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

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

1918

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REPORTS ON STATISTICS OF CITIES AND STATES ISSUED BY THE BUREAU OF THE CENSUS FOR THE YEAR 1918.

FINANCIAL STATISTICS OF CITIES HAVING A POPULATION OF OVER 30,000: 1918.
MUNICIPAL MARKETS IN CITIES HAVING A POPULATION OF OVER 30,000: 1918.
FINANCIAL STATISTICS OF STATES: 1918.

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LETTER OF TRANSMITTAL.

DEPARTMENT OF COMMERCE,
BUREAU OF THE CENSUS,
Washington, D. C., March 17, 1919.

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 227 cities for the fiscal year 1918, 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 cost of conducting municipal business, and the indebtedness incurred for meeting this cost.

The introduction calls attention to the diversity of organization and accounting in American cities, and describes 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 and Lemuel A. Carruthers, chief of division. The text discussion was prepared under the immediate supervision of Morris J. Hole.

Respectfully,

SAM. L. ROGERS,
Director of the Census.

Hon. WILLIAM C. REDFIELD,
Secretary of Commerce

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FINANCIAL STATISTICS OF CITIES

1918

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FINANCIAL STATISTICS OF CITIES HAVING A POPULATION OF OVER 30,000: 1918.

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 1918 of the 227 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 and relates 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 this is shown by one of the most striking social facts of the last century—the greater increase in the population of cities than in that of smaller places or of farming communities. In 1790, when the first census of population was taken, the United States had but 1 city with a population of over 30,000. That was New York, N. Y., which at that time had 33,131 inhabitants. The 2 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 the 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 1 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 1, 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 are 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 years 1915, 1917, and 1918 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.[1]	Number.	Population.[2]	
			Total.	Per cent of national.
1918	104,444,303	227	34,326,669	32.9
1917	102,826,309	219	33,259,769	32.3
1915	99,590,321	204	31,168,150	31.3
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 the years 1918, 1917, and 1915 is the estimate as of Jan. 1 of those years; for each of the other years the population is that shown by the Federal census.

[2] Population shown for each of the years 1918, 1917, and 1915 is that compiled from estimates as of the medial dates of the 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 these 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 prior to 1910.

The number and total population of cities having over 30,000 inhabitants at the middle of the fiscal year 1918 in each of the nine geographic divisions are shown in Table II, which follows.

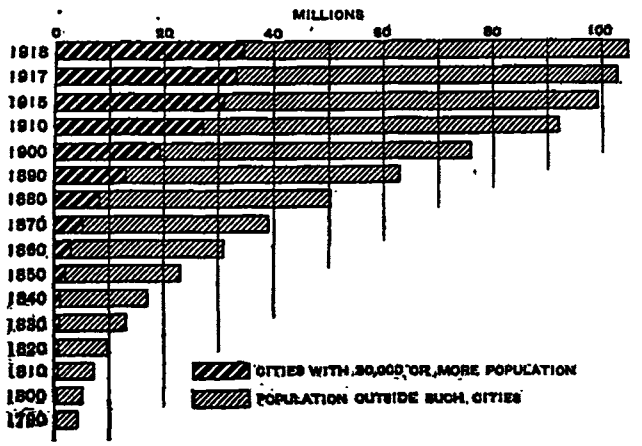
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Table II

GEOGRAPHIC DIVISION.	Cities.	Population.
United States	227	34,326,669
New England	36	3,568,176
Middle Atlantic	51	12,480,862
East North Central	49	7,645,110
West North Central	20	2,775,751
South Atlantic	22	2,257,838
East South Central	12	1,065,960
West South Central	14	1,327,966
Mountain	7	598,375
Pacific	16	2,606,631

In Diagram 1 are presented, for each census year and for the years 1915, 1917, and 1918, the relative population of continental United States and that of cities each of which had over 30,000 inhabitants.

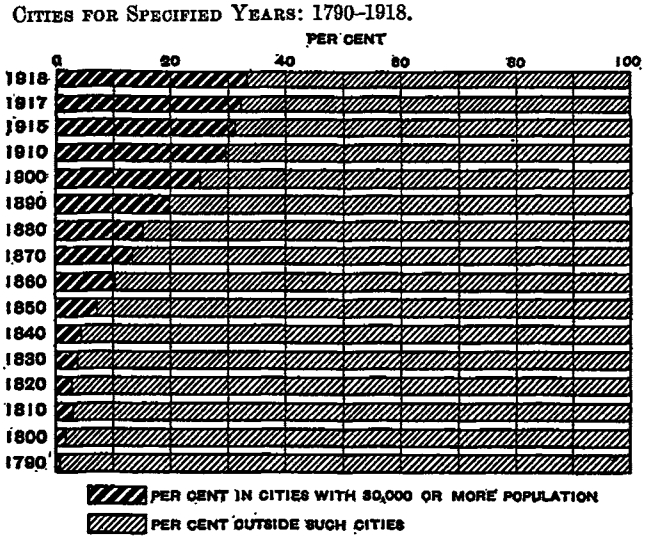
DIAGRAM 1.—POPULATION IN CITIES HAVING A POPULATION OF OVER 30,000 AND OUTSIDE SUCH CITIES FOR SPECIFIED YEARS: 1790–1918.



In Diagram 2 are shown, for each of the census years and for 1915, 1917, and 1918, the percentages of the national population residing in the cities here referred to, and the percentage of national population residing outside these cities.

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 have given rise to many and grave governmental problems. To assist in the solution of these problems, so far as the same could be done by the aid of exact statistical information, 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: 1790–1918.



COMPARATIVE STATISTICS OF 146 CITIES FOR SPECIFIED YEARS.—Of the 227 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 2 cities of Pittsburgh and Allegheny, Pa., which were consolidated into the present city of Pittsburgh, are counted as 1 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. The figures of this table are those used in calculating the per capita amounts as shown in the annual reports for the several years; revised estimates are given in Bulletins 122, 133, and 137 issued by the Bureau of the Census.

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Table III

STATE AND CITY.	City number, 1918.	ESTIMATED POPULATION.								
		At medial date.			1913	1911	1909	1907	1905	1903
		1918	1917	1915						
Total		30,978,776	30,287,760	28,843,801	28,111,209	26,788,019	25,108,590	23,107,777	21,973,431	20,869,155
ALABAMA:										
Birmingham	33	187,727	179,773	164,165	158,200	142,295	68,600	47,097	44,640	42,087
Mobile	113	58,956	57,976	55,332	54,610	52,684	51,250	43,642	42,164	40,696
Montgomery	148	44,416	43,662	42,154	41,024	39,032	37,888	41,847	39,769	32,884
ARKANSAS:										
Little Rock	115	58,716	57,343	53,811	52,464	47,456	44,844	41,302	38,716	42,036
CALIFORNIA:										
Los Angeles	10	550,008	519,206	452,140	412,466	347,550	290,868	(1)	(1)	116,420
Oakland	30	210,305	202,504	186,902	175,201	159,601	115,459	(1)	72,670	70,396
Sacramento	99	68,984	66,895	62,717	60,628	46,581	43,330	31,311	30,732	30,152
San Francisco	12	474,776	467,269	[2] 452,255	440,995	425,982	410,343	(1)	(1)	355,919
COLORADO:										
Denver	24	268,439	260,800	245,523	237,885	222,611	207,112	153,524	150,317	147,111
CONNECTICUT:										
Bridgeport	48	125,510	122,365	116,075	112,144	105,854	99,301	86,487	82,001	77,635
Hartford	57	113,314	111,383	107,521	105,107	101,247	97,225	98,484	93,160	87,836
New Haven	39	152,275	149,685	144,505	141,915	136,735	131,337	123,427	119,027	114,627
Waterbury	77	89,201	86,973	82,517	80,289	75,833	71,191	63,696	60,109	56,521
DELAWARE:										
Wilmington	72	95,921	94,817	92,609	90,953	88,745	86,444	86,420	83,860	81,300
DISTRICT OF COLUMBIA:										
Washington	18	371,933	366,631	356,028	348,077	337,476	326,430	312,548	302,883	293,217
FLORIDA:										
Jacksonville	81	79,065	76,101	70,173	67,269	63,346	53,608	[3] 38,049	[4] 35,301	31,798
GEORGIA:										
Atlanta	32	196,144	190,558	179,292	173,713	161,515	135,916	107,265	102,702	96,550
Augusta	131	50,642	50,245	49,451	49,057	41,236	40,899	43,739	42,511	41,283
Savannah	97	69,250	68,805	67,917	67,473	65,592	64,725	69,880	67,311	64,741
ILLINOIS:										
Chicago	2	2,547,201	2,497,722	2,397,600	2,344,018	2,245,404	2,142,156	2,107,620	1,990,750	1,873,880
East St. Louis	86	77,312	74,708	69,502	66,899	61,693	56,682	42,530	39,385	36,239
Joliet	173	38,549	38,010	36,934	36,396	35,320	34,198	32,657	31,713	30,769
Peoria	93	72,184	71,458	70,006	69,280	67,828	62,095	67,704	65,026	62,348
Quincy	186	36,843	36,809	36,741	36,696	36,628	36,557	39,583	38,032	37,680
Rockford	119	56,739	55,185	52,337	50,914	48,068	44,240	36,701	34,621	33,361
Springfield	104	62,873	61,370	58,221	56,476	53,484	48,799	39,631	38,234	36,211
INDIANA:										
Evansville	87	76,981	76,078	71,284	70,443	70,723	68,747	65,282	63,132	61,482
Fort Wayne	85	78,014	76,183	72,423	70,500	66,098	60,925	52,219	49,975	48,031
Indianapolis	23	283,622	271,708	259,820	253,668	240,530	228,090	227,698	212,198	197,555
South Bend	94	70,967	68,946	65,114	63,198	59,380	52,087	46,005	43,204	40,327
Terre Haute	100	67,361	66,083	63,529	62,252	59,700	57,316	53,707	51,903	38,611
IOWA:										
Davenport	132	49,820	49,013	46,537	45,553	43,764	42,495	[5] 41,614	[4] 39,797	37,768
Des Moines	64	104,665	102,211	97,304	94,238	88,821	84,592	[3] 81,020	[4] 75,626	65,754
Dubuque	166	40,133	39,910	39,465	39,206	[5] 38,494	39,065	[3] 44,198	[4] 41,941	38,094
Sioux City	114	58,940	57,451	54,470	52,608	49,398	46,690	[3] 44,088	[4] 40,952	[7] 33,111
KANSAS:										
Kansas City	69	102,096	99,437	94,271	91,687	[3] 85,679	74,798	[4] 80,522	[4] 67,614	[4] 59,919
Topeka	133	49,538	48,726	47,102	46,290	[5] 43,684	43,531	[4] 42,792	[4] 37,641	[4] 38,959
KENTUCKY:										
Covington	111	59,623	57,144	55,896	55,272	54,024	52,720	50,495	45,877	44,759
Louisville	28	240,175	238,277	234,482	233,216	227,445	222,293	229,599	222,660	215,722
LOUISIANA:										
New Orleans	16	377,010	371,747	361,221	355,958	345,433	334,470	318,652	309,639	300,625
MAINE:										
Portland	103	64,720	63,867	62,161	61,308	59,602	57,824	56,003	54,330	52,656
MARYLAND:										
Baltimore	8	594,637	589,621	579,590	574,575	564,545	554,095	561,120	546,217	531,313
MASSACHUSETTS:										
Boston	5	768,758	757,420	734,747	722,465	688,912	657,312	[3] 609,175	[4] 595,380	594,618
Brockton	98	69,010	67,307	63,901	62,340	59,092	55,275	[3] 50,886	[4] 47,794	43,618
Cambridge	54	114,621	113,309	110,685	109,045	106,643	103,531	[3] 99,653	[4] 97,434	98,444
Chelsea	139	[9] 48,405	[9] 46,192	[10] 32,452	[10] 32,452	31,275	32,452	[3] 38,575	[4] 37,289	35,920
Fall River	46	129,828	128,366	125,443	123,982	122,593	116,906	[3] 106,121	[4] 105,702	114,004
Fitchburg	156	42,366	41,728	40,454	39,870	38,997	36,978	[3] 33,617	[4] 33,021	34,378
Haverhill	135	49,180	48,477	47,071	46,308	45,646	43,005	[3] 38,092	[4] 37,830	38,987
Holyoke	101	66,402	65,185	62,751	61,635	59,603	56,377	[3] 51,622	[4] 49,934	48,736
Lawrence	68	102,923	100,560	95,834	93,471	89,753	83,096	[3] 73,046	[4] 70,050	67,932
Lowell	56	114,366	113,245	111,004	109,885	109,009	104,148	[3] 95,157	[4] 94,889	100,150
Lynn	65	104,534	102,425	98,207	96,099	92,332	87,166	[3] 80,453	[4] 77,042	72,350
Malden	127	52,243	51,155	48,979	47,892	45,956	43,280	[3] 39,786	[4] 38,037	36,853
New Bedford	50	121,381	117,917	110,941	107,766	102,099	92,718	[3] 79,130	[4] 74,362	68,955
Newton	150	44,345	43,715	42,455	41,825	40,531	39,280	[3] 38,123	[4] 36,827	36,350
Salem	134	49,346	48,562	46,994	46,210	45,176	42,626	[3] 38,295	[4] 37,627	37,504
Somerville	78	88,618	87,039	83,881	82,302	79,177	75,830	[3] 72,323	[4] 69,272	68,090
Springfield	61	108,441	105,715	100,148	97,654	92,675	86,210	[3] 78,132	[4] 73,540	67,423
Taunton	189	36,583	36,256	35,604	35,305	35,061	33,678	[3] 30,940	[4] 30,967	32,713
Worcester	35	165,873	163,081	157,499	154,941	150,336	142,835	[6] 132,020	[4] 128,135	128,552
MICHIGAN:										
Detroit	7	629,001	603,993	546,183	520,586	493,039	447,484	[5] 367,494	[5] 325,563	[11] 309,619
Grand Rapids	43	133,508	128,924	123,860	120,695	116,037	110,060	[5] 101,832	[5] 97,756	[11] 93,679
Saginaw	118	56,882	56,055	54,401	53,161	51,311	49,929	[5] 49,808	[5] 47,676	[11] 45,543
MINNESOTA:										
Duluth	71	97,077	94,495	89,331	86,749	81,818	76,038	[3] 69,731	[4] 64,942	57,397
Minneapolis	17	373,448	363,454	343,466	333,472	311,182	294,330	[3] 285,676	[4] 261,974	214,112
St. Paul	27	252,465	247,232	236,766	231,533	219,136	211,563	[3] 210,606	[4] 197,023	172,038
MISSOURI:										
Joplin	204	33,492	33,308	32,940	32,664	32,296	31,935	37,279	34,063	30,847
Kansas City	21	308,172	300,215	284,567	273,943	258,009	241,767	185,479	179,272	173,064
St. Joseph	79	[12] 85,871	[12] 85,611	[12] 83,132	[12] 81,450	[12] 78,927	77,403	120,504	115,479	110,479
St. Louis	4	771,764	760,454	737,497	723,347	700,707	677,123	661,666	636,973	612,279
MONTANA:										
Butte	151	44,268	43,636	42,497	41,159	39,917	38,669	45,492	41,757	38,023

[1] Estimate not shown, but included in total.
[2] Estimated population, July 1, 1914.
[3] Based on Federal census of 1900 and state census of 1905.
[4] State census.
[5] Based on Federal census of 1900 and state census of 1904.
[6] Population returned at Thirteenth Census, Apr. 15, 1910.
[7] Population returned at Twelfth Census, June 1, 1900.
[8] State census, March, 1911.
[9] Based on Federal census of 1910 and state census of 1915.
[10] Population, Apr. 15, 1910; decrease since 1900; no estimate made.
[11] Based on state census of 1904.
[12] Based on censuses of 1890 and 1910, on account of the defective work of the enumeration of 1900.

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Table III—Continued.

STATE AND CITY.	City number, 1918.	ESTIMATED POPULATION.								
		At medial date.			1913	1911	1909	1907	1905	1903
		1918	1917	1915						
NEBRASKA:										
Lincoln	143	46,828	46,386	45,515	45,258	44,488	43,635	49,590	46,874	44,158
Omaha	34	177,777	165,470	133,274	131,093	126,731	122,187	127,768	120,565	113,361
NEW HAMPSHIRE:										
Manchester	80	79,607	78,283	75,635	74,311	71,663	68,904	65,989	63,417	60,845
NEW JERSEY:										
Atlantic City	112	59,515	57,600	53,952	52,098	48,271	44,613	[1] 41,495	[2] 37,593	32,272
Bayonne	92	72,974	70,663	66,041	62,960	58,837	53,160	[1] 46,078	[2] 42,262	36,829
Camden	62	108,117	106,233	102,465	100,581	97,308	92,532	[1] 86,334	[2] 83,363	79,811
Elizabeth	75	89,900	87,760	83,480	80,272	76,558	71,138	[1] 63,860	[2] 60,509	56,441
Hoboken	82	78,694	77,584	75,364	73,884	71,528	69,452	[1] 67,709	[2] 65,468	64,080
Jersey City	20	312,039	305,827	293,403	287,709	276,474	261,482	[1] 243,205	[2] 232,699	219,462
Newark	14	418,789	408,894	389,106	379,211	363,377	335,949	[1] 295,979	[2] 283,289	[3] 265,394
Passaic	89	75,845	73,111	67,643	63,542	58,971	51,733	[1] 41,761	[2] 37,837	32,508
Paterson	42	141,546	139,477	135,339	132,236	129,087	123,075	[1] 114,072	[2] 111,529	113,217
Trenton	55	114,371	111,990	107,228	104,451	99,946	94,547	[1] 88,529	[2] 84,180	76,766
NEW YORK:										
Albany	63	106,632	106,003	102,961	102,344	100,969	99,813	[1] 99,268	[2] 97,806	[4] 94,151
Auburn	180	38,042	37,604	36,728	36,071	35,199	34,283	[1] 33,399	[2] 32,527	31,692
Binghamton	124	54,864	53,973	52,191	51,300	49,768	47,453	[1] 44,475	[2] 43,096	41,039
Buffalo	11	479,392	472,169	457,723	446,889	435,315	415,314	[1] 386,724	[2] 376,914	381,403
Elmira	176	38,272	38,120	37,816	37,664	37,535	36,915	[1] 35,744	[2] 35,724	37,106
New York	1	5,737,492	5,602,841	5,333,539	5,198,888	4,956,865	4,629,310	[1] 4,225,681	[2] 4,000,403	3,716,139
Rochester	25	264,714	258,959	245,077	235,968	227,103	211,664	[1] 189,384	[2] 182,022	170,798
Schenectady	66	103,774	99,519	91,012	86,305	76,447	70,203	[1] 65,625	[2] 58,213	[5] 48,920
Syracuse	37	158,559	155,624	149,353	146,480	142,124	133,728	[1] 120,631	[2] 117,129	114,443
Troy	84	78,094	77,916	77,560	77,382	76,947	76,715	[1] 76,756	[2] 76,271	75,567
Utica	76	89,272	87,401	82,060	80,246	77,088	72,485	[1] 66,552	[2] 63,647	60,097
Yonkers	67	103,066	99,838	93,383	90,156	84,361	76,502	[1] 66,806	[2] 61,414	52,701
OHIO:										
Akron	73	93,604	90,625	80,291	77,624	72,290	66,733	52,073	49,403	46,733
Canton	105	62,566	60,852	57,426	55,713	52,287	48,927	38,972	37,907	32,011
Cincinnati	15	414,248	410,476	402,175	398,452	378,155	360,454	347,123	343,337	332,934
Cleveland	6	692,259	674,073	639,431	622,699	580,398	538,374	475,864	437,114	414,950
Columbus	29	220,133	214,878	204,567	199,417	187,674	168,350	148,722	142,105	135,487
Dayton	47	128,939	127,224	123,794	122,079	118,649	100,327	103,248	98,350	92,716
Springfield	126	52,296	51,550	50,058	49,314	47,822	44,088	42,704	41,433	40,161
Toledo	31	202,010	198,117	184,126	180,412	172,984	165,247	164,673	155,287	145,901
Youngstown	58	112,282	108,385	100,593	89,949	83,165	76,245	54,402	51,516	48,886
OREGON:										
Portland	22	307,321	294,385	259,582	246,569	222,442	190,017	112,757	104,141	98,655
PENNSYLVANIA:										
Allentown	102	65,109	63,505	60,297	58,693	53,765	50,652	42,618	40,571	38,483
Altoona	110	59,712	58,659	56,553	55,504	53,398	51,287	48,878	45,557	41,815
Chester	150	41,857	41,396	40,474	40,013	39,093	38,134	38,670	37,333	35,995
Erie	88	76,592	75,206	72,401	71,004	68,212	65,302	61,202	58,783	56,363
Harrisburg	91	73,276	72,015	69,493	68,232	65,710	61,075	56,663	54,807	52,951
Johnstown	95	70,473	68,529	64,642	62,705	57,766	53,333	44,340	42,160	39,980
Lancaster	128	51,680	51,096	49,928	49,101	47,933	46,715	48,078	46,184	44,294
McKeesport	140	48,209	47,521	45,965	45,188	43,635	42,032	44,851	42,024	38,274
New Castle	158	41,915	41,133	39,569	38,787	37,224	35,620	38,464	35,429	32,593
Philadelphia	3	1,735,514	1,709,518	1,657,810	1,631,956	1,580,248	1,526,386	1,466,408	1,417,062	1,367,716
Pittsburgh	9	586,196	579,090	564,878	557,773	542,470	527,694	[6] 531,527	[6] 507,009	[6] 483,107
Reading	60	111,607	109,811	103,361	101,628	98,164	94,555	93,171	89,111	85,051
Scranton	41	149,541	145,811	141,351	138,021	133,165	127,508	121,343	116,111	109,757
Wilkes-Barre	83	78,334	76,780	73,660	72,102	68,987	65,742	61,521	58,721	55,921
York	125	52,770	51,656	49,430	48,318	46,091	43,702	40,079	38,258	36,438
RHODE ISLAND:										
Pawtucket	109	60,666	59,411	56,901	55,646	53,664	50,142	[1] 45,041	[2] 43,381	42,711
Providence	26	258,661	253,726	243,856	240,156	230,693	219,715	[1] 207,850	[2] 198,635	186,742
Woonsocket	146	45,365	44,360	42,350	41,346	39,594	37,060	[1] 33,792	[2] 32,196	30,415
SOUTH CAROLINA:										
Charleston	108	61,041	60,734	60,121	59,815	59,203	58,564	56,402	56,232	56,062
TENNESSEE:										
Chattanooga	107	61,200	59,700	56,702	55,578	46,100	43,634	34,416	34,179	30,469
Knoxville	172	38,958	38,582	37,955	37,549	36,799	36,017	36,620	35,482	34,344
Memphis	40	151,877	148,995	143,231	140,351	133,281	116,706	128,799	121,235	113,669
Nashville	51	118,136	117,057	114,899	113,822	111,666	109,619	105,278	84,227	83,275
TEXAS:										
Dallas	44	131,376	126,362	113,525	107,369	98,075	87,606	54,338	52,248	44,159
Galveston	154	42,781	41,994	40,420	39,503	37,930	36,981	35,224	33,484	31,742
Houston	53	116,878	112,384	104,726	89,721	82,913	75,919	59,963	56,300	50,760
San Antonio	45	130,042	125,058	116,890	110,679	101,911	92,777	64,275	61,146	58,016
UTAH:										
Salt Lake City	49	121,623	117,399	109,736	105,713	97,331	87,330	62,216	58,914	57,138
VIRGINIA:										
Norfolk	74	91,916	90,380	87,308	85,005	81,935	66,492	68,530	58,006	55,318
Richmond	36	158,870	156,855	135,061	133,185	129,721	116,053	106,227	86,880	86,148
WASHINGTON:										
Seattle	19	366,445	348,639	313,029	295,226	259,615	221,491	(7)	99,586	92,020
Spokane	38	157,656	150,323	135,657	128,327	113,661	98,947	(7)	45,313	41,927
Tacoma	52	117,446	112,770	103,418	98,742	89,392	76,329	(7)	51,962	45,102
WEST VIRGINIA:										
Wheeling	152	43,797	43,516	42,957	42,537	41,978	41,396	41,929	41,058	40,186
WISCONSIN:										
La Crosse	212	31,833	31,677	31,367	31,212	30,748	30,176	[1] 29,151	[2] 29,078	30,038
Milwaukee	13	445,008	436,535	419,589	408,683	395,832	359,060	[1] 322,513	[2] 312,948	313,025
Oshkosh	190	36,428	35,944	34,976	34,613	33,678	32,615	[1] 31,491	[2] 30,575	29,919
Racine	141	47,465	46,486	44,528	43,549	41,917	36,976	[1] 33,565	[2] 32,290	31,529
Superior	142	46,932	45,991	44,109	43,403	31,334	39,695	[1] 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 1895 and Federal census of 1900.
[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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COMPARATIVE 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 1918, 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.

The figures of Table IV for the Nation for the years 1917 and 1918 are abnormal because of the war in Europe in which the United States became a combatant nation on April 6, 1917. The unprecedented costs of military operations and other war work conducted by the National Government render the figures noncomparable with those of the Nation for former years or with those of the cities. The figures given for years prior to 1917, however, show the relationship of these costs in normal times. In 1915 the costs of the National Government exceeded those of the 146 cities by $51,773,465, or 5.2 per cent; the corresponding excess in 1916 was 7 per cent. The governmental-cost payments of the 204 cities having over 30,000 inhabitants reported for 1915 were in excess of those of the National Government by 0.9 per cent. In 1916 the costs of the Nation exceeded those of the 213 cities reported for that year by $4,630,883, or 0.4 per cent.

Table IV

YEAR.	NET GOVERNMENTAL-COST PAYMENTS.			
	146 cities.		Nation.	
	Total.	Per capita.	Total.[1]	Per capita.
1918	$1,055,724,595	$34.08	$9,312,169,079	$89.16
1917	1,007,290,346	33.26	1,512,051,694	14.70
1915	996,061,502	34.53	1,047,834,967	10.52
1913	912,390,262	32.46	986,620,838	10.15
1911	863,996,528	32.25	923,862,219	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	561,772,357	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 investments, payments for reduction of the public debt, and the excess of national-bank notes retired 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 payments for investments, mentioned in the footnote to Table IV, were made during the years 1917 and 1918. The character of these investments and their amounts are shown in the statement which follows. These payments are clearly distinguishable from governmental costs.

[1] For definition of "governmental costs," see p. 29.

CHARACTER OF INVESTMENT.	1918	1917
Total	$4,804,588,004	$893,880,315
Purchase of obligations of foreign governments	4,739,434,750	885,000,000
Subscription to stock of Federal land banks	.....	8,880,315
Purchase of farm-loan bonds	65,153,254	.....

The amounts shown in this statement as paid for the purchase of obligations of foreign governments were expended from the proceeds of sales of bonds authorized by law. When payments are received from foreign governments on account of the principal of their obligations, these amounts must be applied to the reduction of the interest-bearing debt of the United States. The payments for the purchase of stock of Federal land banks, in 1917, were made in accordance with a provision of the farm-loan act, which required that if, within 30 days after the opening of subscription books, any part of the minimum capitalization of any one of the Federal land banks should remain unsubscribed, it should be the duty of the Secretary of the Treasury to subscribe the balance thereof on behalf of the United States. The payments for the purchase of farm-loan bonds, in 1918, were made in accordance with an amendment to the farm-loan act, approved January 18, 1918, by which the Secretary of the Treasury was authorized, in his discretion, upon the request of the Federal Farm Loan Board, from time to time during the fiscal years ending June 30, 1918, and June 30, 1919, respectively, to purchase at par and accrued interest from any Federal land bank farm-loan bonds to an amount not exceeding $100,000,000 in either of such fiscal years.

The population which bore the burden of national governmental costs in 1918 was three and four-tenths times as great as that of the 146 cities. The totals of Table IV 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 National Government for the year 1918 were eight times those of the 146 cities.

The statement which follows shows the increase and per cent of increase in governmental-cost payments of the 146 cities and of the Nation in specified periods.

YEAR.	INCREASE IN NET GOVERNMENTAL-COST PAYMENTS.			
	146 cities.		Nation.	
	Amount.	Per cent.	Amount.	Per cent.
1918 over 1917	$48,434,249	4.8	$7,800,117,385	515.9
1917 over 1915	11,228,844	1.1	464,216,727	44.3
1915 over 1913	83,671,240	9.2	61,214,129	6.2
1913 over 1911	48,393,734	5.6	57,758,619	6.2
1911 over 1909	101,434,491	13.3	31,555,949	3.5
1909 over 1907	70,490,626	10.2	134,817,517	17.7
1907 over 1905	129,298,554	23.0	42,383,255	5.9
1905 over 1903	47,583,651	9.3	79,782,048	12.5

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Table IV further shows that in times of peace the relative burden of governmental costs as measured by per capita payments therefor increased 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 $10.52, or 33 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 in normal times 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: 1903–1918.

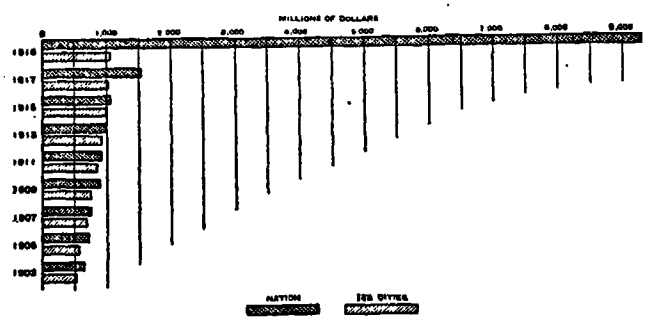
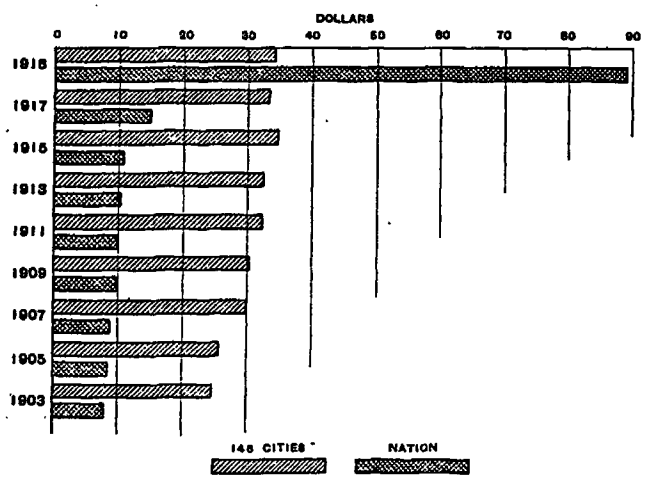


DIAGRAM 4.—PER CAPITA NET GOVERNMENTAL-COST PAYMENTS OF 146 CITIES AND OF THE NATION FOR SPECIFIED YEARS: 1903–1918.



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.

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 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.

The figures of Table V, like those of Table IV, for 1917 and 1918, are rendered noncomparable for any ordinary purpose because of the unusual increase in the debt of the Nation, due to the war.

Table V.

YEAR.	NET INDEBTEDNESS.			
	146 cities.		Nation.	
	Total.	Per capita.	Total.	Per capita.
1918	$2,508,095,418	$80.96	$10,924,281,355	$104.59
1917	2,445,851,564	80.75	1,908,635,224	18.56
1915	2,245,906,412	77.86	1,090,148,006	10.95
1913	1,950,006,813	69.28	1,028,564,055	10.59
1911	1,808,828,392	67.52	1,015,784,338	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	925,011,037	11.44

During the years 1917 and 1918 the United States acquired certain securities which should be taken into account in connection with a debt statement, but which were not deducted as offsets in the preparation of Table V. These securities are set forth in the statement which follows.

CHARACTER OF SECURITY.	June 30, 1918.	June 30, 1917.
Total	$5,690,930,065	$893,880,315
Obligations of foreign governments	5,624,434,750	885,000,000
Stock of Federal land banks	8,880,315	8,880,315
Farm-loan bonds (par value)	[1] 57,615,000	.....

[1] Farm-loan bonds were bought to the amount of $64,160,000, and sold to the amount of $6,545,000.

The statement which follows shows the increase and per cent of increase in the indebtedness of the 146 cities and of the Nation for specified periods.

