	170,000	163,255		44,000		290,000
99	Holyoke, Mass.	3,569,500	1,896,000	181,143	227,108	138,805	213,201	28,032	73,457	16,000	802,100
100	Sacramento, Cal.	2,572,584	2,422,484	248,000	22,659	410,200			79,700		723,000
101	Portland, Me.	7,487,929	1,739,129	1,135,129		151,000	38,000	330,000			78,000
102	Allentown, Pa.	1,109,780	892,480	11,000		46,000					720,580
103	Charleston, S. C.	4,149,250	391,650			352,000	5,500				23,000
104	Springfield, Ill.	1,196,841	471,141				142,600				138,000
105	Canton, Ohio	3,858,272	3,056,872		174,300	711,110	1,388,612	4,500		5,000	654,000
106	Pawtucket, R. I.	6,089,000	4,104,000		56,000	1,013,000		25,000	883,000		336,000
107	Chattanooga, Tenn.	3,510,305	3,234,305	222,000	110,000	935,000	329,305	20,000	468,000		250,000
108	Altoona, Pa.	2,874,100	1,733,100			351,000	810,100	25,000			539,500
109	Covington, Ky.	2,556,569	798,869			67,500	142,600		305,569		82,000
110	Mobile, Ala.	3,956,500	1,077,500			100,000	827,500				150,000
111	Sioux City, Iowa.	1,674,336	989,336				100		504,836		484,400
112	Saginaw, Mich.	1,930,400	1,493,100			272,700		388,000	765,800	1,000	23,000
113	Atlantic City, N. J.	9,544,000	6,945,000	116,000	304,000	1,320,000	1,944,000		302,000		1,317,000
114	Little Rock, Ark.	1,052,180	1,052,180			76,013	729,167				247,000
115	Berkeley, Cal.	1,902,480	1,821,480	109,600	140,850	463,000					1,108,000
116	Rockford, Ill.	1,183,474	1,087,374		7,000	185,129	458,545		83,200		107,800
117	Binghamton, N. Y.	1,658,104	1,647,604	145,500	85,000	130,641	62,273	355,350	90,000	79,000	674,840
118	Pueblo, Colo.	3,059,628	1,428,628			160,000	192,000	256,000			468,628
119	New Britain, Conn.	3,408,000	2,033,000	215,000		1,035,000	50,000				610,000
120	Tampa, Fla.	3,109,500	2,839,000	300,000		551,216		190,000	748,784		209,000
121	El Paso, Tex.	3,384,818	1,816,818	10,000		395,000	200,000		435,000		669,000
122	Springfield, Ohio	2,679,277	2,131,277	10,000	84,000	525,963	263,528	49,350	549,736	138,700	415,000
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.											
123	Flint, Mich.	$1,716,109	$1,048,609			$259,003	$261,370		$52,636		$347,000
124	Lancaster, Pa.	1,285,000	1,060,000		$25,000	376,000	5,000		120,000	$14,000	435,000
125	Augusta, Ga.	3,330,500	1,598,000			30,000			45,000	150,000	
126	York, Pa.	1,324,300	1,324,300		37,000	560,500	305,300		42,500		307,000
127	Malden, Mass.	1,849,500	1,644,500		45,600	953,000			181,000		234,900
128	San Diego, Cal.	11,341,513	3,600,454		154,000	539,954		$39,500	108,750		921,000
129	Bay City, Mich.	1,228,500	841,000	$90,000		60,000		37,000	110,000		107,000
130	Topeka, Kans.	2,577,801	1,713,701	60,000		146,931	766,334	99,578	3,500		528,661
131	Haverhill, Mass.	2,318,000	1,667,214		50,463	76,267		156,000	616,875	42,429	591,618
132	Salem, Mass.	1,353,950	1,039,450		159,500	427,500	2,000	30,000	13,450		350,000

[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: 1915—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 115.]

INCURRED FOR GENERAL PURPOSES—continued.					Incurred for purposes of municipal service enterprises.	INCURRED FOR PURPOSES OF PUBLIC SERVICE ENTERPRISES AND INVESTMENTS.				Incurred for refunding.[a]	Incurred for funding.[a]	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 1915.												
$35,000	$136,250	$147,000	$914,100			$2,254,000	$2,254,000					63
		158,990								$283,000	$525,000	64
		17,500	400,000			712,000	712,000				247,000	65
	77,891	15,000	408,000		$75,000	3,075,837	3,075,837			437,000	113,000	66
	637,252	26,000		$1,546,112		2,797,600	2,181,000	$616,600		1,316,469		67
	287,500	49,900	2,119,150	1,651,000		2,823,950	2,789,750		$34,200	230,500	108,000	68
	705,000	600,000	2,595,000			1,136,600	1,136,600					69
	345,000	143,000	95,000			623,000	541,000		82,000			70
	562,000		835,000	424,000		3,401,000	3,401,000			633,000		71
	135,000	30,750	5,037,894			1,780,048	1,491,379		288,669	394,500	45,000	72
	850,000	70,000				1,210,000	1,210,000			25,000	353,500	73
	15,000		1,073,000			26,000	26,000					74
19,000	26,000		2,504,500			56,000			56,000			75
		3,500			60,000	25,000			25,000		386,050	76
	220,000		575,000			1,690,000	1,690,000					77
135,000	287,250	154,500				75,900			75,900		151,170	78
6,800	22,500	180,500	435,478	174,117		3,985,000	3,985,000			232,000	75,000	79
	271,000	14,760	1,302,365			3,035,897	3,035,897				250,980	80
			180,000			425,700	350,000		75,700			81
50,000	97,850	637	164,455			117,000	117,000			52,000	248,891	82
		194,000	905,000							130,000		83
4,500		140,000				246,000	246,000					84
	101,000	17,000	73,300			311,000	311,000					85
	16,000					393,000	393,000			1,232,000		86
	115,000	200,000	175,000			2,007,500	450,000	102,500	1,455,000		288,000	87
	155,000	100,000	621,732									88
	300,000		7,000	1,030,400							712,000	89
	155,000	25,000				463,300	463,300			24,200		90
		605,000	51,289			804,000	804,000			1,810,500		91
	104,000	25,000	212,500	297,000						636,500	669,000	92
3,000	85,500		414,100	384,000		103,000	103,000			217,000	418,992	93
4,000	84,900		311,000			206,000	206,000					94
	51,968	333,944	9,518			151,000			151,000	447,832		95
		10,000										96
	39,000	147,000				1,809,900	1,809,900					97
			170,000								163,000	98
	27,500	148,624	40,000			1,673,500	442,000	1,013,500	218,000			99
		811,825	127,100			150,100	150,100					100
	5,000	2,000				4,112,300	4,112,300			80,500	1,556,000	101
	14,500		100,400			190,500	190,500			26,800		102
		650	500							3,767,600		103
	172,500			18,041						680,700	45,000	104
	81,300	12,000		26,050		571,400	389,600		181,800	230,000		105
	60,000		1,731,000			1,547,000	1,547,000				438,000	106
	400,000		500,000			45,000			45,000	81,000	150,000	107
			7,500			832,000	832,000			309,000		108
	95,000		106,200			1,352,200	1,319,200		33,000	332,300	73,200	109
						1,075,000	1,075,000			1,804,000		110
										220,000	465,000	111
	36,000	6,600				437,300	399,300		38,000			112
33,000	1,018,000	232,000	350,000	9,000		2,599,000	2,599,000					113
												114
						81,000			81,000			115
	200,000		75,700			96,100	96,100					116
15,000		6,000	4,000		10,500							117
	352,000					1,246,000	1,246,000			385,000		118
	123,000					1,295,000	1,175,000		120,000	80,000		119
	240,000		600,000							270,500		120
		67,818	40,000			1,263,000	1,263,000				303,000	121
	66,000	29,000				548,000	443,000		105,000			122
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.												
	$24,000	$9,600	$95,000			$667,500	$667,500					123
			85,000			225,000	225,000					124
		1,203,000	170,000			1,117,500	270,500		$847,000	$580,000	$35,000	125
	72,000											126
	197,000	17,000	16,000			205,000	205,000					127
	1,828,250	9,000				7,585,059	6,535,059		1,050,000	156,000		128
	200,000			$237,000		387,500	367,500	$20,000				129
		117,700			$40,000	620,000	620,000			204,100		130
	31,376	63,216	39,000		14,756	636,000	636,000					131
	14,000		93,000			274,500	274,500					132

[a] Includes funded debt obligations issued to redeem revenue loans, judgments, warrants, and other temporary obligations.

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TABLE 29.—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 department.	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 1915—Continued.											
133	Davenport, Iowa	$860,500	$307,500								$265,000
134	Kalamazoo, Mich	1,686,410	1,396,210		$118,500	$94,440	$205,150	$51,000		$35,000	524,000
135	McKeesport, Pa	1,725,152	1,227,152			162,592	312,560			36,000	656,000
136	Lincoln, Nebr	1,945,576	1,513,826			96,500	219,000				423,284
137	Racine, Wis	943,342	845,342		16,000	168,000	34,000	44,000	$168,000		321,000
138	Superior, Wis	1,083,075	1,023,075		20,000	393,950	14,675	50,000	17,000		469,000
139	Wheeling, W. Va	1,135,482	516,000					39,000	307,000		170,000
140	Macon, Ga	1,431,000	525,000			220,000	220,000				
141	Huntington, W. Va	1,776,200	1,686,200	$205,000	47,000	295,000	470,200	25,000			624,000
142	Butte, Mont	928,864	528,864			424			45,738		146,112
143	Newton, Mass	5,190,300	4,035,300		25,000	1,173,500			1,554,500	47,900	1,189,400
144	Pasadena, Cal	2,833,000	1,298,625	20,700	74,325	41,250		90,000			871,250
145	Woonsocket, R. I	3,832,000	513,000	100,000		313,000					100,000
146	Montgomery, Ala	3,508,370	2,398,370		11,300	345,000	325,000		898,070		325,000
147	West Hoboken, N. J	1,298,919	890,919		14,500	12,693			369,226		494,500
148	Roanoke, Va	1,855,500	1,352,500	230,000	65,000	175,000			560,000		100,000
149	Chester, Pa	1,896,400	1,300,400		15,000	100,450	668,220		23,200		396,500
150	Fitchburg, Mass	1,928,359	1,438,859		1,189	669,920	8,900	5,500	42,800		274,250
151	Galveston, Tex	5,784,838	5,183,838	300,000	75,000	300,000			1,933,500		273,000
152	East Orange, N. J	3,229,455	1,939,455	6,000	57,500	157,400	43,000		216,326		1,141,995
153	Muskogee, Okla	2,721,061	1,805,000		60,000	550,000					760,000
154	New Castle, Pa	634,347	584,347			35,000			173,000		279,000
155	Dubuque, Iowa	1,432,076	555,294						2,115		157,000
156	Springfield, Mo	298,000	298,000		50,000	170,000			50,000		28,000
157	Lexington, Ky	1,359,545	1,053,545			135,000	413,045	22,000			147,000
158	Hamilton, Ohio	3,080,280	2,360,280	200,000	50,500	290,115	37,747	19,500	550,918		610,500
159	Perth Amboy, N. J	2,605,300	1,394,800	38,000	41,200	173,600	319,000			5,000	631,000
160	Charlotte, N. C	2,684,500	1,453,500	40,000		252,000	467,000		486,000		182,500
161	Lansing, Mich	346,300	256,300	20,000		55,500	109,500	21,000			50,000
162	Knoxville, Tenn	3,332,414	1,743,414			427,000	14-,389	175,000	350,000	30,000	170,000
163	Decatur, Ill	898,576	533,576			51,960	212,616				269,000
164	Elmira, N. Y	1,166,000	787,000	120,000			290,000	170,000			167,000
165	Portsmouth, Va	1,700,300	1,431,900			225,000	180,500		433,000	20,000	138,400
166	Everett, Mass	1,714,435	1,383,435		27,100	605,000	20,000		292,520	10,000	399,178
167	San José, Cal	1,140,025	1,140,025	45,375	135,375	312,000		52,250			424,125
168	Joliet, Ill	546,743	214,043			45,500	109,500		30,000		15,043
169	Quincy, Ill	415,200	415,200				47,200				125,000
170	Auburn, N. Y	1,245,946	891,020		23,975	239,219	288,255	9,120	39,021		250,000
171	Pittsfield, Mass	2,850,900	1,274,900		2,000	483,200	130,700	26,000	14,500		552,000
172	Quincy, Mass	2,110,536	1,304,036		4,829	628,500			337,985		309,233
173	Cedar Rapids, Iowa	1,346,000	951,000		9,500	236,000		286,500			409,000
174	Taunton, Mass	2,644,659	1,344,159	21,000	77,000	533,000	20,000	42,684	297,500	6,000	287,600
175	Mount Vernon, N. Y	4,239,050	3,344,050	200,008	265,000	515,000	205,000	50,000	670,000		1,089,050
176	Amsterdam, N. Y	1,381,600	724,600			296,000	84,750	125,000	25,000		148,850
177	Niagara Falls, N. Y	3,570,552	2,284,652	68,800	59,500	936,800	643,633	95,000			410,919
178	Jamestown, N. Y	1,933,512	1,280,012	65,000	27,000	338,000	227,012	50,000		86,000	467,000
179	Oshkosh, Wis	1,201,050	495,050		9,000	1,000		235,000	5,000		161,000
180	New Rochelle, N. Y	3,159,701	2,930,169	2,000	184,215	514,828		46,700	958,380		728,000
181	Lorain, Ohio	2,470,587	2,016,587	30,000	96,000	174,839	553,184	75,000	538,064		499,500
182	Jackson, Mich	803,604	681,729			227,418	243,311	4,500	25,000		140,000
183	Lima, Ohio	1,366,442	641,442		27,500	69,000			38,000		242,700
184	Columbia, S. C	1,405,754	90,754				60,000				30,000
185	Austin, Tex	2,180,500	755,000			240,000			240,000	50,000	225,000
186	Williamsport, Pa	588,800	334,800			58,600	14,300	11,900			250,000
187	Waterloo, Iowa	1,438,322	749,322			174,293	45,000	216,879			251,000
188	Aurora, Ill	1,125,115	936,615			63,700	553,070	25,500	9,345		285,000
189	Joplin, Mo	377,000	287,000		5,500	26,000		68,500			187,000
190	Shreveport, La	1,259,609	1,054,609		48,000		167,740	182,500	20,500		110,000
191	Chelsea, Mass	2,435,300	1,914,500		78,000	10,000	104,800		66,200		533,000
192	Waco, Tex	2,806,407	1,871,907	49,000		246,000	6,907	96,000	658,000		646,000
193	Everett, Wash	2,030,755	2,030,755			60,000					400,000
194	Orange, N. J	2,299,949	1,586,949	50,000	3,500	834,000			73,549	900	600,000
195	Lynchburg, Va	2,947,600	1,723,100			100,000			565,000	34,300	226,200
196	Colorado Springs, Colo	2,178,414	740,914	110,100		88,500		27,000	79,536		435,478
197	Newport, Ky	1,193,000	496,000			121,200	219,600	37,000	5,000		78,200
198	La Crosse, Wis	1,430,734	774,734		20,000	134,000		72,000	131,734		255,000
199	Danville, Ill	776,399	776,399			169,205	271,794	80,000			230,400
200	Council Bluffs, Iowa	1,019,560	419,560		20,000	75,000	2,500		48,560		189,000
201	Bellingham, Wash	1,476,693	774,693			38,122			528,571		208,000
202	Fresno, Cal	837,952	797,000	57,000		151,500					535,500
203	Boise, Idaho	1,130,363	1,029,508	40,000	87,726	151,097	217,001		122,584		407,500
204	Norristown, Pa	984,250	812,500			51,188	216,062				411,250

[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: 1915—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 115.]

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 V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915—Continued.												
.....	$42,500	.....	.....	.....	.....	$143,000	.....	.....	$143,000	.....	$410,000	133
.....	.....	$500	$277,020	.....	$160,000	130,200	$130,200	.....	.....	.....	.....	134
.....	.....	.....	.....	.....	.....	266,000	266,000	.....	.....	$232,000	.....	135
.....	.....	212,750	.....	$562,292	.....	187,600	122,600	$65,000	.....	244,150	.....	136
.....	48,667	45,675	.....	.....	.....	16,000	.....	.....	16,000	82,000	.....	137
.....	2,000	56,450	.....	.....	.....	60,000	.....	.....	60,000	.....	.....	138
.....	.....	.....	.....	.....	.....	450,000	350,000	100,000	.....	169,482	.....	139
.....	.....	.....	85,000	.....	.....	906,000	890,000	.....	16,000	.....	.....	140
.....	.....	20,000	.....	.....	.....	10,000	.....	.....	10,000	.....	80,000	141
.....	.....	.....	.....	336,590	.....	.....	.....	.....	.....	400,000	.....	142
$34,000	7,000	4,000	.....	.....	.....	1,155,000	1,155,000	.....	.....	.....	.....	143
.....	.....	48,000	153,100	.....	.....	1,534,375	1,268,750	265,625	.....	.....	.....	144
.....	.....	.....	.....	.....	.....	833,000	833,000	.....	.....	200,000	2,286,000	145
.....	30,000	464,000	.....	.....	.....	935,000	825,000	.....	110,000	.....	175,000	146
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	135,000	273,000	147
.....	120,000	100,000	2,500	.....	.....	.....	.....	.....	.....	506,000	.....	148
.....	.....	22,000	75,000	.....	.....	55,000	.....	.....	55,000	541,000	.....	149
.....	600	.....	435,700	.....	.....	489,500	489,500	.....	.....	.....	.....	150
.....	.....	216,500	2,025,838	.....	.....	297,000	297,000	.....	.....	.....	304,000	151
.....	52,000	65,000	35,000	135,234	.....	1,140,000	1,140,000	.....	.....	.....	150,000	152
.....	150,000	35,000	250,000	.....	.....	790,000	790,000	.....	.....	.....	126,061	153
.....	.....	.....	.....	92,347	.....	50,000	.....	.....	50,000	.....	.....	154
.....	18,500	.....	.....	377,679	.....	218,000	218,000	.....	.....	658,782	.....	155
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	156
.....	71,500	265,000	.....	.....	.....	.....	.....	.....	.....	256,000	50,000	157
5,000	.....	245,000	351,000	.....	.....	665,000	260,000	405,000	.....	.....	55,000	158
.....	.....	.....	.....	187,000	.....	919,500	814,000	.....	105,500	.....	291,000	159
.....	.....	[4]20,000	.....	.....	.....	851,000	786,000	.....	65,000	.....	380,000	160
.....	.....	.....	.....	.....	.....	90,000	50,000	40,000	.....	.....	.....	161
.....	.....	275,000	165,000	3,025	.....	1,265,000	1,250,000	.....	15,000	34,000	290,000	162
.....	.....	.....	.....	.....	75,000	290,000	290,000	.....	.....	.....	.....	163
16,000	.....	.....	24,000	.....	.....	3,000	3,000	.....	.....	166,000	210,000	164
.....	.....	150,000	285,000	.....	.....	25,300	.....	.....	[4]25,300	222,700	20,400	165
3,000	7,000	19,637	.....	.....	.....	200,000	200,000	.....	.....	131,000	.....	166
.....	117,500	53,400	.....	.....	.....	.....	.....	.....	.....	.....	.....	167
.....	14,000	.....	.....	.....	.....	189,700	189,700	.....	.....	58,000	85,000	168
.....	.....	243,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	169
.....	4,000	57,430	.....	.....	.....	315,066	280,000	.....	35,066	.....	39,860	170
.....	24,500	6,000	36,000	.....	.....	1,576,000	1,576,000	.....	.....	.....	.....	171
.....	18,000	.....	5,489	.....	.....	686,500	686,500	.....	.....	120,000	.....	172
.....	10,000	.....	.....	.....	.....	334,000	334,000	.....	.....	61,000	.....	173
.....	.....	20,000	39,375	.....	.....	1,300,500	888,500	412,000	.....	.....	.....	174
.....	.....	.....	7,000	313,000	.....	80,000	80,000	.....	.....	405,000	410,000	175
.....	.....	.....	45,000	.....	.....	657,000	657,000	.....	.....	.....	.....	176
.....	.....	.....	.....	.....	.....	1,305,900	1,266,500	.....	39,400	.....	.....	177
.....	20,000	.....	.....	.....	.....	653,500	577,500	76,000	.....	.....	.....	178
50,000	10,000	4,050	20,000	.....	.....	540,000	540,000	.....	.....	.....	166,000	179
34,990	.....	103,400	357,656	.....	.....	.....	.....	.....	.....	60,522	169,000	180
.....	30,000	1,000	19,000	.....	.....	454,000	445,000	.....	9,000	.....	.....	181
15,000	22,500	4,000	.....	.....	.....	76,875	55,875	.....	21,000	45,000	.....	182
.....	1,000	.....	.....	263,242	.....	688,000	624,000	64,000	.....	37,000	.....	183
.....	.....	.....	754	.....	.....	465,000	465,000	.....	.....	850,000	.....	184
.....	.....	.....	.....	.....	.....	46,000	.....	.....	46,000	1,379,500	.....	185
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	254,000	.....	186
.....	62,150	.....	.....	.....	.....	500,000	500,000	.....	.....	19,000	170,000	187
.....	.....	.....	.....	.....	.....	188,500	188,500	.....	.....	.....	.....	188
.....	.....	.....	.....	.....	.....	90,000	.....	.....	90,000	.....	.....	189
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	205,000	.....	190
.....	11,100	125,400	389,369	.....	.....	330,000	330,000	.....	.....	141,400	49,400	191
.....	100,000	.....	1,022,500	.....	.....	822,000	822,000	.....	.....	.....	112,500	192
.....	95,000	.....	75,000	.....	.....	.....	.....	.....	.....	.....	.....	193
.....	5,000	.....	674,900	890,855	.....	481,000	481,000	.....	.....	.....	142,000	194
.....	25,000	.....	.....	.....	90,000	874,500	820,000	.....	54,500	350,000	.....	195
.....	.....	376,100	421,500	.....	.....	1,437,500	1,437,500	.....	.....	.....	.....	196
.....	.....	35,000	.....	.....	.....	641,000	641,000	.....	.....	56,000	.....	197
.....	75,000	.....	87,000	.....	.....	656,000	656,000	.....	.....	.....	.....	198
.....	4,000	.....	.....	21,000	.....	.....	.....	.....	.....	.....	.....	199
.....	.....	.....	84,500	.....	.....	600,000	600,000	.....	.....	.....	.....	200
.....	.....	.....	.....	.....	.....	183,000	183,000	.....	.....	519,000	.....	201
.....	50,000	.....	.....	.....	.....	40,952	.....	.....	40,952	.....	.....	202
3,600	.....	.....	.....	.....	.....	.....	.....	.....	.....	71,000	29,855	203
.....	14,000	.....	90,000	.....	36,250	.....	.....	.....	.....	135,500	.....	204

[3] Includes funded debt obligations issued to redeem revenue loans, judgments, warrants, and other temporary obligations.
[4] Includes bonds issued for a ferry owned but not operated by the city.

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TABLE 30.—FUNDED AND FLOATING DEBT OBLIGATIONS, SPECIAL ASSESSMENT BONDS AND CERTIFICATES,

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Total.	3 per cent.	3½ per cent.	3½ per cent.	3.65 per cent.	3¾ per cent.	4 per cent.	4½ per cent.	4½ per cent.
	Grand total	$3,259,106,977	$394,711,002	$11,375,000	$569,465,219	$17,329,000	$5,467,172	$1,046,679,708	$246,963,380	$464,374,869
	Group I	1,980,588,757	385,915,407	10,607,000	451,906,759	1,989,000	344,300	574,230,513	224,529,145	138,700,666
	Group II	394,569,043	2,425,000		44,570,620	14,446,000	4,445,750	152,817,336	7,644,673	93,820,906
	Group III	470,145,056	5,309,000	358,000	51,365,694	120,000		178,498,752	8,820,962	114,182,421
	Group IV	236,361,589	516,500	200,000	12,968,958	95,000	21,000	85,687,554	3,882,600	68,595,740
	Group V	171,442,532	545,095	210,000	8,653,188	679,000	656,122	55,445,553	2,086,000	49,075,136
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.									
1	New York, N. Y	$1,367,490,593	$370,359,107	$1,576,000	$290,801,676	$20,000	$344,300	$254,928,146	$191,427,595	$116,204,721
2	Chicago, Ill	97,105,431		392,000	1,337,250			61,540,600		1,299,500
3	Philadelphia, Pa	123,458,441	11,553,900		38,665,000			68,154,325	5,005,000	
4	St. Louis, Mo	24,867,000		2,706,000	1,880,000	1,869,000		15,182,000		2,750,000
5	Boston, Mass	124,813,514	4,002,400	29,000	60,042,164			56,721,250	4,000,000	4,700
6	Cleveland, Ohio	65,362,391						37,495,659	5,521,200	11,509,442
7	Baltimore, Md	89,467,680		1,704,000	46,478,300			31,804,000		2,000,000
8	Pittsburgh, Pa	67,959,464		4,200,000	5,201,400			30,219,800	18,559,350	4,795,300
9	Detroit, Mich	26,074,283			7,500,969	100,000		18,184,733		137,003
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.									
10	Buffalo, N. Y	$40,375,488	$255,000		$7,770,259			$17,238,788	$5,548,373	$8,140,181
11	San Francisco, Cal	42,635,800			3,385,800					4,814,000
12	Los Angeles, Cal	45,638,330					$3,226,750	3,908,000		33,185,880
13	Milwaukee, Wis	15,991,723	40,000		1,248,092			5,723,120		7,038,698
14	Cincinnati, Ohio	74,088,002	2,130,000		23,005,531	$7,278,000	9,000	31,607,182	4,000	7,018,589
15	Newark, N. J	55,728,108			7,510,000	650,000		35,809,858	1,650,000	9,896,950
16	New Orleans, La	44,747,389			580,938			35,495,488		
17	Washington, D. C	6,538,901				6,518,000				
18	Minneapolis, Minn	25,757,600			1,070,000			19,619,900	442,300	3,305,048
19	Seattle, Wash	42,067,702					1,210,000	3,415,000		15,420,500
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.									
20	Jersey City, N. J	$28,180,759			$516,100			$9,755,421	$1,944,000	$10,602,238
21	Kansas City, Mo	14,039,992			1,900,000			4,677,000		5,312,000
22	Indianapolis, Ind	5,221,823			2,035,000			3,074,500		44,000
23	Portland, Oreg	32,532,782						8,936,500		3,050,000
24	Denver, Colo	8,855,628						186,200		93,000
25	Rochester, N. Y	19,626,688	$310,000	$100,000	6,790,000			3,854,455	773,200	6,529,000
26	Providence, R. I	21,914,015	3,334,000	258,000	5,615,000			12,707,015		
27	St. Paul, Minn	15,553,038			99,000			7,727,400	50,000	4,888,861
28	Louisville, Ky	14,284,312	273,000		2,521,400			8,912,800		2,247,300
29	Columbus, Ohio	20,023,521			548,000			15,646,200	13,000	1,837,800
30	Oakland, Cal	10,043,613						1,078,228		6,798,285
31	Toledo, Ohio	13,485,974	25,000		1,238,000	$120,000		6,937,244	1,115,000	2,459,333
32	Atlanta, Ga	6,338,000			1,018,000			1,522,000		3,703,000
33	Birmingham, Ala	8,596,359						3,000		33,000
34	Worcester, Mass	14,507,530			4,527,300			8,830,125		
35	Syracuse, N. Y	10,728,897	1,000,000		2,844,050			2,604,919		3,977,644
36	New Haven, Conn	4,532,500			1,485,000			2,406,500	10,000	440,000
37	Memphis, Tenn	14,077,398						3,561,000		6,209,000
38	Scranton, Pa	3,724,920			363,000			1,609,000	512,000	714,000
39	Spokane, Wash	12,383,588						529,560		5,672,200
40	Paterson, N. J	7,009,166						2,122,000		3,900,500
41	Richmond, Va	14,565,773						12,565,525		470,000
42	Omaha, Nebr	17,013,683						2,163,000		13,230,000
43	Fall River, Mass	7,920,250			2,037,250			5,380,500	148,000	204,500
44	Grand Rapids, Mich	4,782,400			130,000			1,606,400		3,016,000
45	Dayton, Ohio	7,461,888			216,000			3,510,800		597,400
46	San Antonio, Tex	6,703,000						19,000		790,000
47	Bridgeport, Conn	3,331,643			739,000			1,187,600	543,000	846,500
48	Nashville, Tenn	7,034,181			70,000			2,840,000		2,767,000
49	Dallas, Tex	7,178,545						2,486,250	341,000	3,031,000
50	Lowell, Mass	4,728,337			90,015			2,178,380	21,792	435,910
51	New Bedford, Mass	10,118,717			1,141,000			8,055,000	145,000	491,982
52	Cambridge, Mass	12,539,050	100,000		5,682,200			6,257,700		224,150
53	Salt Lake City, Utah	7,803,121						3,337,000	600,000	2,303,000
54	Hartford, Conn	10,808,153			4,966,000			3,111,000		2,700,601
55	Trenton, N. J	8,080,951			646,800			3,830,225		2,519,602
56	Houston, Tex	11,245,776								1,900,000
57	Tacoma, Wash	12,188,197								3,883,000
58	Reading, Pa	2,587,783			511,700			1,910,500		
59	Albany, N. Y	8,109,012			605,879			3,122,945	2,069,470	1,897,715
60	Camden, N. J	6,329,200			242,200			3,421,000		2,156,000
61	Youngstown, Ohio	5,026,531						437,000		1,411,900
62	Springfield, Mass	8,897,800	267,000		2,787,800			4,307,500	535,500	800,000

[1] $10,298,600 at 2½ per cent; $2,700,000 at 3½ per cent; $300,000 at 3¾ per cent; $8,699,000 at 3.3 per cent; $470,247 at 3.9375 per cent; $666,700 at 4½ per cent; $184 at 4¾ per cent; $200,000 at 5½ per cent; $100,000 at 5¾ per cent.
[2] $9,575,000 at 2½ per cent; $11,937 at 2½ per cent.
[3] At 3½ per cent.
[4] At 4.1 per cent.
[5] At ½ per cent.
[6] $27,000 at 4½ per cent; $21,000 at 4.9 per cent.
[7] At 3.9 per cent.
[8] At 3.35 per cent.
[9] $7,000 at 4.9 per cent; $141,831 at 4.65 per cent.

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AND REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1915.

assigned to each, see page 19. For a text discussion of this table, see page 117.]

4½ per cent.	5 per cent.	5½ per cent.	5½ per cent.	5¾ per cent.	6 per cent.	7 per cent.	8 per cent.	Other reported rates.	Rates not reported.	Noninterest bearing.	City number.
$4,754,167	$232,732,719	$155,835	$4,283,642	$476,695	$149,391,157	$13,286,894	$879,670	$45,000,739	$44,175,806	$7,604,303	
4,900	41,530,359		65,000		104,478,362	9,000,500		35,955,668	7,227,676	103,502	
49,176	50,013,058		108,000		2,450,497	1,689,900		383,831	14,225,159	5,479,137	
3,701,300	55,365,885	68,835	1,936,282	108,888	25,369,127	1,438,992	497,100	2,911,415	19,887,916	204,487	
452,391	46,872,903	87,000	1,800,525	367,807	9,126,499	70,437	211,401	2,883,121	1,125,765	1,396,388	
546,400	38,950,514		373,835		7,966,672	1,087,065	171,169	2,866,704	1,709,290	420,789	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.											
$4,900	$5,729,600		$65,000		$104,178,652	$9,000,500		[1] $22,834,731		$5,665	1
	22,940,945				200			[2] 9,586,937		8,049	2
								[3] 1,000	$28,808	50,408	3
	350,000								130,000		4
										8,000	5
	5,716,930				102,510			[4] 2,285,000	2,731,560		6
	6,280,000							[5] 1,200,000		1,380	7
	391,206				197,000			[6] 48,000	4,337,308		8
	121,578									30,000	9
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.											
	$165,664				$129,386	$1,095,000			$32,637		10
	34,436,000										11
	1,126,000		$100,000		91,700						12
	843,340				112,473				986,000		13
	709,601				1,969,904			[7] $35,000	321,195		14
					11,300			[8] 200,000			15
	4,016,144					117,000				$4,537,819	16
									934	19,967	17
$9,176	181,260				58,734			[9] 148,831		921,351	18
40,000	8,535,049		8,000		77,000	477,900			12,884,193		19
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.											
	$5,357,000					$5,000				$1,000	20
	956,000				$30,000	1,194,992					21
	12,800				55,523						22
	5,196,600				456,000				$14,893,682		23
	1,494,500				6,858,000				223,988		24
	1,700		$25,000	$100,000	153,333			[10] $990,000			25
											26
	896,731	$28,835	106,182	8,888	1,735,716				11,425		27
	315,812									14,000	28
	1,433,900								544,621		29
	1,165,000		986,100		16,000						30
	1,076,792				514,605						31
	77,000				13,000						32
	4,895,915		154,000		2,951,844	69,000	$489,600				33
$1,150,000	105										34
								[11] 212,284			35
	91,000		50,000					[12] 50,000			36
	1,860,331				2,447,567						37
			100,000		386,920				40,000		38
	1,302,482		300,000		4,579,346						39
	605,166				381,500						40
	970,230	40,000	50,000		469,678					40	41
	50,000								1,570,683		42
								[13] 150,000			43
								[14] 30,000			44
	2,935,830		165,000		30,150				208	6,500	45
	5,834,000				60,000						46
	1,000				5,000			[15] 9,391		152	47
	1,214,700				115,667					26,814	48
	1,116,000				121,000				83,295		49
33,300	36,000				90,000			[16] 1,016,740	826,200		50
	268,000				27,735						51
								[17] 250,000	25,000		52
					1,530,091				30,000	3,030	53
	6,100				23,481					971	54
	1,073,679								9,100	1,485	55
2,518,000	4,760,000				1,788,760	121,000	7,500		21	150,495	56
	6,500,014				315,075				1,490,108		57
					26,000				139,585		58
	173,867				187,136	49,000		[18] 3,000			59
	510,000										60
	3,177,631										61
								[19] 200,000			62

[10] $100,000 at 3¾ per cent; $200,000 at 3¾ per cent; $228,000 at 3.7 per cent; $100,000 at 4½ per cent; $150,000 at 4¾ per cent; $25,000 at 4.59 per cent; $100,000 at 4.85 per cent; $75,000 at 4.95 per cent; $12,000 at 5.95 per cent.
[11] At 4½ per cent.
[12] At 5½ per cent.
[13] At 3.66 per cent.
[14] At 2½ per cent.
[15] At 2 per cent.
[16] $1,006,000 at 3¾ per cent; $10,740 at 4½ per cent.
[17] At 2.79 per cent.
[18] At 3.99 per cent.

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TABLE 30.—FUNDED AND FLOATING DEBT OBLIGATIONS, SPECIAL ASSESSMENT BONDS AND CERTIFICATES, AND

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Total.	3 per cent.	3½ per cent.	3¾ per cent.	3.65 per cent.	3¾ per cent.	4 per cent.	4½ per cent.	4¾ per cent.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1915.									
63	Lynn, Mass	$6,020,200			$934,100		$6,000	$4,038,100	$458,500	$273,500
64	Des Moines, Iowa	3,461,838			10,000			1,232,000		1,446,500
65	Lawrence, Mass	3,384,800			65,000			2,719,300		100,500
66	Fort Worth, Tex	6,187,060						723,000		1,401,618
67	Kansas City, Kans	7,667,648								4,569,977
68	Yonkers, N. Y	13,492,693			777,850			2,244,371		4,953,790
69	Wilmington, Del	5,186,600			161,600			2,712,900		2,302,100
70	Schenectady, N. Y	6,987,941	$35,000		87,000			1,946,267	540,000	1,579,745
71	Duluth, Minn	7,184,000						2,871,000		1,903,000
72	Norfolk, Va	10,331,279						4,323,000		3,473,000
73	Oklahoma City, Okla	6,031,703						100,000		1,143,000
74	Somerville, Mass	2,051,000		$100,000	304,000			1,112,000	123,000	77,000
75	Elizabeth, N. J	4,712,094						3,682,553	90,000	939,560
76	St. Joseph, Mo	2,440,837			107,700			1,790,350		475,000
77	Waterbury, Conn	4,499,434			448,000			1,080,000	1,275,000	1,038,290
78	Utica, N. Y	2,481,888			239,160			704,650	286,200	1,086,590
79	Akron, Ohio	8,984,557				$95,000		3,017,800		3,283,412
80	Troy, N. Y	5,673,361			965,148			1,963,838		2,423,660
81	Manchester, N. H	1,729,450			689,750			1,009,700		
82	Hoboken, N. J	4,376,096			198,000			1,763,162		1,150,862
83	Wilkes-Barre, Pa	2,444,000			130,000			392,500		1,659,000
84	Fort Wayne, Ind	1,020,500			331,000			515,000		140,000
85	Erie, Pa	1,458,155						330,300		311,000
86	Evansville, Ind	1,693,750			39,600			1,630,000		
87	Jacksonville, Fla	4,163,233						1,955,000		
88	Peoria, Ill	1,703,732			45,000			432,000		520,000
89	East St. Louis, Ill	2,799,442						130,000		1,072,000
90	Harrisburg, Pa	3,516,500	97,000		478,500			2,929,500		
91	Savannah, Ga	3,657,123								3,214,500
92	Passaic, N. J	3,271,138			211,500			427,000		2,097,750
93	Bayonne, N. J	4,537,756						415,242		2,224,800
94	South Bend, Ind	1,248,802			35,000			1,052,747		9,000
95	Wichita, Kans	4,073,806						164,130	134,000	424,961
96	Johnstown, Pa	1,250,000			139,000			407,000		664,000
97	Brockton, Mass	4,037,950			1,021,750			2,614,300	40,900	291,000
98	Terre Haute, Ind	1,068,774						582,000		
99	Holyoke, Mass	3,812,500		100,000	641,500			2,637,962		408,038
100	Sacramento, Cal	2,572,584						896,500		1,646,325
101	Portland, Me	7,701,358			1,043,000			6,293,167		40,000
102	Allentown, Pa	1,109,780	14,500		369,200			726,080		
103	Charleston, S. C	4,149,250						3,702,000		100,000
104	Springfield, Ill	1,480,424			397,000			456,200	135,000	
105	Canton, Ohio	3,884,331			51,000			896,932		1,414,160
106	Pawtucket, R. I	6,842,307			376,000			4,788,000		925,000
107	Chattanooga, Tenn	3,711,312			100,000			1,203		2,771,000
108	Altoona, Pa	2,968,366						2,560,500		
109	Covington, Ky	2,824,504						2,251,900		
110	Mobile, Ala	3,992,431	270,000					60,000		2,549,000
111	Sioux City, Iowa	1,932,315						315,000	344,000	743,500
112	Saginaw, Mich	1,930,400			1,615,600			313,300		
113	Atlantic City, N. J	9,739,000			100,000			1,804,000		6,870,000
114	Little Rock, Ark	1,424,071								
115	Berkeley, Cal	1,937,059								782,480
116	Rockford, Ill	1,752,392						539,800	160,000	
117	Binghamton, N. Y	1,747,754	85,000		396,000		15,000	259,032	50,000	393,689
118	Pueblo, Colo	3,059,628						72,180		1,791,248
119	New Britain, Conn	3,452,000			393,000			2,676,000	246,000	137,000
120	Tampa, Fla	3,126,942								
121	El Paso, Tex	3,528,914								
122	Springfield, Ohio	2,772,777	15,000					468,088		1,475,245
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.									
123	Flint, Mich	$1,743,619						$933,600		$552,827
124	Lancaster, Pa	1,340,000			$371,000			955,000		
125	Augusta, Ga	3,633,000			296,000			577,000		2,138,500
126	York, Pa	1,331,800			247,000	$43,000		650,800	$385,000	
127	Malden, Mass	2,249,500			279,500			1,565,000		
128	San Diego, Cal	11,341,513								8,906,513
129	Bay City, Mich	1,239,700						802,000		
130	Topeka, Kans	2,577,804					$13,000	831,061		1,273,086
131	Haverhill, Mass	2,457,106			137,000			2,181,000		
132	Salem, Mass	1,592,454			228,500			886,850		248,600

[1] At 3.95 per cent.
[2] $200,000 at 5.1 per cent; $200,000 at 5.74 per cent; $100,000 at 4.18 per cent.
[3] At 8½ per cent.
[4] $162,000 at 5½ per cent; $700,000 at 3¾ per cent; $152,000 at 4½ per cent.
[5] $100,000 at 3½ per cent; $150,000 at 3¾ per cent; $25,000 at 3½ per cent; $50,000 at 4.03 per cent; $25,000 at 4.08 per cent; $15,000 at 5½ per cent.
[6] At 10 per cent.
[7] At 2½ per cent.

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REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1915—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 117.]

4½ per cent.	5 per cent.	5¼ per cent.	5½ per cent.	5¾ per cent.	6 per cent.	7 per cent.	8 per cent.	Other reported rates.	Rates not reported.	Noninterest bearing.	City number.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1915.											
$25,000	$637,490				$12,500			[1]$310,000			63
									$98,348		64
	2,927,209				913,619	$3,000	$181,359	[2] 500,000			65
	2,921,796				175,440			[3] 1,350		$35,405	66
									435		67
	2,461,832		$79,350		1,961,500			[4] 1,014,000			68
	10,000										69
	1,698,299				801,630						70
	2,410,000										71
	1,876,000				576,000					83,279	72
	4,185,500				174,748				478,455		73
								[5] 365,000			74
									41		75
					57,683	2,500		[6] 1,000		6,599	76
7,900	48,400				200					1,644	77
	165,288										78
	1,514,434	$87,000	585,925		400,585					401	79
	320,715										80
	30,000										81
	1,150,435				115,000	137				500	82
	231,400				30,000					1,100	83
					4,500						84
	134,855				155,000				527,000		85
	16,000				8,150						86
	1,867,000				341,233						87
	706,732										88
	1,197,700				399,742						89
	12,400				100						90
	26,645				330,920			[7] 20,586	6,922	57,550	91
	524,587				6,301					4,000	92
	1,867,214									500	93
	70,458				81,597						94
44,491	3,108,049				200,175						95
	40,000										96
											97
	23,519				163,255						98
								[8] 25,000			99
					22,659					7,100	100
	174,928				13,000					137,263	101
											102
	336,500				5,500					5,250	103
	446,641									45,583	104
	708,830		813,250							209	105
				$367,807	500			[9] 335,000			106
	600,000				170,131	50,000				18,978	107
	319,400				88,466						108
	12,047				209,372			[10] 261,185			109
	1,071,931				41,500						110
	261,100				263,879					4,836	111
									1,500		112
	965,000										113
	423,000		322,000		278,616	14,800	6,100		7,864	371,691	114
	555,000				34,579					565,000	115
	1,039,592				8,000				5,000		116
375,000	124,533									49,500	117
	999,000				197,000				200		118
											119
	2,600,500				509,000		17,442				120
	3,297,000				225,914		6,000				121
	755,944				58,500						122
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.											
	$162,192								$95,000		123
					$14,000						124
	270,000				347,500					$4,000	125
	6,000							[11] $400,000			126
	5,000										127
	2,435,000										128
	426,000						$500		11,200		129
	408,157				52,500						130
	9,106							[12] 130,000			131
					3,500			[13] 225,000		4	132

[5] At 3½ per cent.
[6] At 4.86 per cent.
[10] $257,000 at 2.7 per cent; $4,185 at 2.45 per cent.
[11] $250,000 at 3.8+ per cent; $150,000 at 4.7+ per cent.
[12] At 4.11 per cent.
[13] $50,000 at 5.15 per cent; $175,000 at 5.54 per cent.