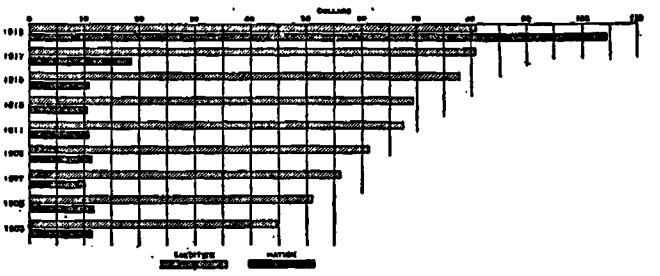
YEAR.	INCREASE IN INDEBTEDNESS.			
	146 cities.		Nation.	
	Amount.	Per cent.	Amount.	Per cent.
1918 over 1917	$62,243,854	2.5	$9,015,646,131	472.4
1917 over 1915	199,945,152	8.9	818,487,218	75.1
1915 over 1913	295,899,599	15.2	61,583,951	6.0
1913 over 1911	141,178,421	7.8	12,779,717	1.3
1911 over 1909	271,728,993	17.7	[1] 8,077,193	[1] 0.8
1909 over 1907	242,220,640	18.7	145,264,776	16.5
1907 over 1905	175,533,004	15.7	[1] 111,270,017	[1] 11.2
1905 over 1903	186,341,123	20.0	64,855,135	7.0

[1] Decrease.

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Certain valuable conclusions can be drawn from the figures of Table V for years prior to 1917. 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 $10.95, or 4.3 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 in normal times, such as prevailed from 1903 to 1915, 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. In 1916 the per capita indebtedness of these cities was over eight times that of the Nation. The per capita net indebtedness of the 146 cities and of the Nation are presented graphically in the diagram which follows.

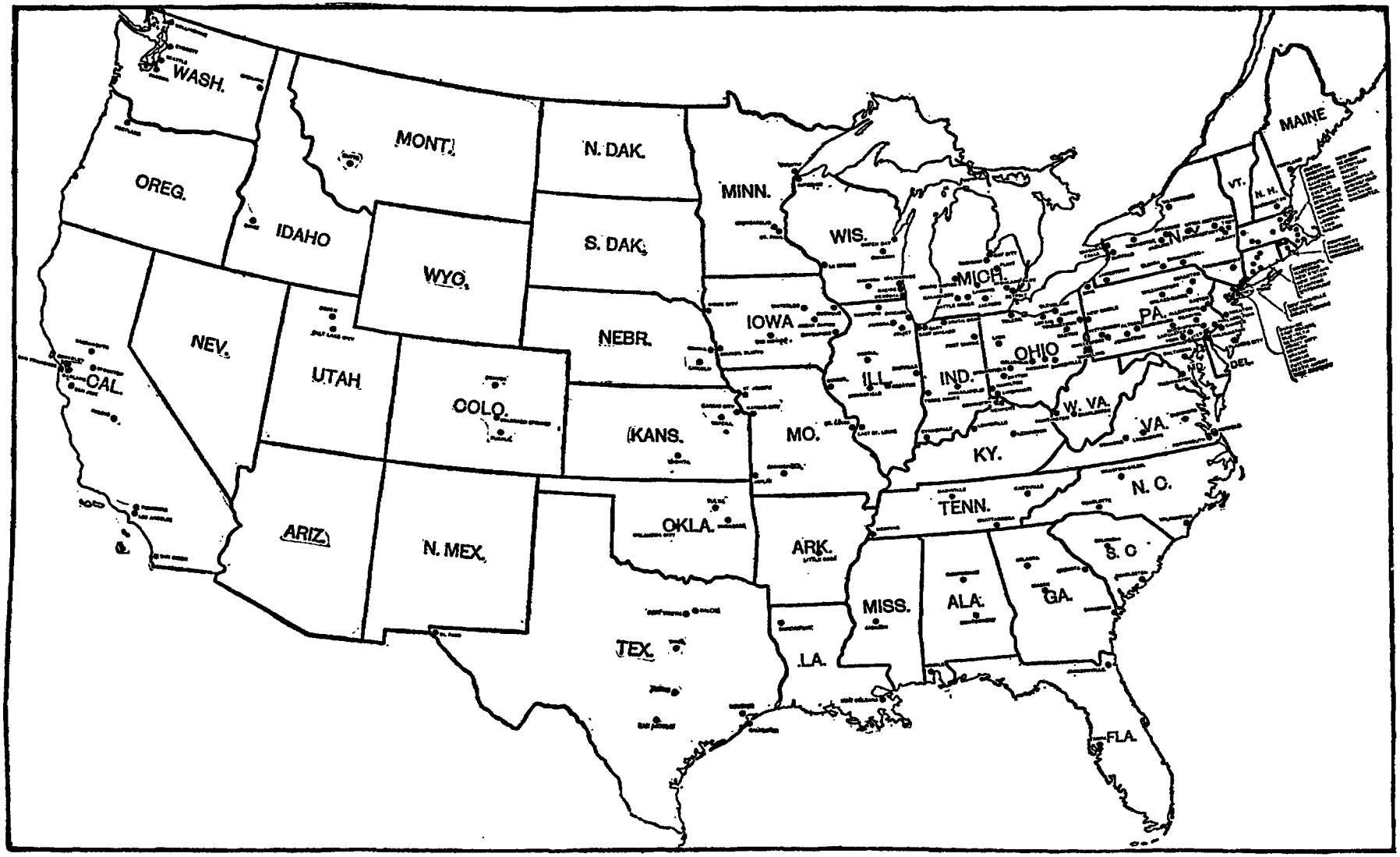
DIAGRAM 5.—PER CAPITA NET INDEBTEDNESS OF 146 CITIES AND OF THE NATION FOR SPECIFIED YEARS: 1903–1918.



CITIES HAVING A POPULATION OF OVER 30,000 IN 1918.—In the general tables of this report, with the exception of Table 30, the 227 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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LOCATION OF CITIES IN THE UNITED STATES HAVING A POPULATION OF OVER 30,000 AT THE MIDDLE OF THE FISCAL YEAR 1918.



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STATE AND CITY.	City number.
ALABAMA:	
Birmingham	33
Mobile	113
Montgomery	148
ARKANSAS:	
Little Rock	115
CALIFORNIA:	
Berkeley	106
Fresno	185
Los Angeles	10
Oakland	30
Pasadena	129
Sacramento	99
San Diego	120
San Francisco	12
San Jose	167
Stockton	191
COLORADO:	
Colorado Springs	171
Denver	24
Pueblo	121
CONNECTICUT:	
Bridgeport	48
Hartford	57
New Britain	123
New Haven	39
Stamford	213
Waterbury	77
DELAWARE:	
Wilmington	72
DISTRICT OF COLUMBIA:	
Washington	18
FLORIDA:	
Jacksonville	81
Tampa	117
GEORGIA:	
Atlanta	32
Augusta	131
Macon	145
Savannah	97
IDAHO:	
Boise	187
ILLINOIS:	
Aurora	195
Chicago	2
Danville	207
Decatur	160
East St. Louis	86
Joliet	173
Peoria	93
Quincy	186
Rockford	119
Springfield	104
INDIANA:	
East Chicago	226
Evansville	87
Fort Wayne	85
Gary	122
Indianapolis	23
South Bend	94
Terre Haute	100
IOWA:	
Cedar Rapids	178
Council Bluffs	211
Davenport	132
Des Moines	64
Dubuque	166
Sioux City	114
Waterloo	182
KANSAS:	
Kansas City	69
Topeka	133
Wichita	90
KENTUCKY:	
Covington	111
Lexington	157
Louisville	28
Newport	209
LOUISIANA:	
New Orleans	16
Shreveport	184
MAINE:	
Portland	103
MARYLAND:	
Baltimore	8
MASSACHUSETTS:	
Boston	5
Brockton	98
Brookline	202
Cambridge	54
Chelsea	139
Everett	165
Fall River	46
Fitchburg	156
Haverhill	135
Holyoke	101
Lawrence	68
Lowell	56
Lynn	65
Malden	127
New Bedford	50
Newton	150
Pittsfield	168
Quincy	170
Salem	134
Somerville	78
Springfield	61
Taunton	189
Waltham	217
Worcester	35
MICHIGAN:	
Battle Creek	224
Bay City	138
Detroit	7
Flint	116
Grand Rapids	43
Highland Park	199
Jackson	192
Kalamazoo	130
Lansing	147
Saginaw	118
MINNESOTA:	
Duluth	71
Minneapolis	17
St. Paul	27
MISSISSIPPI:	
Jackson	220
MISSOURI:	
Joplin	204
Kansas City	21
St. Joseph	79
St. Louis	4
Springfield	161
MONTANA:	
Butte	151
NEBRASKA:	
Lincoln	143
Omaha	34
NEW HAMPSHIRE:	
Manchester	80
NEW JERSEY:	
Atlantic City	112
Bayonne	92
Camden	62
East Orange	153
Elizabeth	75
Hoboken	82
Jersey City	20
Newark	14
Orange	200
Passaic	89
Paterson	42
Perth Amboy	155
Trenton	55
West Hoboken	149
NEW YORK:	
Albany	63
Amsterdam	179
Auburn	180
Binghamton	124
Buffalo	11
Elmira	176
Jamestown	181
Mount Vernon	175
New Rochelle	169
New York	1
Niagara Falls	174
Poughkeepsie	219
Rochester	25
Schenectady	66
Syracuse	37
Troy	84
Utica	76
Watertown	223
Yonkers	67
NORTH CAROLINA:	
Charlotte	163
Wilmington	221
Winston-Salem	203
OHIO:	
Akron	73
Canton	105
Cincinnati	15
Cleveland	6
Columbus	29
Dayton	47
Hamilton	162
Lima	188
Lorain	177
Newark	225
Springfield	126
Toledo	31
Youngstown	58
Zanesville	215
OKLAHOMA:	
Muskogee	137
Oklahoma City	70
Tulsa	205
OREGON:	
Portland	22
PENNSYLVANIA:	
Allentown	102
Altoona	110
Chester	159
Easton	218
Erie	88
Harrisburg	91
PENNSYLVANIA—Con.	
Johnstown	95
Lancaster	128
McKeesport	140
New Castle	158
Norristown	210
Philadelphia	3
Pittsburgh	9
Reading	60
Scranton	41
Wilkes-Barre	83
Williamsport	198
York	125
RHODE ISLAND:	
Newport	222
Pawtucket	109
Providence	26
Woonsocket	146
SOUTH CAROLINA:	
Charleston	108
Columbia	194
TENNESSEE:	
Chattanooga	107
Knoxville	172
Memphis	40
Nashville	51
TEXAS:	
Austin	193
Dallas	44
El Paso	96
Fort Worth	59
Galveston	154
Houston	53
San Antonio	45
Waco	197
UTAH:	
Ogden	208
Salt Lake City	49
VIRGINIA:	
Lynchburg	201
Norfolk	74
Portsmouth	164
Richmond	36
Roanoke	144
WASHINGTON:	
Bellingham	196
Everett	183
Seattle	19
Spokane	38
Tacoma	52
WEST VIRGINIA:	
Charleston	214
Huntington	136
Wheeling	152
WISCONSIN:	
Green Bay	227
Kenosha	206
La Crosse	212
Madison	216
Milwaukee	13
Oshkosh	190
Racine	141
Superior	142

METHODS EMPLOYED IN SECURING COMPARABILITY OF STATISTICS.

As an aid in the proper use of the data presented in this report, the difficulties encountered in its preparation, because of the widely varying methods of fiscal administration, and the methods employed in overcoming those difficulties 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 among a number of independent governmental bodies.

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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 exercises all municipal functions, and also to the municipal organization exercising the principal authority in the government of a city in which municipal functions are distributed among two or more independent divisions. 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 collects them from all and combines 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 centralized 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 thereof 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 certain revenues or other moneys for which the corporation is responsible without such moneys passing through the hands of the treasurer. These receipts and payments are (1) those of departments which are authorized to collect certain fees and charges and to 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 expenditures, and (2) those of sinking, trust, and other funds under the management of special commissions or boards. In a large number of cities with two or more governmental units moneys are received and expended in this way by one or more of those units. Further, in such cities each of the persons acting as treasurer may pay out money on the order of two or more different officials 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 consolidating the data thus obtained into a single statement of the financial transactions of the city government.

ACCOUNTING FOR ADMINISTRATIVE FUNDS.—In recording the financial transactions incident to the administration of trust funds whose incomes by the terms of the trust are expended for educational, charitable, or other purposes, some cities keep accounts which show on the one side the annual earnings of these funds, and on the other their direct expenditures for the purposes of the trust; while other cities keep 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 such earnings are expended, and in the accounts of which the expenditures are recorded. Statistics of payments compiled from the general fund accounts of cities which administer their trust funds by the second method above described 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 not be comparable with those based upon the accounts of the general funds administered by the method first mentioned. Further, there will be no comparability between the statistics based solely upon the records of the so-called trust funds of cities of the two classes, 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.

In the case of municipal revenues, similar differences are encountered. The most common case of noncomparability of this class is 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 this tax is thus appropriated collect the tax through 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 for investment or expenditure. In other cities this tax is collected by officials connected with the administration of the trust funds, and no account of its receipt is shown in the accounts of the city treasurers and comptrollers with the general or revenue funds. There can be no comparability between the tax statistics of cities of the two classes, if these are based solely upon the record of either the general or revenue funds or of the trust funds.

Many other cases might be cited to show that 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 diversity in the methods of accounting for city funds are overcome by the Bureau of the Census by preparing a schedule for each independent fund of the municipality and consolidating the data so obtained into a

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single report. Although the individual cities, with few exceptions, are keeping their fund accounts as required by good accounting usage and as prescribed by conditions under which they have accepted trusts, or as called for by constitutional or statutory provisions, 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 still employ methods of accounting that were adopted before the business world generally introduced revenue and expense accounts to measure the results or outcome of financial transactions. Their 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 are classifying 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 where this condition prevails. Such a reclassification, even though made by skilled accountants, 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. Difficulties of this kind will survive until the cities adopt 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, in part or in their entirety, to the benefit of the state or county, or both, are collected by the city, which retains its part, if it participates in the revenue, and transmits to the other civil divisions such amounts as are due them. In other states these revenues are collected by the county governments, which pay over to the cities their proportions of the amounts collected. In the states first referred to the receipts and payments on account of these collections must be recorded in the accounts of the cities and set forth in their published reports, while the records and reports of the cities of the states last referred to do not contain statements of similar receipts, with the exception of such amounts as represent revenue belonging to them. 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 class. 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 municipal officials who exercise the functions of comptrollers or treasurers necessarily constitute the basis of the financial statistics of municipalities. 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. These difficulties result from the use of accounts based upon current payments rather than upon current expenses. In some cities the only books of account are those of the treasurer or other official having the custody of municipal funds, while in others additional books are kept by the comptroller, auditor, or other official exercising the duties of a 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 will differ for a

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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 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 the comptroller and the 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 a city comptroller, the Bureau of the Census bases its municipal financial statistics upon the accounting records of the treasurer, or upon those of the treasurers where there are a number of 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 official, with such reclassification according to revenue and governmental costs as may be necessary, the records of the treasurer being 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 cost 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 significant and comparable statistics of financial transactions such 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 with those of the 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 of this introduction.

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. Where this is done the materials and supplies purchased in one year are seldom the same in quantity or cost as

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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 number of cities have established bureaus which make all purchases, charging them to an asset supply account, and issue supplies to departments as required for immediate use. The establishment of such bureaus of supplies and the employment of such methods of accounting for supplies make the local accounts or statements of expenses and outlays more accurate, and to that extent aid in making the census statistics more comparable.

Even with accounts as described in the preceding paragraph, a minor adjustment must be made by the Bureau of the Census in compiling statistics of governmental-cost payments, if the cost of supplies given out on requisition by the bureau of supplies for a given year is greater than that of supplies purchased during that year. 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 principal is applied here as in the case of outstanding warrants and audits, where the amount of outstanding warrants and audits of the year which remain unpaid at the close of the year is balanced by a receipt on account of indebtedness incurred because of the issue and nonpayment 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 contingent liabilities that have been incurred by contract or upon market orders during the year, but which may 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, in making highway improvements, or in performing similar work in parks or for 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 in amounts equal to the cost of such work if performed by city employees or by contract, and credit the institutions with like 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 all such work is done by city employees or by contract; 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 imposed upon the taxpayers for the support of such institutions.

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. For cities which do not take account of such labor, the financial 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 of institutions and to provide the basis in the case of such cities for accurate statements of the costs of highway and park maintenance and operation, the Bureau of the Census secures estimates of the value of the labor of the inmates of institutions upon the highways and in parks, credits the institutions with such estimated amounts, and charges the proper departments or accounts with like amounts.

A city operating a municipal service enterprise, such as an electric-light plant employed exclusively for lighting streets, parks, and public buildings, if it keeps accounts for the enterprise by methods substantially the same as those employed by private enterprises, makes its primary account with the enter-

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prise a distribution account, and shows separately the cost of lighting streets, parks, and buildings with the same degree of exactness as if its light were obtained from a private corporation. Without such an account the report of the city can show only the cost of operating the enterprise as an independent department For a city whose accounts with one of these enterprises show no cost of the services rendered and utilities furnished the various branches of the governmental service, the Bureau of the Census secures estimates of the value of these services, utilities, and materials, and classifies the estimated amounts as costs of the departments, offices, and accounts receiving the services and utilities. To the extent that the local statement of expenses of operating such an 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 can the accounts of institutions and parks in the case of cities in which the labor of inmates of institutions is employed without its value being credited to the institution or charged to parks. 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. In the case of a few cities the officials in charge of the water-supply systems prepare 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 lack of an accepted basis is apparent in the statistics of all other public utility enterprises operated by cities. This condition 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, approximately correct values can be assigned to the utilities furnished.

Other difficulties in the way of comparable statistics of public service enterprises exist by reason of the fact that in the case of many of them the cost of making out bills and collecting revenue is included with the cost of collecting revenue other than of these enterprises, and there is no basis in city accounts for comparing the expenses of conducting a municipally owned enterprise, the employees of which make out and collect all bills for services or commodities furnished, with those of a similar enterprise whose bills are made out and collected by 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 that the local accounts here described are inaccurate the statistics in which their data are incorporated will 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, their reports 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.

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 the sale of bonds on which 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. For only those cities which recognize this principle of good commercial accounting is the Bureau of the Census able to present true statements of the costs of public improvements, and to show also the total interest for the use of credit capital.

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 10 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

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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. Amounts disbursed in payment of warrants drawn during the year on account of the governmental costs of the preceding year 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 audit, is made by the city council. This method of audit involves the exercise of a purely executive or administrative function by a legislative body. The difficulties arising from this method of transacting business can not be overcome by the Bureau of the Census.

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 encountered in compiling comparable statistics of the financial transactions of American municipalities. The act of Congress in 1899 authorizing the annual collection and publication of financial statistics of cities having a population of 30,000 was a recognition of the need and value of comparable statements of the financial transactions and financial conditions of cities. This act was the outcome of an agitation by those interested in municipal affairs for securing standard or uniform city reports and standard or uniform accounts as the basis for such reports. The same agitation led the legislature of Ohio to pass an act in 1901 requiring the use of uniform methods of accounting and uniform reports by the municipalities of that state and to create a state office with power to enforce such uniformity and secure the use of good business methods. Since 1901 New York, Massachusetts, Indiana, Iowa, Wisconsin, Minnesota, California, Washington, Oregon, and other states have enacted laws which provide for the compilation and publication of uniform municipal reports, in some cases with and in others without the provision for uniform accounts and supervisory control.

Cooperation between the accounting officers or bureaus of the states having bureaus or offices for securing uniform accounts and the Bureau of the Census, and popular discussion, have given great impetus in all parts of the United States and Canada to the movement for uniform municipal accounting. City officials, private accountants, and others have also been making earnest efforts to improve the methods of municipal administration. 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. As a result of these conferences the Bureau of the Census has improved its schedules, its classification of receipts and payments, and its method of presenting statistical data, and many of the cities have brought their accounts and reports into a good degree of harmony with the census schedules and forms, and thus into approximation to a scheme of uniform accounts and a standard form of reporting.

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 data upon which may be based an intelligent judgment 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 have 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. Municipalities are *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 income or profit for their proprietors and stockholders; and, therefore, municipal accounting must show the amount expended for each municipal purpose or function, and the sources from which moneys were obtained, with the amount derived from each source, while private accounting must yield information as to the amount of income or profit that has been earned, and what disposition of it has been made, or of the amount of the loss sustained and the provisions made for meeting it.

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, as well as private 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. 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 a specified time, as the 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 a municipality to raise and expend money for municipal purposes is granted by the legislative branch of the government, and is embodied in appropriation acts or ordinances and in

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general statutes and ordinances with reference to the raising of public money and its use or application. The aggregate of the authorizations thus granted or made applicable for a given city for a specified year constitutes its municipal financial program for that year.

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

To be of greatest administrative assistance a municipal budget should be a final and complete statement of the character described. 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 prepared at the close of the year, the citizens may be provided with the data requisite to the formation of an intelligent judgment concerning the propriety of past and proposed expenditures and the 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 applied to contingent liabilities represented by contracts entered into and orders made in accordance with the authorizations of a budget, but which have not become demand liabilities because the services contracted for have not been completed or the materials ordered have not been delivered. 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, the 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 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 referred to as budget expenditures and non-budget 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 amounts 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 enforceable claims or that otherwise accrue during that year. They include (1) its expenses for services employed or 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 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.

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Municipal governmental expenses is the designation applied to the costs of maintaining municipal governments, protecting person, property, and health, providing social necessities, promoting the general economic welfare, 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 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, for the purpose of providing the inhabitants with public utilities or services, such as are usually furnished by private corporations, together with 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 trusts 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 principal groups according to departmental function. The expenses included in these principal groups are subdivided into a number of subordinate groups, each including all the expenses for a certain general departmental purpose, or functional activity. 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.

EXPENSES OF PUBLIC SERVICE ENTERPRISES.—Under this general title are included the expenses of operating and maintaining water-supply and gas-supply systems, electric light and power systems, markets, and all other enterprises operated and maintained to supply the inhabitants with public utilities or services.

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 interest of a municipality for a given fiscal year* is that which has accrued or become an actual or enforceable liability of the municipality during that year.

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

In the statistics of governmental-cost payments for outlays, which are the only statistics of municipal outlays contained in this report, municipal outlays are segregated substantially as has been described above for municipal expenses into three principal classes with the designations "Outlays for general departments," "Outlays for public service enterprises," and "Outlays for municipal service enterprises," the first of these classes being subdivided into principal groups as 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 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

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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 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.

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, as in the case of discounts allowed on original sales of city debt obligations, or premiums paid on such obligations purchased for cancellation.

MUNICIPAL EXPENDITURES FOR AMORTIZATION OF DEBTS.—The foregoing term is a designation applied to 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 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 they are 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 applicable to 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 may be arranged in three groups designated as municipal revenue expenditures, municipal special assessment expenditures, and municipal bond expenditures.

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 certificates 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 bonds other than those payable from special assessments.

MUNICIPAL NONBUDGET EXPENDITURES.—This term is applicable 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, 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 decreasing their assets. The aggregate of these moneys and other wealth constitutes the *revenue* of the 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 levied 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

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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 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 and also 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, includes the power to prescribe the conditions under which persons and corporations may engage in business and business activities, receive franchises, and enjoy common-law rights and privileges, and also the power to prescribe the conditions under which they may take and hold title to real and other property. Exercising that power, nations and states may take away from the owners of property the legal title to lands and chattels 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 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. 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.

CLASSIFICATION OF TAXES.—In exacting revenues under the sovereign power of taxation, 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

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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 of the municipal revenues exacted under the so-called taxing and police powers, the Bureau of the Census employs the theoretical classification above referred to as far as 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. In the tabulation of compulsory revenues other than those exacted with reference to property, it is impossible to differentiate that portion of such revenues which was obtained under conditions stated in (1) from that secured under conditions described in (2), (3), and (4).

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 word "taxes" is used in this report as the generic designation of all compulsory revenues other than fines and special assessments, but that portion of the aggregate amount of these so-called taxes which is obtained in connection with the issuance of a license or permit is tabulated separately.

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.

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 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 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, taxes on vessels in specified amount per registered ton, and taxes upon grain in specified amount per bushel.

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

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arbitrary valuation of polls; (2) all so-called poll taxes graded in amounts according to occupations; and (3) all exactions of personal service, as work upon highways or elsewhere, whether classed in local statutes as taxes or otherwise. Poll or personal taxes graded according to occupation may, with propriety, be called "occupation poll taxes." These are to be distinguished from business taxes, since they are primarily levied upon persons and not upon the business or business activity from which the taxpayer secures an income.

BUSINESS TAXES.—Business taxes are taxes upon business and business activities exacted from persons natural and corporate (1) in proportion to the volume of their business, (2) by reason of the business in which they are engaged, or (3) by reason of some business activity which constitutes a part of their business. Business taxes as here defined may be levied with or without reference to measurable or assumed measurable benefits conferred upon or enjoyed by the taxpayers, or special expenses imposed by them upon the government. 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.

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 as taxes paid by persons granted (1) dog licenses, (2) general licenses, and (3) permits.

License taxes on dogs include 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.

General license taxes include 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.

Permit taxes include 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 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 supplied, in the interest of the general public. Special assessments, like taxes, are levied and collected under the sovereign powers of the state, generally called taxing and police powers, but under very different conditions and subject to the application of widely different principles, as may be noted from the following comparisons based upon court decisions:

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

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

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

4. 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 assess-

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ments 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 only occasionally, being exceptional both as to time and locality.

SPECIAL CHARGES FOR OUTLAYS.—Special charges for outlays differ from special assessments for outlays only in the method of collection. Receipts from this source represent compensation to the city for installing and constructing improvements, where the collection is made otherwise than through the tax-collecting agency.

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."

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

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

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

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

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

When first used in governmental business the word "fee" was employed with the significance which it had in private business, but it soon began to be used also 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.

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. Those revenues which are tabulated as "Fees" represent the actual compensation for *something done*, as distinguished from payments for the *privilege or right of doing something*.

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 em-

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ployees 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 a portion of 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 the 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 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 private premises in any portion of its territory and reimburses itself for the cost by a proportional levy upon those benefited by the service, 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 premises, 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.—The term "tolls" is the designation given to charges made for passing over bridges or traveling over roads.

Rates.—The term "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 payment. In some cities unless the rates of water-supply and gas-supply systems and similar enterprises are promptly paid they are made a lien upon the real property to the occupant of which water, gas, or electric current is furnished, and the amount is placed on the tax roll and collected with taxes. This is a lien, as the courts have decided, securing the payment of the debt by the individual property owner for the "rate" or "charge" for the service furnished, and not a tax.

HIGHWAY PRIVILEGE DUES.—Highway privilege dues is the generic designation applied by the Bureau of the Census to amounts of money received by cities as compensation for special privileges in, upon, under, or over the public highways granted to particular individuals and corporations beyond the privileges of other individuals and corporations. Some of the privileges granted for which these dues are received are privileges in, upon, under, or over 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. The privileges for which these dues are collected are divided by the Bureau of the Census into two classes, 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

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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 issue of long-term 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 designated as 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.—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 assests, or at least are not so shown in the accounts, as in the case of premiums received on original sales of city debt obligations, or discounts obtained in connection with the purchase of such obligations for cancellation. 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 on 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 comparable 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 paragraphs 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.

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Municipal revenue receipts.—The term "municipal revenue receipts" is 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. Such receipts and the counterbalancing payments are called in this report *counterbalancing receipts and payments. The municipal revenue receipts of a given fiscal year* included by the Bureau of the Census in its financial statistics of municipalities 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 the paragraphs of this introduction under the headings "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 by the Bureau of the Census in its financial statistics of municipalities 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 preceding paragraphs; together with (*b*) receipts during the year of services the costs of which have been included among the expenses and outlays of the year, as has been described on preceding pages under the titles "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 applied to the payments of cities and other municipalities for their governmental costs, or for their expenses, interest, and outlays, less amounts which have been returned or are to be returned by reason of error or otherwise. The amounts so returned or to be returned should always be recorded as receipts in the same accounts with governmental-cost payments, and the payments and counterbalancing receipts are in this report called *counterbalancing payments and receipts. The municipal governmental-cost payments of a given fiscal year* included by the Bureau of the Census in its financial statistics of municipalities 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 preceding pages 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 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 by the Bureau of the Census in its financial statistics of municipalities 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 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.

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SIGNIFICANCE OF PRIMARY CLASSIFICATION OF MUNICIPAL RECEIPTS AND PAYMENTS.—The segregation of municipal receipts into revenue and nonrevenue receipts and 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.—The term "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 by the Bureau of the Census in its financial statistics of municipalities 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 officials of the various divisions of the government of the municipality; and (2) receipts during the year or during the 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 of the year, 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 by the Bureau of the Census in its financial statistics of municipalities comprise (1) cash paid during the year to private persons and corporations and to other civil divisions in settlement of claims against the municipality or one of the divisions of its government, or for its use or benefit; (2) cash paid to such persons, corporations, and divisions during the year in final satisfaction of warrants, orders, and other bills payable of the given year or of any preceding year; (3) warrants and other bills payable issued, delivered, transferred, or entered of record during the year or during the succeeding year, in settlement of the claims of private persons and corporations and other civil divisions against the municipality, or one of the divisions of its government, which arose or accrued during the given year. It should be noted in this connection that the only payments such as those mentioned in (3) as being issued, delivered, etc., during the succeeding year that are included in these 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 a former page, under the title "Auditing claims after the close of the year to which they relate."

MUNICIPAL TRANSFER RECEIPTS AND PAYMENTS.—The transfer of cash or its equivalent from one division, fund, enterprise, department, office, or account of the municipality to another requires two entries, one recording the payment and the other recording the receipt. As this transaction merely alters the allocation of cash or its equivalent, and in no way affects the amount in possession of the municipality, such payments and receipts are to be distinguished from those transactions which increase or decrease the amount of cash or its equivalent in the possession of the municipality. *The municipal transfer receipts and payments for a given year* included by the Bureau of the Census in its financial statistics of municipalities are amounts representing (1) *service transfers*, which are amounts paid as expenses or outlays by one department or enterprise to another from which it receives services or rents quarters; (2) *interest transfers*, which represent payments on account of interest made by one fund to another; (3) *investment transfers*, which represent payments made by one fund to another in exchange for investments purchased; and (4) *general transfers*, which are amounts of cash placed to the credit of one independently administered fund by another, where the transaction is not dependent upon services rendered or required because of any interfund obligation. These four classes of transfer are more fully described in the paragraphs which follow.

Service transfer receipts and payments.—When one department of the city compensates another for services by the payment of cash or the transfer of credit, the transaction is designated by the Bureau of the Census as a *service transfer*, and the resulting entries record, therefore, a service transfer payment and a service transfer receipt. The receipts and payments of this character that are included in the statistics of this report grow out of transactions that result in the payment of cash

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or transfer of credit (1) by a department to a public service enterprise, (2) by a public service enterprise to a department, (3) by one public service enterprise to another, (4) by a department to a charitable or correctional institution or to the recreational service, and (5) by a department to an investment enterprise or to a fund for rental of quarters.

Interest transfer receipts and payments.—When the city corporation or a division of the city or municipality makes a payment to a fund on account of interest on municipal securities or debt obligations held by that fund, the transaction is designated by the Bureau of the Census as an *interest transfer*, and the resulting entries record, therefore, an interest transfer payment and an interest transfer receipt.

Investment transfer receipts and payments.—The transfer of investments from the city corporation or a division of the municipality to one of its funds, from such a fund to the city or division, or from one fund to another, requires a payment entry on the books of the city corporation or of the division or fund purchasing the securities and a receipt entry on the books of the city corporation or of the division or fund which parts with the securities. The transaction is designated by the Bureau of the Census as an *investment transfer*, and the resulting entries record, therefore, an investment transfer payment and an investment transfer receipt.

General transfer receipts and payments.—The transfer of cash or its equivalent from one independently administered division or fund to another is designated by the Bureau of the Census as a *general transfer* in all cases where the transaction is not associated with the performance of services, the payment of interest on securities, the purchase of securities, or the use of rented quarters. Such transactions result, therefore, in the recording of general transfer receipts and general transfer payments.

Although general transfers do not yield data of statistical value, their amounts are included in this report for the reason that without them it would not be possible to present balanced statements of the transactions of the individual divisions and funds of the municipality. Their character is, in this particular, quite different from similar transfers between accounts of the same fund, which are not included in the statistics published by the Bureau of the Census because the receipts and payments growing out of them balance each other within the fund and their inclusion would serve no statistical purpose.

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

MUNICIPAL ASSETS.—The term "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 the acceptance of 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.—The term "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 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 used by cities and other municipalities in connection with the operation of their public service enterprises or investment enterprises. All other properties of municipalities are spoken of as *municipal nonproductive properties*.