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TABLE 30.—FUNDED AND FLOATING DEBT OBLIGATIONS, SPECIAL ASSESSMENT BONDS AND CERTIFICATES, AND

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Total.	3 per cent.	3½ per cent.	3¾ per cent.	3.65 per cent.	3¾ per cent.	4 per cent.	4½ per cent.	4¾ per cent.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915—Continued.									
133	Davenport, Iowa	$560,500						$357,000		$161,000
134	Kalamazoo, Mich	1,696,414						416,660		1,038,850
135	McKeesport, Pa	1,726,358			$142,000			1,020,000		315,000
136	Lincoln, Nebr	2,192,166						584,600		795,684
137	Racine, Wis	944,442			38,000			222,000		515,000
138	Superior, Wis	1,083,075			272,000			345,750		386,700
139	Wheeling, W. Va	1,194,801						883,000		181,000
140	Macon, Ga	1,491,463						225,000		1,060,000
141	Huntington, W. Va	1,776,200						25,000		25,000
142	Butte, Mont	1,788,714						21,352		521,760
143	Newton, Mass	5,490,300	$75,000		959,800	$130,000		3,987,600		
144	Pasadena, Cal	2,833,000						595,450		2,140,650
145	Woonsocket, R. I	4,032,000			272,000			2,530,000		1,150,000
146	Montgomery, Ala	3,771,704						200,000		1,654,000
147	West Hoboken, N. J	1,533,919						285,500		296,000
148	Roanoke, Va	1,858,500						492,000		1,144,000
149	Chester, Pa	1,964,400	86,500		431,000			304,000	$448,000	680,000
150	Fitchburg, Mass	2,470,359			152,159			2,144,200		
151	Galveston, Tex	5,784,838						185,000		286,500
152	East Orange, N. J	3,662,878			350,000			2,090,995	95,000	459,434
153	Muskogee, Okla	2,885,656								475,000
154	New Castle, Pa	634,347			159,000			41,000	125,000	140,000
155	Dubuque, Iowa	1,771,236			13,250			802,532		218,000
156	Springfield, Mo	335,500						28,000		
157	Lexington, Ky	1,457,845						375,500		496,570
158	Hamilton, Ohio	3,068,286			16,000			1,998,508		618,938
159	Perth Amboy, N. J	2,962,390						610,000		1,662,800
160	Charlotte, N. C	2,981,836						40,000		1,540,000
161	Lansing, Mich	346,300						100,000	16,000	70,500
162	Knoxville, Tenn	3,352,414						164,000		1,755,000
163	Decatur, Ill	898,576						399,000		
164	Elmira, N. Y	1,252,249		$98,000	473,500			130,500	45,000	369,000
165	Portsmouth, Va	2,026,658						351,900		695,000
166	Everett, Mass	2,022,435						1,830,615		145,320
167	San Jose, Cal	1,140,025						481,000		548,000
168	Joliet, Ill	661,895						47,000		241,500
169	Quincy, Ill	422,570						153,000		90,000
170	Auburn, N. Y	1,274,258						698,861		393,263
171	Pittsfield, Mass	2,950,900			191,000			2,270,000		290,200
172	Quincy, Mass	2,510,536			284,800			1,755,236	38,000	32,500
173	Cedar Rapids, Iowa	1,353,785						221,000	215,000	620,000
174	Taunton, Mass	2,794,205			488,500			1,955,705		198,000
175	Mount Vernon, N. Y	4,243,076			316,000			1,443,750		2,090,300
176	Amsterdam, N. Y	1,438,378	174,000	112,000	30,000		$268,000	218,000	173,000	202,850
177	Niagara Falls, N. Y	3,570,552			35,000		47,000	1,386,419	360,000	526,900
178	Jamestown, N. Y	2,207,512			70,000			975,473		465,420
179	Oshkosh, Wis	1,201,050			30,000			397,000	50,000	720,000
180	New Rochelle, N. Y	3,632,266			449,779		53,122	623,700		1,197,909
181	Lorain, Ohio	2,595,984						313,000		966,653
182	Jackson, Mich	827,604			65,000			538,500		155,104
183	Lima, Ohio	1,366,442			250,000			227,000		136,500
184	Columbia, S. C	1,673,712								390,000
185	Austin, Tex	2,279,341	64,095					97,432		
186	Williamsport, Pa	588,800			293,900			44,900		
187	Waterloo, Iowa	1,524,005						166,000		750,000
188	Aurora, Ill	1,125,115						357,000		163,000
189	Joplin, Mo	377,000						45,000		140,000
190	Shreveport, La	1,296,242						191,000		444,500
191	Chelsea, Mass	2,831,746			500,000			1,981,746		25,000
192	Waco, Tex	2,829,310						212,000		
193	Everett, Wash	2,282,119					250,000			150,000
194	Orange, N. J	2,702,624						522,399	36,000	1,019,500
195	Lynchburg, Va	2,947,600			130,000			1,003,000		1,646,000
196	Colorado Springs, Colo	2,193,414						1,694,259		17,775
197	Newport, Ky	1,214,175				506,000		440,200		
198	La Crosse, Wis	1,432,804	10,000		301,000			875,000		150,000
199	Danville, Ill	776,399						180,000		4,000
200	Council Bluffs, Iowa	1,019,560						189,000		744,500
201	Bellingham, Wash	1,467,093					25,000			148,000
202	Fresno, Cal	837,952								191,500
203	Boise, Idaho	1,169,273								40,000
204	Norristown, Pa	984,955	135,500		350,500			345,000	100,000	30,000

[1] $37,900 at 3.1 per cent; $100,000 at 3¾ per cent; $100,000 at 3.7 per cent; $30,000 at 5½ per cent.
[2] At 6½ per cent.
[3] $75,000 at 3¾ per cent; $24,000 at 5.22 per cent; $75,000 at 5.94 per cent.
[4] At 4½ per cent.
[5] $55,000 at 3.9 per cent; $20,000 at 4¾ per cent.
[6] At 4.85 per cent.
[7] $74,140 at 4.1 per cent; $5,250 at 4¾ per cent; $11,250 at 4.7 per cent.

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REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1915—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 117.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915—Continued.

4½ per cent.	5 per cent.	5½ per cent.	5½ per cent.	5¾ per cent.	6 per cent.	7 per cent.	8 per cent.	Other reported rates.	Rates not reported.	Noninterest bearing.	City number.
$42,500	$100,000										133
194,900	36,630									$9,374	134
					$249,358						135
	565,292								$246,590		136
	160,442										137
	3,950				60,000					14,675	138
	43,452				87,319						139
	146,000				12,585	$47,578					140
	1,422,200				304,000						141
					1,242,602						142
	50,000		$20,000					[1] $267,900			143
	96,900										144
								[2] 80,000			145
	975,000				892,704	50,000					146
78,000	574,419										147
	120,000				102,500						148
	14,900										149
								[3] 174,000			150
	5,313,300									38	151
	548,764		118,685								152
	2,246,061								164,595		153
					92,347			[4] 47,000			154
	657,999				79,455						155
	307,500										156
	188,464				336,011				61,300		157
	341,834							[5] 75,000	8,006		158
	231,500				175,000					313,090	159
	575,000				813,947					12,889	160
	159,800										161
	1,066,106				347,308				20,000		162
	499,576										163
					78,024				58,225		164
	536,500				408,964			[6] 33,400		894	165
6,000	20,500										166
	98,025				13,000						167
	358,352				15,043						168
	179,570										169
	90,923							[7] 90,640		571	170
	78,200				21,500			[8] 100,000			171
								[9] 400,000			172
	189,500				106,265						173
	5,000							[10] 147,000			174
	389,000								4,026		175
	240,528				20,000						176
225,000	990,233										177
	300,855				274,000			[11] 121,764			178
					4,050						179
	746,606		171,150		385,000						180
	1,154,455		25,000		136,846						181
	45,000		24,000								182
	743,942				9,000						183
	902,631				302,949				77,378	754	184
	2,097,614						$20,200				185
								[12] 250,000			186
	303,029				304,976						187
	605,115										188
	190,000				2,000						189
	595,627								1,115	64,000	190
								[13] 325,000			191
	2,547,500				46,907		22,903				192
	613,000				250,698		127,566		890,855		193
	972,402				152,323						194
	158,500				10,100						195
	375,044		15,000		91,336						196
	267,475									500	197
	94,734				2,070						198
	544,499				26,900				21,000		199
	75,000				11,060						200
	737,000				10,400	566,693					201
	596,000					452			50,000		202
	639,331				67,600	422,342					203
	23,250				705						204

[8] At 3.69 per cent.
[9] $25,000 at 3.57 per cent; $150,000 at 3.61 per cent; $100,000 at 3.84 per cent; $50,000 at 4.73 per cent; $75,000 at 5½ per cent.
[10] At 3.24 per cent.
[11] $52,800 at 4½ per cent; $30,964 at 4.45 per cent; $38,000 at 4½ per cent.
[12] At 4½ per cent.
[13] $150,000 at 4.1233 per cent; $120,000 at 3.9285 per cent; $40,000 at 4.1124 per cent; $15,000 at 6.383 per cent.

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TABLE 31.—PAR VALUE OF DEBT OBLIGATIONS ISSUED AND REDEEMED DURING THE YEAR: 1915.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 118.]

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	$754,722,408	$404,384,433	$49,294,922	$276,089,504	$24,953,549	$541,969,562	$216,977,175	$42,794,791	$253,992,242	$28,205,354
	Group I	503,673,379	296,222,263	19,497,714	177,470,553	10,482,849	370,215,516	182,461,245	15,103,031	158,657,999	13,993,241
	Group II	74,908,514	38,010,398	7,611,292	25,415,009	5,871,815	47,359,461	7,788,883	7,067,878	26,184,779	6,317,921
	Group III	80,193,774	32,374,342	13,413,202	29,313,577	5,097,653	58,111,075	12,594,601	13,463,823	27,302,066	4,750,585
	Group IV	58,467,400	24,894,813	4,764,513	26,781,891	2,026,183	39,848,032	8,495,652	4,019,890	25,450,832	1,881,658
	Group V	37,474,341	14,882,617	4,008,201	17,108,474	1,475,049	26,435,478	5,636,794	3,140,169	16,396,566	1,261,949
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1915.										
1	New York, N. Y.	$408,566,564	$243,873,638	$8,598,500	$147,645,220	$3,449,206	$309,133,553	$160,408,896	$3,381,000	$122,564,523	$7,779,434
2	Chicago, Ill.	38,294,925	7,074,797	7,004,901	20,270,057	3,945,170	33,308,761	7,532,432	4,544,802	17,836,519	3,095,008
3	Philadelphia, Pa.	8,213,950	5,625,000	.....	29,776	2,559,174	5,315,824	2,118,900	.....	525,984	2,700,940
4	St. Louis, Mo.	4,337,923	3,950,000	.....	.....	387,923	2,373,275	2,051,000	.....	.....	322,275
5	Boston, Mass.	12,613,200	7,113,200	.....	5,500,000	.....	8,329,267	2,829,267	.....	5,500,000	.....
6	Cleveland, Ohio	13,450,584	10,006,977	1,759,607	1,684,000	.....	3,955,362	1,509,621	1,126,741	1,319,000	.....
7	Baltimore, Md.	10,800,000	8,550,000	.....	2,250,000	.....	750,000	.....	.....	750,000	.....
8	Pittsburgh, Pa.	3,419,733	3,009,750	268,612	.....	141,371	5,431,332	5,039,433	280,842	15,473	95,584
9	Detroit, Mich.	3,976,495	2,018,901	1,866,094	91,500	.....	1,587,842	671,696	769,646	146,500	.....
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1915.										
10	Buffalo, N. Y.	$7,418,849	$4,456,001	$1,009,249	$1,322,250	$631,349	$5,797,109	$1,339,209	$738,225	$1,553,924	$2,165,651
11	San Francisco, Cal.	5,402,521	4,044,500	.....	.....	1,358,021	1,935,831	1,148,000	.....	.....	787,831
12	Los Angeles, Cal.	5,084,591	4,449,000	.....	.....	635,591	2,089,545	1,522,283	.....	.....	567,262
13	Milwaukee, Wis.	4,685,947	2,390,915	1,214,583	175,000	905,449	2,838,879	1,059,364	769,120	.....	1,010,395
14	Cincinnati, Ohio	4,206,762	3,356,006	418,593	5,470	426,693	923,277	321,614	352,128	935	248,600
15	Newark, N. J.	32,697,692	10,039,450	.....	22,274,250	383,992	22,781,950	36,072	.....	22,310,250	435,628
16	New Orleans, La.	2,275,961	733,292	.....	1,542,669	.....	1,819,906	758,711	.....	1,091,195	.....
17	Washington, D. C.	941	.....	.....	941	.....	1,307,517	421,150	.....	886,367	.....
18	Minneapolis, Minn.	2,706,879	1,987,975	661,145	57,759	.....	779,492	426,500	240,598	112,394	.....
19	Seattle, Wash.	10,423,371	4,553,259	4,307,722	36,670	1,530,720	7,055,955	755,980	4,967,707	229,714	1,102,554
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1915.										
20	Jersey City, N. J.	$391,394	$92,000	$44,257	$216,991	$38,146	$273,993	$29,500	$100,345	$35,011	$109,137
21	Kansas City, Mo.	1,423,731	720,000	378,906	.....	324,825	725,796	157,000	182,838	.....	385,958
22	Indianapolis, Ind.	697,927	183,000	39,523	407,000	68,404	592,516	31,000	.....	407,000	154,516
23	Portland, Oreg.	4,609,431	1,495,000	2,863,709	.....	250,722	4,615,947	150,800	4,208,324	.....	256,823
24	Denver, Colo.	1,706,214	260,000	498,800	222,903	784,511	1,664,336	77,103	930,100	382,715	274,418
25	Rochester, N. Y.	4,380,680	1,032,429	474,000	2,531,333	342,918	3,554,269	290,925	435,500	2,464,375	373,469
26	Providence, R. I.	3,758,604	3,755,635	.....	.....	2,969	2,478,131	2,473,620	.....	.....	4,511
27	St. Paul, Minn.	4,708,507	495,151	1,459,742	2,581,400	172,214	2,923,714	147,003	250,962	2,283,500	241,649
28	Louisville, Ky.	1,948,392	1,008,500	.....	634,313	305,579	1,103,963	129,200	.....	635,498	339,265
29	Columbus, Ohio	1,743,123	750,900	801,500	126,631	64,092	864,628	303,200	463,000	66,616	31,812
30	Oakland, Cal.	1,906,766	1,760,000	.....	116,728	30,038	767,542	370,280	.....	100,759	296,503
31	Toledo, Ohio	2,354,938	1,154,000	375,983	649,605	175,350	1,790,488	1,297,000	234,789	167,420	91,279
32	Atlanta, Ga.	617,698	182,000	.....	400,000	35,698	598,055	192,450	.....	400,000	5,605
33	Birmingham, Ala.	1,832,233	31,494	788,569	850,000	162,170	1,504,056	37,579	917,163	450,000	99,314
34	Worcester, Mass.	5,235,506	1,189,000	.....	3,780,105	266,701	3,225,536	380,900	.....	2,630,503	214,133
35	Syracuse, N. Y.	3,483,589	387,030	719,458	2,194,385	182,716	3,290,527	278,617	624,228	2,178,264	209,418
36	New Haven, Conn.	1,013,737	721,000	.....	250,000	42,737	747,091	142,000	.....	563,000	42,091
37	Memphis, Tenn.	1,540,331	1,290,000	.....	250,331	.....	508,240	62,500	165,000	280,740	.....
38	Scranton, Pa.	508,258	60,000	264,237	160,000	24,021	468,751	175,000	125,130	160,000	8,621
39	Spokane, Wash.	920,138	.....	236,445	609,992	73,701	1,572,730	119,840	789,134	605,165	58,591
40	Paterson, N. J.	3,830,093	1,080,000	1,263,093	1,487,000	.....	3,016,294	130,000	1,529,794	1,356,500	.....
41	Richmond, Va.	2,152,200	1,852,200	.....	300,000	.....	1,105,100	405,100	.....	700,000	.....
42	Omaha, Nebr.	671,541	200,000	346,136	.....	125,405	571,273	19,000	402,956	.....	149,317
43	Fall River, Mass.	1,535,000	695,000	.....	840,000	.....	1,287,000	497,000	.....	790,000	.....
44	Grand Rapids, Mich.	933,664	450,500	414,600	30,000	38,564	553,009	160,000	286,400	75,000	31,609
45	Dayton, Ohio	860,930	456,800	268,289	85,000	50,841	698,376	320,400	244,181	128,500	5,295
46	San Antonio, Tex.	263,825	.....	.....	.....	263,825	192,105	83,500	.....	.....	108,605
47	Bridgeport, Conn.	476,083	475,000	.....	152	931	130,076	129,650	.....	.....	420
48	Nashville, Tenn.	916,814	440,000	400,000	76,814	.....	126,559	50,902	.....	75,657	.....
49	Dallas, Tex.	1,009,873	650,000	.....	83,295	276,578	654,429	162,750	.....	209,007	282,672
50	Lowell, Mass.	1,743,500	343,500	.....	1,400,000	.....	1,560,974	360,974	.....	1,200,000	.....
51	New Bedford, Mass.	3,643,139	1,120,982	.....	2,295,000	227,157	3,030,591	609,100	.....	2,355,000	666,491
52	Cambridge, Mass.	1,638,000	493,000	.....	1,145,000	.....	1,110,550	215,550	.....	895,000	.....
53	Salt Lake City, Utah	2,339,742	1,430,000	510,423	.....	399,319	1,510,565	1,017,000	293,522	.....	200,043
54	Hartford, Conn.	1,390,121	1,235,000	.....	155,121	.....	678,318	.....	.....	678,318	.....
55	Trenton, N. J.	1,052,668	434,760	268,900	349,008	.....	727,797	59,410	100,100	568,287	.....
56	Houston, Tex.	2,650,390	289,167	.....	2,296,595	64,628	2,237,431	119,146	.....	2,071,574	46,711
57	Tacoma, Wash.	757,755	280,904	333,902	126,183	16,766	1,018,288	280,500	677,664	51,709	8,415
58	Reading, Pa.	410,085	270,500	.....	139,585	.....	239,979	125,300	17,000	96,948	731
59	Albany, N. Y.	1,602,791	1,343,140	204,544	55,107	.....	598,287	441,342	156,945	.....	.....
60	Camden, N. J.	1,068,934	366,000	120,000	563,000	19,934	665,853	3,250	70,000	540,000	52,603
61	Youngstown, Ohio	1,273,528	900,750	338,186	5,000	29,592	540,212	280,910	258,748	.....	554
62	Springfield, Mass.	3,136,601	1,000,000	.....	1,900,000	236,601	1,987,700	287,700	.....	1,700,000	.....

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TABLE 31.—PAR VALUE OF DEBT OBLIGATIONS ISSUED AND REDEEMED DURING THE YEAR: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 118.]

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 1915.											
63	Lynn, Mass.	$2,128,500	$1,063,500	.....	$1,065,000	.....	$1,367,800	$282,800	.....	$1,085,000	.....
64	Des Moines, Iowa.	346,974	200,990	.....	98,348	$47,636	312,496	153,500	.....	96,959	$62,037
65	Lawrence, Mass.	1,856,000	350,000	.....	1,506,000	.....	1,654,300	254,300	.....	1,400,000	.....
66	Fort Worth, Tex.	316,281	123,679	.....	134,587	58,015	320,557	12,000	.....	224,415	84,142
67	Kansas City, Kans.	629,686	198,795	$249,281	18,271	163,339	546,264	160,813	$236,716	23,881	124,854
68	Yonkers, N. Y.	9,319,832	1,235,150	810,000	7,274,682	.....	6,665,716	424,530	137,000	6,064,457	39,729
69	Wilmington, Del.	923,988	784,000	.....	.....	139,988	267,111	143,300	.....	.....	123,811
70	Schenectady, N. Y.	2,142,008	532,500	258,498	1,279,000	22,008	1,054,752	337,195	213,540	490,901	13,116
71	Duluth, Minn.	666,156	600,000	60,000	.....	6,156	887,721	697,000	146,000	35,000	9,721
72	Norfolk, Va.	2,052,077	1,293,000	.....	704,300	54,777	1,309,625	388,500	.....	863,300	57,825
73	Oklahoma City, Okla.	640,829	1,841	.....	583,619	55,369	522,198	16,781	.....	462,119	43,298
74	Somerville, Mass.	1,185,000	145,000	.....	1,040,000	.....	1,203,000	203,000	.....	1,000,000	.....
75	Elizabeth, N. J.	1,037,327	474,500	78,698	484,129	.....	492,495	2,000	50,000	440,495	.....
76	St. Joseph, Mo.	345,520	325,000	.....	.....	20,520	224,732	100,800	.....	118,249	5,683
77	Waterbury, Conn.	1,252,257	1,058,644	.....	104,000	89,613	675,881	109,800	.....	454,000	112,081
78	Utica, N. Y.	1,217,658	346,470	131,188	740,000	.....	1,143,401	141,985	241,416	760,000	.....
79	Akron, Ohio.	3,150,378	2,314,300	583,269	252,650	99	872,657	292,820	325,353	247,042	7,442
80	Troy, N. Y.	2,622,364	1,006,000	163,715	1,358,500	94,149	1,938,286	288,298	214,094	1,333,000	52,894
81	Manchester, N. H.	602,236	100,000	.....	458,250	43,986	747,913	204,500	.....	491,900	51,513
82	Hoboken, N. J.	846,519	60,000	2,551	783,968	.....	618,255	27,500	1,255	589,500	.....
83	Wilkes-Barre, Pa.	98,801	.....	33,800	30,000	35,001	131,266	68,700	53,000	.....	4,566
84	Fort Wayne, Ind.	205,347	150,000	.....	12,000	43,347	93,542	51,300	.....	15,700	26,542
85	Erie, Pa.	925,119	631,000	136,419	148,000	9,700	968,282	766,500	79,151	101,000	21,611
86	Evansville, Ind.	47,038	.....	.....	8,150	38,888	104,656	20,300	.....	51,800	32,556
87	Jacksonville, Fla.	1,941,868	1,500,000	65,000	45,374	331,494	335,601	45,000	43,000	53,822	192,779
88	Peoria, Ill.	839,650	420,000	109,908	308,400	1,342	611,769	158,000	119,225	333,400	1,144
89	East St. Louis, Ill.	339,690	60,000	29,100	231,964	18,626	550,367	64,887	205,800	253,465	26,215
90	Harrisburg, Pa.	482,057	362,000	34,400	79,500	6,157	323,108	119,300	107,700	96,000	108
91	Savannah, Ga.	1,118,387	621,033	.....	440,374	56,980	455,207	104,101	.....	279,294	71,812
92	Passaic, N. J.	1,436,777	892,000	114,000	430,777	.....	901,167	41,500	100,037	759,630	.....
93	Bayonne, N. J.	399,200	5,000	75,000	319,200	.....	416,716	50,000	60,000	306,716	.....
94	South Bend, Ind.	145,033	26,000	.....	119,026	7	97,197	55,250	.....	41,429	518
95	Wichita, Kans.	81,032	17,779	25,505	1,760	35,988	607,040	197,349	292,249	7,754	109,688
96	Johnstown, Pa.	410,545	410,000	.....	.....	545	34,832	34,000	.....	.....	832
97	Brockton, Mass.	1,414,500	314,500	.....	1,100,000	.....	1,358,750	258,750	.....	1,100,000	.....
98	Terre Haute, Ind.	290,061	100,000	163,255	24,481	2,325	83,041	20,000	.....	35,922	27,119
99	Holyoke, Mass.	1,089,000	296,000	.....	793,000	.....	1,036,331	331,000	.....	725,000	331
100	Sacramento, Cal.	780,137	770,275	.....	.....	9,862	134,888	122,982	.....	.....	11,906
101	Portland, Me.	1,247,498	282,750	.....	964,748	.....	1,145,047	85,405	.....	1,059,642	.....
102	Allentown, Pa.	67,000	50,000	.....	17,000	.....	102,700	83,700	.....	19,000	.....
103	Charleston, S. C.	5,500	.....	5,500	.....	.....	82,613	82,613	.....	.....	.....
104	Springfield, Ill.	446,289	.....	29,136	310,415	106,738	485,051	62,500	75,917	296,035	50,599
105	Canton, Ohio.	1,283,571	800,350	453,050	26,109	4,062	319,663	120,700	191,640	1,000	6,322
106	Pawtucket, R. I.	1,402,452	845,228	.....	523,000	34,224	906,591	301,013	.....	573,000	32,578
107	Chattanooga, Tenn.	365,640	50,000	27,753	287,887	.....	227,640	.....	62,242	165,398	.....
108	Altoona, Pa.	221,000	.....	161,000	60,000	.....	117,819	12,019	83,800	22,000	.....
109	Covington, Ky.	323,235	.....	.....	323,235	.....	320,121	2,500	6,283	311,338	.....
110	Mobile, Ala.	342,881	150,000	62,000	130,881	.....	361,950	37,000	164,000	160,950	.....
111	Sioux City, Iowa.	409,313	.....	.....	407,821	1,492	376,875	25,000	.....	351,100	775
112	Saginaw, Mich.	134,276	40,000	80,000	.....	14,276	359,667	132,200	169,600	5,000	52,867
113	Atlantic City, N. J.	1,366,852	980,000	500	345,000	41,352	589,219	196,000	19,600	325,000	48,619
114	Little Rock, Ark.	573,706	183,144	228,468	94,200	67,894	474,783	176,801	179,014	111,356	7,612
115	Berkeley, Cal.	553,411	500,000	.....	34,579	18,832	91,069	47,203	.....	29,642	14,224
116	Rockford, Ill.	960,931	.....	288,578	665,918	6,435	756,684	.....	76,889	670,785	9,010
117	Binghamton, N. Y.	450,213	283,350	30,966	94,150	41,747	141,742	39,381	16,860	47,500	38,001
118	Pueblo, Colo.	754,020	587,000	.....	.....	167,020	805,763	228,032	29,000	422,986	125,775
119	New Britain, Conn.	121,070	76,000	.....	44,000	1,070	44,520	33,500	.....	.....	11,020
120	Tampa, Fla.	912,759	690,000	.....	171,042	51,717	237,195	.....	.....	162,649	74,546
121	El Paso, Tex.	671,653	456,000	.....	144,096	71,557	253,424	24,744	.....	162,301	66,379
122	Springfield, Ohio.	528,300	81,975	273,975	160,500	11,850	558,967	64,000	314,509	163,000	17,458
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1915.											
123	Flint, Mich.	$512,633	$359,927	$101,591	$31,290	$19,825	$36,172	$23,769	$38,882	$6,874	$16,647
124	Lancaster, Pa.	55,000	.....	.....	55,000	.....	74,000	44,000	.....	30,000	.....
125	Augusta, Ga.	851,250	550,000	.....	301,250	.....	452,759	57,100	.....	395,659	.....
126	York, Pa.	271,123	257,000	.....	.....	14,123	55,594	52,001	.....	.....	3,593
127	Malden, Mass.	1,124,000	124,000	.....	1,000,000	.....	1,085,400	110,400	.....	975,000	.....
128	San Diego, Cal.	3,529,135	3,338,000	.....	.....	191,135	350,527	244,475	.....	.....	106,052
129	Bay City, Mich.	46,000	.....	.....	46,000	.....	78,800	20,000	24,000	34,800	.....
130	Topeka, Kans.	284,038	.....	184,738	.....	99,300	280,441	21,000	141,879	.....	117,562
131	Haverhill, Mass.	716,106	237,000	.....	479,106	.....	592,434	91,000	.....	501,434	.....
132	Salem, Mass.	962,600	257,600	.....	725,000	.....	813,385	122,350	.....	691,035	.....

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TABLE 31.—PAR VALUE OF DEBT OBLIGATIONS ISSUED AND REDEEMED DURING THE YEAR: 1915—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 118.]

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 1915—Continued.											
133	Davenport, Iowa	$76,903	$75,000	.....	.....	$1,903	$52,031	$50,500	.....	.....	$1,531
134	Kalamazoo, Mich.	297,257	112,000	$69,000	$111,630	4,627	355,949	162,130	$62,370	$112,219	19,230
135	McKeesport, Pa.	346,656	250,000	61,450	35,206	.....	79,438	33,000	12,438	34,000	.....
136	Lincoln, Nebr.	371,260	48,000	220,260	83,386	19,594	285,366	87,000	80,609	97,139	20,618
137	Racine, Wis.	283,100	282,000	.....	1,100	.....	57,033	57,033	.....	.....	.....
138	Superior, Wis.	45,748	44,800	.....	.....	948	100,234	49,884	49,500	.....	850
139	Wheeling, W. Va.	59,319	.....	.....	59,319	.....	73,462	65,428	.....	8,034	.....
140	Macon, Ga.	174,372	.....	.....	132,793	41,579	116,769	6,000	.....	110,769	.....
141	Huntington, W. Va.	695,328	695,000	.....	.....	328	2,697	.....	.....	.....	2,697
142	Butte, Mont.	634,855	.....	178,627	454,834	1,394	550,289	14,611	129,307	403,961	2,390
143	Newton, Mass.	1,125,069	65,000	.....	1,000,000	60,069	1,588,286	439,500	.....	1,105,000	43,786
144	Pasadena, Cal.	205,499	96,900	.....	.....	108,599	141,511	49,400	.....	.....	92,111
145	Woonsocket, R. I.	1,095,926	500,000	.....	550,000	45,926	754,835	.....	.....	700,000	54,835
146	Montgomery, Ala.	468,204	11,300	.....	448,150	8,754	441,849	.....	34,635	397,773	9,441
147	West Hoboken, N. J.	453,447	229,500	18,947	205,000	.....	219,856	34,272	5,584	180,000	.....
148	Roanoke, Va.	113,786	.....	.....	.....	113,786	116,326	57,500	.....	.....	58,826
149	Chester, Pa.	240,402	150,000	13,500	76,500	402	151,739	5,900	60,200	85,639	.....
150	Fitchburg, Mass.	1,684,000	369,000	.....	1,315,000	.....	1,323,129	132,129	.....	1,191,000	.....
151	Galveston, Tex.	744,254	672,500	.....	.....	71,754	48,089	.....	.....	.....	48,089
152	East Orange, N. J.	1,947,462	184,000	389,136	1,374,326	.....	1,997,367	133,700	403,449	1,460,218	.....
153	Muskogee, Okla.	215,342	.....	.....	164,595	50,747	188,794	.....	.....	158,076	30,718
154	New Castle, Pa.	60,236	.....	54,061	.....	6,175	95,412	39,000	52,521	.....	3,891
155	Dubuque, Iowa	417,040	.....	234,762	157,190	25,088	247,504	60,000	108,104	67,104	12,296
156	Springfield, Mo.	115,148	.....	.....	112,000	3,148	75,606	.....	.....	74,500	1,106
157	Lexington, Ky.	367,585	3,000	52,435	312,150	.....	347,736	7,000	41,679	299,057	.....
158	Hamilton, Ohio	152,096	60,000	82,095	8,006	1,995	142,984	66,800	75,729	.....	455
159	Perth Amboy, N. J.	823,800	345,500	161,000	322,300	.....	424,027	39,600	29,664	354,763	.....
160	Charlotte, N. C.	774,954	62,733	45,000	667,221	.....	472,579	440	52,500	419,939	.....
161	Lansing, Mich.	165,543	.....	64,300	90,000	11,243	226,194	35,000	49,560	90,000	51,634
162	Knoxville, Tenn.	176,235	25,000	14,235	137,000	.....	231,797	23,500	191,297	117,000	.....
163	Decatur, Ill.	351,388	.....	156,252	105,541	89,595	274,897	45,000	75,492	105,541	48,864
164	Elmira, N. Y.	159,962	67,000	.....	86,249	6,713	109,800	42,000	.....	61,036	6,764
165	Portsmouth, Va.	151,497	.....	.....	151,497	.....	60,839	.....	.....	60,839	.....
166	Everett, Mass.	715,000	337,000	.....	378,000	.....	486,770	118,770	.....	368,000	.....
167	San José, Cal.	27,445	13,000	.....	.....	14,445	39,776	36,925	.....	.....	1,851
168	Joliet, Ill.	413,612	264,500	26,100	115,152	7,860	419,638	115,817	49,500	197,054	57,267
169	Quincy, Ill.	208,731	75,000	47,200	68,665	17,866	179,015	90,333	.....	73,568	15,114
170	Auburn, N. Y.	164,296	.....	71,509	81,738	10,749	277,183	70,697	43,270	152,851	10,365
171	Pittsfield, Mass.	1,001,200	601,200	.....	400,000	.....	738,000	358,000	.....	380,000	.....
172	Quincy, Mass.	887,986	187,986	.....	700,000	.....	937,495	262,495	.....	675,000	.....
173	Cedar Rapids, Iowa	180,236	158,000	.....	7,785	14,451	146,146	72,700	.....	60,346	13,100
174	Taunton, Mass.	538,352	107,375	.....	397,000	34,007	486,130	100,375	.....	348,000	37,755
175	Mount Vernon, N. Y.	278,737	278,600	.....	.....	137	309,912	243,624	58,000	5,000	3,288
176	Amsterdam, N. Y.	351,778	152,928	15,000	183,850	.....	175,784	24,510	15,000	136,274	.....
177	Niagara Falls, N. Y.	628,722	470,800	122,922	35,000	.....	498,173	365,500	97,673	35,000	.....
178	Jamestown, N. Y.	363,464	122,641	17,323	223,500	.....	249,549	35,432	16,119	197,998	.....
179	Oshkosh, Wis.	590,000	590,000	.....	.....	.....	41,150	41,150	.....	.....	.....
180	New Rochelle, N. Y.	987,007	90,200	68,855	794,630	33,322	1,085,591	144,000	238,900	663,129	39,562
181	Lorain, Ohio.	779,704	287,185	188,219	264,477	39,823	434,564	29,578	100,420	248,001	55,565
182	Jackson, Mich.	324,375	118,229	.....	201,000	5,146	276,923	20,000	.....	251,505	5,418
183	Lima, Ohio.	124,600	54,000	68,426	.....	2,174	126,968	61,200	63,276	.....	2,392
184	Columbia, S. C.	537,208	.....	60,000	477,208	.....	349,250	.....	.....	349,250	.....
185	Austin, Tex.	49,755	.....	.....	34,746	15,009	124,736	92,577	.....	15,867	16,292
186	Williamsport, Pa.	265,100	250,000	15,100	.....	.....	74,000	62,500	11,500	.....	.....
187	Waterloo, Iowa	126,816	.....	.....	85,683	41,133	188,727	110,900	.....	61,407	16,420
188	Aurora, Ill.	292,562	89,188	150,527	47,880	4,967	170,855	63,907	54,148	47,880	4,920
189	Joplin, Mo.	.....	.....	.....	.....	.....	31,500	31,500	.....	.....	.....
190	Shreveport, La.	224,458	187,825	.....	26,633	.....	38,114	33,993	.....	4,121	.....
191	Chelsea, Mass.	601,646	105,200	.....	496,446	.....	570,302	7,500	.....	562,802	.....
192	Waco, Tex.	177,968	150,000	.....	22,903	5,065	19,103	1,000	14,334	.....	3,769
193	Everett, Wash.	640,483	.....	389,119	251,364	.....	483,269	35,000	183,203	265,066	.....
194	Orange, N. J.	1,013,188	150,000	51,264	811,924	.....	898,090	60,800	68,728	768,562	.....
195	Lynchburg, Va.	.....	.....	.....	.....	.....	24,800	24,800	.....	.....	.....
196	Colorado Springs, Colo.	63,884	32,100	.....	15,000	16,784	192,216	130,663	35,900	10,000	15,653
197	Newport, Ky.	163,225	50,000	.....	113,225	.....	225,095	122,300	.....	102,795	.....
198	La Crosse, Wis.	16,033	.....	12,400	2,570	1,063	21,376	6,000	10,829	1,205	3,342
199	Danville, Ill.	471,616	100,400	216,456	15,046	139,714	200,575	19,000	46,566	15,046	119,963
200	Council Bluffs, Iowa	125,397	75,000	.....	.....	50,397	63,287	16,000	.....	.....	47,287
201	Bellingham, Wash.	296,406	.....	277,143	.....	19,263	196,979	10,200	154,830	.....	31,949
202	Fresno, Cal.	215,334	212,500	.....	.....	2,834	23,544	19,726	.....	.....	3,818
203	Boise, Idaho.	147,839	.....	108,929	38,910	.....	232,157	17,500	158,574	53,010	3,073
204	Norristown, Pa.	109,500	100,000	.....	9,500	.....	66,500	57,000	.....	9,500	.....

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TABLE 32.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a text discussion of

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[1]	
		Total.	Subject to the general property tax.			Subject to special property taxes.		
			Real property.	Personal property.	Other property.[2]		Real property.	Personal property.
	Grand total	$33,966,336,019	$26,799,995,534	$5,605,207,474	$329,507,080	$1,231,625,931	.....	.....
	Group I	17,619,502,572	14,266,425,834	2,313,699,421	82,310,287	957,067,027	.....	.....
	Group II	4,036,022,749	3,236,331,747	735,314,942	.....	64,376,060	.....	.....
	Group III	6,649,506,067	4,887,667,925	1,479,326,923	134,529,123	147,982,096	.....	.....
	Group IV	3,238,827,575	2,535,740,580	501,164,348	71,120,790	40,801,648	.....	.....
	Group V	2,422,477,256	1,873,829,439	485,701,837	41,546,880	21,399,100	.....	.....
	ALABAMA.							
33	Birmingham	95,554,609	68,771,189	21,783,356	5,000,064	.....	60	60
110	Mobile	33,074,708	21,436,360	7,191,798	1,446,530	.....	60	60
146	Montgomery	25,245,495	17,361,312	7,884,183	.....	.....	60	60
	ARKANSAS.							
114	Little Rock	33,504,952	21,688,834	10,337,630	1,478,488	.....	50	50
	City corporation	33,504,952	21,688,831	10,337,630	1,478,488	.....	50	50
	School district	35,315,500	[3] 35,315,500	(4)	(4)	.....	50	50
	CALIFORNIA.							
115	Berkeley	42,706,490	40,558,215	2,148,275	.....	.....	60	60
	City corporation	42,706,490	40,558,215	2,148,275	.....	.....	60	60
	School district	40,079,532	[3] 40,079,532	(4)	.....	.....	56	56
202	Fresno	20,505,935	17,885,615	2,620,320	.....	.....	60	60
	City corporation	20,505,935	17,885,615	2,620,320	.....	.....	60	60
	School district	20,505,935	[3] 20,505,935	(4)	.....	.....	60	60
12	Los Angeles	415,864,410	356,595,780	59,268,630	.....	.....	50	25
	City corporation	415,864,410	356,595,780	59,268,630	.....	.....	50	25
	County	395,870,675	[3] 395,870,675	(4)	.....	.....	46	25
	School districts	422,670,080	[3] 422,670,080	(4)	.....	.....	50	25
30	Oakland	142,202,000	127,413,200	14,788,800	.....	.....	60	60
	City corporation	142,202,000	127,413,200	14,788,800	.....	.....	60	60
	School district	135,592,527	122,563,320	13,029,207	.....	.....	57	57
	Sanitary districts	2,088,672	[3] 2,088,672	(4)	.....	.....	60	60
144	Pasadena	54,363,895	46,074,565	8,289,330	.....	.....	67	67
	City corporation	54,363,895	46,074,565	8,289,330	.....	.....	67	67
	School district	39,559,500	[3] 39,559,500	(4)	.....	.....	49	49
100	Sacramento	68,395,850	62,413,850	5,982,000	.....	.....	68	50
	City corporation	68,395,850	62,413,850	5,982,000	.....	.....	68	50
	School district	58,488,740	52,823,880	5,661,860	.....	.....	57	47
128	San Diego	85,037,776	79,375,017	5,662,759	.....	.....	55	33
	City corporation	85,037,776	79,375,017	5,662,759	.....	.....	55	33
	School district	[5] 50,356,308	[3] 50,356,308	(4)	.....	.....	31	31
11	San Francisco	541,894,439	470,076,907	71,817,532	.....	.....	50	50
167	San Jose	21,084,105	21,947,250	2,136,855	.....	.....	60	60
	City corporation	21,084,105	21,947,250	2,136,855	.....	.....	60	60
	School district	21,328,145	[3] 21,328,145	(4)	.....	.....	60	60
	COLORADO.							
196	Colorado Springs	38,079,220	[3] 38,079,220	(4)	.....	.....	100	100
	City corporation	38,079,220	[3] 38,079,220	(4)	.....	.....	100	100
	School district	38,079,220	[3] 38,079,220	(4)	.....	.....	100	100
24	Denver	403,719,668	292,118,606	111,601,062	.....	.....	100	100
	City corporation	403,719,668	292,118,606	111,601,062	.....	.....	100	100
	School district	403,719,668	292,118,606	111,601,062	.....	.....	100	100
118	Pueblo	26,964,215	18,738,505	6,540,470	1,685,240	.....	73	100
	City corporation	26,964,215	18,738,505	6,540,470	1,685,240	.....	73	100
	School district	33,504,689	[3] 33,504,689	(4)	(4)	.....	100	100
	CONNECTICUT.							
47	Bridgeport	117,594,297	90,782,809	24,372,103	.....	2,439,385	100	100
54	Hartford	172,951,767	92,426,657	15,894,675	.....	64,630,435	80	80
	City corporation	172,951,767	92,426,657	15,894,675	.....	64,630,435	80	80
	School district	108,664,995	92,651,657	16,013,338	.....	.....	80	80

[1] For property subject to general property taxes.
[2] 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] Levied on property within the city, but in many cities on valuations different from those shown.

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OF ASSESSMENT, AND TAXES LEVIED: 1915.

this table, see page 118.]

RATE FOR MUNICIPAL PURPOSES.			LEVY.						PER CAPITA.			City number.
Of general property taxes per $1,000 of—		Of poll taxes.	Total.	For municipal purposes.			For state, county, and minor civil divisions.		Total assessed valuation.	Property taxes.		
Assessed valuation.	Estimated true value.			Total.	Of the general property tax.	Of special property taxes.	Of poll taxes.	Of property taxes.[1]	Of poll taxes.		For all purposes.	For municipal purposes.	
.....	.....	.....	$707,600,771	$617,697,501	$607,492,886	$7,643,767	$2,560,748	$89,377,671	$525,599	$1,089.78	$22.61	$19.74	
.....	.....	.....	334,616,322	320,757,806	314,425,437	5,799,275	533,094	13,858,516	.....	1,335.69	25.33	24.78	
.....	.....	.....	95,317,544	87,724,136	87,284,679	302,971	136,486	7,593,408	.....	1,022.62	24.12	22.19	
.....	.....	.....	143,937,913	107,794,298	105,811,298	1,135,129	847,871	35,921,174	222,441	991.48	21.30	15.95	
.....	.....	.....	75,755,074	58,155,749	57,289,812	252,805	643,122	17,371,353	197,972	776.98	18.00	13.83	
.....	.....	.....	57,973,918	43,235,512	42,681,660	153,657	400,165	14,633,220	105,186	767.83	18.22	13.58	
$10.00	$6.00	.....	2,245,533	955,546	955,546	.....	.....	1,289,987	(4)	582.06	13.68	5.82	33
11.00	6.60	.....	826,868	363,822	363,822	.....	.....	463,046	(4)	597.75	14.94	6.58	110
11.25	6.75	.....	637,449	284,012	284,012	.....	.....	353,437	(4)	598.89	15.12	6.74	146
12.00	6.00	.....	954,009	414,733	414,733	.....	.....	523,682	15,594	622.64	17.44	7.71	114
5.00	2.50	.....	.....	167,525	167,525	.....	.....	.....	.....	.....	.....	.....	
7.00	3.50	.....	.....	[5] 247,208	[5] 247,208	.....	.....	.....	.....	.....	.....	.....	
19.00	11.40	.....	1,102,998	813,457	813,457	.....	.....	289,541	.....	798.37	20.62	15.21	115
11.16	6.70	.....	.....	476,789	476,789	.....	.....	.....	.....	.....	.....	.....	
8.40	4.70	.....	.....	[5] 336,668	[5] 336,668	.....	.....	.....	.....	.....	.....	.....	
21.92	13.15	.....	[5] 449,487	449,487	449,487	.....	.....	(4)	.....	674.69	[5] 14.79	14.79	202
12.92	7.75	.....	.....	264,933	264,933	.....	.....	.....	.....	.....	.....	.....	
9.00	5.40	.....	.....	184,554	184,554	.....	.....	.....	.....	.....	.....	.....	
30.43	13.32	.....	12,873,013	12,718,233	12,718,233	.....	.....	154,780	.....	919.77	28.47	28.13	12
15.60	6.83	.....	.....	6,486,742	6,486,742	.....	.....	.....	.....	.....	.....	.....	
6.01	2.51	.....	.....	2,385,193	2,385,193	.....	.....	.....	.....	.....	.....	.....	
9.10	3.98	.....	.....	[6] 3,846,298	[6] 3,846,298	.....	.....	.....	.....	.....	.....	.....	
27.75	16.65	.....	[6] 3,946,048	3,946,048	3,946,048	.....	.....	(4)	.....	760.84	[5] 21.11	21.11	30
19.39	11.63	.....	.....	2,757,077	2,757,077	.....	.....	.....	.....	.....	.....	.....	
8.73	4.98	.....	.....	1,183,310	1,183,310	.....	.....	.....	.....	.....	.....	.....	
2.71	1.63	.....	.....	5,661	5,661	.....	.....	.....	.....	.....	.....	.....	
18.74	12.49	.....	1,273,674	1,018,683	1,018,683	.....	.....	254,991	.....	1,283.10	30.06	24.04	144
10.05	7.30	.....	.....	595,075	595,075	.....	.....	.....	.....	.....	.....	.....	
10.70	5.19	.....	.....	423,608	423,608	.....	.....	.....	.....	.....	.....	.....	
18.57	12.21	.....	2,099,550	1,270,064	1,270,064	.....	.....	829,486	.....	1,090.55	33.48	20.25	100
14.41	9.47	.....	.....	985,809	985,809	.....	.....	.....	.....	.....	.....	.....	
4.86	2.73	.....	.....	284,255	284,255	.....	.....	.....	.....	.....	.....	.....	
20.44	10.77	.....	2,467,600	1,737,944	1,737,944	.....	.....	729,656	.....	1,739.01	50.46	35.54	128
15.70	8.28	.....	.....	1,335,093	1,335,093	.....	.....	.....	.....	.....	.....	.....	
8.00	2.49	.....	.....	402,851	402,851	.....	.....	.....	.....	.....	.....	.....	
22.89	11.44	.....	12,615,323	12,403,984	12,403,984	.....	.....	211,339	.....	1,198.20	27.89	27.43	11
16.55	9.93	.....	676,621	399,655	399,655	.....	.....	276,966	.....	650.74	18.28	10.80	167
12.34	7.40	.....	.....	297,264	297,264	.....	.....	.....	.....	.....	.....	.....	
4.21	2.53	.....	.....	102,391	102,391	.....	.....	.....	.....	.....	.....	.....	
11.70	11.70	.....	652,759	415,526	415,526	.....	.....	237,233	.....	1,206.59	20.58	13.10	196
6.70	6.70	.....	.....	225,130	225,130	.....	.....	.....	.....	.....	.....	.....	
5.00	5.00	.....	.....	190,396	190,396	.....	.....	.....	.....	.....	.....	.....	
10.96	10.96	.....	5,008,006	4,424,256	4,424,256	.....	.....	561,170	22,580	1,644.32	20.30	18.02	24
7.03	7.03	.....	.....	2,638,149	2,638,149	.....	.....	.....	.....	.....	.....	.....	
3.93	3.93	.....	.....	1,586,107	1,586,107	.....	.....	.....	.....	.....	.....	.....	
21.88	17.35	.....	824,051	589,853	589,853	.....	.....	234,198	.....	526.46	16.09	11.52	118
13.67	10.84	.....	.....	368,468	368,468	.....	.....	.....	.....	.....	.....	.....	
6.61	6.61	.....	.....	221,385	221,385	.....	.....	.....	.....	.....	.....	.....	
17.69	17.69	$2.00	2,313,607	2,105,601	2,037,515	24,394	43,692	208,006	.....	1,013.09	19.56	17.76	47
19.73	15.78	2.00	2,942,066	2,833,745	2,137,915	646,304	49,526	108,321	.....	1,608.54	26.90	25.89	54
15.20	12.16	2.00	.....	2,341,818	1,645,988	646,304	49,526	.....	.....	.....	.....	.....	
4.53	3.62	.....	.....	491,927	491,927	.....	.....	.....	.....	.....	.....	.....	