MUNICIPAL PUBLIC IMPROVEMENTS.—No statistics of the values of the public improvements of cities appear in this report, for the reason that the data that can be secured pertaining thereto are 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 separable into three classes—municipal highway improvements, municipal sewers, and other municipal public improvements.

Municipal highway improvements is the designation used in speaking of the structures and other improvements upon the land belonging to cities and other municipalities which are employed for highway purposes, including pavements, sidewalks, curbs, bridges, tunnels, grades, and fills for highway purposes, but not structures for public service enterprises, such as

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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 or accessories of sewer systems, and also all drainage canals and open drains. Under the designation *other municipal public improvements* the Bureau of the Census includes such public structures as retaining walls, unproductive docks and wharves, and unproductive waterways.

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

Few cities have trustworthy records of the cost or present value of their properties; a still smaller number have trustworthy records of the original cost of their public improvements or 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 statistics of the value of governmental properties are more trustworthy than formerly, although they are still 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 revenues have not been included in the reports of this series, 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 interests of specified individuals, or to expend such wealth in their interests 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 defective. The acceptance of a trust of this kind creates an obligation to expend specified amounts of money or other wealth for specified objects or purposes, or the responsibility for holding the same in the interest of such objects and purposes.

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

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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 them. 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 called *contingent debts or contingent debt liabilities.*

The current debts or current debt liabilities of municipalities are the debts or debt liabilities of cities and other municipalities for the payment or redemption of which provision is fully made by cash on hand, by revenues (including special assessments) levied but uncollected, or by other current assets provided and appropriated for the specific purpose of their payment and redemption. The current liabilities of cities and other municipalities are 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 present the term is used more or less interchangeably with "fixed debts" in speaking of the debts evidenced by the long-term bonds and certificates of indebtedness specifically mentioned above.

The floating debts or floating debt liabilities of municipalities are those debts or debt obligations of cities and other municipalities for the payment of which there is no cash in the treasury, or other assets specifically provided and available for meeting them when due. Under this heading the Bureau of the Census

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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. This 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 revenues, may with propriety be spoken of as *the municipal revenue accumulation*. 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, and (*b*) real property that has been acquired under conditions that require its 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 224 incorporated cities, the incorporated towns of West Hoboken, N. J., and Brookline, Mass., 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. For convenience all of these municipalities are, in this report, referred to as cities. Of the 227 places covered by this report no statistics have previously been included in this series of census reports for Gary and East Chicago, Ind., Highland Park and Battle Creek, Mich., Jackson, Miss., Watertown, N. Y., Newark, Ohio, and Green Bay, Wis., each of which had an estimated population of less than 30,000 at the middle of the fiscal year 1917, but more than 30,000 at the middle of the fiscal year 1918.

These statistics are presented in 30 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. Tables 2 to 23 summarize and give in detail the receipts and payments. Table 2 is a summary of all receipts classified as revenue and nonrevenue and of all payments classified as governmental-cost and nongovernmental-cost. It also contains a statement of the cash balances at the beginning and close of the year. Table 3 summarizes the revenue receipts and governmental-cost payments by divisions of the city government, and makes certain comparisons between those receipts and payments. Table 4 presents per capita averages, and Table 5 the per cent distribution of the receipts and payments shown in Table 3. Tables 6 to 10, inclusive, present detailed statistics relating to revenue receipts, and Tables 11, 14, 15, and 16 give detailed statistics relating to governmental-cost payments. Table 12 summarizes certain groups of these payments and presents per capita averages therefor, and Table 13 gives the per cent distribution of these payments. Table 17 summarizes the nonrevenue receipts and nongovernmental-cost payments, and Tables 18 to 20 present details of such receipts and payments. Table 21 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 revenue and nonrevenue receipts and the governmental-cost and nongovernmental-cost payments of these divisions and funds and their cash balances at the beginning and close of the year. Tables 22 and 23 contain supplemental statistics of receipts and payments of sinking and public trust funds. Tables 24 and 25 relate to municipal assets and the value of municipal properties, and Tables 26 to 29 relate to municipal indebtedness. Table 30 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 each of which, as well as for the entire 227 cities, totals are given. 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 as of the middle of the fiscal year reported.

TABLE 1.

Year of incorporation as a city.—In the column under the heading "Year of incorporation as a city" are given for 224 of the 227 municipalities covered by this report the years in which they were organized as cities. In the same column are given for West Hoboken, N. J., and Brookline, Mass., the years in which they were organized as towns, and for Norristown, Pa., the year in which it was organized as a borough.

Population.—The population in 1918 shown for each of the municipalities covered by the report is its estimated population as of the middle of the fiscal year reported, the date of which is shown in the preceding column. In separate columns are shown the population of each city as enumerated at the decennial census of April 15, 1910, and at that of June 1, 1900. The estimates of population shown in this table for 1918, in the case of cities which have the same territorial area as in 1900, are based upon the assumption that the increase in the population of the municipality during the period April 15, 1910, to the date of estimate, the middle of the fiscal year reported, was at the same rate as the increase between the census enumeration of June 1, 1900, and that of April 15, 1910. In computing the estimates for a city whose territorial area has been enlarged or diminished since the Federal census of 1900, the enumerated or estimated population of the annexed or detached territory has been taken into consideration.

Area.—The area shown for the municipalities covered by the report are as of July 1, 1917. Land areas and water areas are shown separately for the cities that supplied such data.

TABLE 2.

Summary of all receipts and payments.—Table 2 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

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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-cost" 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-cost." The receipts and payments summarized as here stated are given in considerable detail in Tables 3 and 17 and with other details in text Tables VI and VII on pages 45 to 47.

Summary of cash balances.—The cash in the possession of the 227 municipalities decreased during the year from $314,983,516 to $303,079,588, a decrease of $11,903,928, or 3.8 per cent. Of the individual cities, 104 reported an increase during the year of cash on hand, and 123 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 3.

Summary of revenue receipts and governmental-cost payments.—Table 3 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 2 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 3 include 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 3 are separated into net, or actual, and transfer revenue receipts, and the payments of Table 3 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	$1,096,175,353	$27,919,546	$1,144,629,589	$28,066,240
	Group I	549,488,731	19,288,247	567,415,608	19,431,001
	Group II	171,531,631	3,041,497	176,747,035	3,044,162
	Group III	185,629,033	3,094,431	193,175,202	3,094,613
	Group IV	100,645,134	1,367,174	103,983,634	1,306,735
	Group V	88,880,824	1,128,197	93,303,110	1,129,729
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.				
1	New York, N. Y.	$230,012,086	$12,861,705	$225,474,667	$12,861,705
2	Chicago, Ill.	91,409,874	1,367,730	96,580,721	1,367,730
3	Philadelphia, Pa.	52,180,662	1,396,420	64,616,614	1,639,448
4	St. Louis, Mo.	24,329,739	164,351	23,794,825	164,351
5	Boston, Mass.	35,313,067	1,611,831	36,843,687	1,611,831
6	Cleveland, Ohio	23,639,717	272,441	26,908,371	272,441
7	Detroit, Mich.	26,245,043	247,536	23,434,580	247,262
8	Baltimore, Md.	17,762,599	833,808	17,857,456	833,808
9	Pittsburgh, Pa.	23,338,855	104,851	23,114,553	104,851
10	Los Angeles, Calif.	25,257,089	427,574	22,790,134	427,574
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.				
11	Buffalo, N. Y.	$19,085,924	$332,559	$19,163,463	$332,523
12	San Francisco, Calif.	20,107,453	31,142	21,331,966	31,142
13	Milwaukee, Wis.	16,040,215	175,743	17,118,726	175,743
14	Newark, N. J.	15,828,269	641,389	16,434,794	644,947
15	Cincinnati, Ohio	14,698,269	606,283	16,134,830	606,283
16	New Orleans, La.	9,138,080	77,520	9,688,181	77,520
17	Minneapolis, Minn.	11,370,157	169,719	13,233,972	169,719
18	Washington, D. C.	17,593,849	69,850	14,713,301	69,850
19	Seattle, Wash.	15,391,578	469,797	16,936,221	469,797
20	Jersey City, N. J.	9,048,578	292,433	9,639,485	292,433
21	Kansas City, Mo.	11,960,982	61,779	12,459,919	60,922
22	Portland, Oreg.	11,268,277	113,283	9,892,177	113,283
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.				
23	Indianapolis, Ind.	$7,628,113	.....	$7,802,871	.....
24	Denver, Colo.	6,628,516	$38,293	6,940,735	$38,293
25	Rochester, N. Y.	8,354,705	32,617	9,373,768	32,617
26	Providence, R. I.	6,754,135	392,042	7,309,443	392,042
27	St. Paul, Minn.	6,723,865	191,160	7,391,759	191,160
28	Louisville, Ky.	6,032,874	28,508	5,545,245	28,508
29	Columbus, Ohio	5,996,294	432,609	5,919,235	432,609
30	Oakland, Calif.	5,293,097	3,000	4,959,185	3,000
31	Toledo, Ohio	5,500,404	131,307	5,504,025	131,307
32	Atlanta, Ga.	4,241,790	21,204	3,947,561	21,204
33	Birmingham, Ala.	2,272,443	43,727	2,450,599	43,727
34	Omaha, Nebr.	5,303,858	186,619	5,943,472	186,619
35	Worcester, Mass.	5,501,135	195,672	5,338,714	195,672
36	Richmond, Va.	4,445,927	182,173	4,320,026	182,355
37	Syracuse, N. Y.	4,648,621	3,773	5,119,307	3,773
38	Spokane, Wash.	3,637,154	40,190	3,090,965	40,190
39	New Haven, Conn.	3,536,598	2,952	3,563,282	2,952
40	Memphis, Tenn.	3,523,538	2,344	3,203,506	2,344
41	Scranton, Pa.	2,394,906	13,019	2,301,604	13,019
42	Paterson, N. J.	2,617,020	39,398	2,966,879	39,398
43	Grand Rapids, Mich.	3,308,317	26,211	3,458,758	26,211
44	Dallas, Tex.	3,677,138	117,908	3,385,465	117,908
45	San Antonio, Tex.	2,798,996	12,420	2,759,527	12,420
46	Fall River, Mass.	3,087,700	13,903	3,248,044	13,903
47	Dayton, Ohio	3,226,850	41,568	4,344,357	41,568
48	Bridgeport, Conn.	3,634,027	27,576	5,637,534	27,576
49	Salt Lake City, Utah	3,733,701	6,821	3,642,204	6,821
50	New Bedford, Mass.	3,542,693	48,903	4,037,849	48,903
51	Nashville, Tenn.	2,416,530	6,296	2,653,868	6,296
52	Tacoma, Wash.	3,400,735	190,242	2,960,053	190,242
53	Houston, Tex.	3,559,368	56,017	4,798,010	56,017
54	Cambridge, Mass.	3,630,364	60,531	3,512,987	60,531
55	Trenton, N. J.	2,691,643	70,009	2,841,426	70,009
56	Lowell, Mass.	2,790,000	26,044	2,964,077	26,044
57	Hartford, Conn.	4,617,188	35,345	5,430,906	35,345

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City number.	Table VI—Contd. CITY.	REVENUE RECEIPTS. Net.	REVENUE RECEIPTS. Transfer.	GOVERNMENTAL-COST PAYMENTS. Net.	GOVERNMENTAL-COST PAYMENTS. Transfer.
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918—continued.				
58	Youngstown, Ohio	$2,924,809	$17,652	$2,968,579	$17,652
59	Fort Worth, Tex	1,870,917	25,720	1,936,663	25,720
60	Reading, Pa	1,577,060	14,600	1,430,100	14,600
61	Springfield, Mass	4,549,458	31,346	4,496,470	31,346
62	Camden, N. J	2,058,027	74,227	2,522,026	74,227
63	Albany, N. Y	3,422,055	18,698	3,735,166	18,698
64	Des Moines, Iowa	3,707,028	.....	4,349,020	.....
65	Lynn, Mass	2,632,260	31,100	2,725,609	31,100
66	Schenectady, N. Y	2,457,526	23,295	2,117,890	23,295
67	Yonkers, N. Y	3,935,134	5,591	4,181,111	5,591
68	Lawrence, Mass	2,096,107	28,233	2,171,317	28,233
69	Kansas City, Kans	3,245,409	103,568	2,874,005	103,568
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.				
70	Oklahoma City, Okla	$2,146,809	$17,892	$2,363,979	$17,892
71	Duluth, Minn	3,111,795	21,270	2,901,484	21,366
72	Wilmington, Del	1,695,980	3,955	2,092,131	3,955
73	Akron, Ohio	3,058,693	22,024	3,404,377	22,024
74	Norfolk, Va	2,394,591	88,103	2,924,498	88,103
75	Elizabeth, N. J	1,771,372	55,986	1,682,216	55,986
76	Utica, N. Y	1,646,899	9,378	1,891,277	9,378
77	Waterbury, Conn	2,260,184	16,848	2,554,599	16,848
78	Somerville, Mass	2,128,602	477	2,187,885	477
79	St. Joseph, Mo	1,685,405	4,006	1,605,098	4,006
80	Manchester, N. H	1,550,401	27,967	1,774,958	27,967
81	Jacksonville, Fla	2,255,159	114,474	2,604,471	114,474
82	Hoboken, N. J	2,057,695	23,862	2,752,469	23,364
83	Wilkes-Barre, Pa	1,296,937	796	1,442,151	796
84	Troy, N. Y	1,993,609	2,766	1,838,640	2,766
85	Fort Wayne, Ind	1,872,824	95,566	1,956,385	94,902
86	East St. Louis, Ill	1,230,268	.....	1,256,089	.....
87	Evansville, Ind	1,468,573	6,477	1,545,824	6,477
88	Erie, Pa	1,735,688	7,550	2,137,860	7,550
89	Passaic, N. J	1,104,150	24,716	1,262,301	24,716
90	Wichita, Kans	1,518,391	.....	1,237,390	.....
91	Harrisburg, Pa	1,441,535	10,837	1,289,135	10,837
92	Bayonne, N. J	2,059,488	15,253	2,443,198	15,253
93	Peoria, Ill	1,737,088	6,174	1,793,921	6,174
94	South Bend, Ind	1,463,164	3,146	1,572,234	3,146
95	Johnstown, Pa	1,067,326	420	1,132,713	420
96	El Paso, Tex	1,721,053	56,634	1,784,566	56,634
97	Savannah, Ga	1,603,498	8,492	1,816,337	8,492
98	Brockton, Mass	1,774,931	20,025	1,967,199	20,025
99	Sacramento, Calif	2,427,797	9,902	2,676,770	9,902
100	Terre Haute, Ind	1,122,670	2,222	1,228,683	2,222
101	Holyoke, Mass	2,351,919	54,833	2,219,676	54,833
102	Allentown, Pa	1,077,709	6,707	1,473,942	6,707
103	Portland, Me	2,007,301	35,334	2,265,736	35,334
104	Springfield, Ill	1,249,037	36,506	1,693,397	37,027
105	Canton, Ohio	1,586,472	8,039	2,193,553	8,039
106	Berkeley, Calif	1,474,803	.....	1,393,253	.....
107	Chattanooga, Tenn	928,675	1,360	1,105,744	1,360
108	Charleston, S. C	1,175,004	25,221	2,441,415	25,221
109	Pawtucket, R. I	1,567,769	98,173	1,624,953	98,173
110	Altoona, Pa	983,955	16,142	1,052,183	16,142
111	Covington, Ky	996,825	.....	1,146,484	.....
112	Atlantic City, N. J	2,405,245	138,350	2,717,231	138,350
113	Mobile, Ala	943,670	1,773	805,051	1,773
114	Sioux City, Iowa	1,860,185	7,012	1,721,439	7,012
115	Little Rock, Ark	641,656	.....	933,808	.....
116	Flint, Mich	1,829,691	29,740	2,605,848	29,740
117	Tampa, Fla	1,208,698	19,822	1,064,759	19,822
118	Saginaw, Mich	1,321,841	10,257	1,018,098	10,257
119	Rockford, Ill	1,469,118	6,497	1,545,872	6,497
120	San Diego, Calif	3,128,577	37,822	2,746,157	37,822
121	Pueblo, Colo	1,197,702	981	1,135,977	981
122	Gary, Ind	1,778,148	.....	1,729,235	.....
123	New Britain, Conn	1,300,452	16,526	1,387,685	16,526
124	Binghamton, N. Y	1,489,878	1,458	1,740,662	1,458
125	York, Pa	839,752	5,364	552,653	5,364
126	Springfield, Ohio	1,181,805	7,539	1,490,249	7,539
127	Malden, Mass	1,230,033	7,257	1,290,370	7,257
128	Lancaster, Pa	724,661	1,993	736,859	1,993
129	Pasadena, Calif	2,020,063	102,164	1,707,091	102,164
130	Kalamazoo, Mich	1,002,544	1,110	905,795	1,110
131	Augusta, Ga	1,434,371	11,976	1,427,621	12,082
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.				
132	Davenport, Iowa	$1,206,592	.....	$1,563,414	.....
133	Topeka, Kans	1,255,346	$11,952	1,217,678	$11,916
134	Salem, Mass	1,222,068	.....	1,561,040	.....
135	Haverhill, Mass	1,301,214	7,190	1,251,283	7,190
136	Huntington, W. Va	873,472	1,497	867,174	1,497

City number.	Table VI—Contd. CITY.	REVENUE RECEIPTS. Net.	REVENUE RECEIPTS. Transfer.	GOVERNMENTAL-COST PAYMENTS. Net.	GOVERNMENTAL-COST PAYMENTS. Transfer.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918—continued.				
137	Muskogee, Okla	$756,074	$20,054	$634,026	$20,054
138	Bay City, Mich	1,008,559	49,172	962,974	49,172
139	Chelsea, Mass	1,068,383	36,603	1,154,115	36,603
140	McKeesport, Pa	892,590	7,814	920,116	7,814
141	Racine, Wis	1,139,275	3,951	1,087,263	3,951
142	Superior, Wis	1,096,050	2,716	977,130	2,716
143	Lincoln, Nebr	1,441,142	1,475	1,336,927	1,475
144	Roanoke, Va	664,960	8,351	691,516	8,351
145	Macon, Ga	1,083,618	33,021	1,209,709	33,021
146	Woonsocket, R. I	802,910	74,039	1,146,966	74,039
147	Lansing, Mich	1,383,035	69,665	1,594,110	69,665
148	Montgomery, Ala	832,716	936	747,010	936
149	West Hoboken, N. J	696,810	1,238	623,903	1,238
150	Newton, Mass	2,043,330	66,960	1,967,260	66,900
151	Butte, Mont	1,775,764	1,957	1,932,429	1,957
152	Wheeling, W. Va	1,017,729	2,486	766,522	2,486
153	East Orange, N. J	1,301,711	27,796	1,515,024	27,796
154	Galveston, Tex	1,419,528	1,828	1,378,892	1,828
155	Perth Amboy, N. J	944,806	5,196	1,161,708	5,196
156	Fitchburg, Mass	1,236,817	8,026	1,191,627	8,026
157	Lexington, Ky	852,265	5,096	1,089,471	5,096
158	New Castle, Pa	680,379	.....	779,629	.....
159	Chester, Pa	594,573	2,870	667,259	2,870
160	Decatur, Ill	965,559	2,424	939,028	2,424
161	Springfield, Mo	625,938	.....	602,110	.....
162	Hamilton, Ohio	933,304	12,413	932,663	12,413
163	Charlotte, N. C	757,228	20,908	771,753	20,908
164	Portsmouth, Va	479,521	.....	500,233	.....
165	Everett, Mass	759,232	19,098	838,464	19,098
166	Dubuque, Iowa	881,130	1,579	863,425	1,579
167	San Jose, Calif	768,481	.....	867,194	.....
168	Pittsfield, Mass	1,113,495	2,328	1,126,420	2,328
169	New Rochelle, N. Y	1,175,813	3,145	1,385,970	3,145
170	Quincy, Mass	1,438,530	20,863	1,440,839	20,863
171	Colorado Springs, Colo	808,441	200	897,856	200
172	Knoxville, Tenn	944,552	.....	1,452,899	.....
173	Joliet, Ill	1,083,904	13,848	1,143,604	13,848
174	Niagara Falls, N. Y	757,642	35,027	1,613,792	35,027
175	Mount Vernon, N. Y	1,205,403	5,511	1,313,897	5,511
176	Elmira, N. Y	1,104,281	12,685	1,059,743	12,685
177	Lorain, Ohio	798,061	29,173	869,523	29,173
178	Cedar Rapids, Iowa	1,269,257	1,476	1,079,917	1,476
179	Amsterdam, N. Y	603,158	.....	694,604	.....
180	Auburn, N. Y	857,846	18,070	887,559	18,070
181	Jamestown, N. Y	1,071,859	50,373	1,082,114	52,288
182	Waterloo, Iowa	946,068	1,488	1,110,845	1,488
183	Everett, Wash	984,745	20,662	1,197,903	20,662
184	Shreveport, La	795,886	34,312	1,085,977	34,312
185	Fresno, Calif	1,030,269	.....	1,251,935	.....
186	Quincy, Ill	832,199	5,408	655,141	5,419
187	Boise, Idaho	616,462	1,035	535,230	1,035
188	Lima, Ohio	675,185	9,425	1,486,352	9,425
189	Taunton, Mass	1,045,951	15,575	1,217,975	15,575
190	Oshkosh, Wis	705,353	30,510	743,800	30,510
191	Stockton, Calif	1,258,437	.....	1,298,931	.....
192	Jackson, Mich	1,009,861	2,303	1,570,061	2,303
193	Austin, Tex	917,018	.....	1,071,109	.....
194	Columbia, S. C	674,273	27,201	860,040	27,201
195	Aurora, Ill	806,546	21,929	776,951	21,929
196	Bellingham, Wash	753,480	.....	808,963	.....
197	Waco, Tex	954,694	22,592	1,067,327	22,592
198	Williamsport, Pa	517,637	350	540,759	350
199	Highland Park, Mich	1,761,611	9,306	3,164,925	9,306
200	Orange, N. J	684,738	18,394	851,515	18,394
201	Lynchburg, Va	765,647	21,737	859,745	21,737
202	Brookline, Mass	1,843,855	.....	1,904,447	.....
203	Winston-Salem, N. C	655,695	3,647	966,514	3,647
204	Joplin, Mo	687,430	18,651	840,960	18,651
205	Tulsa, Okla	1,510,524	.....	2,209,213	.....
206	Kenosha, Wis	1,020,290	20,557	1,070,243	20,557
207	Danville, Ill	603,840	.....	489,211	.....
208	Ogden, Utah	783,753	2,693	1,000,444	2,693
209	Newport, Ky	410,520	.....	418,757	.....
210	Norristown, Pa	286,544	2,756	239,177	2,756
211	Council Bluffs, Iowa	806,946	1,336	768,113	1,392
212	La Crosse, Wis	662,702	10,231	658,543	10,231
213	Stamford, Conn	1,005,365	.....	962,938	.....
214	Charleston, W. Va	712,037	11,620	616,586	11,620
215	Zanesville, Ohio	594,956	31,914	779,180	31,914
216	Madison, Wis	1,269,825	54,006	1,493,939	54,092
217	Waltham, Mass	854,360	8,541	773,975	8,541
218	Easton, Pa	406,990	1,032	521,181	1,032
219	Poughkeepsie, N. Y	884,018	3,612	945,632	3,612
220	Jackson, Miss	422,567	2,036	538,031	2,036
221	Wilmington, N. C	551,080	2,634	496,252	2,634
222	Newport, R. I	877,399	.....	902,040	.....
223	Watertown, N. Y	611,003	1,354	602,322	1,354
224	Battle Creek, Mich	826,882	.....	729,691	.....
225	Newark, Ohio	542,101	1,720	489,278	1,720
226	East Chicago, Ind	760,302	.....	741,950	.....
227	Green Bay, Wis	519,624	1,120	519,127	1,120

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The amounts shown in the foregoing table as transfer revenue receipts and transfer governmental-cost payments are those which in the introduction to this report 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 8, 9, 10, 11, 14, 15, and 16. The amount of each of these classes of transfers is shown in Table VII, which is presented below.

The aggregate of service transfer receipts is not identical in amount with the total service transfer payments. The differences to be noted arise principally from the different fiscal years of the departments, enterprises, and funds between which the transfers took place, which cause some of the transfer receipts given in the tables to be balanced by transfer payments reported in 1917 or by those to be reported in 1919. Differences of this kind relating to service transfers are reported by Philadelphia, Pa.; Detroit, Mich.; Buffalo and Jamestown, N. Y.; Newark and Hoboken, N. J.; Kansas City, Mo.; Richmond, Va.; Duluth, Minn.; Fort Wayne, Ind.; Springfield and Quincy, Ill.; Augusta, Ga.; Topeka, Kans.; Council Bluffs, Iowa; and Madison, Wis.

Table VII

CLASS OF RECEIPTS.	Table in which included.	Amount included.	CLASS OF PAYMENTS.	Table in which included.	Amount included.
Total	3	$27,919,546	Total	3	$28,066,240
Service transfer receipts		4,810,588	Service transfer payments		4,957,282
Receipts from services by general departments	8	1,162,030	Payments for expenses of general departments	11	3,597,348
Receipts from rents	9	53,768	Payments for expenses of public service enterprises	14	971,598
Receipts from services of public service enterprises	10	3,594,190	Payments for outlays	16	388,336
Interest transfer receipts	9	23,108,958	Interest transfer payments	15	23,108,958

Divisions of the governments of cities.—As stated in the introduction to this report, 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 3, 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 92 of the 227 municipalities covered by this report, the city corporation was the only local governmental unit. When there were additional governmental units, the revenue receipts and 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 14 of the 22 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 and Cincinnati, Ohio; Detroit, Mich.; Pittsburgh, Pa.; Los Angeles, Calif.; Buffalo, N. Y.; Milwaukee, Wis.; Newark and Jersey City, N. J.; Minneapolis, Minn.; Kansas City, Mo.; Seattle, Wash.; and Portland, Oreg. The figures for Denver, Colo., a city of Group III, are for a municipality like that of New York, N. Y., and 7 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 Group III nor with those for Groups IV and V.

In Pittsburgh, Pa., 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 and the county collected all revenues accruing to its benefit. The same is true for Los Angeles, Calif., and Kansas City, Mo., except that the county in each instance collected the school revenues, and for Kansas City the railroad tax also. In Milwaukee, Wis., the city collected not only the revenue accruing to its benefit but also the general and special property taxes for the county. In Newark and Jersey City, N. J., the city collected property taxes for both itself and the county, and the county collected the bank tax for the city and subventions from the state for schools. In the other eight cities with county payments merged with those of the city, as mentioned in the last paragraph, the county government collected revenues for the city corporations and other divisions of the government of the city as follows:

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General property taxes in Portland, Oreg.; 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; and registry tax in Minneapolis, Minn.

For cities with county receipts and payments, Table 3 presents a correct statement of the revenue receipts of each of the divisions—city corporation, county, and school or other district—so far as such moneys were received by it, whether revenues were collected by the division for which they were levied or by another division.

Of the independent local governmental units reported, the school districts are the most important and numerous, being reported in 124 cities; park districts are found in 6 cities, sanitary districts in 3 cities, navigation districts and water districts in 2 cities each; a poor district, a sewer and street improvement district, a bridge district, a district for borough expenses, and a district for town expenses, in 1 city each. In addition, in 6 cities—Rochester, Syracuse, Albany, Troy, Amsterdam, and Jamestown, N. Y.—certain 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 other expenses charged to the city. In certain other cities of New York—Yonkers, Schenectady, Binghamton, Elmira, Auburn, 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 3. 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 3 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 11, and all payments for school outlays are combined and appear under the appropriate heading in Table 16.

Diversity in revenue systems of the several states.—The revenues of the 227 cities covered by this report are obtained under the constitutional and statutory provisions of 41 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 5.

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 revenue 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 3 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, 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 227 cities covered by this report, 80 realized enough from revenues to meet all their payments for expense, interest, and outlays, and to have a balance available for paying debt. The excess of revenue receipts of these 80 cities over their governmental-cost payments amounted to $22,323,060. New York, N. Y., reported the greatest excess, $4,537,419. The excess of governmental-cost payments over revenue receipts by the 147 cities reporting such excess was $70,923,990. This excess varied from $12,578,980 for Philadelphia, Pa., to $2,309 for Quincy, Mass. The net excess of the governmental-cost payments of the 227 municipalities over their revenue receipts was $48,600,930.

Comparison of revenue receipts and payments for expenses and interest.—The last column of Table 3 shows the excess of revenue receipts over payments for expenses and interest. The 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 227 municipalities together collected $229,762,507 more from revenue than they paid out for expenses and interest, and every city except Little Rock, Ark., Everett, Mass., Niagara Falls, N. Y., and Jackson, Miss., received enough

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from revenues to meet its expenses and interest and to pay a portion of its outlays. The excess of payments for expenses, interest, and outlays over revenue receipts varied greatly among the different cities, and the figures have little significance except as the amounts of the outlays are also taken into consideration. The excess of revenue receipts over expenses and interest for all cities was equal to 82.5 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 1918 were in excess of their payments for expenses and interest.

Of the 227 municipalities covered by this report 6—Wichita, Kans.; Sioux City and Waterloo, Iowa; Gary, Ind.; Bellingham, Wash.; and Kenosha, Wis.—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. Of the $7,935,619, total revenue receipts of these cities, $1,966,599, or 24.8 per cent, was obtained from special assessments, as compared with a percentage of only 6.5 for the 227 cities, or 6.3 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 54.6 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 1918 and the cities had collected no special assessments, their revenue receipts would have exceeded their payments for expenses and interest by only 27.4 per cent of their revenue receipts. The significance of the facts to which attention is called above, as well as those shown in Table 3, can not readily be grasped unless they are considered in connection with the figures of Table 19, 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 other purposes.	Total.	Per capita.	Total.	Per capita.	
Grand total	227	$1,124,094,899	$32.75	$894,332,392	$26.05	79.6	20.4	$229,762,507	$6.69	$278,363,437	$8.11	82.5
More than 40 per cent	6	7,935,619	27.04	4,336,332	14.77	54.6	45.4	3,599,287	12.26	3,370,840	11.48	106.8
From 30 to 40 per cent	41	228,185,785	34.84	154,035,031	23.52	67.5	32.5	74,150,754	11.32	81,644,704	12.47	90.8
From 20 to 30 per cent	84	276,308,151	30.07	209,517,962	22.80	75.8	24.2	66,790,189	7.27	79,018,639	8.60	84.5
From 10 to 20 per cent	75	557,612,707	34.30	503,032,687	29.37	85.6	14.4	84,480,020	4.93	107,822,628	6.29	78.4
Less than 10 per cent	21	24,152,637	20.73	23,410,380	20.09	96.9	3.1	742,257	0.64	6,506,576	5.58	11.4

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: 1918.

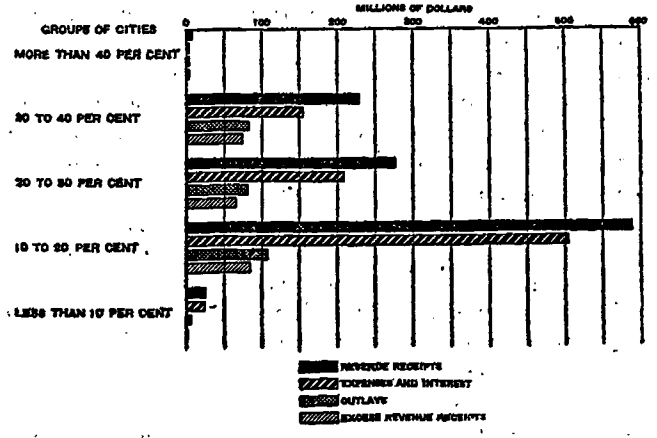
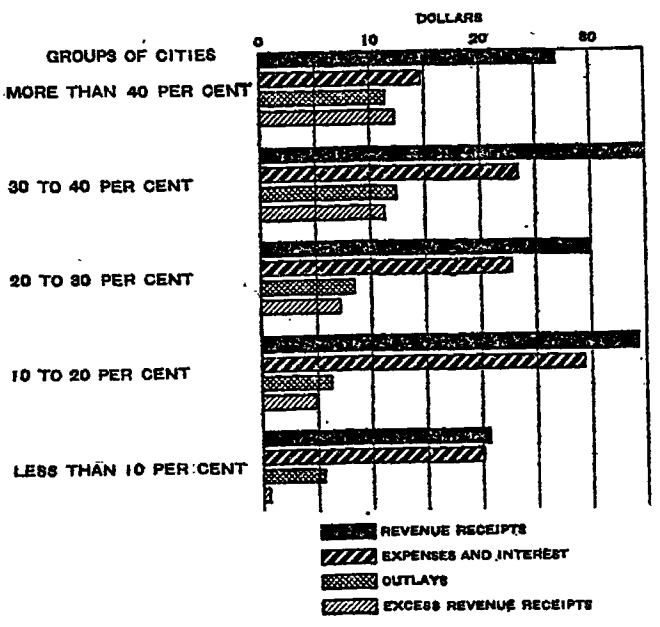


DIAGRAM 7.—PER CAPITA REVENUE RECEIPTS AND PER CAPITA PAYMENTS FOR EXPENSES AND INTEREST AND FOR OUTLAYS IN GROUPS OF CITIES WITH SPECIFIED EXCESS OF REVENUE RECEIPTS OVER PAYMENTS FOR EXPENSES AND INTEREST: 1918.