[1] Not reported.
[2] Valuation of personal property and other property included with that of real property.
[3] Levy for the entire school district.
[4] Valuation of personal property included with that of real property.
[5] Exclusive of levy for state and county.
[6] Assessment of 1913.

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TABLE 32.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a text discussion of

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[1]	
		Total.	Subject to the general property tax.			Subject to special property taxes.		
			Real property.	Personal property.	Other property.[2]		Real property.	Personal property.
	CONNECTICUT—Continued.							
119	New Britain	$44,084,893	$30,560,535	$12,408,576		$1,115,482	100	100
36	New Haven	154,290,862	127,886,201	20,706,740		5,697,918	100	100
	City corporation	154,290,862	127,886,201	20,706,740		5,697,918	100	100
	Westville school district	5,139,222	[4] 5,139,222	(3)			100	100
	Borough of Fairhaven East	2,007,718	[4] 2,007,718	(3)			100	100
77	Waterbury	78,422,701	54,605,288	22,417,413		1,400,000	90	82
	City corporation	78,422,701	54,605,288	22,417,413		1,400,000	90	82
	School districts	8,133,556	[4] 8,133,556	(3)			90	82
	DELAWARE.							
69	Wilmington	80,984,469	[4] 78,771,659	(3)	$2,212,810	(3)	100	100
	DISTRICT OF COLUMBIA.							
17	Washington	424,629,672	390,098,849	34,530,823			67	100
	FLORIDA.							
87	Jacksonville	59,274,580	50,174,380	9,100,200			65	65
120	Tampa	30,004,954	24,530,510	5,474,444			50	50
	GEORGIA.							
32	Atlanta	181,948,105	129,203,080	52,745,025			60	60
125	Augusta	35,198,493	20,281,750	11,511,456	3,405,287		67	67
140	Macon	32,409,348	20,000,463	8,201,059	4,207,826		75	75
91	Savannah	57,151,840	38,207,647	18,033,216	910,977		67	67
	IDAHO.							
203	Boise	24,878,255	22,382,279	2,495,976			80	75
	City corporation	24,878,255	22,382,279	2,495,976			80	75
	School district	26,124,395	23,634,484	2,489,911			80	75
	ILLINOIS.							
188	Aurora	9,332,442	6,320,138	2,434,035	578,269		33	33
	City corporation	9,332,442	6,320,138	2,434,035	578,269		33	33
	School district	9,792,946	6,564,976	2,522,185	705,785		33	33
2	Chicago	1,000,831,553	707,403,893	247,084,865	46,342,795		25	25
	City corporation	1,000,831,553	707,403,893	247,084,865	46,342,795		25	25
	County	1,000,831,553	707,403,893	247,084,865	46,342,795		25	25
	School district	1,000,831,553	707,403,893	247,084,865	46,342,795		25	25
	Sanitary district	1,055,767,612	744,571,735	256,277,484	54,918,393		25	25
	Park districts	986,645,916	695,396,056	246,213,280	45,016,580		25	25
199	Danville	9,022,347	5,799,499	2,488,492	734,356		60	60
	City corporation	9,022,347	5,799,499	2,488,492	734,356		60	60
	School districts	9,104,496	5,870,165	2,507,892	726,439		60	60
163	Decatur	8,649,946	5,771,688	2,454,935	423,323		33	33
	City corporation	8,649,946	5,771,688	2,454,935	423,323		33	33
	School district	9,346,859	6,116,744	2,498,409	731,706		33	33
89	East St. Louis	13,769,583	9,676,689	1,687,234	2,405,660		30	30
	City corporation	13,769,583	9,676,689	1,687,234	2,405,660		30	30
	School district	15,132,990	10,426,323	2,175,082	2,531,585		30	30
	Park district	14,581,431	10,286,615	1,773,112	2,521,704		30	30
168	Joliet	7,842,847	5,539,500	1,975,720	327,627		33	33
	City corporation	7,842,847	5,539,500	1,975,720	327,627		33	33
	School district	7,842,847	5,539,500	1,975,720	327,627		33	33
88	Peoria	23,566,320	16,628,640	5,805,195	1,132,485		33	33
	City corporation	23,566,320	16,628,640	5,805,195	1,132,485		33	33
	School district	24,077,078	17,067,016	5,877,577	1,132,485		33	33
	Pleasure driveway, and park district	25,555,052	18,253,234	6,036,934	1,264,884		33	33
169	Quincy	10,996,782	7,334,512	3,394,044	268,226		33	33
	City corporation	10,996,782	7,334,512	3,394,044	268,226		33	33
	School district	10,996,782	7,334,512	3,394,044	268,226		33	33

[1] For property subject to general property taxes.
[2] 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] Levied on property within the city, but in many cities on valuations different from those shown.

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OF ASSESSMENT, AND TAXES LEVIED: 1915—Continued.

this table, see page 118.]

RATE FOR MUNICIPAL PURPOSES.			LEVY.						PER CAPITA.			City number.
Of general property taxes per $1,000 of—		Of poll taxes.	Total.	For municipal purposes.			For state, county, and minor civil divisions.		Total assessed valuation.	Property taxes.		
Assessed valuation.	Estimated true value.			Total.	Of the general property tax.	Of special property taxes.	Of poll taxes.	Of property taxes.[3]	Of poll taxes.		For all purposes.	For municipal purposes.	
$15.65	$15.65	$2.00	$753,161	$710,192	$672,657	$11,155	$26,380	$42,969	.....	$864.24	$14.25	$13.40	119
17.23	17.23	2.00	2,901,871	2,678,982	2,560,877	56,979	61,126	222,889	.....	1,067.72	19.66	18.12	36
16.84	16.84	2.00	.....	2,619,935	2,501,830	56,979	61,126	.....	.....	.....	.....	.....	
9.53	9.53	.....	.....	49,008	49,008	.....	.....	.....	.....	.....	.....	.....	
5.00	5.00	.....	.....	10,039	10,039	.....	.....	.....	.....	.....	.....	.....	
15.57	13.65	2.00	1,368,667	1,250,911	1,199,217	14,000	37,694	117,756	.....	950.38	16.13	14.70	77
15.09	13.23	2.00	.....	1,213,626	1,161,932	14,000	37,694	.....	.....	.....	.....	.....	
4.58	4.02	.....	.....	37,285	37,285	.....	.....	.....	.....	.....	.....	.....	
13.30	13.30	.....	1,541,760	1,078,019	1,077,217	802	.....	463,741	.....	874.48	16.65	11.64	69
15.00	10.28	.....	6,369,445	6,369,445	6,369,445	.....	.....	.....	.....	1,192.69	17.89	17.89	17
13.72	8.02	.....	[5] 813,257	813,257	813,257	.....	.....	(7)	.....	844.69	[5] 11.59	11.59	87
23.37	11.68	.....	[5] 701,103	701,103	701,103	.....	.....	(7)	.....	598.41	[5] 13.98	13.98	120
12.50	7.50	1.00	4,247,088	2,290,292	2,274,351	.....	15,941	1,945,415	$11,381	1,014.81	23.54	12.68	32
12.50	8.33	.....	880,502	439,981	439,981	.....	.....	436,021	4,500	711.78	17.71	8.90	125
12.50	9.38	2.00	798,604	409,167	405,117	.....	4,050	384,660	4,777	757.99	18.47	9.47	140
13.90	9.27	.....	1,318,496	794,411	794,411	.....	.....	507,757	16,328	841.50	19.17	11.70	91
12.00	9.53	.....	503,796	304,770	304,770	.....	.....	199,026	.....	820.04	16.61	10.04	203
7.00	5.56	.....	.....	174,148	174,148	.....	.....	.....	.....	.....	.....	.....	
5.00	3.97	.....	.....	[5] 130,622	[5] 130,622	.....	.....	.....	.....	.....	.....	.....	
44.04	14.68	.....	521,384	420,874	420,874	.....	.....	100,510	.....	282.61	15.79	12.74	188
23.70	7.90	.....	.....	221,617	221,617	.....	.....	.....	.....	.....	.....	.....	
20.34	6.78	.....	.....	[5] 199,257	[5] 199,257	.....	.....	.....	.....	.....	.....	.....	
47.80	11.95	.....	52,911,296	48,107,305	48,107,305	.....	.....	4,803,991	.....	417.43	22.07	20.06	2
17.00	4.25	.....	.....	17,014,136	17,014,136	.....	.....	.....	.....	.....	.....	.....	
5.40	1.35	.....	.....	5,404,490	5,404,490	.....	.....	.....	.....	.....	.....	.....	
15.20	3.80	.....	.....	15,212,638	15,212,638	.....	.....	.....	.....	.....	.....	.....	
4.80	1.20	.....	.....	[5] 5,067,685	[5] 5,067,685	.....	.....	.....	.....	.....	.....	.....	
5.48	1.37	.....	.....	5,408,356	5,408,356	.....	.....	.....	.....	.....	.....	.....	
36.06	21.64	.....	413,384	326,769	326,769	.....	.....	86,615	.....	290.27	13.30	10.51	199
18.70	11.22	.....	.....	168,718	168,718	.....	.....	.....	.....	.....	.....	.....	
17.36	10.42	.....	.....	[5] 158,051	[5] 158,051	.....	.....	.....	.....	.....	.....	.....	
49.20	16.40	.....	610,813	446,485	446,485	.....	.....	164,328	.....	228.48	16.13	11.79	163
19.20	6.40	.....	.....	166,079	166,079	.....	.....	.....	.....	.....	.....	.....	
30.00	10.00	.....	.....	[5] 280,406	[5] 280,406	.....	.....	.....	.....	.....	.....	.....	
46.40	13.92	.....	785,333	671,045	671,045	.....	.....	114,288	.....	198.12	11.30	9.66	89
21.20	6.36	.....	.....	291,915	291,915	.....	.....	.....	.....	.....	.....	.....	
21.10	6.33	.....	.....	[8] 318,938	[8] 318,938	.....	.....	.....	.....	.....	.....	.....	
4.10	1.23	.....	.....	[10] 60,192	[10] 60,192	.....	.....	.....	.....	.....	.....	.....	
57.70	19.23	.....	611,743	452,533	452,533	.....	.....	159,210	.....	212.35	16.56	12.25	168
20.20	6.73	.....	.....	158,426	158,426	.....	.....	.....	.....	.....	.....	.....	
37.50	12.50	.....	.....	294,107	294,107	.....	.....	.....	.....	.....	.....	.....	
44.60	14.87	.....	1,337,118	1,070,819	1,070,819	.....	.....	266,299	.....	336.63	19.10	15.30	88
19.80	6.60	.....	.....	466,613	466,613	.....	.....	.....	.....	.....	.....	.....	
20.00	6.67	.....	.....	[9] 481,542	[9] 481,542	.....	.....	.....	.....	.....	.....	.....	
4.80	1.60	.....	.....	[10] 122,664	[10] 122,664	.....	.....	.....	.....	.....	.....	.....	
40.60	13.53	.....	553,138	446,469	446,469	.....	.....	106,669	.....	299.30	15.06	12.15	169
22.30	7.43	.....	.....	245,228	245,228	.....	.....	.....	.....	.....	.....	.....	
18.30	6.10	.....	.....	201,241	201,241	.....	.....	.....	.....	.....	.....	.....	

[4] Valuation of personal property included with that of real property.
[5] Horses and mules are taxed at $1 each.
[6] Exclusive of levy for state and county.
[7] Not reported.
[8] Levy for the entire school district
[9] Levy for the entire sanitary district.
[10] Levy for the entire park district.

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TABLE 32.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a text discussion of

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[1]	
		Total.	Subject to the general property tax.			Subject to special property taxes.		
			Real property.	Personal property.	Other property.[2]		Real property.	Personal property.
	ILLINOIS—Continued.							
116	Rockford	$21,197,240	$13,210,654	$7,410,380	$576,206		33	33
	City corporation	21,197,240	13,210,654	7,410,380	576,206		33	33
	School district	21,197,240	13,210,654	7,410,380	576,206		33	33
	Park district	23,011,075	14,489,705	7,745,629	775,741		33	33
104	Springfield	17,720,754	12,946,610	4,177,896	596,248		33	33
	City corporation	17,720,754	12,946,610	4,177,896	596,248		33	33
	School district	18,564,516	[3] 17,837,450	([4])	727,066		33	33
	Pleasure driveway, and park district	19,637,478	[3] 18,547,692	([4])	1,089,786		33	33
	INDIANA.							
86	Evansville	38,277,700	27,390,630	10,887,070			65	50
	City corporation	38,277,700	27,390,630	10,887,070			65	50
	School district	38,277,700	27,390,630	10,887,070			65	50
84	Fort Wayne	37,795,650	28,414,270	9,381,380			50	40
	City corporation	37,795,650	28,414,270	9,381,380			50	40
	School district	37,795,650	28,414,270	9,381,380			50	40
22	Indianapolis	240,453,610	157,536,665	63,280,045	19,636,900		60	60
	City corporation	240,453,610	157,536,665	63,280,045	19,636,900		60	60
	School district	240,453,610	157,536,665	63,280,045	19,636,900		60	60
94	South Bend	29,990,530	19,925,880	8,450,400	1,614,250		40	40
	City corporation	29,990,530	19,925,880	8,450,400	1,614,250		40	40
	School district	29,990,530	19,925,880	8,450,400	1,614,250		40	40
98	Terre Haute	35,279,290	24,787,450	10,491,840			60	60
	City corporation	35,279,290	24,787,450	10,491,840			60	60
	School district	35,279,290	24,787,450	10,491,840			60	60
	IOWA.							
173	Cedar Rapids	9,671,523	6,925,474	2,433,549	312,500		25	[7] 41
	City corporation	9,671,523	6,925,474	2,433,549	312,500		25	[7] 41
	School district	9,671,523	6,925,474	2,433,549	312,500		25	[7] 41
200	Council Bluffs	[8] 4,965,593	3,668,205	800,642	496,746		25	25
	City corporation	4,965,593	3,668,205	800,642	496,746		25	25
	School district	5,048,064	[10] 5,048,064	([11])	([11])		25	25
133	Davenport	30,873,170	18,655,790	11,971,190	246,190		50	[11] 70
	City corporation	30,873,170	18,655,790	11,971,190	246,190		50	[11] 70
	School district	19,261,237	[12] 19,261,237	([12])	([12])		25	[13] 25
64	Des Moines	34,456,169	22,768,490	10,702,954	984,725		25	[7] 47
	City corporation	34,456,169	22,768,490	10,702,954	984,725		25	[7] 47
	School district	35,227,169	23,539,490	10,702,954	984,725		25	[7] 47
155	Dubuque	[8] 31,869,425	23,526,480	7,031,955	1,310,990		94	94
	City corporation	31,869,425	23,526,480	7,031,955	1,310,990		94	94
	School district	8,496,407	[10] 8,496,407	([11])	([11])		25	25
111	Sioux City	13,432,843	9,328,064	3,760,897	343,882		25	[7] 35
	City corporation	13,432,843	9,328,064	3,760,897	343,882		25	[7] 35
	School district	13,432,843	9,328,064	3,760,897	343,882		25	[7] 35
187	Waterloo	9,261,127	5,483,842	3,542,976	234,309		25	[7] 52
	City corporation	9,261,127	5,483,842	3,542,976	234,309		25	[7] 52
	School district	9,261,127	5,483,842	3,542,976	234,309		25	[7] 52
	KANSAS.							
67	Kansas City	92,829,090	60,597,015	19,758,710	12,473,365		100	100
	City corporation	92,829,090	60,597,015	19,758,710	12,473,365		100	100
	School district	96,171,965	63,401,690	19,823,530	12,946,745		100	100
130	Topeka	55,090,320	34,390,450	15,067,740	5,632,130		100	100
	City corporation	55,090,320	34,390,450	15,067,740	5,632,130		100	100
	School district	55,108,335	34,406,155	15,070,050	5,632,130		100	100

[1] For property subject to general property taxes.
[2] 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] Levied on property within the city, but in many cities on valuations different from those shown.
[4] Levy for the entire park district.
[5] Valuation of personal property included with that of real property.
[6] Levy for the entire school district.

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OF ASSESSMENT, AND TAXES LEVIED: 1915—Continued.

this table, see page 118.]

RATE FOR MUNICIPAL PURPOSES.			LEVY.						PER CAPITA.			City number.
Of general property taxes per $1,000 of—		Of poll taxes.	Total.	For municipal purposes.			For state, county, and minor civil divisions.		Total assessed valuation.	Property taxes.		
Assessed valuation.	Estimated true value.			Total.	Of the general property tax.	Of special property taxes.	Of poll taxes.	Of property taxes.[7]	Of poll taxes.		For all purposes.	For municipal purposes.	
$37.11	$12.37	.....	$900,113	$790,747	$790,747	.....	.....	$169,366	.....	$405.01	$18.34	$15.11	116
17.84	5.95	.....	.....	378,159	378,159	.....	.....	.....	.....	.....	.....	.....	
17.00	5.66	.....	.....	360,353	360,353	.....	.....	.....	.....	.....	.....	.....	
2.27	0.76	.....	.....	[4] 52,235	[4] 52,235	.....	.....	.....	.....	.....	.....	.....	
46.10	15.37	.....	1,063,420	845,455	845,455	.....	.....	217,965	.....	304.37	18.26	14.52	104
20.30	6.77	.....	.....	359,731	359,731	.....	.....	.....	.....	.....	.....	.....	
19.50	6.50	.....	.....	[5] 362,008	[5] 362,008	.....	.....	.....	.....	.....	.....	.....	
6.30	2.10	.....	.....	[4] 123,716	[4] 123,716	.....	.....	.....	.....	.....	.....	.....	
19.50	11.68	$1.50	1,150,344	773,259	746,415	.....	$26,844	350,241	$26,844	536.97	15.38	10.47	86
12.50	7.49	1.00	.....	496,367	478,471	.....	17,896	.....	.....	.....	.....	.....	
7.00	4.19	0.50	.....	276,892	267,944	.....	8,948	.....	.....	.....	.....	.....	
19.60	9.23	2.75	1,121,808	775,429	740,895	.....	34,534	321,263	25,116	521.87	14.67	10.23	84
11.60	5.46	2.00	.....	463,646	438,530	.....	25,116	.....	.....	.....	.....	.....	
8.00	3.77	0.75	.....	311,783	302,365	.....	9,418	.....	.....	.....	.....	.....	
16.65	9.99	0.50	5,834,018	4,025,797	4,003,553	.....	22,244	1,719,243	88,978	925.46	22.03	15.41	22
10.25	6.15	0.50	.....	2,486,894	2,464,650	.....	22,244	.....	.....	.....	.....	.....	
6.40	3.84	.....	.....	1,538,903	1,538,903	.....	.....	.....	.....	.....	.....	.....	
24.40	9.76	1.00	1,040,977	742,688	731,769	.....	10,919	281,911	16,378	460.58	15.57	11.24	94
12.90	5.16	0.50	.....	392,338	386,878	.....	5,460	.....	.....	.....	.....	.....	
11.50	4.60	0.50	.....	350,350	344,891	.....	5,459	.....	.....	.....	.....	.....	
21.90	13.14	1.24	1,209,475	784,537	772,617	.....	11,920	405,712	19,226	555.32	18.55	12.16	98
11.50	6.90	0.50	.....	410,518	405,712	.....	4,806	.....	.....	.....	.....	.....	
10.40	6.24	0.74	.....	374,019	366,905	.....	7,114	.....	.....	.....	.....	.....	
71.31	19.78	.....	812,442	689,704	689,704	.....	.....	122,738	.....	268.36	22.54	19.14	173
36.05	10.00	.....	.....	348,659	348,659	.....	.....	.....	.....	.....	.....	.....	
35.26	9.78	.....	.....	341,045	341,045	.....	.....	.....	.....	.....	.....	.....	
87.66	21.92	[6]	559,426	438,762	438,762	.....	[6]	120,664	.....	160.88	18.12	14.22	200
45.71	11.43	[6]	.....	226,996	226,996	.....	[6]	.....	.....	.....	.....	.....	
41.95	10.49	.....	.....	211,766	211,766	.....	.....	.....	.....	.....	.....	.....	
25.74	14.46	.....	1,021,227	807,482	807,482	.....	.....	213,745	.....	663.41	21.94	17.35	133
14.53	8.15	.....	.....	448,461	448,461	.....	.....	.....	.....	.....	.....	.....	
18.64	6.31	.....	.....	[5] 359,021	[5] 359,021	.....	.....	.....	.....	.....	.....	.....	
53.65	15.67	.....	2,367,972	1,848,579	1,848,579	.....	.....	519,393	.....	354.11	24.34	19.00	64
26.30	7.68	.....	.....	906,115	906,115	.....	.....	.....	.....	.....	.....	.....	
26.75	7.79	.....	.....	942,464	942,464	.....	.....	.....	.....	.....	.....	.....	
19.33	18.16	.....	781,780	616,100	616,100	.....	.....	165,680	.....	807.54	19.81	15.61	155
14.00	13.16	.....	.....	446,172	446,172	.....	.....	.....	.....	.....	.....	.....	
20.00	5.00	.....	.....	169,928	169,928	.....	.....	.....	.....	.....	.....	.....	
60.14	16.37	.....	1,012,744	807,802	807,802	.....	.....	204,942	.....	246.61	18.59	14.53	111
30.43	8.23	.....	.....	408,764	408,764	.....	.....	.....	.....	.....	.....	.....	
29.71	8.09	.....	.....	399,038	399,038	.....	.....	.....	.....	.....	.....	.....	
65.48	20.47	.....	712,733	606,376	606,376	.....	.....	106,357	.....	280.13	21.56	18.34	187
39.77	12.44	.....	.....	368,362	368,362	.....	.....	.....	.....	.....	.....	.....	
25.71	8.03	.....	.....	238,014	238,014	.....	.....	.....	.....	.....	.....	.....	
13.28	13.28	.....	1,627,739	1,254,566	1,254,566	.....	.....	373,173	.....	984.70	17.27	13.31	67
6.76	6.76	.....	.....	627,525	627,525	.....	.....	.....	.....	.....	.....	.....	
6.52	6.52	.....	.....	[5] 627,041	[5] 627,041	.....	.....	.....	.....	.....	.....	.....	
13.75	13.75	.....	950,211	757,395	757,395	.....	.....	192,816	.....	1,169.60	20.17	16.08	130
6.75	6.75	.....	.....	371,750	371,750	.....	.....	.....	.....	.....	.....	.....	
7.00	7.00	.....	.....	[5] 385,645	[5] 385,645	.....	.....	.....	.....	.....	.....	.....	

[7] Average basis for all personal property. Basis of assessment for moneys and credits, 100 per cent; for other personal property, 25 per cent.
[8] Exclusive of moneys and credits.
[9] Not reported.
[10] Valuation of personal property and other property included with that of real property.
[11] Average basis for all personal property. Basis of assessment for moneys and credits, 100 per cent; for other personal property, 50 per cent.
[12] Basis for all personal property except moneys and credits, for which the basis of assessment is 100 per cent.

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TABLE 32.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a text discussion of

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[1]	
		Total.	Subject to the general property tax.			Subject to special property taxes.		
			Real property.	Personal property.	Other property.[2]		Real property.	Personal property.
	KANSAS—Continued.							
95	Wichita	$64,029,295	$46,722,295	$12,098,415	$5,208,585		100	100
	City corporation	64,029,295	46,722,295	12,098,415	5,208,585		100	100
	School district	64,029,295	46,722,295	12,098,415	5,208,585		100	100
	KENTUCKY.							
109	Covington	29,934,745	22,943,795	4,200,350	2,790,600		75	50
157	Lexington	25,038,818	18,171,562	6,273,407	593,849		80	50
28	Louisville	211,872,195	133,424,621	67,628,686	10,818,888		75	75
197	Newport	16,547,657	13,061,575	1,502,031	1,984,051		80	40
	LOUISIANA.							
16	New Orleans	245,242,060	173,468,070	71,773,990			75	75
190	Shreveport	20,750,000	14,238,004	3,732,985	2,779,011		30	30
	City corporation	20,750,000	14,238,004	3,732,985	2,779,011		30	30
	School district	20,750,000	14,238,004	3,732,985	2,779,011		30	30
	MAINE.							
101	Portland	70,410,225	50,359,375	20,050,850			80	100
	City corporation	70,410,225	50,359,375	20,050,850			80	100
	Bridge district	75,103,150	54,559,265	20,543,885			80	100
	MARYLAND.							
7	Baltimore	781,691,094	400,181,526	285,509,268		$96,000,000	100	100
	MASSACHUSETTS.							
5	Boston	1,550,046,609	1,237,473,100	293,632,329		18,941,180	100	100
97	Brockton	52,988,996	40,133,225	12,460,425		395,346	100	100
52	Cambridge	127,887,821	104,836,400	22,888,300		163,121	100	100
191	Chelsea	29,243,510	25,188,700	3,983,850		70,960	100	100
166	Everett	31,837,050	26,735,900	5,101,150			100	100
43	Fall River	102,521,444	60,547,400	40,604,000		1,370,044	100	100
150	Fitchburg	37,559,850	27,358,900	9,816,225		384,755	100	100
131	Haverhill	42,604,420	31,569,675	10,281,925		752,820	100	100
99	Holyoke	63,382,011	47,582,090	15,211,630		588,291	100	100
65	Lawrence	79,966,755	57,841,175	22,011,475		114,105	100	100
50	Lowell	89,549,418	67,469,015	21,407,375		673,028	100	100
63	Lynn	90,305,830	71,898,815	17,562,272		844,742	100	100
127	Malden	42,876,770	33,161,400	9,578,750		136,620	100	100
51	New Bedford	108,233,900	67,237,350	39,477,625		1,518,925	100	100
143	Newton	84,566,609	56,868,850	27,620,000		77,819	100	100
171	Pittsfield	40,722,453	31,744,820	8,440,455		537,178	100	100
172	Quincy	40,949,556	34,131,500	6,733,000		85,056	100	100
132	Salem	40,680,778	28,754,800	11,786,650		148,328	100	100
74	Somerville	75,126,194	66,392,100	8,675,000		59,094	100	100
62	Springfield	181,368,722	147,181,160	33,220,830		966,732	100	100
174	Taunton	26,300,673	18,668,745	6,825,565		815,363	100	100
34	Worcester	173,823,803	134,601,500	38,316,550		905,753	100	100
	MICHIGAN.							
129	Bay City	25,656,023	18,983,730	6,672,293			75	75
	City corporation	25,656,023	18,983,730	6,672,293			75	75
	School district	25,656,023	18,983,730	6,672,293			75	75
9	Detroit	554,382,950	392,335,600	162,047,350			79	79
	City corporation	554,382,950	392,335,600	162,047,350			79	79
	County	524,950,159	374,998,625	149,951,534			75	75
123	Flint	35,267,451	24,754,965	10,512,486			100	100
	City corporation	35,267,451	24,754,965	10,512,486			100	100
	School district	35,267,451	24,754,965	10,512,486			100	100
44	Grand Rapids	113,791,271	[3] 113,791,271	(4)			100	100
	City corporation	113,791,271	[3] 113,791,271	(4)			100	100
	School district	113,791,271	[3] 113,791,271	(4)			100	100
182	Jackson	35,785,851	27,458,540	8,327,311			100	100
	City corporation	35,785,851	27,458,540	8,327,311			100	100
	School district	35,785,851	27,458,540	8,327,311			100	100
134	Kalamazoo	46,686,855	34,863,310	11,823,545			100	100
	City corporation	46,686,855	34,863,310	11,823,545			100	100
	School district	48,584,350	36,286,433	12,297,917			100	100

[1] For property subject to general property taxes.
[2] 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: 1915—Continued.

this table, see page 118.]

RATE FOR MUNICIPAL PURPOSES.			LEVY.						PER CAPITA.			
Of general property taxes per $1,000 of—		Of poll taxes.	Total.	For municipal purposes.			For state, county, and minor civil divisions.		Total assessed valuation.	Property taxes.		City number.
Assessed valuation.	Estimated true value.			Total.	Of the general property tax.	Of special property taxes.	Of poll taxes.	Of property taxes.[3]	Of poll taxes.		For all purposes.	For municipal purposes.	
$16.40	$16.40	.....	$1,267,780	$1,050,080	$1,050,080	.....	.....	$217,700	.....	$985.49	$19.51	$16.16	95
9.50	9.50	.....	.....	[4] 608,278	608,278	.....	.....	.....	.....	.....	.....	.....	
6.90	6.90	.....	.....	441,802	441,802	.....	.....	.....	.....	.....	.....	.....	
17.50	12.26	.....	778,503	523,858	523,858	.....	.....	254,645	.....	535.54	13.93	9.37	109
17.50	12.17	.....	688,567	438,179	438,179	.....	.....	250,388	.....	645.01	17.74	11.29	157
17.60	13.20	.....	5,386,281	3,728,951	3,728,951	.....	.....	1,657,330	.....	903.58	22.97	15.90	29
16.27	11.93	.....	369,424	269,278	269,278	.....	.....	100,146	.....	525.04	11.72	8.54	197
22.00	16.50	$1.00	7,714,670	5,446,181	5,395,326	.....	$50,855	2,268,489	.....	678.92	21.22	14.94	16
14.95	4.49	1.00	713,151	313,713	310,213	.....	3,500	399,438	.....	630.58	21.57	9.43	190
12.25	3.68	.....	.....	254,188	254,188	.....	.....	.....	.....	.....	.....	.....	
2.70	0.81	1.00	.....	59,525	56,025	.....	3,500	.....	.....	.....	.....	.....	
15.52	13.16	2.00	1,528,471	1,128,541	1,094,597	.....	33,944	399,930	.....	1,132.71	24.04	17.61	101
15.13	12.83	2.00	.....	1,099,251	1,065,307	.....	33,944	.....	.....	.....	.....	.....	
0.39	0.33	.....	.....	[4] 29,290	[4] 29,290	.....	.....	.....	.....	.....	.....	.....	
14.35	14.35	.....	11,727,948	10,022,472	9,842,472	$180,000	.....	1,705,476	.....	1,348.70	20.23	17.29	7
15.62	15.62	2.00	28,334,011	24,661,220	23,915,595	331,471	414,154	3,672,791	.....	2,109.63	38.00	33.00	5
19.45	19.45	2.00	1,248,340	1,070,144	1,022,946	8,974	38,224	178,196	.....	829.24	18.94	16.15	97
18.61	18.61	2.00	2,798,276	2,437,849	2,377,118	3,491	57,240	360,427	.....	1,155.42	24.75	21.51	52
22.07	22.07	2.00	724,807	668,415	643,966	1,703	22,746	56,392	.....	901.13	21.63	19.90	191
20.38	20.38	2.00	762,203	669,125	648,725	.....	20,400	93,078	.....	851.69	19.84	17.35	166
20.06	20.06	2.00	2,475,838	2,126,532	2,029,097	31,785	65,650	349,306	.....	817.28	19.21	16.43	43
18.24	18.24	2.00	818,959	709,412	678,074	8,080	23,258	109,547	.....	928.46	19.67	16.96	150
15.73	15.73	2.00	827,639	701,294	658,326	14,002	28,966	126,345	.....	905.11	16.97	14.28	131
16.12	16.12	2.00	1,241,079	1,054,844	1,012,226	11,060	31,558	186,235	.....	1,010.06	19.27	16.31	99
14.94	14.94	2.00	1,484,530	1,237,883	1,192,999	2,054	42,830	246,647	.....	834.43	15.04	12.47	65
18.78	18.78	2.00	2,023,965	1,735,930	1,669,099	14,739	52,092	288,035	.....	806.72	17.76	15.17	50
16.94	16.94	2.00	1,870,408	1,588,076	1,515,195	16,895	55,986	282,332	.....	919.55	18.48	15.60	63
17.84	17.84	2.00	926,023	792,847	762,526	2,355	27,966	133,176	.....	875.41	18.34	15.63	127
20.04	20.04	2.00	2,618,002	2,233,475	2,138,568	35,239	59,668	384,527	.....	975.60	23.06	19.59	51
15.95	15.95	2.00	1,613,162	1,371,859	1,347,597	1,464	22,798	241,303	.....	1,991.91	37.46	31.78	143
17.20	17.20	2.00	835,956	720,864	686,180	10,636	24,048	115,092	.....	1,114.74	22.22	19.07	171
19.89	19.89	2.00	934,628	838,124	812,795	1,889	23,440	96,504	.....	1,126.04	25.06	22.40	172
16.87	16.87	2.00	841,512	710,700	683,853	2,967	23,880	130,812	.....	865.85	17.40	14.62	132
18.27	18.27	2.00	1,636,820	1,421,585	1,371,774	1,247	48,564	215,235	.....	895.63	18.93	16.37	74
14.31	14.31	2.00	3,080,873	2,658,341	2,581,346	15,951	61,044	422,532	.....	1,811.01	30.15	25.93	62
17.71	17.71	2.00	588,835	488,844	451,504	17,286	20,054	99,991	.....	738.95	15.98	13.17	174
16.87	16.87	2.00	3,527,438	3,027,517	2,917,128	17,753	92,636	499,921	.....	1,103.65	21.81	18.63	34
16.70	12.52	.....	631,138	428,456	428,456	.....	.....	202,682	.....	542.75	13.35	9.06	129
12.90	9.67	.....	.....	330,960	330,960	.....	.....	.....	.....	.....	.....	.....	
3.80	2.85	.....	.....	97,493	97,493	.....	.....	.....	.....	.....	.....	.....	
25.49	20.14	.....	15,401,774	14,131,395	14,131,395	.....	.....	1,270,379	.....	1,015.01	28.20	25.87	9
23.64	18.68	.....	.....	13,106,167	13,106,167	.....	.....	.....	.....	.....	.....	.....	
1.95	1.46	.....	.....	1,025,228	1,025,228	.....	.....	.....	.....	.....	.....	.....	
15.15	15.15	.....	708,171	534,302	534,302	.....	.....	173,869	.....	705.62	14.17	10.69	123
8.95	8.95	.....	.....	315,644	315,644	.....	.....	.....	.....	.....	.....	.....	
6.20	6.20	.....	.....	218,658	218,658	.....	.....	.....	.....	.....	.....	.....	
16.58	16.58	.....	2,261,032	1,886,659	1,886,659	.....	.....	374,373	.....	918.71	18.25	15.23	44
10.17	10.17	.....	.....	1,157,257	1,157,257	.....	.....	.....	.....	.....	.....	.....	
6.41	6.41	.....	.....	729,402	729,402	.....	.....	.....	.....	.....	.....	.....	
13.77	13.77	.....	676,829	493,060	493,060	.....	.....	183,769	.....	1,046.31	19.79	14.42	182
9.00	9.00	.....	.....	322,073	322,073	.....	.....	.....	.....	.....	.....	.....	
4.77	4.77	.....	.....	170,987	170,987	.....	.....	.....	.....	.....	.....	.....	
11.87	11.87	.....	776,799	565,441	565,441	.....	.....	211,358	.....	1,010.06	16.80	12.23	134
6.00	6.00	.....	.....	280,283	280,283	.....	.....	.....	.....	.....	.....	.....	
5.87	5.87	.....	.....	[5] 285,158	[5] 285,158	.....	.....	.....	.....	.....	.....	.....	

[3] Levied on property within the city, but in many cities on valuations different from those shown.
[4] Levy for the entire bridge district.
[5] Valuation of personal property included with that of real property.
[6] Levy for the entire school district.

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TABLE 32.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a text discussion of

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[1]	
		Total.	Subject to the general property tax.			Subject to special property taxes.		
			Real property.	Personal property.	Other property.[2]		Real property.	Personal property.
	MICHIGAN—Continued.							
161	Lansing	$36,653,975	$28,025,630	$8,628,345			100	100
	City corporation	36,653,975	28,025,630	8,628,345			100	100
	School district	36,653,975	28,025,630	8,628,345			100	100
112	Saginaw	46,997,825	32,199,450	14,798,375			100	100
	City corporation	46,997,825	32,199,450	14,798,375			100	100
	School district	46,997,825	32,199,450	14,798,375			100	100
	MINNESOTA.							
71	Duluth	72,672,262	40,344,405	32,327,857		(4)	40	25
	City corporation	72,672,262	40,344,405	32,327,857		(4)	40	25
	School district	72,672,262	40,344,405	32,327,857		(4)	40	25
18	Minneapolis	260,901,675	156,460,706	87,845,909		$16,595,060	40	30
	City corporation	260,901,675	156,460,706	87,845,909		16,595,060	40	30
	County	260,901,675	156,460,706	87,845,909		16,595,060	40	30
27	St. Paul	168,795,094	83,777,838	70,686,656		14,330,600	40	30
	MISSOURI.							
189	Joplin	10,834,349	7,582,735	2,707,160	$544,454		40	40
	City corporation	10,834,349	7,582,735	2,707,160	544,454		40	40
	School district	10,554,660	7,768,210	2,786,450	(4)		40	40
21	Kansas City	215,361,925	134,734,680	61,916,543	18,710,702		50	50
	City corporation	215,361,925	134,734,680	61,916,543	18,710,702		50	50
	School district	213,083,069	[6] 198,293,394	(5)	14,789,675		50	50
76	St. Joseph	40,456,090	27,496,040	8,578,510	4,381,540		60	60
	City corporation	40,456,090	27,496,040	8,578,510	4,381,540		60	60
	School district	41,897,226	[7] 41,897,226	(7)	(7)		60	60
4	St. Louis	699,561,317	485,558,700	94,390,990	35,967,492	83,644,135	60	40
	City corporation	699,561,317	485,558,700	94,390,990	35,967,492	83,644,135	60	40
	School district	699,650,817	485,558,700	94,390,990	35,967,492	83,733,635	60	40
156	Springfield	17,949,905	11,783,100	5,187,185	979,620		50	50
	City corporation	17,949,905	11,783,100	5,187,185	979,620		50	50
	School district	18,525,048	12,262,095	5,265,120	997,833		50	50
	MONTANA.							
142	Butte	24,915,770	16,697,300	8,218,470			40	40
	City corporation	24,915,770	16,697,300	8,218,470			40	40
	School district	24,915,770	16,697,300	8,218,470			40	40
	NEBRASKA.							
136	Lincoln	10,415,873	6,571,585	3,356,856	487,432		20	20
	City corporation	10,415,873	6,571,585	3,356,856	487,432		20	20
	School district	11,729,720	7,140,640	4,063,480	525,600		20	20
42	Omaha	37,601,244	24,104,003	13,497,241			20	20
	City corporation	37,601,244	24,104,003	13,497,241			20	20
	School district	35,131,528	24,738,143	10,399,385			20	20
	NEW HAMPSHIRE.							
81	Manchester	68,798,074	58,925,537	9,872,537			100	100
	NEW JERSEY.							
113	Atlantic City	93,668,650	85,463,220	6,895,300	1,310,130		100	100
93	Bayonne	57,095,454	46,147,450	10,147,875	800,129		100	100
60	Camden	61,913,787	54,597,365	4,892,450	2,423,972		100	100
152	East Orange	51,375,649	47,703,100	3,578,500	94,049		100	100
75	Elizabeth	66,975,530	55,778,555	7,586,177	3,610,798		100	100
82	Hoboken	73,199,250	59,475,700	4,155,200	6,438,283	3,130,067	100	100
20	Jersey City	275,237,010	200,232,202	21,798,575	53,206,233		100	100
15	Newark	403,199,704	345,762,704	57,437,000			100	100
	City corporation	403,199,704	345,762,704	57,437,000			100	100
	County	403,199,704	345,762,704	57,437,000			100	100
194	Orange	22,230,641	20,247,290	1,860,775	122,576		100	100
92	Passaic	48,416,986	37,488,125	9,448,175	152,017	1,328,669	100	100
40	Paterson	109,943,173	88,553,227	17,448,875	509,991	3,431,080	100	100
159	Perth Amboy	21,921,788	14,534,108	5,772,590	1,615,090		100	100
55	Trenton	79,162,510	67,727,275	10,598,425	836,810		100	100
147	West Hoboken	24,826,684	23,446,325	1,376,100	4,259		100	100

[1] For property subject to general property taxes.
[2] 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] Levied on property within the city, but in many cities on valuations different from those shown.

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OF ASSESSMENT, AND TAXES LEVIED: 1915—Continued.

this table, see page 118.]

RATE FOR MUNICIPAL PURPOSES.			LEVY.						PER CAPITA.			
Of general property taxes per $1,000 of—		Of poll taxes.	Total.	For municipal purposes.			For state, county, and minor civil divisions.		Total assessed valuation.	Property taxes.		City number.
Assessed valuation.	Estimated true value.			Total.	Of the general property tax.	Of special property taxes.	Of poll taxes.	Of property taxes.[3]	Of poll taxes.		For all purposes.	For municipal purposes.	
$12.73	$12.73	.....	$639,208	$466,605	$466,605	.....	.....	$172,603	.....	$964.32	$16.82	$12.28	161
9.06	9.06	.....	.....	332,085	332,085	.....	.....	.....	.....	.....	.....	.....	
3.67	3.67	.....	.....	134,520	134,520	.....	.....	.....	.....	.....	.....	.....	
14.71	14.71	.....	938,337	691,103	691,103	.....	.....	247,234	.....	863.91	17.25	12.70	112
9.64	9.64	.....	.....	452,856	452,856	.....	.....	.....	.....	.....	.....	.....	
5.07	5.07	.....	.....	238,247	238,247	.....	.....	.....	.....	.....	.....	.....	
20.27	6.40	.....	1,932,818	1,473,106	1,473,106	(4)	.....	459,712	.....	813.52	21.64	16.49	71
12.15	3.84	.....	.....	882,768	882,768	(4)	.....	.....	.....	.....	.....	.....	
8.12	2.56	.....	.....	590,338	590,338	(4)	.....	.....	.....	.....	.....	.....	
25.42	9.08	.....	7,214,309	6,250,342	6,209,337	$41,005	.....	963,967	.....	759.61	21.00	18.20	18
23.15	8.27	.....	.....	5,689,680	5,655,316	34,364	.....	.....	.....	.....	.....	.....	
2.27	0.81	.....	.....	560,662	554,021	6,641	.....	.....	.....	.....	.....	.....	
21.79	7.56	.....	4,736,486	3,376,206	3,365,458	10,748	.....	1,360,280	.....	712.92	20.00	14.26	27
29.61	11.84	.....	394,532	320,858	320,858	.....	.....	73,674	.....	328.91	11.98	9.74	189
15.00	6.00	.....	.....	162,515	162,515	.....	.....	.....	.....	.....	.....	.....	
15.00	6.00	.....	.....	[5] 158,343	[5] 158,343	.....	.....	.....	.....	.....	.....	.....	
25.21	12.60	.....	7,023,156	5,429,478	5,429,478	.....	.....	1,593,678	.....	756.80	24.68	19.08	21
13.34	6.67	.....	.....	2,872,481	2,872,481	.....	.....	.....	.....	.....	.....	.....	
12.00	6.00	.....	.....	2,556,997	2,556,997	.....	.....	.....	.....	.....	.....	.....	
23.50	14.10	.....	1,280,463	965,850	965,850	.....	.....	314,613	.....	486.65	15.40	11.62	76
13.00	7.80	.....	.....	525,929	525,929	.....	.....	.....	.....	.....	.....	.....	
10.50	6.30	.....	.....	[5] 439,921	[5] 439,921	.....	.....	.....	.....	.....	.....	.....	
21.60	12.03	.....	15,302,691	13,973,354	13,303,811	669,543	.....	1,329,337	.....	948.56	20.75	18.95	4
15.60	8.69	.....	.....	9,775,449	9,608,308	167,141	.....	.....	.....	.....	.....	.....	
6.00	3.34	.....	.....	4,197,905	3,695,503	502,402	.....	.....	.....	.....	.....	.....	
22.91	11.46	$2.00	569,135	429,126	417,654	.....	$11,472	140,009	.....	459.09	14.26	10.68	156
11.70	5.85	2.00	.....	221,486	210,014	.....	11,472	.....	.....	.....	.....	.....	
11.21	5.61	.....	.....	[5] 207,640	[5] 207,640	.....	.....	.....	.....	.....	.....	.....	
22.20	8.88	.....	972,961	553,130	553,130	.....	.....	419,831	.....	586.29	22.89	13.02	142
15.20	6.08	.....	.....	378,720	378,720	.....	.....	.....	.....	.....	.....	.....	
7.00	2.80	.....	.....	174,410	174,410	.....	.....	.....	.....	.....	.....	.....	
75.00	15.00	2.00	1,035,897	843,203	829,803	.....	13,400	192,694	.....	223.84	22.46	18.23	136
38.00	7.60	2.00	.....	409,203	395,803	.....	13,400	.....	.....	.....	.....	.....	
37.00	7.40	.....	.....	[5] 434,000	[5] 434,000	.....	.....	.....	.....	.....	.....	.....	
56.47	11.29	.....	2,949,261	2,123,326	2,123,326	.....	.....	825,935	.....	282.13	22.13	15.93	42
37.78	7.56	.....	.....	1,420,575	1,420,575	.....	.....	.....	.....	.....	.....	.....	
20.00	4.00	.....	.....	702,751	702,751	.....	.....	.....	.....	.....	.....	.....	
12.47	12.47	2.00	1,120,622	898,850	858,358	.....	40,492	221,772	.....	909.61	14.28	11.35	81
13.39	13.39	1.00	1,762,056	1,263,617	1,254,457	.....	9,160	498,439	.....	1,736.15	32.49	22.25	113
14.55	14.55	1.00	1,281,717	832,251	830,739	.....	1,512	449,466	.....	864.54	19.38	12.58	93
13.40	13.40	1.00	1,261,252	850,101	829,645	.....	20,456	411,151	.....	604.24	12.11	8.10	60
12.60	12.60	1.00	1,011,395	656,228	647,333	.....	8,895	355,167	.....	1,289.16	25.16	16.24	152
12.02	12.02	1.00	1,223,722	823,684	805,521	.....	18,163	400,038	.....	802.29	14.44	9.65	75
14.58	14.58	1.00	1,597,775	1,035,110	1,021,627	11,738	1,745	562,665	.....	971.28	21.18	13.71	82
13.47	13.47	1.00	5,825,926	3,717,611	3,707,443	.....	10,168	2,108,315	.....	938.08	19.82	12.64	20
18.15	18.15	1.00	8,472,185	7,403,303	7,317,672	.....	85,631	1,068,882	.....	1,036.22	21.55	18.81	15
13.86	13.86	1.00	.....	5,673,979	5,588,348	.....	85,631	.....	.....	.....	.....	.....	
4.29	4.29	.....	.....	1,729,324	1,729,324	.....	.....	.....	.....	.....	.....	.....	
15.66	15.66	1.00	503,139	349,640	348,132	.....	1,508	153,499	.....	695.40	15.69	10.89	194
10.83	10.83	1.00	520,084	520,811	510,197	4,983	5,631	299,273	.....	715.77	12.04	7.62	92
12.83	12.83	1.00	2,083,941	1,404,731	1,367,254	12,867	24,610	679,210	.....	812.35	15.22	10.20	40
12.75	12.75	1.00	455,881	281,603	279,503	.....	2,100	174,278	.....	572.89	11.86	7.30	159
14.72	14.72	1.00	1,734,797	1,190,265	1,165,272	.....	24,993	544,532	.....	738.26	15.94	10.87	55
9.02	9.02	1.00	421,657	225,610	224,170	.....	1,440	196,047	.....	610.79	10.34	5.52	147

[4] Not reported.
[5] Levy for the entire school district.
[6] Valuation of personal property included with that of real property.
[7] Valuation of personal property and other property included with that of real property.