Diagrams 6 and 7 represent graphically for the 227 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.

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Comparative summary of the revenue receipts and governmental-cost payments of 146 cities for specified years: 1903–1918.—Table IX shows, for specified years from 1903 to 1918, 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	NET REVENUE RECEIPTS.		NET GOVERNMENTAL-COST PAYMENTS.								PER CENT OF—	
			Total.		For expenses.		For interest.		For outlays.			
YEAR.	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.
1918	$1,014,898,235	131.1	$1,055,724,595	105.3	$688,489,838	130.0	$117,236,308	172.3	$249,998,449	45.6	96.1	79.4
1917	963,444,905	120.5	1,007,290,346	95.9	633,622,181	111.6	110,909,109	157.6	262,759,056	53 0	96.1	76.9
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	88,506,601	105.7	289,151,228	68.4	88.0	77.7
1911	751,957,728	71.2	863,996,528	68.0	486,679,536	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	568,778,828	29.5	691,071,411	34.4	333,022,327	31.3	53,199,783	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	20.5	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 1918 from $439,126,753 to $1,014,898,235, or 131.1 per cent. During the corresponding period the percentage of increase for expenses was 130, for interest 172.3, and for outlays 45.6. The revenue receipts and the payments for expenses and interest for the nine years shown make an unbroken series of increases, the receipts and payments of each year being greater than in the corresponding ones in the next earlier year. The payments for outlays make an unbroken series of increases with the exception of the periods from 1911 to 1913 and 1915 to 1918. The total governmental-cost payments increased from $514,189,206 in 1903 to $1,055,724,595 in 1918, or 105.3 per cent. This is a considerably smaller percentage of increase than that of revenue, showing a decided tendency to increase the proportion of outlay payments to be met from revenues.

DIAGRAM 8.—NET REVENUE RECEIPTS AND NET GOVERNMENTAL-COST PAYMENTS OF 146 CITIES FOR SPECIFIED YEARS: 1903–1918.

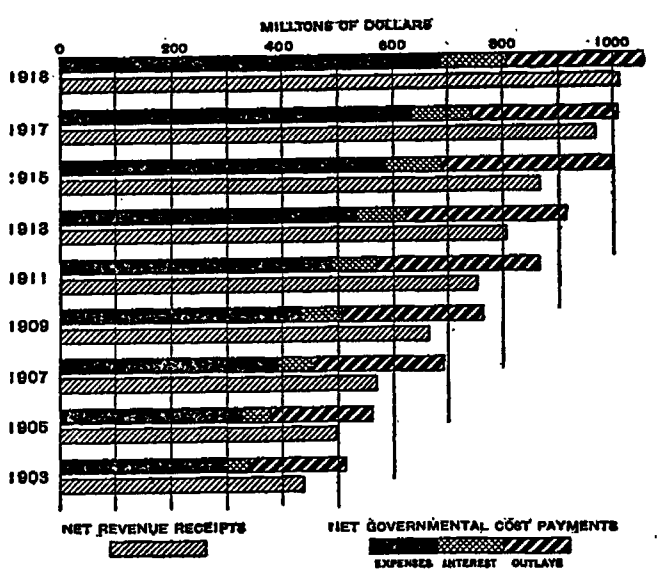


Diagram 8 presents graphically the relative increase in 15 years of the net revenues, governmental costs, expenses, interest, and outlays of the 146 cities as shown by the figures of Table IX.

TABLE 4.

Per capita revenue receipts and governmental-cost payments.—The per capita receipts and payments of Table 4 are based on the absolute amounts shown in Table 3, 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 4 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 municipal government, since they include the transfers between departments and funds above mentioned. For a like reason, the total governmental costs of the table are somewhat exaggerated, and 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 are shown in Table VI, which also exhibits the net revenue receipts and net 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.

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City number.	Table X — CITY.	PER CAPITA NET— Revenue receipts.	Governmental-cost payments.
	Grand total	$31.93	$33.35
	Group I	37.60	38.83
	Group II	36.90	38.02
	Group III	26.11	27.17
	Group IV	23.57	25.52
	Group V	24.12	26.68
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.		
1	New York, N. Y.	$40.09	$39.30
2	Chicago, Ill.	35.89	37.92
3	Philadelphia, Pa.	30.07	37.23
4	St. Louis, Mo.	31.52	30.83
5	Boston, Mass.	45.94	47.93
6	Cleveland, Ohio	34.15	38.87
7	Detroit, Mich.	41.72	46.80
8	Baltimore, Md.	29.87	30.03
9	Pittsburgh, Pa.	39.81	39.43
10	Los Angeles, Calif.	45.92	41.44
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.		
11	Buffalo, N. Y.	$39.81	$39.97
12	San Francisco, Calif.	42.35	44.93
13	Milwaukee, Wis.	36.04	38.47
14	Newark, N. J.	37.80	39.24
15	Cincinnati, Ohio	35.48	38.95
16	New Orleans, La.	24.24	25.70
17	Minneapolis, Minn.	30.45	35.44
18	Washington, D. C.	47.30	39.56
19	Seattle, Wash.	42.00	46.22
20	Jersey City, N. J.	29.00	30.89
21	Kansas City, Mo.	38.81	40.43
22	Portland, Oreg.	36.67	32.19
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.		
23	Indianapolis, Ind.	$26.90	$27.51
24	Denver, Colo.	24.69	22.13
25	Rochester, N. Y.	31.56	35.41
26	Providence, R. I.	26.11	28.26
27	St. Paul, Minn.	26.63	29.28
28	Louisville, Ky.	25.12	23.09
29	Columbus, Ohio	27.24	26.89
30	Oakland, Calif.	25.17	23.53
31	Toledo, Ohio	27.23	27.25
32	Atlanta, Ga.	21.63	20.13
33	Birmingham, Ala.	12.11	13.05
34	Omaha, Nebr.	29.83	33.43
35	Worcester, Mass.	33.16	32.19
36	Richmond, Va.	27.98	27.19
37	Syracuse, N. Y.	29.32	32.29
38	Spokane, Wash.	23.07	19.61
39	New Haven, Conn.	23.23	23.40
40	Memphis, Tenn.	23.20	21.09
41	Scranton, Pa.	16.02	15.39
42	Paterson, N. J.	18.49	20.96
43	Grand Rapids, Mich.	24.78	25.91
44	Dallas, Tex.	27.99	25.77
45	San Antonio, Tex.	21.52	21.22
46	Fall River, Mass.	23.78	25.02
47	Dayton, Ohio	25.03	33.69
48	Bridgeport, Conn.	28.95	44.92
49	Salt Lake City, Utah	30.70	29.95
50	New Bedford, Mass.	29.19	33.27
51	Nashville, Tenn.	20.46	22.46
52	Tacoma, Wash.	28.96	25.20
53	Houston, Tex.	30.45	41.05
54	Cambridge, Mass.	31.67	30.65
55	Trenton, N. J.	23.56	24.84
56	Lowell, Mass.	24.40	25.92
57	Hartford, Conn.	40.75	47.93
58	Youngstown, Ohio	26.05	26.44
59	Fort Worth, Tex.	16.69	17.27
60	Reading, Pa.	14.13	12.81
61	Springfield, Mass.	41.95	41.46
62	Camden, N. J.	19.04	23.33
63	Albany, N. Y.	32.09	35.03
64	Des Moines, Iowa	35.42	41.55
65	Lynn, Mass.	25.18	26.07
66	Schenectady, N. Y.	23.68	20.41
67	Yonkers, N. Y.	38.18	40.57
68	Lawrence, Mass.	20.37	21.10
69	Kansas City, Kans.	31.79	28.15

City number.	Table X—Continued. — CITY.	PER CAPITA NET— Revenue receipts.	Governmental-cost payments.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.		
70	Oklahoma City, Okla.	$21.49	$23.66
71	Duluth, Minn.	32.05	29.89
72	Wilmington, Del.	17.68	21.71
73	Akron, Ohio	32.68	36.37
74	Norfolk, Va.	26.05	31.82
75	Elizabeth, N. J.	19.70	18.71
76	Utica, N. Y.	18.45	21.19
77	Waterbury, Conn.	25.34	28.64
78	Somerville, Mass.	24.02	24.09
79	St. Joseph, Mo.	19.40	18.48
80	Manchester, N. H.	19.48	22.30
81	Jacksonville, Fla.	28.52	32.94
82	Hoboken, N. J.	26.15	34.98
83	Wilkes-Barre, Pa.	16.56	18.41
84	Troy, N. Y.	25.59	23.54
85	Fort Wayne, Ind.	21.01	25.08
86	East St. Louis, Ill.	15.91	16.25
87	Evansville, Ind.	19.08	20.08
88	Erie, Pa.	22.66	27.91
89	Passaic, N. J.	14.56	16.64
90	Wichita, Kans.	21.04	16.81
91	Harrisburg, Pa.	19.67	17.59
92	Bayonne, N. J.	28.22	33.48
93	Peoria, Ill.	24.06	24.92
94	South Bend, Ind.	20.62	22.15
95	Johnstown, Pa.	15.15	16.07
96	El Paso, Tex.	24.53	25.43
97	Savannah, Ga.	23.16	26.23
98	Brockton, Mass.	25.72	28.51
99	Sacramento, Calif.	35.19	33.80
100	Terre Haute, Ind.	16.67	18.24
101	Holyoke, Mass.	35.42	33.43
102	Allentown, Pa.	16.55	22.64
103	Portland, Me.	31.02	35.01
104	Springfield, Ill.	19.87	26.93
105	Canton, Ohio	25.36	35.06
106	Berkeley, Calif.	23.86	22.54
107	Chattanooga, Tenn.	15.17	18.07
108	Charleston, S. C.	19.25	40.00
109	Pawtucket, R. I.	25.84	26.79
110	Altoona, Pa.	16.48	17.62
111	Covington, Ky.	16.72	19.23
112	Atlantic City, N. J.	40.41	45.66
113	Mobile, Ala.	16.01	13.66
114	Sioux City, Iowa	31.56	29.21
115	Little Rock, Ark.	10.93	15.90
116	Flint, Mich.	31.64	45.07
117	Tampa, Fla.	21.12	18.60
118	Saginaw, Mich.	23.24	17.90
119	Rockford, Ill.	25.89	27.25
120	San Diego, Calif.	55.48	48.68
121	Pueblo, Colo.	21.36	20.25
122	Gary, Ind.	31.75	30.87
123	New Britain, Conn.	23.31	24.88
124	Binghamton, N. Y.	27.16	31.73
125	York, Pa.	12.12	10.47
126	Springfield, Ohio	22.60	28.50
127	Malden, Mass.	23.54	24.70
128	Lancaster, Pa.	14.02	14.26
129	Pasadena, Calif.	39.64	33.50
130	Kalamazoo, Mich.	19.74	17.83
131	Augusta, Ga.	28.32	28.19
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.		
132	Davenport, Iowa	$24.22	$31.38
133	Topeka, Kans.	25.34	24.58
134	Salem, Mass.	24.77	31.63
135	Haverhill, Mass.	26.46	25.44
136	Huntington, W. Va.	17.93	17.80
137	Muskogee, Okla.	15.54	13.03
138	Bay City, Mich.	20.75	19.81
139	Chelsea, Mass.	22.07	23.84
140	McKeesport, Pa.	18.52	19.09
141	Racine, Wis.	24.00	22.91
142	Superior, Wis.	23.35	20.82
143	Lincoln, Nebr.	30.78	29.62
144	Roanoke, Va.	14.37	14.94
145	Macon, Ga.	23.51	27.54
146	Woonsocket, R. I.	17.70	25.28
147	Lansing, Mich.	30.69	35.37
148	Montgomery, Ala.	18.75	16.82
149	West Hoboken, N. J.	15.47	14.06
150	Newton, Mass.	46.08	44.36
151	Butte, Mont.	40.11	43.65

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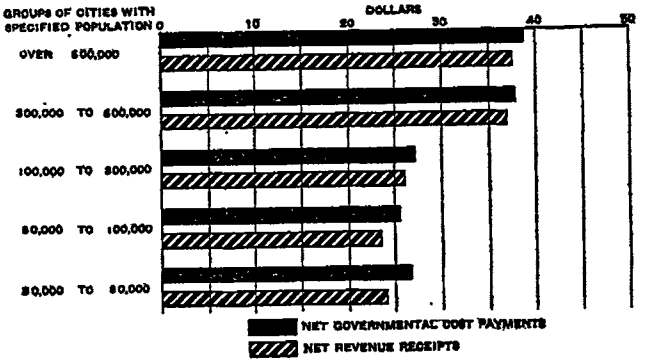
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Table X—Continued.

City number.	CITY.	PER CAPITA NET— Revenue receipts.	PER CAPITA NET— Governmental-cost payments.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918—continued			
152	Wheeling, W. Va.	$23.24	$17.50
153	East Orange, N. J.	29.75	34.62
154	Galveston, Tex.	33.18	32.23
155	Perth Amboy, N. J.	22.15	27.24
156	Fitchburg, Mass.	29.19	28.13
157	Lexington, Ky.	20.29	25.94
158	New Castle, Pa.	16.23	18.60
159	Chester, Pa.	14.20	15.94
160	Decatur, Ill.	23.08	22.45
161	Springfield, Mo.	15.05	14.48
162	Hamilton, Ohio.	23.79	22.56
163	Charlotte, N. C.	18.40	18.76
164	Portsmouth, Va.	11.78	12.29
165	Everett, Mass.	18.91	20.88
166	Dubuque, Iowa.	21.96	21.51
167	San Jose, Calif.	19.34	21.82
168	Pittsfield, Mass.	28.06	28.39
169	New Rochelle, N. Y.	30.00	35.36
170	Quincy, Mass.	36.86	36.92
171	Colorado Springs, Colo.	20.75	23.04
172	Knoxville, Tenn.	24.25	37.29
173	Joliet, Ill.	28.12	29.67
174	Niagara Falls, N. Y.	19.70	41.95
175	Mount Vernon, N. Y.	31.46	34.29
176	Elmira, N. Y.	28.85	27.69
177	Lorain, Ohio.	20.86	22.72
178	Cedar Rapids, Iowa.	33.21	28.26
179	Amsterdam, N. Y.	15.85	18.26
180	Auburn, N. Y.	22.54	23.33
181	Jamestown, N. Y.	28.53	28.80
182	Waterloo, Iowa.	25.33	29.75
183	Everett, Wash.	26.47	32.20
184	Shreveport, La.	21.47	29.30
185	Fresno, Calif.	27.85	33.84
186	Quincy, Ill.	22.59	17.78
187	Boise, Idaho.	16.82	14.60
188	Lima, Ohio.	18.43	40.57
189	Taunton, Mass.	28.59	33.29
190	Oshkosh, Wis.	19.36	20.42
191	Stockton, Calif.	34.75	35.87
192	Jackson, Mich.	28.05	43.62
193	Austin, Tex.	25.75	30.08
194	Columbia, S. C.	19.17	24.46
195	Aurora, Ill.	23.18	22.33
196	Bellingham, Wash.	21.93	23.54
197	Waco, Tex.	27.94	31.23
198	Williamsport, Pa.	15.17	15.85
199	Highland Park, Mich.	52.03	93.47
200	Orange, N. J.	20.36	25.32
201	Lynchburg, Va.	22.83	25.63
202	Brookline, Mass.	55.00	56.81
203	Winston-Salem, N. C.	19.57	28.84
204	Joplin, Mo.	20.53	25.11
205	Tulsa, Okla.	45.13	66.00
206	Kenosha, Wis.	30.68	32.19
207	Danville, Ill.	18.19	14.73
208	Ogden, Utah.	24.23	30.93
209	Newport, Ky.	12.78	13.03
210	Norristown, Pa.	8.96	7.48
211	Council Bluffs, Iowa.	25.27	24.06
212	La Crosse, Wis.	20.82	20.69
213	Stamford, Conn.	31.58	30.25
214	Charleston, W. Va.	22.52	19.50
215	Zanesville, Ohio.	19.00	24.88
216	Madison, Wis.	40.55	47.71
217	Waltham, Mass.	27.52	24.93
218	Easton, Pa.	13.19	16.89
219	Poughkeepsie, N. Y.	28.71	30.72
220	Jackson, Miss.	13.74	17.49
221	Wilmington, N. C.	18.00	16.21
222	Newport, R. I.	28.69	29.49
223	Watertown, N. Y.	20.12	19.84
224	Battle Creek, Mich.	27.26	24.06
225	Newark, Ohio.	17.88	16.14
226	East Chicago, Ind.	25.10	24.50
227	Green Bay, Wis.	17.31	17.29

Revenues and governmental costs increasing with the size of cities.—The most significant figures of Table X, as well as those of Table 4, are those for the five groups of cities arranged according to population. 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: 1918.



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.

Comparative summary of per capita net revenue receipts and net governmental-cost payments for specified years: 1903–1918.—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 1918.

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.
1918	$32.76	$29.41	$3.35	$34.08	$20.64	$1.59	$3.78	$8.07
1917	31.97	28.84	3.13	33.26	19.53	1.39	3.66	8.68
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 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 4, which are computed on the basis of the amounts included in Table 3, the figures of Table XI being computed after excluding the service and interest transfers to make them fully comparable with the figures of prior years, as are those of Table X.

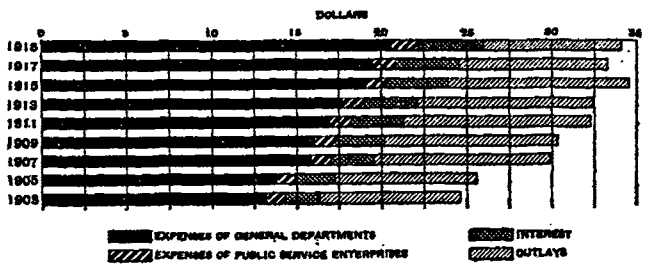
The summary gives the per capita figures for all revenue receipts and also for those (1) from revenues other than of public service enterprises and (2) from revenues of public service enterprises. It also gives

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the per capita figures for all governmental costs, also for those (1) for expenses of general departments, (2) for expenses of public service enterprises, (3) for interest, and (4) for outlays. 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 in 1918 were less than in 1917, the figures for both years showing the curtailment of municipal expenditures for improvements because of war conditions. The shrinkage in per capita values acquired through outlays was greater than that in the outlays themselves, because of the unit costs being greater than in former years. Comparing the payments for 1903 with those for 1918, 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 per cent for expenses of public service enterprises, 8.4 per cent for interest, and 33.4 per cent for outlays. The corresponding percentages for 1918 were 60.6, 4.7, 11.1, and 23.7.

The gradual but marked increase from 1903 to 1918 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 10, which follows.

DIAGRAM 10.—PER CAPITA NET PAYMENTS FOR GOVERNMENTAL COSTS, BY PRINCIPAL CLASSES, OF 146 CITIES FOR SPECIFIED YEARS: 1903–1918.



Comparative summary of per capita net receipts from principal revenues of 146 cities for specified years: 1903–1918.—In Table XII, which follows, are shown the per capitas of all net revenue receipts and those of a number of principal classes of such receipts. The summary is for the cities covered by the census reports for specified years, from 1903 to 1918. 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 1918, with the exception of receipts from taxes on the liquor traffic, which have shown great fluctuations, being greatest in 1907, and receipts from special assessments, which were less than in any year since 1907, because of war conditions affecting the construction of street improvements.

Table XII

YEAR.	Total.	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.
1918	$32.76	$21.17	$1.10	$0.51	$0.97	$2.09	$1.33	$3.35	$2.24
1917	31.97	20.57	1.16	0.48	0.73	2.50	1.28	3.13	2.12
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	2.35	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	0.38	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 11.

DIAGRAM 11.—PER CAPITA NET REVENUE RECEIPTS, BY PRINCIPAL CLASSES, OF 146 CITIES FOR SPECIFIED YEARS: 1903–1918.

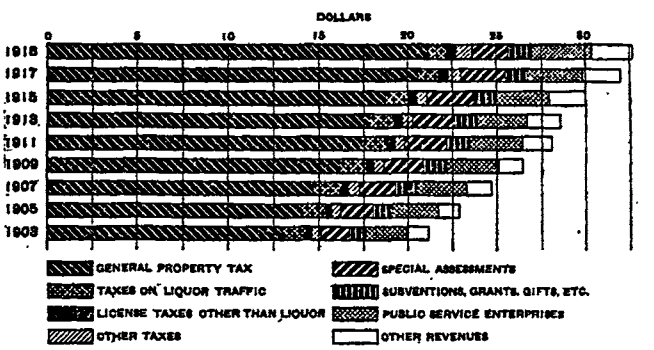


TABLE 5.

Per cent distribution of revenue receipts and governmental-cost payments.—Table 5 shows for the several cities and for the five groups of cities the per cent which the receipts from each of the classes of revenue constitute of the total revenue receipts, and the per cent which the payments for each of the classes of governmental costs—expenses, interest, and outlays—constitute of the total of such payments, the figures for expenses being shown under two heads, those for expenses of general departments and for public service enterprises. The percentages are in all cases computed upon the basis of the receipts and payments shown in Table 3.

Per cent distribution of revenue receipts, by cities.—Of the total receipts from revenues in 1918, 70.3 per cent was derived 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., 47.1 per cent, and Tacoma, Wash., 36.6 per cent. The former city has a very high percentage of special assessments, and the latter, of earnings of public service enterprises.

Of the municipalities having between 30,000 and 100,000 inhabitants, 7 realized less than 50 per cent of their net revenue receipts from these taxes, the one

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showing the smallest percentage, Jacksonville, Fla., having a percentage of only 36.3 from this source but very large relative receipts from earnings of public service enterprises.

Proportional distribution of revenue receipts, by divisions of the governments of cities.—An examination of Table 3 discloses 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: 1903–1918.—Table XIII, which follows, shows the per cent distribution of the net revenue receipts of the 146 cities covered by the census reports for specified years from 1903 to 1918, inclusive. The headings of the columns differ somewhat from those of Table 5, 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 5, 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.

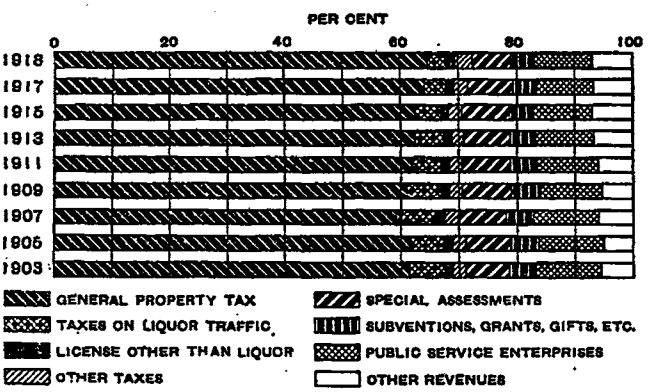
The figures in Table XIII disclose a number of minor variations in the proportion of receipts obtained from year to year from the several sources of revenue. The most marked change is in receipts from taxes on the liquor traffic, the proportion of which decreased from 6.3 per cent in 1903 to 3.4 per cent in 1918. Receipts from earnings of public service enterprises, and from subventions, grants, gifts, and pension assessments have slightly smaller percentages in 1918 than in 1903, and the receipts from the general property tax, license taxes other than on the liquor traffic, and miscellaneous taxes show somewhat greater percentages in the later than in the earlier years. The pronounced decrease in the proportion of receipts from special assessments was due to the curtailment of expenditures for street improvements because of war conditions, which were felt to a considerable extent in 1917 and to a much greater extent in 1918.

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.
1918	64 6	3.4	1.6	3.0	6.4	4.1	10.2	6.9
1917	64.3	3.6	1.5	2.3	7.8	4.0	9.9	6.6
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 proportion of all revenue receipts represented by those from each of the principal sources is shown graphically in Diagram 12, which follows.

DIAGRAM 12.—PER CENT DISTRIBUTION OF NET RECEIPTS OF 146 CITIES FROM THE SEVERAL SOURCES OF REVENUE FOR SPECIFIED YEARS: 1903–1918.



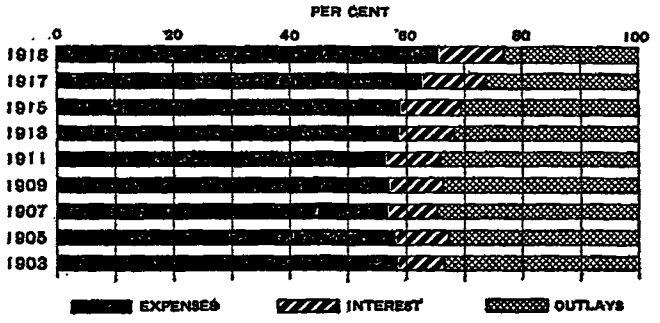
Comparative summary of the per cent distribution of net governmental-cost payments of 146 cities for specified years: 1903–1918.—Table XIV, which follows, shows the per cent distribution of the net governmental-cost payments for the 146 cities given in Table IX for specified years from 1903 to 1918, inclusive. The table discloses, for 1918 as compared with 1903, a decrease in the proportion of payments for outlays, a relatively slight increase in that for payments for expenses, and a relatively great 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.
1918	65.2	11.1	23.7
1917	62.9	11.0	26.1
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 13, which follows.

DIAGRAM 13.—PER CENT DISTRIBUTION OF NET GOVERNMENTAL-COST PAYMENTS OF 146 CITIES FOR SPECIFIED YEARS: 1903–1918.



Per cent relation of revenue receipts to governmental-cost payments.—Of the total revenue receipts of the 227 cities covered by this report, 66.3 per cent was required for meeting expenses, 13.3 per cent for meeting interest, and the balance, 20.4 per cent, was available for outlays and for other purposes.

The last column of Table 5 shows for the several cities the percentages of governmental-cost payments represented by their revenue receipts. For 80 of the 227 cities this percentage is in excess of 100.

TABLE 6.

Character of table.—In Table 6 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 there 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 6 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.

Among the receipts included in Table 6 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 were made are shown in Table 30 and in the text descriptive of that table.

Receipts from special property taxes.—Of the 227 cities covered by this report, 100 reported receipts from special property taxes amounting to $16,269,058. Of the total amount reported, the 24 cities in Massachusetts reported $6,629,106, or 40.7 per cent, and the 19 cities in New York reported $5,480,294, or 33.7 per cent. The amounts received from the different classes of special property taxes are shown in Table XV, which follows.

City number.	Table XV — CITY.	SPECIAL PROPERTY TAXES.					
		Bank stock.	Corporation.	Street railway.	Mortgage.	Inheritance.	All other.
	Grand total	$5,839,357	$6,587,245	$893,488	$1,242,393	$300,168	$1,406,407
	Group I	4,443,692	2,422,524	184,153	909,401	45,942	1,196,827
	Group II	394,252	2,905	412,964	149,840	157,645	5,831
	Group III	503,058	2,986,217	107,001	121,107	67,769	863
	Group IV	190,461	474,973	2,455	28,545	21,058	187,500
	Group V	302,894	700,626	186,915	33,500	7,754	15,386
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.						
1	New York, N. Y.	$4,023,480			$617,959		
4	St. Louis, Mo.						$986,463
5	Boston, Mass.	280,354	$2,422,524	$184,153			
6	Cleveland, Ohio					$45,942	
7	Detroit, Mich.				291,442		24,612
8	Baltimore, Md.	134,858					185,752
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.						
11	Buffalo, N. Y.	$197,409			$101,397		
13	Milwaukee, Wis.			$412,964		$25,692	$427
14	Newark, N. J.	138,824				14,597	
15	Cincinnati, Ohio					85,332	
17	Minneapolis, Minn.				48,443	32,024	
18	Washington, D. C.		$2,905				
20	Jersey City, N. J.	58,019					
21	Kansas City, Mo.						5,404
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.						
25	Rochester, N. Y.	$77,598			$37,730		
26	Providence, R. I.	683					
27	St. Paul, Minn.				15,810		
29	Columbus, Ohio					$9,742	
31	Toledo, Ohio					37,947	
35	Worcester, Mass.	19,808	$420,732	$34,066			
37	Syracuse, N. Y.	35,298			21,412		
39	New Haven, Conn.	[1] 89,133	(1)				$863
42	Paterson, N. J.	14,919					
46	Fall River, Mass.	38,797	168,235	4,193			
47	Dayton, Ohio					7,120	
48	Bridgeport, Conn.	[1] 21,629	(1)				
50	New Bedford, Mass.	26,488	331,914	13,633			
54	Cambridge, Mass.	16,477	224,155	32,898			
55	Trenton, N. J.	15,503					
56	Lowell, Mass.	17,641	183,170				
57	Hartford, Conn.	2,472	913,530			12,960	
58	Youngstown, Ohio						
61	Springfield, Mass.	14,925	279,764	21,955			
62	Camden, N. J.	14,853					
63	Albany, N. Y.	62,083			28,260		
65	Lynn, Mass.	14,669	144,355	17			
66	Schenectady, N. Y.	6,638			5,340		
67	Yonkers, N. Y.	5,917			9,525		
68	Lawrence, Mass.	2,517	320,362	239			

[1] Tax on stock of other corporations included with that on bank stock.

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Table XV—Con.

City number.	City.	Special property taxes. Bank stock.	Corporation.	Street railway.	Mortgage.	Inheritance.	All other.
Group IV.—Cities having a population of 50,000 to 100,000 in 1918.							
71	Duluth, Minn.	.....	.....	.....	$4,668	.....	$7,338
72	Wilmington, Del.	.....	.....	.....	.....	.....	773
73	Akron, Ohio	.....	.....	.....	.....	$2,278	.....
75	Elizabeth, N. J.	$6,836	.....	.....	.....	.....	.....
76	Utica, N. Y.	39,939	.....	.....	11,648	.....	.....
77	Waterbury, Conn.	[1] 12,686	(1)	.....	.....	.....	.....
78	Somerville, Mass.	5,472	$56,763	.....	.....	.....	.....
80	Manchester, N. H.	.....	.....	.....	.....	.....	179,354
82	Hoboken, N. J.	11,707	.....	.....	.....	.....	.....
84	Troy, N. Y.	33,384	.....	.....	3,295	.....	.....
89	Passaic, N. J.	8,398	.....	.....	.....	.....	.....
92	Bayonne, N. J.	2,591	.....	.....	.....	.....	.....
98	Brockton, Mass.	11,617	213,726	.....	.....	.....	.....
101	Holyoke, Mass.	11,590	143,937	$2,455	.....	.....	.....
105	Canton, Ohio	.....	.....	.....	.....	2,937	.....
112	Atlantic City, N. J.	9,710	.....	.....	.....	.....	.....
118	Saginaw, Mich.	.....	.....	.....	.....	.....	35
123	New Britain, Conn.	[1] 17,381	(1)	.....	.....	.....	.....
124	Binghamton, N. Y.	12,363	.....	.....	8,934	.....	.....
126	Springfield, Ohio	.....	.....	.....	.....	15,843	.....
127	Malden, Mass.	6,787	60,547	.....	.....	.....	.....
Group V.—Cities having a population of 30,000 to 50,000 in 1918.							
134	Salem, Mass.	$6,736	$72,467	.....	.....	.....	.....
135	Haverhill, Mass.	14,528	81,561	$1,514	.....	.....	.....
139	Chelsea, Mass.	2,953	81,384	.....	.....	.....	.....
141	Racine, Wis.	.....	.....	18,335	.....	.....	$15,320
142	Superior, Wis.	.....	.....	119,537	.....	.....	.....
144	Roanoke, Va.	.....	.....	.....	.....	$254	.....
146	Woonsocket, R. I.	56	.....	.....	.....	.....	.....
149	West Hoboken, N. J.	8,252	.....	.....	.....	.....	.....
150	Newton, Mass.	68,153	53,481	1,231	.....	.....	.....
153	East Orange, N. J.	3,731	.....	.....	.....	.....	.....
155	Perth Amboy, N. J.	2,520	.....	.....	.....	.....	.....
156	Fitchburg, Mass.	7,207	96,538	2,299	.....	.....	.....
162	Hamilton, Ohio	.....	.....	.....	.....	369	.....
165	Everett, Mass.	169	50,333	.....	.....	.....	.....
168	Pittsfield, Mass.	13,781	42,012	881	.....	.....	.....
169	New Rochelle, N. Y.	3,399	.....	.....	$5,698	.....	.....
170	Quincy, Mass.	2,242	46,043	.....	.....	.....	.....
174	Niagara Falls, N. Y.	11,319	.....	.....	7,853	.....	.....
175	Mount Vernon, N. Y.	3,139	.....	.....	4,972	.....	.....
176	Elmira, N. Y.	12,746	.....	.....	4,337	.....	.....
177	Lorain, Ohio	.....	.....	.....	.....	104	.....
179	Amsterdam, N. Y.	12,865	.....	.....	996	.....	.....
180	Auburn, N. Y.	7,638	.....	.....	1,424	.....	.....
181	Jamestown, N. Y.	19,620	.....	.....	3,670	.....	.....
188	Lima, Ohio	.....	.....	.....	.....	1,674	.....
189	Taunton, Mass.	8,794	77,015	1,298	.....	.....	.....
190	Oshkosh, Wis.	.....	.....	5,042	.....	.....	.....
200	Orange, N. J.	2,143	.....	.....	.....	.....	.....
202	Brookline, Mass.	51,651	57,367	35	.....	.....	.....
206	Kenosha, Wis.	.....	.....	11,442	.....	.....	.....
212	La Crosse, Wis.	.....	.....	3,376	.....	.....	.....
213	Stamford, Conn.	[1] 6,963	(1)	.....	.....	.....	.....
215	Zanesville, Ohio	.....	.....	.....	.....	2,992	.....
216	Madison, Wis.	.....	.....	8,231	.....	.....	.....
217	Waltham, Mass.	3,714	33,525	269	.....	.....	.....
219	Poughkeepsie, N. Y.	16,159	.....	.....	2,560	.....	.....
222	Newport, R. I.	26	.....	.....	.....	.....	.....
223	Watertown, N. Y.	12,300	.....	.....	1,990	.....	.....
225	Newark, Ohio	.....	.....	.....	.....	2,361	.....
227	Green Bay, Wis.	.....	.....	15,425	.....	.....	66

[1] Tax on stock of other corporations included with that on bank stock.