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TABLE 32.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a text discussion of

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[1]	
		Total.	Subject to the general property tax.			Subject to special property taxes.		
			Real property.	Personal property.	Other property.[2]		Real property.	Personal property.
	NEW YORK.							
59	Albany	$115,086,671	$95,974,200	$7,736,900		$11,375,571	90	82
176	Amsterdam	15,936,271	13,501,306	331,350		2,103,615	77	77
	City corporation	15,936,271	13,501,306	331,350		2,103,615	77	77
	School district	13,832,656	13,501,306	331,350			77	77
170	Auburn	23,514,034	21,183,229	741,229		1,589,576	75	75
117	Binghamton	37,045,093	32,046,461	1,299,640		3,698,992	83	83
10	Buffalo	429,448,500	366,814,700	14,852,800		47,781,000	78	78
	City corporation	429,448,500	366,814,700	14,852,800		47,781,000	78	78
	County	346,839,404	338,637,170	7,457,000		715,234	71	71
164	Elmira	27,329,231	23,545,436	1,628,000		2,155,795	90	60
178	Jamestown	20,381,984	16,950,750	357,800		3,073,434	70	70
	City corporation	20,381,984	16,950,750	357,800		3,073,434	70	70
	School district	18,365,752	16,950,750	357,800		1,057,202	70	70
175	Mount Vernon	41,639,819	39,578,492	57,300		2,004,027	80	80
	City corporation	41,639,819	39,578,492	57,300		2,004,027	80	80
	School district	39,635,792	39,578,492	57,300			80	80
180	New Rochelle	43,319,118	40,314,748	189,635		2,814,735	60	75
1	New York	9,148,637,184	8,049,859,912	340,295,560		758,481,712	100	100
177	Niagara Falls	41,209,824	36,142,865	418,000		4,648,959	90	90
25	Rochester	241,387,758	207,291,665	8,193,700		25,902,393	80	80
	City corporation	241,387,758	207,291,665	8,193,700		25,902,393	80	80
	County supervisors' fund	233,123,794	205,827,410	8,118,200		19,178,184	80	80
70	Schenectady	61,195,860	55,272,532	2,449,750		3,473,578	85	80
35	Syracuse	156,405,978	137,098,317	4,730,550		14,577,111	91	91
	City corporation	156,405,978	137,098,317	4,730,550		14,577,111	91	91
	County supervisors' fund	151,212,283	137,098,317	4,730,550		9,383,416	91	91
80	Troy	65,062,628	57,609,920	2,312,821		5,139,887	98	98
	City corporation	65,062,628	57,609,920	2,312,821		5,139,887	98	98
	Lansingburg school district	8,312,773	7,022,800	174,000		215,973	98	98
	County supervisors' fund	63,240,188	57,602,520	2,312,821		3,324,847	98	98
78	Utica	66,337,845	47,182,587	4,747,950		14,407,308	85	85
68	Yonkers	121,735,307	113,877,220	2,752,000		5,106,087	100	100
	NORTH CAROLINA.							
160	Charlotte	22,041,490	11,426,600	10,614,890			30	30
	OHIO.							
79	Akron	118,757,530	64,563,070	54,194,460			100	100
	City corporation	118,757,530	64,563,070	54,194,460			100	100
	School district	119,118,990	64,901,990	54,217,000			100	100
105	Canton	73,185,262	47,361,221	25,824,041			100	100
	City corporation	73,185,262	47,361,221	25,824,041			100	100
	School district	73,561,107	[3] 73,561,107	([3])			100	100
14	Cincinnati	598,925,430	390,765,060	208,160,370			100	100
	City corporation	598,925,430	390,765,060	208,160,370			100	100
	County	598,925,430	390,765,060	208,160,370			100	100
	School district	605,948,930	395,394,580	210,554,350			100	100
6	Cleveland	872,385,855	564,245,260	308,140,595			100	100
	City corporation	872,385,855	564,245,260	308,140,595			100	100
	County	872,385,855	564,245,260	308,140,595			100	100
	School district	877,747,635	566,864,930	310,882,705			100	100
29	Columbus	275,819,930	187,978,710	87,841,220			100	100
	City corporation	275,819,930	187,978,710	87,841,220			100	100
	School district	283,124,860	192,423,620	90,701,240			100	100
45	Dayton	166,831,200	114,319,630	52,511,570			100	100
	City corporation	166,831,200	114,319,630	52,511,570			100	100
	School district	166,831,200	114,319,630	52,511,570			100	100

[1] For property subject to general property taxes.

[2] 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: 1915—Continued.

this table, see page 118.]

RATE FOR MUNICIPAL PURPOSES.			LEVY.						PER CAPITA.			
Of general property taxes per $1,000 of—		Of poll taxes.	Total.	For municipal purposes.			For state, county, and minor civil divisions.		Total assessed valuation.	Property taxes.		City number.
Assessed valuation.	Estimated true value.			Total.	Of the general property tax.	Of special property taxes.	Of poll taxes.	Of property taxes.[3]	Of poll taxes.		For all purposes.	For municipal purposes.	
$18.79	$16.80	.....	$2,624,660	$2,023,436	$1,949,140	$74,296	.....	$601,224	.....	$1,117.77	$25.49	$19.65	59
24.60	18.94	.....	460,498	355,031	340,255	14,776	.....	105,467	.....	452.44	13.07	10.08	176
15.13	11.65	.....	.....	224,008	209,232	14,776	.....	.....	.....	.....	.....	.....	
9.47	7.29	.....	.....	131,023	131,023	.....	.....	.....	.....	.....	.....	.....	
28.73	21.55	.....	734,215	639,619	629,888	9,731	.....	94,596	.....	640.22	19.99	17.42	170
25.14	20.87	.....	965,922	858,165	838,459	19,706	.....	107,757	.....	709.80	18.51	16.44	117
29.74	23.21	.....	11,713,173	11,612,656	11,350,690	261,966	.....	100,517	.....	938.23	25.59	25.37	10
26.10	20.36	.....	.....	10,219,912	9,961,522	258,390	.....	.....	.....	.....	.....	.....	
4.02	2.85	.....	.....	1,392,744	1,389,168	3,576	.....	.....	.....	.....	.....	.....	
23.28	20.30	.....	724,670	599,912	586,169	13,743	.....	124,758	.....	722.69	19.16	15.86	164
30.56	21.39	.....	611,182	549,788	528,889	20,899	.....	61,394	.....	582.01	17.45	15.70	178
18.39	12.87	.....	.....	333,857	318,244	15,613	.....	.....	.....	.....	.....	.....	
12.17	8.52	.....	.....	215,931	210,645	5,286	.....	.....	.....	.....	.....	.....	
22.19	17.75	.....	998,384	896,790	879,631	7,159	.....	111,594	.....	1,177.13	23.22	25.07	175
12.29	9.83	.....	.....	494,396	487,237	7,159	.....	.....	.....	.....	.....	.....	
9.90	7.92	.....	.....	392,394	392,394	.....	.....	.....	.....	.....	.....	.....	
28.92	17.37	.....	1,332,392	1,181,061	1,171,352	9,709	.....	151,331	.....	1,241.48	38.18	33.85	150
17.90	17.90	.....	155,449,154	154,765,186	150,146,925	4,618,261	.....	683,968	.....	1,715.30	29.14	29.02	1
22.31	20.03	.....	1,035,383	833,049	816,261	16,788	.....	202,334	.....	1,173.17	29.48	23.72	177
20.44	16.35	.....	5,318,659	4,519,002	4,403,814	115,188	.....	799,657	.....	984.95	21.70	18.44	25
19.72	15.77	.....	.....	4,341,705	4,250,490	91,215	.....	.....	.....	.....	.....	.....	
0.72	0.58	.....	.....	177,297	153,324	23,973	.....	.....	.....	.....	.....	.....	
32.58	27.62	.....	2,198,872	1,893,914	1,880,493	13,421	.....	304,958	.....	672.39	24.16	20.81	70
18.22	16.57	.....	3,461,491	2,659,025	2,583,630	75,395	.....	802,466	.....	1,047.22	23.18	17.80	35
17.73	16.13	.....	.....	2,573,292	2,514,626	63,666	.....	.....	.....	.....	.....	.....	
0.49	0.44	.....	.....	80,733	69,004	11,729	.....	.....	.....	.....	.....	.....	
24.04	23.56	.....	1,791,544	1,478,336	1,440,562	37,774	.....	313,208	.....	838.87	23.10	19.06	80
21.28	20.85	.....	.....	1,304,295	1,274,872	29,423	.....	.....	.....	.....	.....	.....	
8.91	8.73	.....	.....	72,725	72,130	595	.....	.....	.....	.....	.....	.....	
1.56	1.53	.....	.....	101,316	93,560	7,756	.....	.....	.....	.....	.....	.....	
23.24	19.75	.....	1,664,360	1,287,922	1,206,681	81,241	.....	376,438	.....	808.41	20.28	15.69	78
20.48	20.48	.....	2,800,936	2,406,227	2,388,472	17,755	.....	394,709	.....	1,303.61	29.99	25.77	68
13.60	4.08	$2.30	565,025	309,344	299,764	.....	$9,580	255,681	.....	576.05	14.52	7.83	160
12.30	12.30	.....	1,735,595	1,462,453	1,462,453	.....	.....	273,142	.....	1,479.09	21.62	18.21	79
7.50	7.50	.....	.....	890,632	890,632	.....	.....	.....	.....	.....	.....	.....	
4.80	4.80	.....	.....	[4] 571,771	[4] 571,771	.....	.....	.....	.....	.....	.....	.....	
9.13	9.13	.....	850,939	669,439	669,439	.....	.....	181,500	.....	1,274.43	14.82	11.66	105
5.00	5.00	.....	.....	365,926	365,926	.....	.....	.....	.....	.....	.....	.....	
4.13	4.13	.....	.....	[4] 303,513	[4] 303,513	.....	.....	.....	.....	.....	.....	.....	
15.01	15.01	.....	9,337,084	9,018,667	9,018,667	.....	.....	318,417	.....	1,489.22	23.22	22.42	14
8.22	8.22	.....	.....	4,923,167	4,923,167	.....	.....	.....	.....	.....	.....	.....	
2.69	2.69	.....	.....	1,611,109	1,611,109	.....	.....	.....	.....	.....	.....	.....	
4.10	4.10	.....	.....	[4] 2,484,391	[4] 2,484,391	.....	.....	.....	.....	.....	.....	.....	
14.65	14.65	.....	13,204,073	12,811,499	12,811,499	.....	.....	392,574	.....	1,364.32	20.65	20.04	6
6.59	6.59	.....	.....	5,747,453	5,747,453	.....	.....	.....	.....	.....	.....	.....	
2.27	2.27	.....	.....	1,981,712	1,981,712	.....	.....	.....	.....	.....	.....	.....	
5.79	5.79	.....	.....	[4] 5,082,334	[4] 5,082,334	.....	.....	.....	.....	.....	.....	.....	
10.93	10.93	.....	3,755,417	3,046,560	3,046,560	.....	.....	708,857	.....	1,348.31	18.36	14.89	29
6.57	6.57	.....	.....	1,812,136	1,812,136	.....	.....	.....	.....	.....	.....	.....	
4.36	4.36	.....	.....	[4] 1,234,424	[4] 1,234,424	.....	.....	.....	.....	.....	.....	.....	
11.11	11.11	.....	2,268,904	1,853,661	1,853,661	.....	.....	415,243	.....	1,347.65	18.33	14.97	45
7.10	7.10	.....	.....	1,184,668	1,184,668	.....	.....	.....	.....	.....	.....	.....	
4.01	4.01	.....	.....	668,993	668,993	.....	.....	.....	.....	.....	.....	.....	

[3] Levied on property within the city, but in many cities on valuations different from those shown.
[4] Levy for the entire school district.
[5] Valuation of personal property included with that of real property.

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TABLE 32.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a text discussion of

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[1]	
		Total.	Subject to the general property tax.			Subject to special property taxes.		
			Real property.	Personal property.	Other property.[2]		Real property.	Personal property.
	OHIO—Continued.							
158	Hamilton	$47,148,050	$32,466,040	$14,682,010			100	100
	City corporation	47,148,050	32,466,040	14,682,010			100	100
	School district	47,812,540	32,798,285	15,014,255			100	100
183	Lima	38,335,640	26,361,520	11,974,120			100	100
	City corporation	38,335,640	26,361,520	11,974,120			100	100
	School district	38,335,640	26,361,520	11,974,120			100	100
181	Lorain	49,403,140	31,234,360	18,168,780			100	100
	City corporation	49,403,140	31,234,360	18,168,780			100	100
	School district	49,403,140	31,234,360	18,168,780			100	100
122	Springfield	58,620,430	38,089,080	20,531,350			100	100
	City corporation	58,620,430	38,089,080	20,531,350			100	100
	School district	58,620,430	38,089,080	20,531,350			100	100
31	Toledo	249,785,310	169,425,190	80,360,120			100	100
	City corporation	249,785,310	169,425,190	80,360,120			100	100
	School district	251,615,770	170,938,700	80,677,070			100	100
61	Youngstown	163,704,980	115,180,860	48,524,120			100	100
	City corporation	163,704,980	115,180,860	48,524,120			100	100
	School district	163,704,980	115,180,860	48,524,120			100	100
	OKLAHOMA.							
153	Muskogee	28,241,013	20,862,060	5,242,955	$2,135,998		75	75
	City corporation	28,241,013	20,862,060	5,242,955	2,135,998		75	75
	School district	29,257,950	21,355,215	5,384,930	2,517,835		75	75
73	Oklahoma City	69,322,088	53,872,175	9,722,045	5,727,868		65	65
	City corporation	69,322,088	53,872,175	9,722,045	5,727,868		65	65
	School district	73,770,935	57,150,455	9,933,633	6,686,847		65	65
	OREGON.							
23	Portland	314,105,777	241,678,410	72,427,367			75	50
	City corporation	314,105,777	241,678,410	72,427,367			75	50
	School district	316,180,443	243,357,740	72,822,703			75	50
	Port of Portland	333,452,492	254,697,540	78,754,952			75	50
	PENNSYLVANIA.							
102	Allentown	46,807,292	46,681,362	125,930			80	80
	City corporation	46,807,292	46,681,362	125,930			80	80
	School district	46,807,292	46,681,362	125,930			80	80
108	Altoona	26,232,152	[6] 26,232,152	([6])			60	60
	City corporation	26,232,152	[6] 26,232,152	([6])			60	60
	School district	26,287,641	26,232,152	55,489			60	60
149	Chester	19,512,961	19,479,681	33,280			70	70
	City corporation	19,512,961	19,479,681	33,280			70	70
	School district	19,512,961	19,479,681	33,280			70	70
85	Erie	[10] 49,216,241	[6] 49,216,241	([6])			80	50
	City corporation	[10] 49,216,241	[6] 49,216,241	([6])			80	50
	School district	[10] 49,216,241	[6] 49,216,241	([6])			80	50
90	Harrisburg	48,646,529	[6] 48,646,529	([6])			55	55
	City corporation	48,646,529	[6] 48,646,529	([6])			55	55
	School district	48,646,529	[6] 48,646,529	([6])			55	55
96	Johnstown	48,035,650	48,000,650	35,000			80	80
	City corporation	48,035,650	48,000,650	35,000			80	80
	School district	48,035,650	48,000,650	35,000			80	80

[1] For property subject to general property taxes.
[2] 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] Levied on property within the city, but in many cities on valuations different from those shown.
[4] Levy for the entire school district.
[5] Levy for the entire Port of Portland district.
[6] Valuation of personal property included with that of real property.

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OF ASSESSMENT, AND TAXES LEVIED: 1915—Continued.

this table, see page 118.]

RATE FOR MUNICIPAL PURPOSES.			LEVY.						PER CAPITA.			City number.
Of general property taxes per $1,000 of—		Of poll taxes.	Total.	For municipal purposes.			For state, county, and minor civil divisions.		Total assessed valuation.	Property taxes.		
Assessed valuation.	Estimated true value.			Total.	Of the general property tax.	Of special property taxes.	Of poll taxes.	Of property taxes.[3]	Of poll taxes.		For all purposes.	For municipal purposes.	
$9.71	$9.71	.....	$573,798	$460,171	$460,171	.....	.....	$113,627	.....	$1,214.72	$14.78	$11.86	158
5.40	5.40	.....	.....	254,099	254,099	.....	.....	.....	.....	.....	.....	.....	
4.31	4.31	.....	.....	[4] 206,072	[4] 206,072	.....	.....	.....	.....	.....	.....	.....	
8.90	8.90	.....	475,362	341,187	341,187	.....	.....	134,175	.....	1,130.71	14.02	10.06	183
4.37	4.37	.....	.....	167,527	167,527	.....	.....	.....	.....	.....	.....	.....	
4.53	4.53	.....	.....	173,660	173,660	.....	.....	.....	.....	.....	.....	.....	
10.30	10.30	.....	618,526	508,852	508,852	.....	.....	109,674	.....	1,437.81	18.00	14.81	181
6.80	6.80	.....	.....	335,941	335,941	.....	.....	.....	.....	.....	.....	.....	
3.50	3.50	.....	.....	172,911	172,911	.....	.....	.....	.....	.....	.....	.....	
11.40	11.40	.....	879,307	668,273	668,273	.....	.....	211,034	.....	1,171.05	17.56	13.35	122
6.30	6.30	.....	.....	309,309	309,309	.....	.....	.....	.....	.....	.....	.....	
5.10	5.10	.....	.....	298,964	298,964	.....	.....	.....	.....	.....	.....	.....	
10.74	10.74	.....	3,554,332	2,690,861	2,690,861	.....	.....	863,471	.....	1,356.60	19.30	14.61	31
6.48	6.48	.....	.....	1,618,109	1,618,109	.....	.....	.....	.....	.....	.....	.....	
4.26	4.26	.....	.....	[4] 1,072,752	[4] 1,072,752	.....	.....	.....	.....	.....	.....	.....	
9.05	9.05	.....	2,128,164	1,481,530	1,481,530	.....	.....	646,634	.....	1,627.40	21.16	14.73	61
4.55	4.55	.....	.....	744,858	744,858	.....	.....	.....	.....	.....	.....	.....	
4.50	4.50	.....	.....	736,672	736,672	.....	.....	.....	.....	.....	.....	.....	
12.40	9.30	.....	520,283	355,073	355,073	.....	.....	165,210	.....	709.82	13.08	8.92	153
7.40	5.55	.....	.....	208,783	208,783	.....	.....	.....	.....	.....	.....	.....	
5.00	3.75	.....	.....	[4] 146,290	[4] 146,290	.....	.....	.....	.....	.....	.....	.....	
15.34	9.97	.....	1,297,955	1,092,762	1,092,762	.....	.....	205,193	.....	807.40	15.12	12.73	73
8.74	5.68	.....	.....	605,874	605,874	.....	.....	.....	.....	.....	.....	.....	
6.60	4.29	.....	.....	[4] 486,888	[4] 486,888	.....	.....	.....	.....	.....	.....	.....	
17.05	11.46	.....	8,532,208	5,406,855	5,406,855	.....	.....	3,125,353	.....	1,210.04	32.87	20.83	23
7.70	5.18	.....	.....	2,418,615	2,418,615	.....	.....	.....	.....	.....	.....	.....	
7.50	5.04	.....	.....	[4] 2,371,353	[4] 2,371,353	.....	.....	.....	.....	.....	.....	.....	
1.85	1.24	.....	.....	[5] 616,887	[5] 616,887	.....	.....	.....	.....	.....	.....	.....	
11.40	9.12	$2.00	770,705	565,291	533,603	.....	$31,688	205,414	.....	776.28	12.22	8.85	102
6.40	5.12	1.00	.....	315,411	299,567	.....	15,844	.....	.....	.....	.....	.....	
5.00	4.00	1.00	.....	249,580	234,036	.....	15,544	.....	.....	.....	.....	.....	
20.00	12.00	(7)	681,108	545,086	525,198	.....	[7] 19,888	126,078	[8] $9,944	463.85	11.52	9.29	108
10.00	6.00	.....	.....	282,322	282,322	.....	.....	.....	.....	.....	.....	.....	
10.00	6.00	(7)	.....	282,764	262,876	.....	[7] 19,888	.....	.....	.....	.....	.....	
16.00	11.20	(9)	406,086	323,549	312,208	.....	[9] 11,341	82,537	.....	482.11	9.75	7.71	149
10.00	7.00	.....	.....	195,130	195,130	.....	.....	.....	.....	.....	.....	.....	
6.00	4.20	(9)	.....	128,419	117,078	.....	[9] 11,341	.....	.....	.....	.....	.....	
16.75	13.40	(11)	960,940	824,372	824,372	.....	(11)	136,568	.....	679.77	13.27	11.39	85
8.25	6.60	(11)	.....	406,034	406,034	.....	(11)	.....	.....	.....	.....	.....	
8.50	6.80	(11)	.....	418,338	418,338	.....	(11)	.....	.....	.....	.....	.....	
18.00	9.90	1.00	1,115,682	898,638	875,638	.....	23,000	209,227	[8] 7,817	700.02	15.61	12.60	90
9.50	5.22	(12)	.....	471,642	462,142	.....	[12] 9,500	.....	.....	.....	.....	.....	
8.50	4.68	1.00	.....	426,996	413,496	.....	13,500	.....	.....	.....	.....	.....	
12.50	10.00	2.00	759,227	631,803	600,446	.....	31,357	118,906	[8] 8,518	643.10	11.13	9.29	96
6.00	4.80	1.00	.....	305,622	288,214	.....	[12] 17,408	.....	.....	.....	.....	.....	
6.50	5.20	1.00	.....	326,181	312,232	.....	13,949	.....	.....	.....	.....	.....	