The following statement shows the character and amount of each kind of special property tax, the receipts from which appear in Table XV in the column headed "All other."

City, city number, and source of revenue.	Amount.	City, city number, and source of revenue.	Amount.
St. Louis, Mo. (4)	$986,463	Duluth, Minn. (71):	
Merchants and manufacturers	790,313	Vessel tonnage	$7,338
Dramshop	107,723	Wilmington, Del. (72):	
Secured debt	88,427	Horse and mule	773
Detroit, Mich. (7)	24,612	Manchester, N. H. (80)	179,354
Bond	19,812	Savings bank deposits	118,643
Vessel tonnage	4,800	Railroad	55,097
Baltimore, Md. (8):		Insurance	5,609
Savings deposits	185,755	Saginaw, Mich. (118):	
Milwaukee, Wis. (13):		Vessel tonnage	35
Vessel tonnage	427	Racine, Wis. (141):	
Kansas City, Mo. (21):		Gas and electric	15,320
Secured debt	5,404	Green Bay, Wis. (227):	
New Haven, Conn. (39):		Vessel tonnage	66
Shellfish commission	863		

The following is a brief statement of the character of the special property taxes reported in Table 6 for the cities of the several states:

Connecticut.—The tax receipts of Connecticut cities reported in Table 6, 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. In addition to the above, there is a special property 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 (1) the city's portion of the state tax of one-fourth of 1 per cent upon savings bank deposits, the amount received by the city being three-fourths of the tax collected from the institutions within its borders; and (2) the tax of 1 per cent upon the valuation of bank stock.

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 Michigan cities are taxes on bonds and mortgages and a tonnage tax on vessels. The tax on bonds and mortgages is at the rate of one-half of

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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, the tonnage tax, and the inheritance tax. 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.

Receipts from the inheritance tax are reported only for Minneapolis, for which city the figures include a portion of the county receipts, as previously explained.

Missouri.—The greater part of the special property taxes 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.

Additional revenues of this character are receipts from taxes on dramshops and steamboats. Dramshop keepers pay, upon the value of liquors received, an ad valorem tax equal to that paid by merchants on merchandise. Steamboats are taxed at the rate of one-tenth of 1 per cent on their valuation.

New Hampshire.—Special property taxes were reported for Manchester in 1918 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 the 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 the real estate. All taxes are paid to towns 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, other than county inheritance 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. The tax amounts to three-fourths 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 6 for all of the Ohio cities.

Rhode Island.—Special property taxes were shown in three cities of this state—Providence, Woonsocket, and Newport—and represent the amount collected by the state treasurer from nonresident shareholders of national-bank stock and by him apportioned to the cities. If taxes of this character were received by Pawtucket, they were not reported separately.

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 carried on. Among the receipts reported for Milwaukee is a special property tax known as the tonnage tax. Owners of steamboats used for interstate trade on the Great Lakes pay, in lieu of all other taxes, an annual sum equal to 3 cents per net ton of the registered tonnage of such vessels. Another special property tax in Wisconsin 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 $2,014,952 were reported for 1918 by 95 of the 227 cities, located in 22 states. Of this amount the 24 cities in Massachusetts reported $916,375, or 45.5 per cent; 12 cities in New Jersey, $135,536, or 6.7 per cent; 6 cities in Indiana, $68,035, or 3.4 per cent; 6 cities in Connecticut, $195,086, or 9.7 per cent; 5 cities in Virginia, $36,752, or 1.8 per cent; and 4 cities in Rhode Island, $46,922, or 2.3 per cent.

Receipts from taxes on the liquor traffic.—Under the heading "On liquor traffic," in the general division

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of Table 6 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 1918, 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 6 in two columns, one with the heading "Collected without issue of license," and the other with the heading "Collected with issue of license."

The amounts shown in the column headed "Collected without issue of license" were from sources as shown in Table XVI, which follows.

City number.	Table XVI — CITY.	Insurance companies.	Incomes.	Telephone companies.	Electric-light companies.	Street railway companies and banks.	All other.
	Grand total	$1,253,868	$9,059,650	$191,915	$123,066	$392,872	$2,627,292
	Group I	568,863	3,701,855				1,222,102
	Group II	293,417	1,303,449	153,808	88,040	389,102	687,851
	Group III	153,821	1,513,005		34,043		166,834
	Group IV	118,816	406,577				114,733
	Group V	118,951	2,131,764	38,107	983	3,770	435,772
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.						
1	New York, N. Y.	$310,488					
2	Chicago, Ill.	238,911					
4	St. Louis, Mo.						$814,004
5	Boston, Mass.		$3,704,855				89
9	Pittsburgh, Pa.	19,464					
10	Los Angeles, Calif.						408,009
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.						
11	Buffalo, N. Y.	$41,249					$107,875
12	San Francisco, Calif.						259,377
13	Milwaukee, Wis.	39,364	$1,303,449	$74,257			
14	Newark, N. J.	34,204					16,981
17	Minneapolis, Minn.	42,431				$1,627	17,618
18	Washington, D. C.	111,593		79,551	$88,040	387,475	280,116
20	Jersey City, N. J.	24,576					5,884
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.						
24	Denver, Colo.	$7,102					
25	Rochester, N. Y.	14,493					
26	Providence, R. I.						$90
27	St. Paul, Minn.	21,738			$34,043		126,323
30	Oakland, Calif.						34,287
32	Atlanta, Ga.	45,049					
33	Birmingham, Ala.	3,325					
34	Omaha, Nebr.						751
35	Worcester, Mass.		$280,220				
37	Syracuse, N. Y.	10,336					
41	Scranton, Pa.	4,684					
42	Paterson, N. J.	9,396					3,650
44	Dallas, Tex.						170
46	Fall River, Mass.		88,980				
50	New Bedford, Mass.		155,260				8
54	Cambridge, Mass.		306,500				
55	Trenton, N. J.	7,630					319
56	Lowell, Mass.		147,438				
60	Reading, Pa.	2,038					
61	Springfield, Mass.		267,561				
62	Camden, N. J.	6,518					1,236
63	Albany, N. Y.	6,426					
65	Lynn, Mass.		191,133				
66	Schenectady, N. Y.	3,829					
67	Yonkers, N. Y.	4,166					
68	Lawrence, Mass.		75,893				
69	Kansas City, Kans.	7,091					

City number.	Table XVI—Contd. CITY.	Insurance companies.	Incomes.	Telephone companies.	Electric-light companies.	Street railway companies and banks.	All other.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.						
70	Oklahoma City, Okla.	$3,362					
71	Duluth, Minn.	12,176					
75	Elizabeth, N. J.	5,874					$1,161
76	Utica, N. Y.	5,991					
78	Somerville, Mass.		$77,055				168
81	Jacksonville, Fla.						3,751
82	Hoboken, N. J.	6,226					4,569
83	Wilkes-Barre, Pa.	2,895					
84	Troy, N. Y.	5,295					
86	East St. Louis, Ill.	3,996					
88	Erie, Pa.	2,553					
89	Passaic, N. J.	3,788					
90	Wichita, Kans.	5,818					
91	Harrisburg, Pa.	2,381					
92	Bayonne, N. J.	2,750					912
93	Peoria, Ill.	8,492					
95	Johnstown, Pa.	1,518					
98	Brockton, Mass.		123,740				
99	Sacramento, Calif.						7,027
101	Holyoke, Mass.		81,701				
102	Allentown, Pa.	1,893					
103	Portland, Me.						74,393
104	Springfield, Ill.	4,751					
106	Berkeley, Calif.						3,890
108	Charleston, S. C.	2,097					
109	Pawtucket, R. I.						8
110	Altoona, Pa.	1,548					
112	Atlantic City, N. J.	9,806					
119	Rockford, Ill.	3,808					
120	San Diego, Calif.						10,622
124	Binghamton, N. Y.	2,988					
125	York, Pa.	1,245					
127	Malden, Mass.		124,081				
129	Pasadena, Calif.						8,232
131	Augusta, Ga.	17,565					
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.						
133	Topeka, Kans.	$4,133					
134	Salem, Mass.		$119,246				
135	Haverhill, Mass.		83,911				
137	Muskogee, Okla.	1,267					
139	Chelsea, Mass.		20,293				
140	McKeesport, Pa.	1,137					
141	Racine, Wis.	4,125	128,041	$6,187			
142	Superior, Wis.	7,730	15,435	4,111			$19,914
143	Lincoln, Nebr.			4,480	$983	$3,770	2,247
145	Macon, Ga.	13,197					1,250
146	Woonsocket, R. I.						1
149	West Hoboken, N. J.	1,840					
150	Newton, Mass.		405,111				
151	Butte, Mont.	4,279					384,010
152	Wheeling, W. Va.	6,675					
153	East Orange, N. J.						571
155	Perth Amboy, N. J.	2,940					
156	Fitchburg, Mass.		82,566				
158	New Castle, Pa.	1,026					
159	Chester, Pa.	1,094					
160	Decatur, Ill.	3,702					
163	Charlotte, N. C.	1,031					
165	Everett, Mass.		21,085				
167	San José, Calif.						1,335
168	Pittsfield, Mass.		59,233				
169	New Rochelle, N. Y.	2,026					
170	Quincy, Mass.		52,571				
173	Joliet, Ill.	2,280					
174	Niagara Falls, N. Y.	4,826					
175	Mount Vernon, N. Y.	1,814					1,188
176	Elmira, N. Y.	2,744					
179	Amsterdam, N. Y.	2,864					
180	Auburn, N. Y.	2,575					12,413
181	Jamestown, N. Y.	2,850					8,750
185	Fresno, Calif.						2,313
186	Quincy, Ill.	3,029					
189	Taunton, Mass.		51,636				20
190	Oshkosh, Wis.	3,190	28,719	4,330			
191	Stockton, Calif.						1,716
194	Columbia, S. C.	1,428					
195	Aurora, Ill.	2,465					
198	Williamsport, Pa.	1,555					
200	Orange, N. J.	1,306					35
202	Brookline, Mass.		615,847				
203	Winston-Salem, N. C.	849					
205	Tulsa, Okla.	8,019					
206	Kenosha, Wis.	2,391	212,962	3,680			
207	Danville, Ill.	2,137					
210	Norristown, Pa.	756					
212	La Crosse, Wis.	2,602	62,577	2,820			
216	Madison, Wis.	4,139	88,452	7,762			
217	Waltham, Mass.		59,632				
218	Easton, Pa.	1,039					
219	Poughkeepsie, N. Y.	1,977					
221	Wilmington, N. C.	1,094					
222	Newport, R. I.						9
223	Watertown, N. Y.	1,956					
227	Green Bay, Wis.	2,864	24,447	4,737			

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The amounts shown in the column headed "All other" in Table XVI were received from the following sources:

CITY, CITY NUMBER, AND SOURCE OF REVENUE.	Amount.	CITY, CITY NUMBER, AND SOURCE OF REVENUE.	Amount.
St. Louis, Mo. (4)	$814,004	Bayonne, N. J. (92):	
Merchants	424,269	Auto busses	$912
Manufacturers	389,735	Sacramento, Calif. (99):	
Boston, Mass. (5):		Public service corporations	7,027
Ships in foreign trade	89	Portland, Me. (103):	
Los Angeles, Calif. (10):		Railroad and telegraph companies	74,393
Public service corporations	408,009	Berkeley, Calif. (106):	
Buffalo, N. Y. (11):		Public service corporations	3,890
Manufacturing and mercantile corporations	107,875	Pawtucket, R. I. (109):	
San Francisco, Calif. (12):		Auctioneers	8
Public service corporations	259,377	San Diego, Calif. (120):	
Newark, N. J. (14):		Public service corporations	10,622
Auto busses	16,981	Pasadena, Calif. (129):	
Minneapolis, Minn. (17):		Public service corporations	8,232
Grain	17,618	Superior, Wis. (142):	
Washington, D. C. (18)	230,116	Grain	19,914
Trust companies	163,679	Lincoln, Nebr. (143)	2,217
Gas companies	84,694	Express companies	2,120
Building and loan associations	25,771	Transfer companies	127
Markets	503	Macon, Ga. (145):	
Barges and docks	469	Gasoline	1,250
Jersey City, N. J. (20):		Woonsocket, R. I. (146):	
Auto busses	5,884	Auctioneers	1
Providence, R. I. (26):		Butte, Mont. (151):	
Auctioneers	90	Proceeds of mines	384,010
St. Paul, Minn. (27)	126,323	East Orange, N. J. (153):	
Gas companies	117,158	Auto busses	571
Trust companies	9,165	San Jose, Calif. (167):	
Oakland, Calif. (30):		Public service corporations	1,335
Public service corporations	34,287	Mount Vernon, N. Y. (175):	
Omaha, Nebr. (34):		Manufacturing and mercantile corporations	1,188
Occupation	751	Auburn, N. Y. (180):	
Paterson, N. J. (42):		Manufacturing and mercantile corporations	12,413
Auto busses	3,650	Jamestown, N. Y. (181):	
Dallas, Tex. (44):		Manufacturing and mercantile corporations	8,750
Detective agency	170	Fresno, Calif. (185):	
New Bedford, Mass. (50):		Public service corporations	2,313
Ships in foreign trade	8	Taunton, Mass. (189):	
Trenton, N. J. (55):		Ships in foreign trade	20
Auto busses	319	Stockton, Calif. (191):	
Camden, N. J. (62):		Public service corporations	1,716
Auto busses	1,236	Orange, N. J. (200):	
Elizabeth, N. J. (75):		Auto busses	35
Auto busses	1,161	Newport, R. I. (222):	
Somerville, Mass. (78):		Auctioneers	9
Ships in foreign trade	168		
Jacksonville, Fla. (81):			
Oil	3,751		
Hoboken, N. J. (82):			
Auto busses	4,569		

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 city licenses are required for conducting nearly all kinds 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 from 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 highway privileges.

Receipts from license taxes on dogs.—Of the 227 cities covered by this report, 185 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 7. In other cities dogs are assessed as property, and receipts from taxes on dogs are included with general property taxes.

Receipts from general license taxes.—The term "general license taxes" is used to designate the taxes exacted with the granting of all licenses under general statutes or ordinances, other than dog licenses and liquor and 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.

Table XVII, which follows, shows the kinds of general licenses and permits from which revenues were derived, the cities reporting each kind, and the amounts reported.

Table XVII

City number.	CITY.	GENERAL LICENSES.			PERMITS.							
		Horse-drawn vehicle.	Automobile and motorcycle.	All other.	Marriage.	Street excavation.	Building.	Sewer connection and plumbing.	Electrical wiring.	House moving.	Burial and disinterment.	All other.
	Grand Total	$616,602	$3,168,859	$42,671	$324,132	$875,392	$579,852	$307,854	$141,973	$7,103	$7,019	$163,678
	Group I	338,581	2,463,946	18,399	194,053	800,757	254,999	113,008	17,763	1,926	942	39,639
	Group II	134,295	447,859	15,017	63,556	17,320	123,478	37,739	34,893	1,137	957	80,243
	Group III	109,686	82,260	948	40,053	30,779	86,468	59,211	41,794	1,576	1,076	28,791
	Group IV	22,646	112,220	2,471	14,247	14,503	71,029	51,845	26,469	1,460	2,151	11,343
	Group V	11,394	62,574	5,836	12,218	12,033	43,878	46,051	21,034	1,004	1,893	3,562
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.											
1	New York, N. Y.	----	$778,339	$14,600	$78,754	$768,807	----	$49,495	----	----	----	$6,700
2	Chicago, Ill.	$261,290	873,782	246	50,743	----	$74,249	28,401	$164	$1,928	----	15,707
3	Philadelphia, Pa.	----	----	----	22,769	----	67,709	12,594	----	----	$693	6,197
4	St. Louis, Mo.	46,863	112,636	1,357	8,561	----	23,965	----	----	----	----	58
5	Boston, Mass.	----	----	----	11,057	20,464	27,133	2,066	----	----	----	5,599
6	Cleveland, Ohio	----	----	----	6,491	----	22,526	11,727	103	----	----	381
7	Detroit, Mich.	----	315,601	----	6,472	478	----	----	----	----	----	----
8	Baltimore, Md.	----	159,151	----	----	----	15,837	----	----	----	----	4,420
9	Pittsburgh, Pa.	130,428	----	2,094	----	----	----	----	----	----	212	----
10	Los Angeles, Calif.	----	224,437	102	9,211	11,008	23,580	8,425	17,491	----	37	277

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Table XVII—Continued.

City number.	City	GENERAL LICENSES.			PERMITS.							
		Horse-drawn vehicle.	Automobile and motor-cycle.	All other.	Marriage.	Street excavation.	Building.	Sewer connection and plumbing.	Electrical wiring.	House moving.	Burial and disinterment.	All other.
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.											
11	Buffalo, N. Y.	$5,751			$5,086	$8,560						$620
12	San Francisco, Calif.		$140,668	$188	13,478		$15,095					127
13	Milwaukee, Wis.		73,224		2,151	3,817	28,120	$8,492	$964			
14	Newark, N. J.			390	4,907		15,973	9,964				2,924
15	Cincinnati, Ohio	40,893			3,041		15,727					546
16	New Orleans, La.		39,002		5,696	150	6,006				$211	119
17	Minneapolis, Minn.				11,623		10,976	8,152	17,698	$1,137		1,513
18	Washington, D. C.		152,569				9,809		2,590			2,213
19	Seattle, Wash.			$13,164	7,593							66,332
20	Jersey City, N. J.			1,185	3,581	4,793	5,870	2,508			746	2,486
21	Kansas City, Mo.	[1] 87,651					6,209	6,472	13,641			2,385
22	Portland, Oreg.		42,376	90	6,400		9,693	2,151				978
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.											
23	Indianapolis, Ind.	[1] $43,032				$2,116	$10,836	$2,941				$8
24	Denver, Colo.		$36,412		$6,953	805		1,813	$1			12,679
25	Rochester, N. Y.				2,962							
26	Providence, R. I.			$130	2,564	4		770				73
27	St. Paul, Minn.			24				3,906				
28	Louisville, Ky.	[1] 48,264										
29	Columbus, Ohio	11,335					5,543	3,927		$34		4
30	Oakland, Calif.			70			7,164	613	7,580	315		57
31	Toledo, Ohio					1,605		10,870		920		615
33	Birmingham, Ala.		20,177			2,615	6,662	3,189	3,808			9
34	Omaha, Nebr.							6,586				
35	Worcester, Mass.				2,272							
36	Richmond, Va.											80
37	Syracuse, N. Y.				2,095		3,046					
38	Spokane, Wash.											15
39	New Haven, Conn.				2,099		8,271	764			$172	2,159
40	Memphis, Tenn.		24,149				2,034					
41	Scranton, Pa.					1,806	1,597					
42	Paterson, N. J.				1,318		2,848	2,489				428
43	Grand Rapids, Mich.		1,400			1,150	2,520		3,364			350
45	San Antonio, Tex.		122				4,455	5,181	5,246			
46	Fall River, Mass.				1,383							31
47	Dayton, Ohio	7,055				6,929	6,268	3,697	2,648			7,065
48	Bridgeport, Conn.				2,098	2,332	4,174					36
49	Salt Lake City, Utah					1,541	4,206	4,845	2,551			851
50	New Bedford, Mass.				1,569							
51	Nashville, Tenn.						2,562	1,478	1,747			533
53	Houston, Tex.					754	481	257	3,885			388
54	Cambridge, Mass.				1,615		3,186					
55	Trenton, N. J.				1,392	668	786					20
56	Lowell, Mass.				1,394							
57	Hartford, Conn.				1,827						210	5
58	Youngstown, Ohio			716			2,018		33	17	126	
59	Fort Worth, Tex.					56				125		39
60	Reading, Pa.						801					2,056
61	Springfield, Mass.				1,526	311						
62	Camden, N. J.			8	1,230	4,651	3,659	255			568	836
63	Albany, N. Y.				1,276							
64	Des Moines, Iowa						1,051	3,378	7,036	120		9
65	Lynn, Mass.				1,311							
66	Schenectady, N. Y.				924		850					
67	Yonkers, N. Y.				1,080	1,610		1,052		25		350
68	Lawrence, Mass.				1,165					20		
69	Kansas City, Kans.					1,826	1,450	1,200	3,895			95
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.											
70	Oklahoma City, Okla.		$16,554			$2,039	$2,810					
71	Duluth, Minn.	$3,976	26,844				5,336	$1,744				
72	Wilmington, Del.						3,901					
73	Akron, Ohio						9,053	7,470	$8,876			$12
74	Norfolk, Va.		47,558								$1,777	40
75	Elizabeth, N. J.				$925		2,029					
76	Utica, N. Y.				1,197							
77	Waterbury, Conn.				870	1,798						
78	Somerville, Mass.				1,242							
79	St. Joseph, Mo.		11,279			501	615	768	1,141			344
80	Manchester, N. H.				730			1,122				
81	Jacksonville, Fla.		3,014									
82	Hoboken, N. J.				1,342	1,173	644	78			222	56
83	Wilkes-Barre, Pa.						944	1,933	234			
84	Troy, N. Y.				696							
85	Fort Wayne, Ind.						1,486	1,176				
86	East St. Louis, Ill.					346	1,804	1,024				
87	Evansville, Ind.	7,326					893	325				
88	Erie, Pa.						3,947	560		$150		1,080
89	Passaic, N. J.				877		882	997				347

[1] All vehicles.

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Table XVII—Continued.

City number.	CITY.	GENERAL LICENCES.			PERMITS.							
		Horse-drawn vehicle.	Automobile and motor-cycle.	All other.	Marriage.	Street excavation.	Building.	Sewer connection and plumbing.	Electrical wiring.	House moving.	Burial and disinterment.	All other.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918—Continued.												
90	Wichita, Kans.						$2,125	$3,030	$1,749	$268		$2,033
91	Harrisburg, Pa.						821					115
92	Bayonne, N. J.				$639	$2,415	1,375	208				1,817
93	Peoria, Ill.						2,995	1,517	408	52		
94	South Bend, Ind.					2,660	2,852		967	380		104
95	Johnstown, Pa.						289	68				1
96	El Paso, Tex.						2,243	6,113	3,445			680
97	Savannah, Ga.							433				1,185
98	Brockton, Mass.				706							
100	Terre Haute, Ind.						763	2,172	238	70		
101	Holyoke, Mass.				759							
102	Allentown, Pa.						696				$131	
103	Portland, Me.				575							
104	Springfield, Ill.					1,038	909	269		24		
105	Canton, Ohio.						485	4,453				
106	Berkeley, Calif.						1,462	159		60		
108	Charleston, S. C.			$1,237								
109	Pawtucket, R. I.				728							
110	Altoona, Pa.						664	1,132	978			
111	Covington, Ky.	$4,625					766	133				
112	Atlantic City, N. J.			66	550		2,222					49
113	Mobile, Ala.		$6,815	971								
114	Sioux City, Iowa.					1,340	3,475			126		
115	Little Rock, Ark.	445				647	726		2,205			156
116	Flint, Mich.						2,434			118		1,083
117	Tampa, Fla.		158							70		
118	Saginaw, Mich.							120	381			
119	Rockford, Ill.	[1] 6,274										
120	San Diego, Calif.					15	1,832	1,749	3,498	52		1,099
121	Pueblo, Colo.						593	1,506	1,843			
122	Gary, Ind.						2,339	8,635				171
123	New Britain, Conn.				531		835				21	7
124	Binghamton, N. Y.				880							
125	York, Pa.						1,050	1,515				796
126	Springfield, Ohio.						96	270				78
127	Malden, Mass.				700							
128	Lancaster, Pa.						599					
129	Pasadena, Calif.					531	1,034	1,166	526	90		90
130	Kalamazoo, Mich.			197								
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.												
133	Topeka, Kans.					$997	$525	$10				
134	Salem, Mass.				$527							
135	Haverhill, Mass.				626			568				
136	Huntington, W. Va.						1,234	487				
137	Muskogee, Okla.		$4,192									$1
138	Bay City, Mich.					5	392					16
139	Chelsea, Mass.				672							212
140	McKeesport, Pa.							91				68
142	Superior, Wis.						576					
143	Lincoln, Nebr.						628	384		$60		
144	Roanoke, Va.		3,972									24
145	Macon, Ga.						1,043					
146	Woonsocket, R. I.			$2	468							
147	Lansing, Mich.						227	80		6		
148	Montgomery, Ala.		9,590				967					
149	West Hoboken, N. J.				391	167	382	261			$38	64
150	Newton, Mass.				575							30
151	Butte, Mont.					538	1,759	2,095	$1,657			
152	Wheeling, W. Va.	$2,034										
153	East Orange, N. J.				338	241		3,035				281
154	Galveston, Tex.	7,423					823					
155	Perth Amboy, N. J.							1,077				
156	Fitchburg, Mass.			6	493							
157	Lexington, Ky.							310				
158	New Castle, Pa.					618		761	212	2		
159	Chester, Pa.					4,808	2,226	2,040				
160	Decatur, Ill.						1,610					
161	Springfield, Mo.	55	6,426				449	965	1,340			
162	Hamilton, Ohio.					399	650	167				
163	Charlotte, N. C.		18,452									
164	Portsmouth, Va.										483	
165	Everett, Mass.				560		649					
167	San Jose, Calif.						953			66		
168	Pittsfield, Mass.				489							
169	New Rochelle, N. Y.				287	230		380				115
170	Quincy, Mass.				515		1,275	404	801			
171	Colorado Springs, Colo.						236	18		55		
172	Knoxville, Tenn.						1,255	1,053	1,110			76
173	Joliet, Ill.							1,333	832	700		
174	Niagara Falls, N. Y.			570	713							

[1] All vehicles.

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Table XVII—Continued.

City number.	City	GENERAL LICENSES.			PERMITS.							
		Horse-drawn vehicle.	Automobile and motor-cycle.	All other.	Marriage.	Street excavation.	Building.	Sewer connection and plumbing.	Electrical wiring.	House moving.	Burial and disinterment.	All other.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918—Continued.											
175	Mount Vernon, N. Y.				$301							
176	Elmira, N. Y.			$769	376							
177	Lorain, Ohio					$24	$102	$286	$596			$86
178	Cedar Rapids, Iowa						1,550	339	1,003	$50	$10	
179	Amsterdam, N. Y.				407		160					
180	Auburn, N. Y.				308							
181	Jamestown, N. Y.				617							
183	Everett, Wash.						158	89				
184	Shreveport, La.				219		701	1,957				286
185	Fresno, Calif.						2,798					
186	Quincy, Ill.							1,432	587			
187	Boise, Idaho						397	244	419			12
188	Lima, Ohio						143	647				
189	Taunton, Mass.				507							
190	Oshkosh, Wis.							705				
191	Stockton, Calif.						906					
192	Jackson, Mich.		$349						17			
193	Austin, Tex.											197
194	Columbia, S. C.	$20	3,513	71					440			
195	Aurora, Ill.									65		
196	Bellingham, Wash.											8
197	Waco, Tex.						973		304			
198	Williamsport, Pa.					170						
199	Highland Park, Mich.							1,810				
200	Orange, N. J.				340	65	1,354	410				132
201	Lynchburg, Va.		7,037									
202	Brookline, Mass.				534							
203	Winston-Salem, N. C.			2,272		356						
204	Joplin, Mo.		8,962				663	300				
205	Tulsa, Okla.		81				7,470	9,010	9,145			480
206	Kenosha, Wis.					171	2,124	1,336				219
207	Danville, Ill.					419	922					
208	Ogden, Utah					766	299	426	93			192
209	Newport, Ky.	1,722					343	74				317
210	Norristown, Pa.					146	830					185
211	Council Bluffs, Iowa					167	80	8				
212	La Crosse, Wis.							613	260			
213	Stamford, Conn.				495	1,566						186
214	Charleston, W. Va.	140				180	1,825	4,757				
215	Zanesville, Ohio						4	572				
216	Madison, Wis.						1,277	879	1,175		1,355	
217	Waltham, Mass.				405							
218	Easton, Pa.						443				7	129
219	Poughkeepsie, N. Y.				360							
220	Jackson, Miss.						150	300	150			
221	Wilmington, N. C.			2,078								246
222	Newport, R. I.				350							
223	Watertown, N. Y.			68	345							
225	Newark, Ohio						102	500				
226	East Chicago, Ind.						245	3,838				

The statement which follows shows the amounts received from the various classes of licenses included in the column with the heading "All other" under the caption "General licenses."

CITY, CITY NUMBER, AND CHARACTER OF LICENSE.	Amount.	CITY, CITY NUMBER, AND CHARACTER OF LICENSE.	Amount.	CITY, CITY NUMBER, AND CHARACTER OF LICENSE.	Amount.	CITY, CITY NUMBER, AND CHARACTER OF LICENSE.	Amount.
New York, N. Y. (1):		Seattle, Wash. (19):		Camden, N. J. (62):		Elmira, N. Y. (176):	
Pistol	$14,600	Hunting and fishing	$13,164	Firearms	$8	Bicycle	$769
Chicago, Ill. (2):		Jersey City, N. J. (20):		Charleston, S. C. (108):		Columbia, S. C. (194):	
Firearms	246	Revolver	1,185	Chauffeur	1,237	Bicycle	71
St. Louis, Mo. (4):		Gasoline in garage	630	Atlantic City, N. J. (112):		Winston-Salem, N. C. (203):	
Bicycle	1,357	Portland, Oreg. (22):	555	Rolling chair (private use)	66	Chauffeur	2,272
Pittsburgh, Pa. (9):		Hunting and fishing	90	Mobile, Ala. (113):		Wilmington, N. C. (221):	
Hunting	2,094	Providence, R. I. (26):		Bicycle	971	Chauffeur	2,078
Bicycle	1,318	Weapons	130	Kalamazoo, Mich. (130):		Watertown, N. Y. (223):	
Los Angeles, Calif. (10):	776	St. Paul, Minn. (27):		Bicycle	197	Bicycle	68
Concealed weapons	102	Concealed weapons	24	Woonsocket, R. I. (146):			
San Francisco, Calif. (12):		Oakland, Calif. (30):		Firearms	2		
Concealed weapons	188	Revolver	70	Fitchburg, Mass. (156):			
Newark, N. J. (14):		Youngstown, Ohio (58):		Firearms	6		
Revolver	390	Firearms	716	Niagara Falls, N. Y. (174):			
				Pistol	570		

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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 6, with the exception of receipts from permits issued by public service enterprises, which are credited to these enterprises and are tabulated in Table 10. Of the 227 cities, 206 reported receipts from permits other than those of public service enterprises.

The receipts shown under the heading "All other," under the caption "Permits" in Table XVII, were from classes of permits and in amounts as shown in the statement which follows.

CITY, CITY NUMBER, AND SOURCE OF REVENUE.	Amount.
New York, N. Y. (1):	
Masquerade ball	$6,700
Chicago, Ill. (2)	15,707
Steam boiler	9,410
Dock and dredge	3,892
Auction	1,930
Fireworks	220
Manure vault	177
Automatic sprinkler	78
Philadelphia, Pa. (3)	6,197
Well cleaning	3,734
Elevator	2,463
St. Louis, Mo. (4):	
Slaughterhouse	58
Boston, Mass. (5)	5,899
Explosives	3,416
Poultry	2,462
Stable	16
Transportation of manure	5
Cleveland, Ohio (6):	
Elevator	381
Baltimore, Md (8):	
Milk	4,420
Los Angeles, Calif. (10)	277
Boiler and elevator	272
Stable	5
Buffalo, N. Y. (11)	620
Animal	427
Sidewalk	189
Billboard	4
San Francisco, Calif (12):	
Billboard	127
Newark, N. J. (14)	2,924
Poultry	1,766
Poultry slaughterhouse	900
Refuse	134
Parade	63
Animal	51
Vault cleaning	10
Cincinnati, Ohio (15):	
Billboard	546
New Orleans, La. (16):	
Closet	119
Minneapolis, Minn. (17)	1,513
Elevator	984
Heat and power plant	258
Wrecking building	113
Sign	100
Billboard	58
Washington, D. C. (18)	2,213
Sewer and gas	2,011
Railing and parking	202
Seattle, Wash. (19):	
Liquor	66,332
Jersey City, N. J. (20)	2,486
Street opening	1,156
Poultry	664
Vault cleaning	554
Parade	112
Kansas City, Mo. (21):	
Gas	2,385
Portland, Oreg. (22)	978
Sidewalk	861
Driveway	52
Billboard	37
Grading	28
Indianapolis, Ind. (23):	
Tree trimming	$8
Denver, Colo. (24)	12,679
Liquor	12,333
Sidewalk	336
Powder	10
Providence, R. I. (26):	
Animal	73
Columbus, Ohio (29):	
Night soil	4
Oakland, Calif. (30):	
Tree trimming	57
Toledo, Ohio (31)	615
Curb	418
Gas tank	197
Birmingham, Ala. (33):	
Blasting	9
Richmond, Va. (36):	
Animal	80
Spokane, Wash. (38):	
Blasting	15
New Haven, Conn. (39)	2,159
Water	2,103
Night soil	11
Undistributed	45
Paterson, N. J. (42)	428
Poultry and cattle	399
Gasoline	21
Scavenger	8
Grand Rapids, Mich. (43):	
Sidewalk	350
Fall River, Mass. (46)	31
Animal	29
Stable	2
Dayton, Ohio (47)	7,065
Gas	2,576
Billboard	941
Heating and ventilating installation	878
Vault cleaning	762
Driveway	509
Road roller	311
Pole	195
Undistributed	893
Bridgeport, Conn. (48):	
Gasoline	36
Salt Lake City, Utah (49)	851
House numbering	433
Sidewalk	315
Boiler and smokestack	103
Nashville, Tenn. (51)	533
Smoke	232
Elevator	211
Boiler	90
Houston, Tex. (53)	388
Drain	356
Sign	32
Trenton, N. J. (55):	
Poultry slaughtering	20
Hartford, Conn. (57):	
Dynamite	5
Fort Worth, Tex. (59):	
Pole	39
Reading, Pa. (60)	2,056
Sidewalk	1,013
Cesspool	808
Billboard	235
Camden, N. J. (62)	$836
Cement	722
Cesspool	107
Wharf repairing	7
Des Moines, Iowa (64):	
Smoke consumer	9
Yonkers, N. Y. (67):	
Dance hall	350
Kansas City, Kans. (69):	
Furnace	95
Akron, Ohio (73):	
Vault	12
Norfolk, Va. (74):	
Doctors' auto speed	40
Somerville, Mass. (78)	344
Garage	296
Gasoline tank	25
Engine and motor	23
Hoboken, N. J. (82)	56
Oil	48
Cesspool	8
Erie, Pa. (88):	
Sidewalk	1,080
Passaic, N. J. (89):	
Poultry	347
Wichita, Kans. (90)	2,033
Sidewalk	2,010
Billboard	23
Harrisburg, Pa. (91):	
Cesspool	115
Bayonne, N. J. (92)	1,817
Animal and poultry	1,759
Vault cleaning	58
South Bend, Ind. (94)	104
Billboard	84
Elevator	15
Cement	5
Johnstown, Pa. (95):	
Billboard	1
El Paso, Tex. (96):	
Curb and sidewalk	680
Savannah, Ga. (97):	
Ball	1,185
Atlantic City, N. J. (112)	49
Parade	39
Poultry	10
Little Rock, Ark. (115):	
Sidewalk	156
Flint, Mich. (116):	
Liquor	1,083
San Diego, Calif. (120)	1,099
Boiler	763
Dance	336
Gary, Ind. (122):	
Sidewalk	171
New Britain, Conn. (123):	
Explosives	7
York, Pa. (125)	796
Excavation and sidewalk	487
Cesspool	309
Springfield, Ohio (126):	
Sidewalk	78
Pasadena, Calif. (129):	
Driveway	90
Muskogee, Okla. (137):	
Sidewalk	1
Bay City, Mich. (138):	
Electric sign	16
Chelsea, Mass. (139)	$212
Stable	114
Poultry	81
Pole	13
Elevator	4
McKeesport, Pa. (140)	68
Cesspool	63
Night soil	5
Roanoke, Va. (144):	
Billboard	24
West Hoboken, N. J. (149)	64
Fat and bone	40
Scavenger	24
Newton, Mass. (150):	
Gasoline	30
East Orange, N. J. (153):	
Poultry	281
New Rochelle, N. Y. (169):	
Blasting	115
Knoxville, Tenn. (172)	76
Night soil	74
Powder	2
Lorain, Ohio (177):	
Animal	86
Shreveport, La. (184):	
Gas	286
Boise, Idaho (187):	
Sign	12
Austin, Tex. (193):	
Burying dead animals	197
Bellingham, Wash. (196):	
Alcohol	8
Orange, N. J. (200):	
Handbill	132
Tulsa, Okla. (205):	
Sidewalk	480
Kenosha, Wis. (206):	
Sidewalk	219
Ogden, Utah (208)	192
House numbering	113
Sidewalk	42
Curb and gutter	27
Ice	10
Newport, Ky. (209):	
Vault cleaning	317
Norristown, Pa. (210):	
Cesspool	185
Stamford, Conn. (213):	
Dance	186
Easton, Pa. (218)	129
Vault	127
Blasting	2
Wilmington, N. C. (221):	
Dance	246

Receipts from special assessments.—With the exception of property taxes, special assessments constitute the largest single revenue for the majority of cities. Special assessments are segregated by the Bureau of the Census into two principal classes—special assessments for expenses and special assessments for outlays.

Receipts from special assessments for expenses.—Receipts of this class were reported by 96 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

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to separate the interest on deferred payments of special assessments for expenses from the interest on deferred payments of 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 215 of the 227 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 and interest."

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 6 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 costs of constructing 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 9, under the title "Major highway privileges."

Receipts from fines and forfeits.—Receipts from fines and forfeits are classified in Table 6 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 79 cities.

TABLE 7.

Receipts from subventions and grants.—The total amount received as subventions and grants from other civil divisions was $41,277,908, of which 87.2 per cent was for education. All of the cities covered by this report except Springfield, Ill. and Chelsea, Mass., received subventions for education. Washington, D. C., reported a grant from the National Government of $7,032,403, which constituted 39.8 per cent of the total revenue receipts of that city for the year 1918. 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 7, are arranged in four classes: Those for (1) expenses other than pensions, (2) pensions, (3) outlays, and (4) principal of public trust funds.

Table XVIII, which follows, shows the purposes and amounts of gifts received by each of the cities for which receipts of this kind were reported.

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Table XVIII

City number.	CITY.	DONATIONS AND GIFTS FOR—											PENSION ASSESSMENTS FROM—		
		Expenses.				Outlays.				Principal of public trust funds.					
		Pensions for—													
		Policemen.	Firemen.	Teachers and other school employees.[1]	All other.	Schools and libraries.	Recreation.	Charities.	All other.	For policemen's pension funds.	For firemen's pension funds.	For school employees' pension funds.	All other.	Policemen.	Firemen.	Teachers and other school employees.[1]
	Grand total	$86,010	$76,095	$24,002	$456,838	$878,792	$431,551	$2,500	$56,173	$28,556	$520	$6,034	$175,933	$760,637	$362,598	$1,863,331
	Group I	22,172	29,548	365	143,459	432,214			1,444				128,047	486,997	151,544	1,460,588
	Group II	27,457	14,516	9,396	133,413	100,005	20,071						1,000	138,128	101,033	156,476
	Group III	8,593	11,983	3,321	29,806	198,507	84,107		39,365	28,556	495	5,500	17,808	91,460	66,903	157,062
	Group IV	11,719	13,532	10,320	106,220	97,561	304,755	2,500	6,014				24,429	24,886	26,339	72,891
	Group V	16,069	6,516	600	43,940	50,505	22,618		9,350		25	534	4,649	19,166	10,719	16,314
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.															
1	New York, N. Y	$1,156	$7,870		$26,040									$323,771	$77,382	[2] $695,800
2	Chicago, Ill		1,465	$360	2,960									142,511	54,859	[3] 321,464
3	Philadelphia, Pa				3,485								$71,386			[4] 244,002
4	St. Louis, Mo		1,294		300										14,925	
5	Boston, Mass		17,524		2,477								56,661			51,992
6	Cleveland, Ohio	21,015	971	[5] 5	46	$57,214								5,301	4,348	[6] 45,044
7	Detroit, Mich	1			4,653	375,000								15,414		29,406
8	Baltimore, Md				200											20,769
9	Pittsburgh, Pa				100,812											[7] 52,111
10	Los Angeles, Calif		424		2,486											
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.															
11	Buffalo, N. Y	$5	$50	$155			$1,421		$1,444					$26,323	$21,809	$37,627
12	San Francisco, Calif													18,104		
13	Milwaukee, Wis	1,349	40		$500		150						$1,000	17,061	16,852	30,991
14	Newark, N. J	2,512	1,313		95									20,926	6,933	[8] 7,049
15	Cincinnati, Ohio	794			25,725									9,175	3,357	30,547
16	New Orleans, La	9,479	5,906	9,241	12,196									4,469	12,612	11,622
17	Minneapolis, Minn	10,409	550		12,328	$5	18,500							1,943	5,255	26,060
18	Washington, D. C				82,569									15,373	8,618	
19	Seattle, Wash													7,215	11,914	
20	Jersey City, N. J	2,909	25											15,772	3,925	
21	Kansas City, Mo		6,547												4,592	
22	Portland, Oreg		85			100,000								1,707	5,166	12,577
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.															
23	Indianapolis, Ind	$50	$476	$71	$100		$36,010		$806				$3,313	$5,202	$4,203	$14,247
24	Denver, Colo	855	350		3,870		25,077		28,882					2,669	2,759	
25	Rochester, N. Y	110	575		3,500									9,174	9,315	22,094
26	Providence, R. I		100		200		14,460						500	12,066	5,233	7,678
27	St. Paul, Minn		230	433		$33,754								550	1,243	9,453
28	Louisville, Ky		347		1,200									2,785	2,015	409
29	Columbus, Ohio	519			2,116									2,265		18,626
30	Oakland, Calif					85,542	2,000							5,294	5,966	
31	Toledo, Ohio	200		2,104		1,800								1,454		15,058
32	Atlanta, Ga					3,157	299		4,500				2,000			
33	Birmingham, Ala		45		738										1,578	
34	Omaha, Nebr													1,047		[9] 9,316
35	Worcester, Mass								4,500				5,995			
36	Richmond, Va	2,176			1,180					$25,000			4,000	10,879		
37	Syracuse, N. Y	1,364	555	463										5,674	2,543	7,365
38	Spokane, Wash						450							1,998	2,695	
39	New Haven, Conn				1,461	20,000									4,387	10,885
40	Memphis, Tenn				2,015											
41	Scranton, Pa											$3,500				6,625
42	Paterson, N. J		460											2,090	2,189	
44	Dallas, Tex	50	651		285											
45	San Antonio, Tex				1,200	9,793										
47	Dayton, Ohio	161	25		2,036				677			2,000				8,118
48	Bridgeport, Conn		30		500									6,871	5,102	
49	Salt Lake City, Utah															8,071
51	Nashville, Tenn													[10] 3,061		
52	Tacoma, Wash	1,296			1,000	4,949								1,423	1,643	
53	Houston, Tex				716		811									
54	Cambridge, Mass				1,060		5,000									
55	Trenton, N. J	120	5,619											3,584	1,365	

[1] Except as shown in footnotes.
[2] Includes $143,615 from employees of street-cleaning department, $12,618 from employees of health department, and $6,977 from supreme court judges.
[3] Includes $5,016 from park employees, $2,431 from library employees, $2,414 from house of correction employees, and $151,319 from other employees.
[4] Includes $140,547 from other employees.
[5] Health department.
[6] Includes $162 from employees of health department.
[7] All employees.
[8] Includes $1,138 from health department employees and $5,911 from other employee
[9] Includes $214 from library employees.
[10] Includes assessments from firemen.

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Table XVIII—Contd.

City number.	CITY.	DONATIONS AND GIFTS FOR—												PENSION ASSESSMENTS FROM—		
		Expenses.				Outlays.				Principal of public trust funds.						
		Pensions for—														
		Policemen.	Firemen.	Teachers and other school employees.[1]	All other.	Schools and libraries.	Recreation.	Charities.	All other.	For policemen's pension funds.	For firemen's pension funds.	For school employees' pension funds.	All other.	Policemen.	Firemen.	Teachers and other school employees.[1]
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918—Continued.																
57	Hartford, Conn.	.....	$100	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	$2,290	.....
58	Youngstown, Ohio	.....	350	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	$8,675
59	Fort Worth, Tex.	.....	.....	.....	.....	$275	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
60	Reading, Pa.	.....	.....	$250	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,801
61	Springfield, Mass.	.....	.....	.....	$5,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
62	Camden, N. J.	$1,443	1,814	.....	375	.....	.....	.....	.....	.....	.....	.....	.....	$1,987	1,301	.....
63	Albany, N. Y.	.....	.....	.....	.....	.....	.....	.....	.....	$713	$495	.....	.....	2,374	4,511	3,611
64	Des Moines, Iowa	.....	256	.....	38	.....	.....	.....	.....	.....	.....	.....	.....	1,065	1,580	.....
65	Lynn, Mass.	.....	.....	.....	.....	21,118	.....	.....	.....	.....	.....	.....	$2,000	.....	.....	.....
66	Schenectady, N. Y.	.....	.....	.....	96	.....	.....	.....	.....	2,843	.....	.....	.....	1,528	1,060	.....
67	Yonkers, N. Y.	249	.....	.....	120	.....	.....	.....	.....	.....	.....	.....	.....	6,400	3,985	.....
68	Lawrence, Mass.	.....	.....	.....	1,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
69	Kansas City, Kans.	.....	.....	.....	.....	18,119	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.																
70	Oklahoma City, Okla.	.....	$366	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
71	Duluth, Minn.	$175	200	.....	$204	.....	.....	.....	.....	.....	.....	.....	.....	$994	$782	$5,809
72	Wilmington, Del.	3,835	.....	$10,070	385	.....	$79,075	.....	.....	.....	.....	.....	.....	1,461	.....	6,815
73	Akron, Ohio	1,000	250	.....	9,112	.....	.....	.....	.....	.....	.....	.....	.....	525	301	.....
74	Norfolk, Va.	2,645	413	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,031	348	.....
75	Elizabeth, N. J.	.....	141	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,364	966	.....
76	Utica, N. Y.	.....	275	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,259	2,786	4,069
77	Waterbury, Conn.	.....	25	.....	4,891	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
78	Somerville, Mass.	.....	.....	.....	.....	$16,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
79	St. Joseph, Mo.	.....	280	.....	12	.....	.....	.....	.....	.....	.....	.....	.....	.....	988	.....
81	Jacksonville, Fla.	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	775	.....	.....
82	Hoboken, N. J.	.....	.....	.....	100	.....	.....	.....	.....	.....	.....	.....	.....	1,700	1,409	.....
83	Wilkes-Barre, Pa.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,911
84	Troy, N. Y.	320	25	250	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,635	740	1,008
85	Fort Wayne, Ind.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	910	899	.....
86	East St. Louis, Ill.	.....	1,503	.....	76,439	.....	.....	.....	.....	.....	.....	.....	.....	.....	825	.....
87	Evansville, Ind.	.....	.....	.....	.....	202	.....	.....	.....	.....	.....	.....	.....	860	789	.....
88	Erie, Pa.	.....	.....	.....	475	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
89	Passaic, N. J.	40	953	.....	900	.....	.....	.....	.....	.....	.....	.....	.....	924	571	.....
90	Wichita, Kans.	.....	.....	.....	328	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
91	Harrisburg, Pa.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7,506
92	Bayonne, N. J.	490	60	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,704	1,186	.....
93	Peoria, Ill.	2,812	3,927	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	756	824	6,483
94	South Bend, Ind.	319	2,055	.....	50	.....	6,500	.....	.....	.....	.....	.....	.....	691	702	.....
96	El Paso, Tex.	.....	.....	.....	.....	.....	23	.....	.....	.....	.....	.....	.....	.....	.....	.....
97	Savannah, Ga.	.....	.....	.....	1,080	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
98	Brockton, Mass.	.....	.....	.....	695	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
99	Sacramento, Calif.	.....	.....	.....	.....	55,000	211,166	.....	.....	.....	.....	.....	.....	1,326	1,642	.....
100	Terre Haute, Ind.	.....	56	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	715	813	26,509
101	Holyoke, Mass.	.....	.....	.....	2,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
103	Portland, Me.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	$11,559	.....	.....	.....
104	Springfield, Ill.	.....	.....	.....	25	.....	.....	.....	.....	.....	.....	.....	.....	325	660	.....
105	Canton, Ohio	25	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,599
107	Chattanooga, Tenn.	.....	.....	.....	335	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
108	Charleston, S. C.	.....	.....	.....	1,792	.....	.....	$2,500	$6,014	.....	.....	.....	7,500	.....	729	.....
109	Pawtucket, R. I.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	720	.....	.....
110	Altoona, Pa.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,539
112	Atlantic City, N. J.	10	86	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,878	.....
113	Mobile, Ala.	.....	.....	.....	2,572	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
114	Sioux City, Iowa.	47	375	.....	.....	10,000	.....	.....	.....	.....	.....	.....	.....	496	540	.....
116	Flint, Mich.	.....	.....	.....	.....	.....	5,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
117	Tampa, Fla.	.....	.....	.....	400	.....	.....	.....	.....	.....	.....	.....	.....	.....	420	.....
118	Saginaw, Mich.	.....	.....	.....	48	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
119	Rockford, Ill.	.....	683	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	371	710	.....
120	San Diego, Calif.	.....	883	.....	1,080	.....	2,991	.....	.....	.....	.....	.....	.....	.....	1,518	.....
122	Gary, Ind.	.....	255	.....	.....	16,187	.....	.....	.....	.....	.....	.....	.....	.....	633	.....
123	New Britain, Conn.	.....	313	.....	2,162	.....	.....	.....	.....	.....	.....	.....	.....	1,416	1,750	.....
124	Binghamton, N. Y.	.....	408	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	30	3,350
126	Springfield, Ohio	.....	.....	.....	125	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
127	Malden, Mass.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,654	.....	.....	.....
128	Lancaster, Pa.	.....	.....	.....	130	.....	.....	.....	.....	.....	.....	.....	2,716	.....	.....	1,203
129	Pasadena, Calif.	.....	.....	.....	880	172	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
131	Augusta, Ga.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	928	900	.....

[1] Except as shown in footnotes.

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Table XVIII—Contd.

City number.	City	Donations and gifts for—: Expenses.: Pensions for—: Policemen.	Donations and gifts for—: Expenses.: Pensions for—: Firemen.	Donations and gifts for—: Expenses.: Pensions for—: Teachers and other school employees.[1]	Donations and gifts for—: Expenses.: All other.	Donations and gifts for—: Outlays.: Schools and libraries.	Donations and gifts for—: Outlays.: Recreation.	Donations and gifts for—: Outlays.: Charities.	Donations and gifts for—: Outlays.: All other.	Donations and gifts for—: Principal of public trust funds.: For policemen's pension funds.	Donations and gifts for—: Principal of public trust funds.: For firemen's pension funds.	Donations and gifts for—: Principal of public trust funds.: For school employees' pension funds.	Donations and gifts for—: Principal of public trust funds.: All other.	Pension assessments from—: Policemen.	Pension assessments from—: Firemen.	Pension assessments from—: Teachers and other school employees.[1]
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.																
132	Davenport, Iowa						$673							$606	$601	
133	Topeka, Kans		$187				662									$1,740
134	Salem, Mass				$1,244											
139	Chelsea, Mass				87								$250			
140	McKeesport, Pa				25											
141	Racine, Wis	$3,164			25									392	508	
142	Superior, Wis	573												466	611	
143	Lincoln, Nebr				405		10,000									
145	Macon, Ga					$50,000			$5,850							
146	Woonsocket, R. I	8												1,155		
147	Lansing, Mich				851		500									
149	West Hoboken, N. J													611	335	
150	Newton, Mass				5	342										
151	Butte, Mont		86													
152	Wheeling, W. Va										$25					3,650
153	East Orange, N. J		5		1,050									812	550	
154	Galveston, Tex				25,546											
155	Perth Amboy, N. J													509		
156	Fitchburg, Mass				350											
157	Lexington, Ky				300											
159	Chester, Pa															2,079
160	Decatur, Ill		185		207									408	482	
161	Springfield, Mo				510											
162	Hamilton, Ohio				255											2,633
163	Charlotte, N. C				102	100										
166	Dubuque, Iowa		400				1,787							371	508	
167	San Jose, Calif				11									[2] 902		
169	New Rochelle, N. Y	167												1,192	770	
170	Quincy, Mass				266											
171	Colorado Springs, Colo		108		1,842				2,500					248	426	
172	Knoxville, Tenn				13											
173	Joliet, Ill		725											287	370	
174	Niagara Falls, N. Y	285	759											574	546	
175	Mount Vernon, N. Y	474	34		3									1,581	519	2,003
176	Elmira, N. Y	66												502	453	
177	Lorain, Ohio														72	
178	Cedar Rapids, Iowa	11	270											258	404	
179	Amsterdam, N. Y													264	314	
180	Auburn, N. Y		422											732	497	
181	Jamestown, N. Y	2,638											240	790		
182	Waterloo, Iowa		25											230	234	
183	Everett, Wash													313	476	
184	Shreveport, La	516	575		124									426	408	
185	Fresno, Calif				850										1,435	
186	Quincy, Ill		75												417	
189	Taunton, Mass												4,000			
190	Oshkosh, Wis	97												202	344	
191	Stockton, Calif				200									843	939	
192	Jackson, Mich												134			
193	Austin, Tex				738											
194	Columbia, S. C				200											
195	Aurora, Ill		156											472	564	
196	Bellingham, Wash						500		1,000					219	210	
197	Waco, Tex					50										
198	Williamsport, Pa															2,014
200	Orange, N. J	5												509	386	
202	Brookline, Mass												25			
204	Joplin, Mo		984											479	423	
206	Kenosha, Wis				392		6,500							308	306	
208	Ogden, Utah				100											
210	Norristown, Pa											$534				1,167
211	Council Bluffs, Iowa	20	25											195	277	
212	La Crosse, Wis	309	285											222	913	
213	Stamford, Conn	2,608	750											407	493	
215	Zanesville, Ohio	25														
216	Madison, Wis		235											294	310	
218	Easton, Pa						1,996									
219	Poughkeepsie, N. Y	1,340												659		
220	Jackson, Miss				250											
222	Newport, R. I	1,000		$600	7,741	13								524		1,028
223	Watertown, N. Y	2,257	225												410	
226	East Chicago, Ind				248											
227	Green Bay, Wis	506												204	208	

[1] Except as shown in footnotes.

[2] Includes assessments from firemen.

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

CITY, CITY NUMBER, AND PURPOSE OF DONATION.	Amount.
New York, N. Y. (1):	
Parks	$26,040
Chicago, Ill. (2):	
Parks	2,960
Philadelphia, Pa. (3)	3,485
Library	2,085
Hospital	1,400
St. Louis, Mo. (4):	
Parks	300
Boston, Mass. (5)	2,477
Library	2,448
Schools	29
Cleveland, Ohio (6):	
Boys' home	46
Detroit, Mich. (7):	
Parks	4,653
Baltimore, Md. (8):	
Advertising port of Baltimore	200
Pittsburgh, Pa. (9)	100,812
Library	95,602
Baths	5,208
Workhouse	2
Los Angeles, Calif. (10)	2,486
Charity	2,192
Camps	294
Milwaukee, Wis. (13):	
War gardens	500
Newark, N. J. (14):	
Memorial Day	93
Cincinnati, Ohio (15)	25,725
Education	25,323
Food inspection	400
New Orleans, La. (16)	12,196
Recreation	9,388
Almshouse	1,295
Live-stock inspection	1,000
Schools	513
Minneapolis, Minn. (17)	12,328
Hospital, tuberculosis	4,600
Belgian relief	4,031
Schools	3,697
Washington, D. C. (18)	82,569
Education	82,539
Police and fire coffee fund	30
Indianapolis, Ind. (23):	
Library	100
Denver, Colo. (24):	
Schools	3,870
Rochester, N. Y. (25):	
Band concerts	3,500
Providence, R. I. (26):	
Parks	200
Louisville, Ky. (28):	
Parks	1,200
Columbus, Ohio (29)	2,116
Charity	1,035
Schools	1,081
Birmingham, Ala. (33):	
Welfare home	738
Richmond, Va. (36):	
Schools	1,180
New Haven, Conn. (39)	1,461
School visitors' fund	660
Home gardens	271
Care of juvenile delinquents	300
Parks	230
Memphis, Tenn. (40):	
Hospital, tuberculosis	2,015
Dallas, Tex. (44):	
Schools	285
San Antonio, Tex. (45):	
Public-health nurse	1,200
Dayton, Ohio (47):	
War gardens	2,036
Bridgeport, Conn. (48):	
Schools	500
Tacoma, Wash. (52):	
Library	1,000
Houston, Tex. (53):	
Charity	716
Cambridge, Mass. (54)	1,060
Schools	807
Library	253
Springfield, Mass. (61):	
Parks	5,000
Camden, N. J. (62):	
Library	375
Des Moines, Iowa (64):	
Schools	$38
Schenectady, N. Y. (66):	
Schools	96
Yonkers, N. Y. (67):	
Education	120
Lawrence, Mass. (68):	
Library	1,000
Duluth, Minn. (71):	
Welfare work	204
Wilmington, Del. (72):	
Parks	385
Akron, Ohio (73)	9,112
Education	6,612
Health	2,500
Waterbury, Conn. (77):	
Education	4,891
St. Joseph, Mo. (79):	
Community Christmas	12
Hoboken, N. J. (82):	
Charity	100
East St. Louis, Ill. (86)	76,439
Fire protection	39,630
Police protection	36,809
Erie, Pa. (88):	
Schools	475
Passaic, N. J. (89):	
Library	900
Wichita, Kans. (90):	
Rewards for police service	328
South Bend, Ind. (94):	
Library	50
Savannah, Ga. (97):	
Schools	1,080
Brockton, Mass. (98):	
Charity	695
Holyoke, Mass. (101):	
Charity	2,000
Springfield, Ill. (104):	
Schools	25
Chattanooga, Tenn. (107)	335
Library	300
Hospital	35
Charleston, S. C. (108):	
Orphans' home	1,792
Mobile, Ala. (113):	
Schools	2,572
Tampa, Fla. (117):	
Hospital	400
Saginaw, Mich. (118):	
Schools	48
San Diego, Calif. (120):	
Organ tuner	1,080
New Britain, Conn. (123):	
Parks	2,162
Springfield, Ohio (126):	
Parks	125
Lancaster, Pa. (128):	
Charity	130
Pasadena, Calif. (129):	
Charity	880
Salem, Mass. (134)	1,244
Charity	655
Schools	589
Chelsea, Mass. (139):	
Public health and safety	87
McKeesport, Pa. (140):	
Library	25
Racine, Wis. (141):	
Fire department	25
Lincoln, Nebr. (143):	
School hygiene	405
Lansing, Mich. (147)	851
Parks	811
School gardens	40
Newton, Mass. (150):	
Not specified	5
East Orange, N. J. (153)	1,050
Schools	1,000
Libraries	50
Galveston, Tex. (154):	
Hospitals	25,546
Fitchburg, Mass. (156):	
Hospitals	350
Lexington, Ky. (157):	
Schools	300
Decatur, Ill. (160):	
Schools	207
Springfield, Mo. (161):	
Children's home	510
Hamilton, Ohio (162):	
Parks	255
Charlotte, N. C. (163):	
Library	102
San Jose, Calif. (167):	
Ant extermination	$11
Quincy, Mass. (170):	
Mosquito nuisance	266
Colorado Springs, Colo. (171)	1,842
Parks	1,000
School nurses	842
Knoxville, Tenn. (172)	13
Charity	12
Parks	1
Mount Vernon, N. Y. (175):	
Library	3
Shreveport, La. (184):	
Schools	124
Fresno, Calif. (185)	850
Hospitals	800
Playgrounds	50
Stockton, Calif. (191):	
Extra firemen	$200
Austin, Tex. (193):	
Injured firemen	738
Columbia, S. C. (194):	
Schools	200
Kenosha, Wis. (206):	
Recreation	392
Ogden, Utah (208):	
Recreation	100
Jackson, Miss. (220):	
State fair	250
Newport, R. I. (222)	7,741
Schools	4,200
Library	3,541
East Chicago, Ind. (226):	
Parks	248

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

CITY, CITY NUMBER, AND PURPOSE OF DONATION.	Amount.
San Francisco, Calif. (12):	
Lake improvement	$1,444
Indianapolis, Ind. (23):	
Riley memorial	806
Denver, Colo. (24):	
Municipal organ	28,882
Atlanta, Ga. (32):	
Nurses' home	4,500
Worcester, Mass. (35):	
Cemetery gate	4,500
Dayton, Ohio (47):	
Levee improvements	$677
Charleston, S. C. (108):	
Sea wall	6,014
Macon, Ga. (145):	
Hospitals	5,850
Colorado Springs, Colo. (171):	
Observation hospital	2,500
Bellingham, Wash. (196):	
Bridge	1,000

Receipts for establishing or adding to the principal of public trust funds for municipal uses which appear in the column headed "All other" were for miscellaneous purposes, as follows:

CITY, CITY NUMBER, AND PURPOSE OF DONATION.	Amount.
Philadelphia, Pa. (3)	$71,386
Relief of poor	69,165
Hospital	2,221
Boston, Mass. (5)	56,661
Education	29,061
Parks	27,600
Milwaukee, Wis. (13):	
Education	1,000
Indianapolis, Ind. (23):	
Education	3,313
Providence, R. I. (26):	
Education	500
Atlanta, Ga. (32):	
Nurses' home	2,000
Worcester, Mass. (35):	
Hospital	5,995
Richmond, Va. (36):	
Education	4,000
Lynn, Mass. (65):	
Library	2,000
Portland, Me. (103)	$11,559
Perpetual care of cemetery	10,528
Library	1,031
Charleston, S. C. (108):	
Orphans' home	7,500
Malden, Mass. (127)	2,654
Library	2,400
Parks	254
Lancaster, Pa. (128):	
Charity	2,716
Chelsea, Mass. (139):	
Library	250
Jamestown, N. Y. (181):	
Education	240
Taunton, Mass. (189):	
Library	4,000
Jackson, Mich. (192):	
Hospital	134
Brookline, Mass. (202):	
Shade trees	25

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

TABLE 8.

Classification of general departmental receipts.—American municipalities realize considerable amounts of revenue from fees, charges, minor sales, and

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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 8, and those referred to in (2) are shown in Table 10. The receipts of Table 8 are arranged in nine principal divisions, which correspond to the classification employed in tabulating the expenses and outlays for the departments, as given in Tables 11 and 16. The nine 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. The arrangement of Table 11 and the text accompanying the same fully set forth the offices, departments, and accounts under each division of the classification employed in Table 8 for receipts, the arrangement of which differs but slightly from that of Table 11.