[7] Occupation taxes levied on a valuation of $1,988,819, at the rate of $10 per $1,000 for the school district.
[8] Occupation taxes.
[9] Occupation taxes levied on a valuation of $1,890,163, at the rate of $6 per $1,000 for the school district.
[10] Includes valuation of occupations not reported separately.
[11] Not reported separately.
[12] Occupation taxes levied on a valuation of $1,000,000, at the rate of $9.50 per $1,000.
[13] Includes $3,459 occupation taxes levied on a valuation of $576,510, at the rate of $6 per $1,000.

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TABLE 32.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a text discussion of

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[1]	
		Total.	Subject to the general property tax.			Subject to special property taxes.		
			Real property.	Personal property.	Other property.[2]		Real property.	Personal property.
	PENNSYLVANIA—Continued.							
124	Lancaster	$28,300,080	[4] $28,300,080	([5])			60	60
	City corporation	28,300,080	[4] 28,300,080	([5])			60	60
	School district	28,300,080	[4] 28,300,080	([5])			60	60
135	McKeesport	26,291,031	[4] 26,291,031	([5])			55	55
	City corporation	26,291,031	[4] 26,291,031	([5])			55	55
	School district	26,291,031	[4] 26,291,031	([5])			55	55
154	New Castle	20,954,340	19,806,360	$1,147,980			55	55
	City corporation	20,954,340	19,806,360	1,147,980			55	55
	School district	20,954,340	19,806,360	1,147,980			55	55
204	Norristown	12,794,620	12,751,960	42,660			50	50
	City corporation	12,794,620	12,751,960	42,660			50	50
	School district	12,794,620	12,751,960	42,660			50	50
3	Philadelphia	2,240,941,700	1,658,343,233	582,598,467			100	100
	City corporation	2,240,941,700	1,658,343,233	582,598,467			100	100
	School district	1,650,206,400	1,658,343,233	1,863,167			100	100
	Poor districts	176,528,182	[4] 176,528,182	([5])			100	100
8	Pittsburgh	771,024,310	[4] 771,024,310	([5])			95	95
	City corporation	771,024,310	771,024,310				95	95
	County	895,091,002	[4] 895,091,002	([5])			90	[6] 99
	School district	771,024,310	771,024,310				95	95
58	Reading	56,808,225	[4] 56,808,225	([5])			75	75
	City corporation	56,808,225	[4] 56,808,225	([5])			75	75
	School district	56,808,225	[4] 56,808,225	([5])			75	75
38	Scranton	84,405,075	[4] 84,405,075	([5])			80	80
	City corporation	84,405,075	84,405,075				80	80
	School district	84,405,075	84,405,075				80	80
83	Wilkes-Barre	56,271,282	56,158,997	112,285			60	60
	City corporation	56,271,282	56,158,997	112,285			60	60
	School district	56,271,282	56,158,997	112,285			60	60
186	Williamsport	15,490,595	[4] 15,490,595	([5])			68	68
	City corporation	15,490,595	[4] 15,490,595	([5])			68	68
	School district	15,490,595	[4] 15,490,595	([5])			68	68
126	York	26,361,141	26,260,861	100,280			60	60
	City corporation	26,361,141	26,260,861	100,280			60	60
	School district	26,361,141	26,260,861	100,280			60	60
	RHODE ISLAND.							
106	Pawtucket	55,466,153	44,608,100	10,768,053			100	100
26	Providence	344,204,420	212,030,840	132,173,580			100	100
145	Woonsocket	31,416,350	22,222,400	9,193,950			100	100
	SOUTH CAROLINA.							
103	Charleston	20,750,725	15,466,575	5,284,150			50	50
	City corporation	20,750,725	15,466,575	5,284,150			50	50
	School district	20,750,725	15,466,575	5,284,150			50	50
184	Columbia	15,430,802	10,581,860	4,848,942			25	25
	City corporation	15,430,802	10,581,860	4,848,942			25	25
	School district	15,051,534	10,316,715	4,734,819			25	25
	TENNESSEE.							
107	Chattanooga	35,518,274	25,912,970	6,555,720	$3,049,584		60	60
162	Knoxville	24,657,055	19,250,355	3,728,742	1,668,958		60	60
37	Memphis	124,077,732	93,181,345	13,692,104	17,204,283		60	60
48	Nashville	82,809,233	58,878,960	17,748,993	6,181,280		75	75

[1] For property subject to general property taxes.
[2] 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] Levied on property within the city, but in many cities on valuations different from those shown.
[4] Valuation of personal property included with that of real property.
[5] Not reported.
[6] Occupation taxes.

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OF ASSESSMENT, AND TAXES LEVIED: 1915—Continued.

this table, see page 118.]

RATE FOR MUNICIPAL PURPOSES.			LEVY.						PER CAPITA.			City number.
Of general property taxes per $1,000 of—		Of poll taxes.	Total.	For municipal purposes.			For state, county, and minor civil divisions.		Total assessed valuation.	Property taxes.		
Assessed valuation.	Estimated true value.			Total.	Of the general property tax.	Of special property taxes.	Of poll taxes.	Of property taxes.[3]	Of poll taxes.		For all purposes.	For municipal purposes.	
$13.50	$8.10	(4)	$503,448	$391,695	$382,051	.....	$9,644	$111,753	.....	$566.82	$9.89	$7.65	124
8.00	4.80	.....	.....	226,401	226,401	.....	.....	.....	.....	.....	.....	.....	
5.50	3.30	(5)	.....	165,294	155,650	.....	9,644	.....	.....	.....	.....	.....	
20.00	11.00	.....	676,264	525,821	525,821	.....	.....	138,386	[6] $12,057	571.98	14.45	11.44	135
10.00	5.50	.....	.....	262,910	262,910	.....	.....	.....	.....	.....	.....	.....	
10.00	5.50	.....	.....	262,911	262,911	.....	.....	.....	.....	.....	.....	.....	
21.00	11.55	.....	535,535	440,041	440,041	.....	.....	90,578	[6] 4,916	529.56	13.41	11.12	154
12.00	6.60	.....	.....	251,452	251,452	.....	.....	.....	.....	.....	.....	.....	
9.00	4.95	.....	.....	188,589	188,589	.....	.....	.....	.....	.....	.....	.....	
16.50	8.25	(7)	280,887	224,277	211,111	.....	[7] 13,166	56,610	.....	422.75	8.84	6.98	204
8.50	4.25	(7)	.....	115,536	108,754	.....	[7] 6,782	.....	.....	.....	.....	.....	
8.00	4.00	(7)	.....	108,741	102,357	.....	[7] 6,384	.....	.....	.....	.....	.....	
11.99	11.99	.....	26,873,592	26,873,592	26,873,592	.....	.....	.....	.....	1,351.75	16.21	16.21	3
8.25	8.25	.....	.....	18,495,518	18,495,518	.....	.....	.....	.....	.....	.....	.....	
5.00	5.00	.....	.....	8,301,032	8,301,032	.....	.....	.....	.....	.....	.....	.....	
0.44	0.44	.....	.....	77,042	77,042	.....	.....	.....	.....	.....	.....	.....	
19.83	18.84	(8)	15,411,783	15,411,783	15,292,843	.....	[8] 118,940	.....	.....	1,364.94	27.07	27.07	8
10.39	9.87	.....	.....	8,010,833	8,010,833	.....	.....	.....	.....	.....	.....	.....	
2.97	2.71	(8)	.....	2,774,804	2,655,864	.....	[8] 118,940	.....	.....	.....	.....	.....	
6.00	5.70	.....	.....	4,626,146	4,626,146	.....	.....	.....	.....	.....	.....	.....	
15.00	11.25	$2.00	1,153,516	909,209	852,123	.....	57,086	244,307	.....	549.61	10.61	8.24	58
10.00	7.50	1.00	.....	596,625	568,082	.....	28,543	.....	.....	.....	.....	.....	
5.00	3.75	1.00	.....	312,584	284,041	.....	28,543	.....	.....	.....	.....	.....	
15.82	12.66	2.00	1,718,477	1,399,696	1,335,288	.....	64,408	318,781	.....	597.13	11.70	9.45	38
7.32	5.66	1.00	.....	650,049	617,845	.....	32,204	.....	.....	.....	.....	.....	
8.50	6.80	1.00	.....	749,647	717,443	.....	32,204	.....	.....	.....	.....	.....	
14.00	8.40	(10)	1,028,605	829,580	787,787	.....	[10] 41,793	[11] 191,633	[6] 7,392	763.93	13.30	10.69	83
7.00	4.20	(10)	.....	414,784	393,888	.....	[10] 20,896	.....	.....	.....	.....	.....	
7.00	4.20	(10)	.....	414,796	393,899	.....	[10] 20,897	.....	.....	.....	.....	.....	
20.25	13.67	2.00	415,717	333,604	313,684	.....	19,920	76,220	[6] 5,893	466.85	11.75	9.45	186
11.75	7.93	1.00	.....	191,764	182,014	.....	9,770	.....	.....	.....	.....	.....	
8.50	5.74	1.00	.....	141,820	131,670	.....	10,150	.....	.....	.....	.....	.....	
15.50	9.30	(12)	546,163	423,948	408,598	.....	[12] 15,350	118,423	[6] 3,792	533.30	10.66	8.27	126
8.50	5.10	(12)	.....	232,488	224,070	.....	[12] 8,418	.....	.....	.....	.....	.....	
7.00	4.20	(12)	.....	191,460	184,528	.....	[12] 6,932	.....	.....	.....	.....	.....	
15.05	15.05	1.00	893,786	843,866	834,654	.....	9,212	49,920	.....	974.78	15.54	14.67	106
12.80	12.80	1.00	4,765,686	4,455,902	4,407,037	.....	48,865	309,784	.....	1,411.51	19.34	18.07	26
15.15	15.15	1.00	511,834	483,559	475,814	.....	7,745	28,275	.....	741.83	11.90	11.24	145
40.50	20.25	.....	1,102,602	840,404	840,404	.....	.....	255,764	6,434	345.15	18.23	13.98	103
36.50	18.25	.....	.....	757,401	757,401	.....	.....	.....	.....	.....	.....	.....	
4.00	2.00	.....	.....	83,003	83,003	.....	.....	.....	.....	.....	.....	.....	
19.95	4.99	.....	500,881	307,857	307,857	.....	.....	188,144	4,880	460.54	14.80	9.19	184
18.00	4.50	.....	.....	277,754	277,754	.....	.....	.....	.....	.....	.....	.....	
2.00	0.50	.....	.....	30,103	30,103	.....	.....	.....	.....	.....	.....	.....	
16.50	9.90	.....	1,162,509	586,052	586,052	.....	.....	568,362	8,095	626.40	20.36	10.34	107
15.50	9.67	.....	762,388	382,184	382,184	.....	.....	374,787	5,417	649.64	19.94	10.07	162
15.80	9.48	.....	3,321,697	1,960,428	1,960,428	.....	.....	1,361,269	(5)	866.28	23.19	13.69	37
15.00	11.25	.....	2,230,304	1,242,138	1,242,138	.....	.....	937,944	50,222	720.71	18.97	10.81	48

[7] Occupation taxes levied on a valuation of $797,925, at the rate of $8.50 per $1,000 for city corporation and $8 per $1,000 for the school district.
[8] Occupation taxes levied on a valuation of $43,251,000, at the rate of $2.75 per $1,000 for the school district.
[9] Average basis for all personal property. Basis of assessment for stocks, bonds, etc., 100 per cent; for other personal property, 50 per cent.
[10] Occupation taxes levied on a valuation of $2,895,290 at the rate of $7 per $1,000 for both city corporation and school district.
[11] Exclusive of levy for state.
[12] Occupation taxes levied on a valuation of $990,335 at the rate of $8.50 per $1,000 for city corporation and $7 per $1,000 for the school district.

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TABLE 32.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a text discussion of

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[1]	
		Total.	Subject to the general property tax.			Subject to special property taxes.		
			Real property.	Personal property.	Other property.[2]		Real property.	Personal property.
	TEXAS.							
185	Austin	$22,813,863	$16,963,678	$5,850,185			75	75
	City corporation	22,813,863	16,963,678	5,850,185			75	75
	School district	22,813,863	16,963,678	5,850,185			75	75
49	Dallas	116,863,500	83,672,350	33,191,150			60	60
121	El Paso	33,435,720	30,018,200	5,960,320	$2,457,200		60	60
66	Fort Worth	65,932,851	46,216,780	19,716,071			65	65
151	Galveston	37,821,710	30,740,685	7,081,025			60	60
	City corporation	37,821,710	30,740,685	7,081,025			60	60
	School district	37,821,710	30,740,685	7,081,025			60	60
56	Houston	109,578,190	94,558,790	15,019,400			53	38
46	San Antonio	105,566,755	84,497,740	21,069,015			68	75
	City corporation	105,566,755	84,497,740	21,069,015			68	75
	School district	105,566,755	84,497,740	21,069,015			68	75
192	Waco	34,528,370	25,983,020	8,543,350			67	67
	UTAH.							
53	Salt Lake City	68,143,339	49,125,192	19,018,147			40	40
	City corporation	68,143,339	49,125,192	19,018,147			40	40
	School district	68,143,339	49,125,192	19,018,147			40	40
	VIRGINIA.							
195	Lynchburg	36,175,677	19,974,680	16,200,997			75	75
72	Norfolk	68,943,470	51,066,220	10,544,060	7,333,190		66	40
165	Portsmouth	13,180,460	10,708,704	2,471,756			50	50
41	Richmond	156,403,602	93,650,915	62,752,687			75	75
148	Roanoke	26,321,989	16,155,102	5,298,134	4,868,753		40	40
	WASHINGTON.							
201	Bellingham	11,653,765	[4] 11,653,765	(4)			38	38
	City corporation	11,653,765	[4] 11,653,765	(4)			38	38
	School district	12,221,279	[4] 12,221,279	(4)			38	38
193	Everett	13,457,336	9,783,675	2,408,615	1,265,046		40	40
	City corporation	13,457,336	9,783,675	2,408,615	1,265,046		40	40
	School district	13,715,404	9,914,630	2,418,690	1,382,084		40	40
19	Seattle	219,574,689	181,269,911	38,304,778			45	45
	City corporation	219,574,689	181,269,911	38,304,778			45	45
	County	219,574,689	181,269,911	38,304,778			45	45
	School district	221,754,647	[4] 221,754,647	(4)			45	45
	Port of Seattle	219,574,689	181,269,911	38,304,778			45	45
39	Spokane	88,913,470	[4] 88,913,470	(4)			50	50
	City corporation	88,913,470	[4] 88,913,470	(4)			50	50
	School district	88,913,470	[4] 88,913,470	(4)			50	50
57	Tacoma	62,826,687	50,044,324	12,782,363			50	50
	City corporation	62,826,687	50,044,324	12,782,363			50	50
	School district	64,952,354	[4] 64,952,354	(4)			50	50
	Park district	62,826,687	50,044,324	12,782,363			50	50
	WEST VIRGINIA.							
141	Huntington	37,842,025	24,938,330	8,677,740	4,225,955		80	80
	City corporation	37,842,025	24,938,330	8,677,740	4,225,955		80	80
	School district	37,842,025	24,938,330	8,677,740	4,225,955		80	80
139	Wheeling	61,100,995	39,295,575	21,805,420			100	100
	City corporation	61,100,995	39,295,575	21,805,420			100	100
	School district	61,100,995	39,295,575	21,805,420			100	100
	WISCONSIN.							
198	La Crosse	23,584,728	17,488,614	6,096,114			80	75
13	Milwaukee	496,342,170	405,019,060	91,323,110			85	85
	City corporation	496,342,170	405,019,060	91,323,110			85	85
	County	496,342,170	405,019,060	91,323,110			85	85
179	Oshkosh	29,803,774	22,120,895	7,682,879			78	80
137	Racine	49,739,719	38,806,555	10,863,164			90	90
138	Superior	33,129,104	26,003,374	7,125,730			71	71

[1] For property subject to general property taxes.

[2] 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: 1915—Continued.

this table, see page 118.]

RATE FOR MUNICIPAL PURPOSES.			LEVY.							PER CAPITA.			
Of general property taxes per $1,000 of—		Of poll taxes.	Total.	For municipal purposes.				For state, county, and minor civil divisions.		Total assessed valuation.	Property taxes.		City number.
Assessed valuation.	Estimated true value.			Total.	Of the general property tax.	Of special property taxes.	Of poll taxes.	Of property taxes.[3]	Of poll taxes.		For all purposes.	For municipal purposes.	
$18.33	$13.75	.....	$586,548	$418,254	$418,254	.....	.....	$168,294	.....	$686.79	$17.66	$12.59	185
15.00	11.25	.....	.....	342,208	342,208	.....	.....	.....	.....	.....	.....	.....	
3.33	2.50	.....	.....	76,046	76,046	.....	.....	.....	.....	.....	.....	.....	
19.00	11.40	.....	3,311,328	2,220,406	2,220,406	.....	.....	1,090,922	.....	1,029.41	29.17	19.56	49
18.60	11.16	.....	934,529	714,904	714,904	.....	.....	219,625	.....	766.98	18.65	14.26	121
19.00	12.35	.....	1,798,868	1,252,724	1,252,724	.....	.....	546,144	.....	697.75	19.04	13.26	66
17.30	10.38	.....	1,182,930	654,316	654,316	.....	.....	528,614	.....	935.72	29.26	16.19	151
15.30	9.18	.....	.....	578,672	578,672	.....	.....	.....	.....	.....	.....	.....	
2.00	1.20	.....	.....	75,644	75,644	.....	.....	.....	.....	.....	.....	.....	
18.50	9.30	.....	3,252,291	2,027,207	2,027,207	.....	.....	1,225,084	.....	1,046.33	31.06	19.36	56
16.57	11.48	.....	2,284,359	1,748,859	1,748,859	.....	.....	535,500	.....	903.13	19.54	14.96	46
12.67	8.78	.....	.....	1,337,223	1,337,223	.....	.....	.....	.....	.....	.....	.....	
3.90	2.70	.....	.....	411,636	411,636	.....	.....	.....	.....	.....	.....	.....	
19.50	13.00	.....	928,595	673,303	673,303	.....	.....	255,292	.....	1,069.49	28.76	20.85	192
22.60	9.04	.....	2,601,771	1,535,248	1,535,248	.....	.....	1,066,523	.....	620.98	23.71	13.99	53
13.00	5.20	.....	.....	883,106	883,106	.....	.....	.....	.....	.....	.....	.....	
9.60	3.84	.....	.....	652,142	652,142	.....	.....	.....	.....	.....	.....	.....	
15.00	11.25	$1.00	676,198	549,539	542,635	.....	$6,904	116,303	$10,356	1,134.89	20.67	17.02	193
15.68	9.42	0.50	1,366,545	1,091,397	1,081,303	.....	10,094	244,862	30,286	789.66	15.19	12.38	72
15.36	7.68	.....	265,075	202,413	202,413	.....	.....	46,351	16,311	350.83	6.62	5.39	165
14.00	10.50	0.50	2,760,825	2,206,076	2,189,650	.....	16,426	505,469	49,280	1,158.02	19.95	16.21	41
12.50	5.00	0.50	442,952	334,235	329,025	.....	5,210	93,087	15,630	648.74	10.40	8.11	148
21.88	8.21	.....	596,476	260,731	260,731	.....	.....	335,745	.....	378.70	19.38	8.47	201
11.67	4.38	.....	.....	135,969	135,969	.....	.....	.....	.....	.....	.....	.....	
10.21	3.83	.....	.....	[5] 124,762	[5] 124,762	.....	.....	.....	.....	.....	.....	.....	
25.10	10.04	.....	[6] 340,491	340,491	340,491	.....	.....	(7)	.....	419.91	[6] 10.62	10.62	193
13.60	5.44	.....	.....	182,764	182,764	.....	.....	.....	.....	.....	.....	.....	
11.50	4.60	.....	.....	[5] 157,727	[5] 157,727	.....	.....	.....	.....	.....	.....	.....	
34.27	15.42	.....	9,166,816	7,539,768	7,539,768	.....	.....	1,627,048	.....	701.45	29.28	24.09	19
18.58	8.36	.....	.....	4,080,465	4,080,465	.....	.....	.....	.....	.....	.....	.....	
8.06	3.63	.....	.....	1,769,772	1,769,772	.....	.....	.....	.....	.....	.....	.....	
6.50	2.92	.....	.....	[5] 1,441,412	[5] 1,441,412	.....	.....	.....	.....	.....	.....	.....	
1.13	0.51	.....	.....	248,119	248,119	.....	.....	.....	.....	.....	.....	.....	
20.00	10.00	.....	3,156,428	1,778,269	1,778,269	.....	.....	1,378,159	.....	655.43	23.27	13.11	39
13.00	6.50	.....	.....	1,155,875	1,155,875	.....	.....	.....	.....	.....	.....	.....	
7.00	3.50	.....	.....	622,394	622,394	.....	.....	.....	.....	.....	.....	.....	
22.74	11.37	.....	2,512,635	1,442,691	1,442,691	.....	.....	1,069,944	.....	607.50	24.30	13.95	57
14.74	7.37	.....	.....	926,261	926,261	.....	.....	.....	.....	.....	.....	.....	
6.50	3.25	.....	.....	[5] 422,190	[5] 422,190	.....	.....	.....	.....	.....	.....	.....	
1.50	0.75	.....	.....	94,240	94,240	.....	.....	.....	.....	.....	.....	.....	
11.90	9.52	2.00	601,877	463,060	450 320	.....	12,740	132,447	6,370	889.50	13.70	10.58	141
6.40	5.12	2.00	.....	254,929	242,189	.....	12,740	.....	.....	.....	.....	.....	
5.50	4.40	.....	.....	208,131	208,131	.....	.....	.....	.....	.....	.....	.....	
7.38	7.38	0.50	698,235	455,764	450,620	.....	5,144	232,184	10,287	1,422.38	15.90	10.49	139
3.50	3.50	0.50	.....	218,998	213,854	.....	5,144	.....	.....	.....	.....	.....	
3.88	3.88	.....	.....	236,766	236,766	.....	.....	.....	.....	.....	.....	.....	
17.93	14.10	.....	542,449	422,819	422,819	.....	.....	119,630	.....	751.90	17.29	13.48	198
18.05	15.34	.....	9,841,526	8,961,557	8,961,557	.....	.....	879,969	.....	1,182.92	23.46	21.36	13
13.79	11.72	.....	.....	6,845,196	6,845,196	.....	.....	.....	.....	.....	.....	.....	
4.26	3.62	.....	.....	2,116,361	2,116,361	.....	.....	.....	.....	.....	.....	.....	
12.03	9.44	.....	521,566	358,525	358,525	.....	.....	163,041	.....	852.12	14.91	10.25	179
9.77	8.79	.....	672,381	486,159	486,159	.....	.....	186,222	.....	1,117.49	15.10	10.92	137
13.63	9.63	.....	798,843	451,401	451,401	.....	.....	347,442	.....	751.07	18.11	10.23	138

[3] Levied on property within the city, but in many cities on valuations different from those shown.
[4] Valuation of personal property included with that of real property.
[5] Levy for the entire school district.
[6] Exclusive of levy for state and county.
[7] Not reported.

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