Character of receipts tabulated as from general departmental earnings.—The greater portion of the revenue receipts included in Table 8 were derived from fees, charges, rents, and minor sales. The revenues from the sources mentioned are what economists call "contractual," as distinguished from "compulsory" revenues tabulated as taxes, special assessments, and fines. They all involve the exchange of equivalents by which the cities receive cash in return for a benefit granted in the form of services, rents, or objects sold. The statement of the last sentence needs modification only to the extent that the price obtained for the services, rents, or objects sold may be either what economists call a "private" or "competitive" price, 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. Thus the fees and charges included in Table 8 are received as compensation for actual services rendered, while the so-called "license fees" and "permit fees" included in Table 6 as from taxes are collected not for 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 receipts in compensation for which are 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 8 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 3 on the line designated "County" 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 8 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 10, and those for property held for investment purposes are tabulated in Table 9. As receipts from minor sales there are included in Table 8 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 20.

Receipts from other sources.—Among the receipts included in Table 8 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 the amounts of which are established in 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,

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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 20, 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 8; but if for damages and losses met by outlays, they are tabulated in Table 20.

TABLE 9.

Receipts from major highway privileges.—Under this designation are included in Table 9 all amounts received from corporations and individuals as compensation for the special privileges, powers, or rights granted to them in the streets and alleys of cities for the purpose of 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" of the paying corporation or individual.

Among the receipts from major privileges in Table 9 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 9 as receipts from major privileges, namely, such receipts as are in return for privileges essential to the distribution of public utilities. Receipts from such enterprises or from others for privileges in streets for purposes other than providing the public with some utility are tabulated as receipts from minor highway privileges, while 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 these corporations and from individuals, which are in the nature of taxes as defined in this report, are shown in Table 6 as receipts from the general property tax, special property taxes, or business taxes, according to the subject of taxation, and the method by which the taxes were levied and collected.

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

Table XIX

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	$10,701,195	$1,403,181	$431,132	$20,424	$1,643,556	$630,422
	Group I	7,188,933	957,303	79,882	1,147	897,846	502,789
	Group II	1,522,305	44,965	65,382		300,624	41,894
	Group III	1,324,579	263,937	211,046	11,698	308,747	15,618
	Group IV	493,983	97,045	57,319	7,579	90,007	45,519
	Group V	171,395	39,841	17,503		46,332	24,602
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.						
1	New York, N. Y.	$1,340,737	$22,411	$39,946		$54,323	$179,848
2	Chicago, Ill.	3,157,439	732,497	27,809		574,513	255,048
3	Philadelphia, Pa.	640,578					
4	St. Louis, Mo.	851,339	196,153			186,929	12,035
5	Boston, Mass.	149,114					
6	Cleveland, Ohio	4,590		80		80	
7	Detroit, Mich.	5,896					
8	Baltimore, Md.	794,379	5				3,480
9	Pittsburgh, Pa.	209,023	6,327	3,702		6,758	16,265
10	Los Angeles, Calif.	35,838		8,345	$1,147	75,243	36,113
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.						
11	Buffalo, N. Y.	$194,876				$75,000	$4,430
12	San Francisco, Calif.	49,399				92,595	9
13	Milwaukee, Wis.	2,552					
14	Newark, N. J.	207,665				28,092	
15	Cincinnati, Ohio	365,472	[1] $12,713	(1)			
16	New Orleans, La.	[2] 35,549	(2)			35,271	33,482
17	Minneapolis, Minn.	72,880				2,880	
18	Washington, D. C.	29,336					
19	Seattle, Wash.	5,260				100	
20	Jersey City, N. J.	134,079	20,774	$29,155		12,587	
21	Kansas City, Mo.	104,523	11,478	36,127		50,722	1,051
22	Portland, Oreg.	320,414		100		3,377	2,922
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.						
23	Indianapolis, Ind.	$40,784		$68,713		$12,000	
24	Denver, Colo.	64,340	[1] $50,000	(1)		122,359	$3,376
25	Rochester, N. Y.	254,628					
26	Providence, R. I.	171,856	7,421			36,842	1,000
27	St. Paul, Minn.	61,737				654	
28	Louisville, Ky.	1,523				6,742	
29	Columbus, Ohio	[2] 16,117	(2)				
30	Oakland, Calif.	[2] 15,061				(3)	
31	Toledo, Ohio					438	
32	Atlanta, Ga.	38,721				2,629	
33	Birmingham, Ala.	3,600					701
34	Omaha, Nebr.	76,887	48,202	73,717		43,454	
35	Worcester, Mass.	25,297					
36	Richmond, Va.	120,194				19,364	
37	Syracuse, N. Y.	29,630					
38	Spokane, Wash.	22,375	4,000	5,542		3,000	507
39	New Haven, Conn.	408					
40	Memphis, Tenn.		25,000			571	
41	Scranton, Pa.	11,090					
42	Paterson, N. J.	46,441	14,321	10,940	$10,664	3,921	
43	Grand Rapids, Mich.	12,558	500			76	400
44	Dallas, Tex.	8,414	37,658	1,329		11,141	3,760
45	San Antonio, Tex.	8,489				166	
46	Fall River, Mass.	3,608					
47	Dayton, Ohio	20,564	2,510				
49	Salt Lake City, Utah		4,742	3,075		6,500	1,200
50	New Bedford, Mass.	11,731					
51	Nashville, Tenn.	[2] 44,678	(2)	16,988		9,208	
52	Tacoma, Wash.	[2] 20,982	(2)			4,712	705
53	Houston, Tex.	11,217	57,679	5,645		9,631	3,966
55	Trenton, N. J.	36,495		5,181		4,323	
57	Hartford, Conn.	42,649					
58	Youngstown, Ohio	1,140					
60	Reading, Pa.	16,963					
61	Springfield, Mass.	10,954					
62	Camden, N. J.	49,190	1,706		1,034	5,515	
63	Albany, N. Y.	14,404					3
64	Des Moines, Iowa		10,198	13,963			
66	Schenectady, N. Y.	278					
68	Lawrence, Mass.	471					
69	Kansas City, Kans.	9,105		5,953		5,501	

[1] Amounts received from gas light and heat privileges included with those received from electric light and power privileges.
[2] Amounts received from electric light and power privileges included with those received from street railway privileges.
[3] Amounts received from telegraph and telephone privileges included with those received from street railway privileges.

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City number.	Table XIX—Contd. CITY.	KIND OF PRIVILEGE. Street railway.	Electric light and power.	Gas light and heat.	Water-works.	Telegraph and telephone.	Undistributed and all other.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.						
70	Oklahoma City, Okla.	$5,693					
71	Duluth, Minn.		$564				
72	Wilmington, Del.	40,204					
74	Norfolk, Va.	36,328				$11,451	
75	Elizabeth, N. J.	27,303	9,966	$5,458	$3,651	5,918	$300
79	St. Joseph, Mo.					7,139	14,246
80	Manchester, N. H.	20,265				314	
81	Jacksonville, Fla.	20,440				3,251	
82	Hoboken, N. J.	26,102	6,773	3,868	124	2,663	
84	Troy, N. Y.	7,105				91	200
85	Fort Wayne, Ind.	500				4,721	
86	East St. Louis, Ill.					100	
87	Evansville, Ind.	483	23,895			8,721	
88	Erie, Pa.	1,701		4,640			
89	Passaic, N. J.	11,720	4,112	3,492	3,607	2,152	
90	Wichita, Kans.	[1] 35,000	(1)	5,863			
91	Harrisburg, Pa.	35,975					4,616
92	Bayonne, N. J.	12,320	5,341	6,977	197	2,803	
93	Peoria, Ill.	1,759				1,000	1,052
94	South Bend, Ind.					500	600
95	Johnstown, Pa.	19,498		1,000			
96	El Paso, Tex.						71
97	Savannah, Ga.	1,680					158
99	Sacramento, Calif.	4,419					
101	Holyoke, Mass.	6,654					
102	Allentown, Pa.	508					
103	Portland, Me.	4,141					
104	Springfield, Ill.	7,934					
106	Berkeley, Calif.	6,910	10,664			6,900	
107	Chattanooga, Tenn.	[1] 650	(1)				
108	Charleston, S. C.	[1] 10,607	(1)				
109	Pawtucket, R. I.	14,567	2,136	4,468			
110	Altoona, Pa.	2,297	22	882		41	
111	Covington, Ky.	21,150					
112	Atlantic City, N. J.	11,873		11,522		5,749	497
113	Mobile, Ala.	5,632	3,281	4,149		25	375
114	Sioux City, Iowa	4,749	[2] 21,195	(2)		5,070	
115	Little Rock, Ark.	10,529	500	5,000		4,769	
117	Tampa, Fla.	5,490					
118	Saginaw, Mich.	2,500	351				
119	Rockford, Ill.	4,721	3,497				945
120	San Diego, Calif.	18,001				8,480	
121	Pueblo, Colo.	4,876					
125	York, Pa.	6,254	4,748				4,944
126	Springfield, Ohio	28,267					
127	Malden, Mass.	2,786					
128	Lancaster, Pa.	2,000				1,000	
129	Pasadena, Calif.	640				5,538	
130	Kalamazoo, Mich.	85					2,516
131	Augusta, Ga.	1,667				1,611	14,999
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.						
133	Topeka, Kans.		$6,127	$125			
135	Haverhill, Mass.	$2,361					
136	Huntington, W. Va.					$1,326	$200
140	McKeesport, Pa.	10,000				72	
142	Superior, Wis.	694					
144	Roanoke, Va.	1,069		100		3,860	
145	Macon, Ga.	[1] 5,607	(1)				14,433
146	Woonsocket, R. I.	12,702				999	
148	Montgomery, Ala.					1,000	
149	West Hoboken, N. J.	250					
150	Newton, Mass.	7,902					
151	Butte, Mont.	2,149					
152	Wheeling, W. Va.	4,949	610				
153	East Orange, N. J.	10,920	6,520	7,107		5,747	
154	Galveston, Tex.	750				1,600	762
155	Perth Amboy, N. J.	3,989	2,783	998		1,165	300
156	Fitchburg, Mass.	6,180					
157	Lexington, Ky.					1,500	
158	New Castle, Pa.	2,371					
159	Chester, Pa.	2,435					
161	Springfield, Mo.					1,000	
163	Charlotte, N. C.	1,540					
164	Portsmouth, Va.	500	3,151			3,313	
165	Everett, Mass.	1,290					
167	San Jose, Calif.	2,953					

[1] Amounts received from electric light and power privileges included with those received from street railway privileges.
[2] Amounts received from gas light and heat privileges included with those received rom electric light and power privileges.

City number.	Table XIX—Contd. 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 1918—continued.						
168	Pittsfield, Mass.	$8,928					
169	New Rochelle, N. Y.	12,233					
171	Colorado Springs, Colo.						$6,219
172	Knoxville, Tenn.			$5,125		$51	
173	Joliet, Ill.	1,000				500	
174	Niagara Falls, N. Y.					300	
175	Mount Vernon, N. Y.	3,125					
176	Elmira, N. Y.	1,303					
177	Lorain, Ohio	270		300			
179	Amsterdam, N. Y.	2,263					
181	Jamestown, N. Y.	4,428				571	
185	Fresno, Calif.	1,409				4,512	
186	Quincy, Ill.	4,840	[1] $4,970	(1)			
187	Boise, Idaho	1,276					
188	Lima, Ohio	5,000					
189	Taunton, Mass.	447					
191	Stockton, Calif.	1,242	[1] 4,610	(1)		2,384	
193	Austin, Tex.	21		18			
195	Aurora, Ill.	8,829	[1] 1,000	(1)		974	
196	Bellingham, Wash.	1,082				876	51
197	Waco, Tex.	1,150					
200	Orange, N. J.	8,304	5,788	3,680		2,443	
202	Brookline, Mass.	96					
203	Winston-Salem, N. C.	10,340					
205	Tulsa, Okla.	18					
206	Kenosha, Wis.	1,306					
208	Ogden, Utah	922				1,000	
210	Norristown, Pa.						1,660
211	Council Bluffs, Iowa		[1] 1,964	(1)		7,120	
212	La Crosse, Wis.	798					
214	Charleston, W. Va.	1,067					
216	Madison, Wis.		[1] 143	(1)			
217	Waltham, Mass.	3,224					
218	Easton, Pa.						977
219	Poughkeepsie, N. Y.	1,665					
220	Jackson, Miss.			50			
222	Newport, R. I.	4,198	2,175			4,019	

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

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

CITY, CITY NUMBER, AND SOURCE OF REVENUE.	Amount.	CITY, CITY NUMBER, AND SOURCE OF REVENUE.	Amount.
New York, N. Y. (1)	$179,848	San Francisco, Calif. (12):	
Stage coaches	119,510	Electric protective company	$9
Pipe lines	49,988		
Wires and cables	9,850	New Orleans, La. (16)	33,482
Transportation company	500	Ferries	32,817
		Auto fire alarm	300
Chicago, Ill (2)	255,048	Railroads	290
Tunnel company	210,000	Detective agency	75
Signal service	25,860	Kansas City, Mo. (21):	
Conduit (heat and power)	10,591	Cold storage	1,051
Mail tubes	8,597		
		Portland, Oreg. (22)	2,922
St. Louis, Mo. (4)	12,035	Railroad	2,867
Steam railway	6,550	Heating company	55
Refrigeration and cold storage	3,296	Denver, Colo. (24):	
Tubes	1,689	Steam heat	3,376
Water baths	500	Providence, R. I. (26):	
Baltimore, Md. (8):		Railroads	1,000
Railroad	3,480	Birmingham, Ala. (33):	
		Railroads	701
Pittsburgh, Pa. (9)	16,265	Spokane, Wash. (38):	
Bridge tolls	12,910	Alarm and messenger service	507
Railroads	3,242		
Wire privileges	113	Grand Rapids, Mich. (43)	400
		Fire alarm	300
Los Angeles, Calif. (10)	36,113	Terminal company	100
Railroad	22,508		
Pipe lines	8,686	Dallas, Tex. (44):	
Lumber and fishing	3,510	Steam railway	3,760
Ice and cold storage	979	Salt Lake City, Utah (49):	
Fire alarm	387	Railroads	1,200
Incline railway	32	Tacoma, Wash. (52):	
District messenger	11	Railroads	705
Buffalo, N. Y. (11):			
Railroad	4,430		

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CITY, CITY NUMBER, AND SOURCE OF REVENUE.	Amount.	CITY, CITY NUMBER, AND SOURCE OF REVENUE.	Amount.
Houston, Tex. (53)	$3,966	York, Pa. (125)	$4,944
Railroads	3,921	Water power	3,378
Underground pipes and conduits (oil)	45	Steam heat	1,566
Albany, N. Y. (63):		Kalamazoo, Mich. (130):	
Railroads	3	Railroad	2,516
Elizabeth, N. J. (75):		Augusta, Ga. (131)	14,999
Railroads	300	Railroads	11,666
St. Joseph, Mo. (79):		Savannah River Terminal	3,333
Railway, light, heat, and power company	14,246	Huntington, W. Va. (136):	
Troy, N. Y. (84):		Wharf and storage	200
Auto busses	200	Macon, Ga. (145):	
Harrisburg, Pa. (91):		Railroads	14,433
Steam heat and power	4,616	Galveston, Tex. (154)	762
Peoria, Ill. (93):		Railroads	750
Railroads	1,052	Terminal	12
South Bend, Ind. (94):		Perth Amboy, N. J. (155):	
Steam heat	600	Ferry	300
El Paso, Tex. (96):		Colorado Springs, Colo. (171):	
Railroads	71	Undistributed	6,219
Savannah, Ga. (97):		Bellingham, Wash. (196):	
Railroads	158	Docks	51
Atlantic City, N. J. (112):		Norristown, Pa. (210):	
Railroads	497	Steam heat	1,660
Mobile, Ala. (113):		Easton, Pa. (218):	
Railroads	375	Steam heat	977
Rockford, Ill. (119):			
Electric heat	945		

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 privileges as (1) to maintain 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 9 shows a total of $966,483 as receipts from minor highway privileges. Of this aggregate New York, N. Y., reported $276,238, or 28.6 per cent, and Chicago, Ill., reported $456,227, or 47.2 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 9 or in other tables. Of the 227 cities covered by this report, only 78, or 34.4 per cent, reported receipts from minor highway privileges. In the cities reporting receipts from minor highway privileges the right 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 right extends only to the curb line.

Table XX, which follows, shows the amounts received by each city from minor highway privileges included in Table 9, classified by the kind of privilege for which the receipts were obtained.

Table XX — MINOR HIGHWAY PRIVILEGES FOR—

City number.	CITY.	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	$65,377	$100,744	$95,289	$20,329	$216,321	$29,413	$439,010
	Group I	60,168	84,343	90,682	16,365	194,685	15,477	391,296
	Group II	20	10,098	750	485	4,262	4,182	13,870
	Group III	4,312	5,740	600	1,813	17,374	9,182	13,350
	Group IV	455	464	2,382	766		345	907
	Group V	422	99	875	900		227	19,587
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.							
1	New York, N. Y.		$47,511		$4,500	$191,867		$32,360
2	Chicago, Ill.	$60,168	11,824	$70,975	11,157			302,103
3	Philadelphia, Pa.		2,002			910	$4,872	
5	Boston, Mass.		4,627					26,148
8	Baltimore, Md.		18,379	1,576	190	1,708	10,605	30,685
9	Pittsburgh, Pa.			18,131		200		
10	Los Angeles, Calif.				518			
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.							
11	Buffalo, N. Y.		$3,894					
13	Milwaukee, Wis.		5,427				$3,211	
14	Newark, N. J.							$63
16	New Orleans, La.	$20		$750	$100			1,973
17	Minneapolis, Minn.		377			$3,153	640	
18	Washington, D. C.				385	1,104		
19	Seattle, Wash.		100				331	
20	Jersey City, N. J.							11,834
21	Kansas City, Mo.		300					
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.							
23	Indianapolis, Ind.							$1,091
24	Denver, Colo.		$395	$600				
25	Rochester, N. Y.							170
26	Providence, R. I.	$3,602				$255		
27	St. Paul, Minn.	344	1,528					
28	Louisville, Ky.				$781			
29	Columbus, Ohio							27
31	Toledo, Ohio		136					
34	Omaha, Nebr.					16,567		
39	New Haven, Conn.						$635	
42	Paterson, N. J.		1,987					
44	Dallas, Tex.				120			3,338
49	Salt Lake City, Utah		366					
50	New Bedford, Mass.		94				180	
53	Houston, Tex.	366	35					43
57	Hartford, Conn.		1,146					
59	Fort Worth, Tex.				510			14
60	Reading, Pa.					6	1,142	14
61	Springfield, Mass.		53				6,902	
62	Camden, N. J.				327		154	622
63	Albany, N. Y.							1
64	Des Moines, Iowa							7,565
66	Schenectady, N. Y.							465
67	Yonkers, N. Y.				75	546	168	
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.							
72	Wilmington, Del.						$171	
74	Norfolk, Va.				$150			
78	Somerville, Mass.		$52					
89	Passaic, N. J.		329					
90	Wichita, Kans.				92			$370
92	Bayonne, N. J.				3			
103	Portland, Me.				336			
107	Chattanooga, Tenn.							25
110	Altoona, Pa.							45
112	Atlantic City, N. J.							140
113	Mobile, Ala.			$850	180			180
114	Sioux City, Iowa				5			
115	Little Rock, Ark.		63	1,182				7
118	Saginaw, Mich.		20					
120	San Diego, Calif.			350				
121	Pueblo, Colo.	$455					120	
124	Binghamton, N. Y.							140
129	Pasadena, Calif.						54	

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City number.	Table XX—Contd. CITY.	MINOR HIGHWAY PRIVILEGES FOR— Vendors' stands.	Street signs and awnings.	Spur tracks and sidings.	Pipes and conduits.	Vaults and tunnels.	Storage of building material.	Undistributed and all other.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.							
132	Davenport, Iowa							$30
133	Topeka, Kans.	$8						
134	Salem, Mass.	50						
139	Chelsea, Mass.			$200				
143	Lincoln, Nebr.				$50		$155	452
147	Lansing, Mich.	120						
51	Butte, Mont.							16,333
152	Wheeling, W. Va.		$90					
154	Galveston, Tex.	75		675	725			2,513
159	Chester, Pa.							164
164	Portsmouth, Va.							33
165	Everett, Mass.	100						
171	Colorado Springs, Colo.		4					
174	Niagara Falls, N. Y.	25						25
184	Shreveport, La.				25			
186	Quincy, Ill.		5					
194	Columbia, S. C.	44						
208	Ogden, Utah				100			
218	Easton, Pa.						72	36
227	Green Bay, Wis.							1

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

CITY, CITY NUMBER, AND SOURCE OF REVENUE.	Amount.	CITY, CITY NUMBER, AND SOURCE OF REVENUE.	Amount.
New York, N. Y. (1)	$32,360	Houston, Tex. (53)	$43
Steam company	12,371	Erection of poles	40
Bridges connecting buildings	10,284	Crane way over street	3
Temporary sheds	2,413	Fort Worth, Tex. (59):	
Mail tubes	1,617	Cement mixer	14
Baseball score boards	1,400	Reading, Pa. (60):	
Marconi telegraph	1,000	Areaways	14
Mail transportation	718	Camden, N. J. (62)	622
Stationary platforms	630	Wires	518
Foundations	558	Erection of poles	99
Platform scales	512	Banners	5
Dummy engines	350	Albany, N. Y. (63):	
Drinking-water fountains	320	Cable over street	1
Bay windows	187	Des Moines, Iowa (64):	
Chicago, Ill. (2)	302,103	Areaways	7,565
Bridges over streets	39,092	Schenectady, N. Y. (66):	
Scales in streets and alleys	3,875	Gasoline pumps	465
Bulkheads and platforms	3,647	Wichita, Kans. (90):	
Bay windows	201	Gasoline tanks	370
Not specified	255,288	Chattanooga, Tenn. (107):	
Boston, Mass. (5)	26,148	Not specified	25
Storage and sale of merchandise in streets	24,635	Altoona, Pa. (110):	
Temporary stands and cellar areaways	1,467	Gasoline pumps	45
Dumping	46	Atlantic City, N. J. (112):	
Baltimore, Md. (8)	30,685	Erection of poles	140
Bay windows	8,133	Mobile, Ala. (113)	180
Kiosks	6,851	Overhead conveyors and platforms	110
Areaways	5,822	Use of sidewalk (office)	50
Marquises	1,873	Use of streets and alleys	20
Lights	951	Little Rock, Ark. (115):	
Superstructures	949	Gas tanks	7
Miscellaneous	6,106	Binghamton, N. Y. (124):	
Newark, N. J. (14):		Gasoline tanks	140
Right of way on bridge	63	Davenport, Iowa (132):	
New Orleans, La. (16)	1,973	Scales in street	30
Gasoline tanks	1,843	Lincoln, Nebr. (143):	
Crane railways	80	Areaways	452
Overhead bridges	50	Butte, Mont. (151)	16,333
Jersey City, N. J. (20)	11,834	Encroachment on sidewalk	15,889
Vaults, tracks, and platforms	11,634	Ore tramways	444
Right of way for ditch	200	Galveston, Tex. (154)	2,513
Indianapolis, Ind. (23):		Marine ways—shipyards	2,063
Trash boxes on sidewalks	1,091	Platform over street	100
Rochester, N. Y. (25):		Amusement pier	100
Areaways	170	Not specified	250
Columbus, Ohio (29):		Chester, Pa. (159):	
Areaways	27	Erection of poles	164
Dallas, Tex. (44):		Portsmouth, Va. (164):	
Spur tracks under sidewalks and streets	3,338	Erection of poles	33
		Niagara Falls, N. Y. (174):	
		Areaways	25
		Easton, Pa. (218):	
		Erection of poles	36
		Green Bay, Wis. (227):	
		Rent sidewalk space	1

Receipts from rents of municipal investment properties.—The receipts from rents tabulated in Table 9 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 trust and sinking funds and those from all other properties. Of the amounts reported in the first class, all were receipts from properties of public trust funds excepting $27,628 received from properties of sinking funds reported for Baltimore, Md.

Included with the receipts from rents of investment properties are certain receipts of Chicago, Ill.; St. Louis, Mo.; Baltimore, Md.; Los Angeles, Calif.; Providence, R. I.; and Sioux City, Iowa, aggregating $53,768, which were received from the departments and enterprises of the cities.

Receipts from interest.—Table 9 shows all interest receipts of the general treasury and of the separate funds of the cities covered by this report except (1) receipts of interest on taxes and special assessments, which are included in Table 6; and (2) receipts of accrued interest on original loans, which are shown in Table 20.

The first column of the interest section of Table 9 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 four groups: Those received on current deposits, on investments and deposits of investment funds, on investments and deposits of sinking funds, and on investments and deposits of public trust funds. In this section of the table are included 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. The aggregate of these transfer receipts for the cities covered by the report was $23,108,958, of which $12,801,866, or 55.4 per cent, was reported by New York, N. Y.

TABLE 10.

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. 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

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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 city departments and to other enterprises of the city government.

Receipts of public service enterprises.—The total revenue receipts shown in Table 10 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 10 in the column headed "All other enterprises" are distributed under four heads in Table XXI, which follows.

City number.	Table XXI—CITY.	REVENUE RECEIPTS FROM— Total.	Ferries.	Toll bridges.	City farms.	Miscellaneous.
	Grand total	$5,541,357	$1,729,491	$443,874	$50,798	$3,317,194
	Group I	1,907,196	1,644,782	344,116	403	7,895
	Group II	3,219,266	84,709	48,520		3,086,037
	Group III	73,813				73,813
	Group IV	153,585		7,486	50,395	95,704
	Group V	97,497		43,752		53,745
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.					
1	New York, N. Y.	$1,837,765	$1,543,649	$344,116		
5	Boston, Mass.	100,311	92,416			$7,895
8	Baltimore, Md.	8,717	8,717			
10	Los Angeles, Calif.	403			$403	
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.					
12	San Francisco, Calif.	$2,392,236				$2,392,236
16	New Orleans, La.	577,747				577,747
19	Seattle, Wash.	135,346	$84,709			50,637
22	Portland, Oreg.	113,937		$48,520		65,417
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.					
24	Denver, Colo.	$1,253				$1,253
30	Oakland, Calif.	37,507				37,507
52	Tacoma, Wash.	32,953				32,953
53	Houston, Tex.	2,100				2,100
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.					
108	Charleston, S. C.	$33,885				$33,885
111	Covington, Ky.	7,486		$7,486		
120	San Diego, Calif.	675			$675	
123	New Britain, Conn.	1,886				1,886
129	Pasadena, Calif.	49,720			49,720	
131	Augusta, Ga.	59,933				59,933
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.					
132	Davenport, Iowa	$26,507				$26,507
181	Jamestown, N. Y.	19,527				19,527
184	Shreveport, La.	36,265		$36,265		
194	Columbia, S. C.	213				213
203	Winston-Salem, N. C.	7,446				7,446
209	Newport, Ky.	7,487		7,487		
216	Madison, Wis.	52				52

The receipts shown under the heading "Miscellaneous" in Table XXI were for a number of enterprises, as shown in the statement which follows.

CITY, CITY NUMBER, AND SOURCE OF REVENUE.	Amount.	CITY, CITY NUMBER, AND SOURCE OF REVENUE.	Amount.
Boston, Mass. (5):		Charleston, S. C. (108):	
City record	$7,895	West End improvement	$33,885
San Francisco, Calif. (12):		New Britain, Conn. (123):	
Municipal railway	2,392,236	Slaughterhouse	1,086
New Orleans, La. (16):		Ice plant	800
Public belt railroad	577,747	Augusta, Ga. (131):	
Seattle, Wash. (19):		Canal	59,933
Street railway	50,637	Davenport, Iowa (132):	
Portland, Oreg. (22):		Levee	26,507
Towage and pilotage	65,417	Jamestown, N. Y. (181):	
Denver, Colo. (24):		Gravel pit	19,527
Irrigation ditch	1,253	Columbia, S. C. (194):	
Oakland, Calif. (30):		Dispensary	213
Water-front development	37,507	Winston-Salem, N. C. (203):	
Tacoma, Wash. (52):		Abattoir	7,446
Street railway	32,953	Madison, Wis. (216):	
Houston, Tex. (53):		Quarry	52
Belt line railway	2,100		

TABLE 11.

Payments for general departmental expenses.—In Table 11 are presented statistics showing payments for the expenses of the various cities during 1918, for objects or purposes other than the operation and maintenance of public service enterprises, which are classified by the Bureau of the Census as expenses of general departments. Such payments constitute by far the most important class of payments for the costs of municipal governments, comprising 58.9 per cent of the total payments for governmental costs, as shown in Table 5. They are given in Table 11 in sufficient detail to show the relative expenses of the several departments and branches of work in each city, and to provide data for comparing the expense payments for a given object in one city with the corresponding payments in other cities.

These payments are arranged in 10 general groups or divisions, to each of which is given a specific designation, and the payments recorded in each of these divisions are subdivided according to specific purpose. In making comparisons of the data for individual cities from Table 11, it should be noted that while the payments shown in this table for the main groups of

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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 shown, so far as possible, in Division V in the column headed "Care and maintenance of other highway structures" can not in all cities be segregated from the expenses for the care and repair of streets and pavements, which are included in the column headed "Care and maintenance of roadways." 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 payments for street cleaning shown in Division IV of Table 11 under the heading "Refuse collection," and payments for snow removal, tabulated in Division V in the column headed "Other care of streets, roads, and alleys." 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 this 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 11 necessarily means that there were no expenditures for the purpose indicated by the column heading.

A large number of cities made payments in 1918 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 all of these payments are tabulated as for the health department, but in several cases some of them are tabulated as for outdoor poor relief and for hospitals.

Fourteen of the cities in Groups I and II include, among their expenditures for highways, parts of the payments that the counties in which these cities are located made 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 11 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.

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.

In Division I of Table 11, in the various columns arranged under the heading "Other general executive offices and accounts," are shown all payments for the expenses of general governmental offices and commissions which could not be identified with any of the offices specifically mentioned, the payments for which are included in the columns of Table 11 which precede the columns here referred to.

Included with the offices thus reported are the general offices having authority over the departments and subdivisions of the service, the expenses of which are arranged in Table 11 in 2 or more of the 10 principal divisions of that table. Table XXII, which follows, classifies, by cities, under a number of different headings, the amounts included in the column headed "All other" under the general heading "Other general executive offices and accounts."

Table XXII

City number.	CITY.	PAYMENTS FOR EXPENSES OF— Total.	City messenger's office.	Charter commission.	Board of contract and supply.	Welfare commission.	Public utilities commission.	All other.
	Grand total	$964,615	$38,840	$32,398	$37,712	$48,250	$199,135	$608,280
	Group I	529,280	7,259	9,815	19,765	17,233	123,698	351,510
	Group II	130,568	.....	10,250	.....	6,019	56,233	58,066
	Group III	179,907	9,381	8,450	11,681	24,363	18,412	107,620
	Group IV	60,148	10,676	3,091	6,266	.....	792	39,323
	Group V	64,712	11,524	792	.....	635	.....	51,761
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.							
1	New York, N. Y.	$36,347	.....	.....	.....	.....	.....	$36,347
2	Chicago, Ill.	51,886	.....	.....	.....	.....	.....	51,886
3	Philadelphia, Pa.	164,428	.....	.....	.....	.....	.....	164,428
4	St. Louis, Mo.	83,484	.....	.....	$19,765	$8,469	$26,540	28,710
5	Boston, Mass.	18,785	$7,259	.....	.....	.....	.....	11,526
6	Cleveland, Ohio	19,717	.....	.....	.....	8,764	8,874	2,079
7	Detroit, Mich.	9,815	.....	$9,815	.....	.....	.....	.....
8	Baltimore, Md.	28,784	.....	.....	.....	.....	.....	28,784
9	Pittsburgh, Pa.	76,287	.....	.....	.....	.....	58,718	17,569
10	Los Angeles, Calif.	39,747	.....	.....	.....	.....	29,566	10,181
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.							
11	Buffalo, N. Y.	$13,973	.....	.....	.....	.....	.....	$13,973
13	Milwaukee, Wis.	13,356	.....	.....	.....	.....	.....	13,356
14	Newark, N. J.	121	.....	$121	.....	.....	.....	.....
15	Cincinnati, Ohio	8,373	.....	8,373	.....	.....	.....	.....
16	New Orleans, La.	2,685	.....	.....	.....	.....	$2,685	.....
18	Washington, D. C.	44,182	.....	.....	.....	.....	25,761	18,421
19	Seattle, Wash.	27,787	.....	.....	.....	.....	27,787	.....
21	Kansas City, Mo.	7,775	.....	1,756	.....	$6,019	.....	.....
22	Portland, Oreg.	12,316	.....	.....	.....	.....	.....	12,316

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Table XXII—Con.

City number.	CITY.	PAYMENTS FOR EXPENSES OF— Total.	City messenger's office.	Charter commission.	Board of contract and supply.	Welfare commission.	Public utilities commission.	All other.
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.							
24	Denver, Colo.	$4,497	.....	.....	.....	.....	$4,497	.....
25	Rochester, N. Y.	4,013	.....	.....	$3,900	.....	.....	$113
27	St. Paul, Minn.	15,565	.....	.....	.....	.....	6,824	8,741
29	Columbus, Ohio	750	.....	$750	.....	.....	.....	.....
31	Toledo, Ohio	5,768	.....	.....	.....	$3,026	.....	2,742
35	Worcester, Mass.	1,826	$1,826	.....	.....	.....	.....	.....
36	Richmond, Va.	39,716	.....	.....	.....	.....	.....	39,716
37	Syracuse, N. Y.	7,250	.....	.....	.....	.....	.....	7,250
39	New Haven, Conn.	2,018	.....	.....	.....	.....	.....	2,018
43	Grand Rapids, Mich.	19,165	.....	2,560	.....	4,355	.....	12,250
44	Dallas, Tex.	12,556	.....	.....	.....	5,465	7,091	.....
46	Fall River, Mass.	494	494	.....	.....	.....	.....	.....
47	Dayton, Ohio	36,988	.....	.....	.....	11,517	.....	25,471
48	Bridgeport, Conn.	5,140	.....	5,140	.....	.....	.....	.....
49	Salt Lake City, Utah	1,504	.....	.....	.....	.....	.....	1,504
53	Houston, Tex.	5,105	.....	.....	.....	.....	.....	5,105
54	Cambridge, Mass.	3,446	2,940	.....	.....	.....	.....	506
56	Lowell, Mass.	1,536	1,536	.....	.....	.....	.....	.....
57	Hartford, Conn.	1,890	.....	.....	.....	.....	.....	1,890
63	Albany, N. Y.	4,934	1,300	.....	3,634	.....	.....	.....
66	Schenectady, N. Y.	2,034	.....	.....	1,720	.....	.....	314
67	Yonkers, N. Y.	2,427	.....	.....	2,427	.....	.....	.....
68	Lawrence, Mass.	1,285	1,285	.....	.....	.....	.....	.....
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.							
72	Wilmington, Del.	$185	.....	.....	.....	.....	$185	.....
74	Norfolk, Va.	17,613	.....	$1,492	.....	.....	607	$15,514
76	Utica, N. Y.	2,643	.....	.....	$2,504	.....	.....	139
78	Somerville, Mass.	2,473	$2,473	.....	.....	.....	.....	.....
80	Manchester, N. H.	1,211	1,211	.....	.....	.....	.....	.....
81	Jacksonville, Fla.	68	.....	68	.....	.....	.....	.....
84	Troy, N. Y.	2,027	.....	.....	2,027	.....	.....	.....
97	Savannah, Ga.	238	.....	.....	.....	.....	.....	238
98	Brockton, Mass.	1,046	1,046	.....	.....	.....	.....	.....
101	Holyoke, Mass.	1,589	1,589	.....	.....	.....	.....	.....
103	Portland, Me.	2,812	2,812	.....	.....	.....	.....	.....
105	Canton, Ohio	224	.....	.....	.....	.....	.....	224
115	Little Rock, Ark.	300	.....	300	.....	.....	.....	.....
120	San Diego, Calif.	13,701	.....	.....	.....	.....	.....	13,701
124	Binghamton, N. Y.	1,985	.....	.....	1,735	.....	.....	250
126	Springfield, Ohio	9,257	.....	.....	.....	.....	.....	9,257
127	Malden, Mass.	1,545	1,545	.....	.....	.....	.....	.....
130	Kalamazoo, Mich.	1,231	.....	1,231	.....	.....	.....	.....
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.							
134	Salem, Mass.	$1,191	$1,191	.....	.....	.....	.....	.....
135	Haverhill, Mass.	1,663	253	.....	.....	.....	.....	$1,410
139	Chelsea, Mass.	2,165	2,165	.....	.....	.....	.....	.....
142	Superior, Wis.	2,000	.....	.....	.....	.....	.....	2,000
145	Macon, Ga.	22	.....	$22	.....	.....	.....	.....
146	Woonsocket, R. I.	800	800	.....	.....	.....	.....	.....
150	Newton, Mass.	1,381	1,381	.....	.....	.....	.....	.....
151	Butte, Mont.	200	.....	200	.....	.....	.....	.....
152	Wheeling, W. Va.	13,920	.....	.....	.....	.....	.....	13,920
156	Fitchburg, Mass.	1,142	1,142	.....	.....	.....	.....	.....
164	Portsmouth, Va.	4,306	.....	.....	.....	.....	.....	4,306
165	Everett, Mass.	1,080	1,080	.....	.....	.....	.....	.....
167	San Jose, Calif.	9,195	.....	.....	.....	.....	.....	9,195
168	Pittsfield, Mass.	635	.....	.....	.....	$635	.....	.....
170	Quincy, Mass.	536	400	.....	.....	.....	.....	136
174	Niagara Falls, N. Y.	8,668	.....	.....	.....	.....	.....	8,668
179	Amsterdam, N. Y.	15	.....	15	.....	.....	.....	.....
189	Taunton, Mass.	1,812	1,812	.....	.....	.....	.....	.....
192	Jackson, Mich.	7,536	.....	.....	.....	.....	.....	7,536
194	Columbia, S. C.	58	.....	.....	.....	.....	.....	58
199	Highland Park, Mich.	354	.....	354	.....	.....	.....	.....
205	Tulsa, Okla.	50	.....	50	.....	.....	.....	.....
213	Stamford, Conn.	151	.....	151	.....	.....	.....	.....
214	Charleston, W. Va.	4,382	.....	.....	.....	.....	.....	4,382
215	Zanesville, Ohio	150	.....	.....	.....	.....	.....	150
217	Waltham, Mass.	700	700	.....	.....	.....	.....	.....
222	Newport, R. I.	600	600	.....	.....	.....	.....	.....

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

CITY, CITY NUMBER, AND CHARACTER OF EXPENSE.	Amount.	CITY, CITY NUMBER, AND CHARACTER OF EXPENSE.	Amount.
New York, N. Y. (1)	$36,347	Syracuse, N. Y. (37)	$7,250
Bureau of standards and appeals	30,212	Bureau of gas and electricity	6,950
Art commission	6,135	Bureau of municipal research	300
Chicago, Ill. (2)	51,886	New Haven, Conn. (39)	2,018
City electrician	31,673	Bureau of compensation	1,167
Efficiency commission	11,924	Building line commission	439
Bureau of statistics	6,838	Commission on permanent paving	412
Committee on fire, police, schools, and civil service	1,451	Grand Rapids, Mich. (43): City manager	12,250
Philadelphia, Pa. (3)	164,428	Dayton, Ohio (47)	25,471
City commission	86,718	City manager	18,719
Electrical bureau	44,123	Director of finance	6,752
Bureau of health and charities	30,195	Salt Lake City, Utah (49): Supervisor of abstracts	1,504
Art jury	3,392		
St. Louis, Mo. (4)	23,710	Houston, Tex. (53)	5,105
Efficiency board	25,079	Houston foundation	4,905
Board of complaint	3,631	Council of social agencies	200
Boston, Mass. (5)	11,526	Cambridge, Mass. (54): Workmen's compensation clerk	506
Statistical department	7,295	Hartford, Conn. (57): Juvenile commission	1,890
Art department	2,266	Schenectady, N. Y. (66): Board of estimate and apportionment	314
Agent for workmen's compensation	1,500	Norfolk, Va. (74): Board of control	15,514
Industrial accident board	465	Utica, N. Y. (76): Bureau of estimate and apportionment	139
Cleveland, Ohio (6): Bureau of immigration	2,079	Savannah, Ga. (97): Pilot commission	238
Baltimore, Md. (8)	28,784	Canton, Ohio (105): Board of control	224
Factory-site commission	12,108	San Diego, Calif. (120): Manager of operations	13,701
Harbor board	6,833	Binghamton, N. Y. (124): Bureau of information	250
Legislative reference bureau	3,919	Springfield, Ohio (126): City manager	9,257
Bureau of state and municipal research	3,255	Haverhill, Mass. (135): Board of survey	1,410
Bureau of complaints and information	2,169	Superior, Wis. (142): City statistician	2,000
Board of public improvements	500	Wheeling, W. Va. (152): City manager	13,920
Pittsburgh, Pa. (9)	17,569	Portsmouth, Va. (164): City manager	4,306
City architect	9,228	San Jose, Calif. (167): City manager	9,195
Efficiency commission	5,714	Quincy, Mass. (170)	136
Art commission	2,627	Bureau of municipal research	100
Los Angeles, Calif. (10)	10,181	Board of survey	36
Efficiency commission	9,933	Niagara Falls, N. Y. (174): City manager	8,668
Art commission	248	Jackson, Mich. (192): City manager	7,536
Buffalo, N. Y. (11): Terminal commission	13,973	Columbia, S. C. (194): Bureau of municipal research	58
Milwaukee, Wis. (13)	13,356	Charleston, W. Va. (214): City manager	4,382
Land commission	7,008	Zanesville, Ohio (215): Board of control	150
Bureau of municipal research	5,854		
Board of purchases	494		
Washington, D. C. (18): Municipal architect	18,421		
Portland, Oreg. (22): Port commission	12,316		
Rochester, N. Y. (25): Board of estimate and apportionment	113		
St. Paul, Minn. (27): Architects and draftsmen	8,741		
Toledo, Ohio (31): Finance commission	2,742		
Richmond, Va. (36): Administrative board	39,716		

Payments for expenses of register of deeds and mortgages.—Among the payments included in Table 11 are those for the expenses of cities for the office of public administrator, register of deeds, or recorder, the duties of which office are, with few exceptions, performed by county officials. Payments of this character are met with in cities exercising county functions or in those for which the Bureau of the Census, for comparative purposes, combines a portion of 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 11.

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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 11, Division II, under the designation "Inspection service." Table XXIII, which follows, classifies, by cities, under a number of different headings, the payments shown in the column headed "All other."

City number.	Table XXIII — CITY.	PAYMENTS FOR EXPENSES FOR INSPECTION OF— Total.	Elevators.	Oil.	Gas.	Tenements.	All other.
	Grand total	$1,122,854	$71,525	$34,246	$23,437	$680,232	$313,414
	Group I	931,373	42,271	24,430	.....	650,361	214,311
	Group II	123,732	15,206	.....	7,775	23,298	77,453
	Group III	41,166	13,147	901	10,256	2,510	14,352
	Group IV	18,263	660	7,038	3,031	1,240	6,294
	Group V	8,320	241	1,877	2,375	2,823	1,004
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.						
1	New York, N. Y.	$725,856	.....	.....	.....	$622,790	$103,066
2	Chicago, Ill.	89,599	.....	$14,749	.....	.....	74,850
3	Philadelphia, Pa.	53,234	$38,484	.....	.....	14,750	.....
4	St. Louis, Mo.	10	.....	.....	.....	.....	10
6	Cleveland, Ohio	19,012	3,787	.....	.....	.....	15,225
7	Detroit, Mich.	12,455	.....	.....	.....	.....	12,455
10	Los Angeles, Calif.	31,207	.....	9,681	.....	12,821	8,705
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.						
11	Buffalo, N. Y.	$15,357	.....	.....	.....	$15,357	.....
12	San Francisco, Calif.	14,595	.....	.....	.....	.....	$14,595
13	Milwaukee, Wis.	25,032	$2,520	.....	.....	.....	22,512
14	Newark, N. J.	19,080	.....	.....	.....	.....	19,080
15	Cincinnati, Ohio	20,564	5,600	.....	.....	7,941	7,023
16	New Orleans, La.	1,888	.....	.....	.....	.....	1,888
17	Minneapolis, Minn.	12,851	4,640	.....	$6,504	.....	1,707
18	Washington, D. C.	1,271	.....	.....	1,271	.....	.....
20	Jersey City, N. J.	5,528	.....	.....	.....	.....	5,528
21	Kansas City, Mo.	5,150	2,446	.....	.....	.....	2,704
22	Portland, Oreg.	2,416	.....	.....	.....	.....	2,416
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.						
23	Indianapolis, Ind.	$1,367	$1,367	.....	.....	.....	.....
24	Denver, Colo.	1,955	1,955	.....	.....	.....	.....
25	Rochester, N. Y.	1,372	.....	.....	.....	.....	$1,372
26	Providence, R. I.	2,222	.....	$901	.....	.....	1,321
27	St. Paul, Minn.	2,423	1,242	.....	.....	.....	1,181
28	Louisville, Ky.	8,678	1,500	.....	$7,178	.....	.....
29	Columbus, Ohio	1,110	.....	.....	.....	$1,110	.....
35	Worcester, Mass.	1,800	1,800	.....	.....	.....	.....
38	Spokane, Wash.	1,844	.....	.....	.....	.....	1,844
39	New Haven, Conn.	1,400	.....	.....	.....	1,400	.....
40	Memphis, Tenn.	1,842	.....	.....	1,842	.....	.....
41	Scranton, Pa.	960	.....	.....	.....	.....	960
49	Salt Lake City, Utah	3,931	.....	.....	.....	.....	3,931
50	New Bedford, Mass.	351	351	.....	.....	.....	.....
51	Nashville, Tenn.	1,027	1,027	.....	.....	.....	.....
53	Houston, Tex.	1,324	.....	.....	.....	.....	1,324
54	Cambridge, Mass.	1,236	.....	.....	1,236	.....	.....
56	Lowell, Mass.	1,141	1,141	.....	.....	.....	.....
61	Springfield, Mass.	1,367	1,367	.....	.....	.....	.....
67	Yonkers, N. Y.	2,419	.....	.....	.....	.....	2,419
68	Lawrence, Mass.	1,397	1,397	.....	.....	.....	.....

City number.	Table XXIII—Con. — CITY.	PAYMENTS FOR EXPENSES FOR INSPECTION OF— Total.	Elevators.	Oil.	Gas.	Tenements.	All other.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.						
72	Wilmington, Del.	$1,500	.....	$1,000	$500	.....	.....
77	Waterbury, Conn.	1,240	.....	.....	.....	$1,240	.....
81	Jacksonville, Fla.	1,567	.....	.....	.....	.....	$1,567
86	East St. Louis, Ill.	1,200	.....	1,200	.....	.....	.....
93	Peoria, Ill.	4,778	$660	4,118	.....	.....	.....
96	El Paso, Tex.	2,507	.....	.....	.....	.....	2,507
104	Springfield, Ill.	720	.....	720	.....	.....	.....
114	Sioux City, Iowa	747	.....	.....	747	.....	.....
116	Flint, Mich.	711	.....	.....	711	.....	.....
118	Saginaw, Mich.	1,073	.....	.....	1,073	.....	.....
120	San Diego, Calif.	2,220	.....	.....	.....	.....	2,220
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.						
135	Haverhill, Mass.	$76	$76	.....	.....	.....	.....
138	Bay City, Mich.	550	.....	.....	$550	.....	.....
143	Lincoln, Nebr.	50	.....	.....	50	.....	.....
150	Newton, Mass.	125	125	.....	.....	.....	.....
156	Fitchburg, Mass.	1	.....	$1	.....	.....	.....
195	Aurora, Ill.	1,800	.....	1,800	.....	.....	.....
202	Brookline, Mass.	4,598	.....	.....	1,775	$2,823	.....
204	Joplin, Mo.	917	.....	.....	.....	.....	$917
208	Ogden, Utah	76	.....	76	.....	.....	.....
216	Madison, Wis.	87	.....	.....	.....	.....	87
217	Waltham, Mass.	40	40	.....	.....	.....	.....

The payments shown on Table XXIII under the heading "All other" are distributed as follows:

CITY, CITY NUMBER, AND CHARACTER OF INSPECTION.	Amount.	CITY, CITY NUMBER, AND CHARACTER OF INSPECTION.	Amount.
New York, N. Y. (1)	$103,066	New Orleans, La. (16):	
Combustibles	63,750	Factories	$1,888
Incumbrances	28,200	Minneapolis, Minn. (17):	
Photometric	11,116	Street cars	1,707
		Jersey City, N. J. (20):	
Chicago, Ill. (2)	74,850	Jitneys	5,528
Public utilities	74,500	Kansas City, Mo. (21):	
Testing fenders	290	Factories	2,704
St. Louis, Mo. (4):			
Billboards	10	Portland, Oreg. (22)	2,416
Cleveland, Ohio (6):		Motor busses	1,286
Not specified	15,225	Fruit	1,130
		Rochester, N. Y. (25):	
Detroit, Mich. (7)	12,455	Combustibles	1,372
Inflammable liquids	9,786	Providence, R. I. (26):	
Refrigerators	2,669	City gauger	1,321
Los Angeles, Calif. (10):		St. Paul, Minn. (27):	
Mechanical engineers	8,705	Signs	1,181
		Spokane, Wash. (38):	
San Francisco, Calif. (12)	14,595	Boilers and elevators	1,844
Industrial	7,670	Scranton, Pa. (41):	
Light and water	3,780	Coal	960
Horticultural	3,145	Salt Lake City, Utah (49):	
		Mechanical	3,931
Milwaukee, Wis. (13)	22,512	Houston, Tex. (53):	
Plumbing and boilers	18,732	Sidewalks	1,324
Heating apparatus	2,520	Yonkers, N. Y. (67):	
Signs	1,260	Combustibles	2,419
		Jacksonville, Fla. (81):	
Newark, N. J. (14)	19,080	Hacks	1,567
Combustibles and fire risks	15,762	El Paso, Tex. (96):	
Trolley cars	3,318	Jitneys	2,507
		San Diego, Calif. (120):	
Cincinnati, Ohio (15)	7,023	Not specified	2,220
Street cars	4,223	Joplin, Mo. (204):	
Fire escapes	1,400	Public safety	917
Ropes and scaffolds	1,400	Madison, Wis. (216):	
		Steamboats and launches	87

Payments for expenses of miscellaneous protection to person and property.—In Division II of Table 11 under the general heading "Other protection to person and property" are shown the payments for salaries and

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expenses of city officials, boards, and commissions, and those to various private associations and organizations for securing protection to person and property. All payments of this character, not readily assigned to the columns with descriptive headings, are shown in the column headed "All other."

Table XXIV, which follows, classifies, by cities, under a number of different headings, the miscellaneous payments tabulated in the column headed "All other."

City number.	Table XXIV — CITY.	PAYMENTS FOR EXPENSES FOR— Total.	Morgue.	Harbor control.	Inspection of animals.	Flood control.	All other.
	Grand total	$1,419,171	$82,704	$21,173	$9,654	$107,659	$1,197,981
	Group I	869,391	49,086	1,079	1,328	38,514	779,384
	Group II	193,805	33,395	3,851	2,522		154,037
	Group III	148,680		6,238	3,008	29,954	109,480
	Group IV	139,140	223	6,434	771	34,314	97,398
	Group V	68,155		3,571	2,025	4,877	57,682
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.						
1	New York, N. Y.	$297,219	$5,407				$291,812
2	Chicago, Ill.	360,315					360,315
3	Philadelphia, Pa.	27,251	2,851				24,400
4	St. Louis, Mo.	5,434	5,434				
5	Boston, Mass.	30,286	1,205				29,081
6	Cleveland, Ohio	18,310	3,209				15,101
7	Detroit, Mich.	13,227	2,890	$1,079			9,258
8	Baltimore, Md.	5,092	5,092				
9	Pittsburgh, Pa.	32,462	22,998			$7,068	2,396
10	Los Angeles, Calif.	79,795			$1,323	31,446	47,021
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.						
11	Buffalo, N. Y.	$23,354	$6,479				$16,875
12	San Francisco, Calif.	10,229	9,783				446
13	Milwaukee, Wis.	13,414	1,551	$1,317			10,546
14	Newark, N. J.	930					930
15	Cincinnati, Ohio	7,936	2,823				5,113
16	New Orleans, La.	7,949	4,065		$1,250		2,634
17	Minneapolis, Minn.	4,153	2,881		1,272		
18	Washington, D. C.	70,267					70,267
19	Seattle, Wash.	25,747	2,584				23,163
20	Jersey City, N. J.	545	545				
21	Kansas City, Mo.	13,922					13,922
22	Portland, Oreg.	15,359	2,684	2,534			10,141
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.						
23	Indianapolis, Ind.	$500					$500
24	Denver, Colo.	3,745					3,745
25	Rochester, N. Y.	8,071				$100	7,971
26	Providence, R. I.	4,603		$2,393			2,210
28	Louisville, Ky.	92					92
29	Columbus, Ohio	1,422				425	997
30	Oakland, Calif.	6,948					6,948
32	Atlanta, Ga.	5,474					5,474
33	Birmingham, Ala.	7,758					7,758
34	Omaha, Nebr.	11,132					11,132
35	Worcester, Mass.	5,683					5,683
36	Richmond, Va.	2,550					2,550
39	New Haven, Conn.	425		425			
40	Memphis, Tenn.	10,006				9,706	300
41	Scranton, Pa.	3,530					3,530
42	Paterson, N. J.	1,000					1,000
43	Grand Rapids, Mich.	6,398				6,098	300
44	Dallas, Tex.	3,335					3,335
45	San Antonio, Tex.	2,306					2,306
46	Fall River, Mass.	6,123			$500		5,623
47	Dayton, Ohio	7,750					7,750
48	Bridgeport, Conn.	2,545		1,545			1,000
50	New Bedford, Mass.	967		352	100		515
52	Tacoma, Wash.	1,273		1,273			
53	Houston, Tex.	6,981					6,981
54	Cambridge, Mass.	4,126			1,501		2,625
55	Trenton, N. J.	3,647					3,647
56	Lowell, Mass.	3,135			507		2,628
57	Hartford, Conn.	646					646
59	Fort Worth, Tex.	6,945					6,945
61	Springfield, Mass.	25					25
62	Camden, N. J.	1,068					1,068
64	Des Moines, Iowa	3,783				2,378	1,405
65	Lynn, Mass.	2,527		250			2,277
66	Schenectady, N. Y.	11,206				11,097	109
68	Lawrence, Mass.	955			400	150	405
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.						
71	Duluth, Minn.	$1,885		$300			$1,585
73	Akron, Ohio	55				$55	
74	Norfolk, Va.	5,564	$223				5,341
75	Elizabeth, N. J.	320					320
78	Somerville, Mass.	15,047					15,047
80	Manchester, N. H.	5,183					5,183
86	East St. Louis, Ill.	49					49
89	Passaic, N. J.	2,332					2,332
90	Wichita, Kans.	1,456				1,456	
92	Bayonne, N. J.	1,200					1,200
93	Peoria, Ill.	5,842					5,842
95	Johnstown, Pa.	5,543				3,200	2,343
96	El Paso, Tex.	1,500					1,500
97	Savannah, Ga.	11,616		3,336			8,280
98	Brockton, Mass.	2,315			$621		1,694
101	Holyoke, Mass.	216					216
103	Portland, Me.	722		722			
108	Charleston, S. C.	3,612					3,612
111	Covington, Ky.	22					22
112	Atlantic City, N. J.	35,811					35,811
113	Mobile, Ala.	1,000					1,000
114	Sioux City, Iowa	53					53
117	Tampa, Fla.	964					964
120	San Diego, Calif.	2,576		2,076			500
123	New Britain, Conn.	43					43
124	Binghamton, N. Y.	29,495				29,495	
127	Malden, Mass.	1,864			150		1,714
129	Pasadena, Calif.	2,124				108	2,016
130	Kalamazoo, Mich.	216					216
131	Augusta, Ga.	515					515
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.						
134	Salem, Mass.	$1,199		$350	$205		$644
135	Haverhill, Mass.	1,817		329	250		1,238
136	Huntington, W. Va.	1,712					1,712
139	Chelsea, Mass.	711			230		481
143	Lincoln, Nebr.	1,859					1,859
145	Macon, Ga.	300					300
146	Woonsocket, R. I.	106					106
147	Lansing, Mich.	980					980
150	Newton, Mass.	16,559			250		16,309
151	Butte, Mont.	1,004					1,004
154	Galveston, Tex.	1,322					1,322
156	Fitchburg, Mass.	2,790			400		2,390
157	Lexington, Ky.	28					28
162	Hamilton, Ohio	16					16
164	Portsmouth, Va.	1,500		1,500			
165	Everett, Mass.	820			200		620
166	Dubuque, Iowa	35					35
167	San Jose, Calif.	180					180
168	Pittsfield, Mass.	908					908
169	New Rochelle, N. Y.	300		300			
170	Quincy, Mass.	2,471			200		2,271
174	Niagara Falls, N. Y.	362					362
176	Elmira, N. Y.	5,308					5,308
178	Cedar Rapids, Iowa	3,431				$3,431	
180	Auburn, N. Y.	115					115
182	Waterloo, Iowa	259				259	
184	Shreveport, La.	600					600
185	Fresno, Calif.	725					725
189	Taunton, Mass.	986			290		696
193	Austin, Tex.	600					600
194	Columbia, S. C.	1,792					1,792
196	Bellingham, Wash.	28		28			
197	Waco, Tex.	1,544					1,544
198	Williamsport, Pa.	75					75
202	Brookline, Mass.	5,827					5,827
206	Kenosha, Wis.	2,086					2,086
207	Danville, Ill.	233					233
208	Ogden, Utah	844				844	
213	Stamford, Conn.	173					173
217	Waltham, Mass.	3,186					3,186
220	Jackson, Miss.	60					60
222	Newport, R. I.	1,064		1,064			
223	Watertown, N. Y.	150					150
224	Battle Creek, Mich.	300				300	
226	East Chicago, Ind.	43				43	
227	Green Bay, Wis.	1,747					1,747

The payments shown in Table XXIV under the heading "All other" were for purposes of protection, as shown in the statement which follows. The costs shown for moth extermination are those for work performed on private grounds for which the cities were reimbursed; other costs for this service are included with the expenses for parks and trees under the general heading "Recreation," of Table 11.

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CITY, CITY NUMBER, AND CHARACTER OF EXPENSE.	Amount.
New York, N. Y. (1)	$291,812
Commissioner of records	196,875
Public administrator	44,433
Board of inebriety	42,086
United States life-saving corps	8,418
Chicago, Ill. (2)	360,315
Litigation—for reduction of gas rate	187,966
Fire-prevention bureau	68,227
Inspection of moral conditions	35,519
Moving-picture operators and censors	21,303
Telephone complaint bureau	21,104
Transportation and traction bureau	17,384
Board of examiners—masons' contracts	4,007
Department of public welfare	3,419
Wrecking condemned buildings	981
Liquor commission	272
Morals commission	133
Philadelphia, Pa. (3):	
Fire marshal	24,400
Boston, Mass. (5)	29,081
Moth extermination	14,295
Fire prevention	13,166
Inspector of minors' licenses	1,620
Cleveland, Ohio (6)	15,101
Electric-light rate investigation	13,181
Boxing commission	1,528
Damages to sheep	392
Detroit, Mich. (7)	9,258
County drain commission	7,145
Game warden	1,786
Gas rate investigation	327
Pittsburgh, Pa. (9)	2,396
Damage by dogs	1,036
Electric-light rate investigation	1,360
Los Angeles, Calif. (10)	47,021
Horticultural commission	34,520
Forest protection	6,018
Public administrator	4,514
Fish and game inspection	930
Bee inspection	858
Fire warden	181
Buffalo, N. Y. (11)	16,875
Street railway investigation	12,527
Dance hall inspection	1,900
Traffic ordinance committee	1,239
Gas rate investigation	1,209
San Francisco, Calif. (12):	
Public administrator	446
Milwaukee, Wis. (13)	10,546
Fire prevention	10,366
Moving-picture board	180
Newark, N. J. (14):	
Gas, railroad, and telephone rate investigation	930
Cincinnati, Ohio (15)	5,113
Railroad commission	3,225
Street railway rate investigation	740
Damage by dogs	470
Wrecking unsafe wall	350
Examining moving-picture operators	170
Gas rate investigation	158
New Orleans, La. (16)	2,634
Scab and tick commission	2,034
Travelers' aid	600
Washington, D. C. (18)	70,267
Surveying	29,751
Investigation for improvement of street railway facilities	21,359
Insurance department	12,040
Regulation of female employment	4,429
Electric railway rate investigation	2,646
Enforcing fish and game laws	42
Seattle, Wash. (19)	23,163
Game protection	11,753
Gas rate investigation	10,000
County horticulturist	1,410
Kansas City, Mo. (21)	13,922
Gas investigation (for better quality)	6,951
Dance hall and skating rink inspection	6,611
Street railway investigation (for better service)	187
Kansas City, Mo. (21)—Con.	
Removing unsafe walls	$107
Wolf bounty	66
Portland, Oreg. (22)	10,141
County surveyor	5,682
Traffic investigation	1,740
Charge for unloading vessels	1,296
Moving-picture censor	1,248
Enforcing prohibition	117
Animal bounty	32
Brand inspection	26
Indianapolis, Ind. (23):	
Water rate investigation	500
Denver, Colo. (24)	3,745
Liquor inspection	3,725
Public trustee	20
Rochester, N. Y. (25):	
Fire marshal	7,971
Providence, R. I. (26)	2,210
Surveyor of lumber	1,366
Weather reports	813
Weigher of coal	27
Viewer of fences	4
Louisville, Ky. (28)	92
Examination of titles	57
Removing unsafe tree	35
Columbus, Ohio (29)	997
Dance hall inspection	925
Vice commission	72
Oakland, Calif. (30)	6,948
Water rate investigation	6,406
Gas and electric rate investigation	542
Atlanta, Ga. (32)	5,474
Freight bureau	5,000
Travelers' aid	450
Examining moving-picture operators	24
Birmingham, Ala. (33)	7,758
Telephone rate investigation	5,619
Bird destruction	2,139
Omaha, Nebr. (34)	11,132
Welfare board	9,596
Fire warden	1,536
Worcester, Mass. (35)	5,683
Moth extermination	5,674
Fence viewer	9
Richmond, Va. (36)	2,550
Vice commission	1,800
Travelers' aid	750
Memphis, Tenn. (40):	
Moving-picture censor	300
Scranton, Pa. (41):	
Mine cave commission	3,530
Paterson, N. J. (42):	
Dance hall inspection	1,000
Grand Rapids, Mich. (43):	
Fruit and orchard inspection	300
Dallas, Tex. (44)	3,335
Fire marshal	2,330
Moving-picture censor	1,005
San Antonio, Tex. (45)	2,306
Fire marshal	1,221
Telephone rate investigation	1,000
Examination of chauffeurs	85
Fall River, Mass. (46)	5,623
Street railway fare investigation	1,169
Water rate investigation	4,290
Pulmotor	14
Moth extermination	150
Dayton, Ohio (47):	
Street railway, gas, and electric light rate investigation	7,750
Bridgeport, Conn. (48):	
Traffic commission	1,000
New Bedford, Mass. (50):	
Shellfish commission	515
Houston, Tex. (53)	6,981
Fire marshal	2,625
Moving-picture censor	2,341
Travelers' aid	1,950
Railway hearing	65
Cambridge, Mass. (54)	2,625
Fire prevention	1,451
Moth extermination	1,124
Game warden	50
Trenton, N. J. (55):	
Electric railway rate controversy	3,647
Lowell, Mass. (56)	2,628
Moth extermination	2,478
Fish warden	150
Hartford, Conn. (57)	$646
Damage by dogs	396
Fence viewers	250
Fort Worth Tex. (59)	6,945
Telephone rate investigation	6,225
Fire marshal	638
Gas rate investigation	82
Springfield, Mass. (61):	
Fish warden	25
Camden, N. J. (62):	
Moving-picture censor	1,068
Des Moines, Iowa (64):	
Fire marshal	1,405
Lynn, Mass. (65)	2,277
Fire prevention	1,183
Moth extermination	1,094
Schnectady, N. Y. (66)	109
Relieving flood conditions	61
Electric railway fare investigation	48
Lawrence, Mass. (68)	405
Moth extermination	360
Fish warden	45
Duluth, Minn. (71)	1,585
Fire warden	1,140
Lighting canal piers	307
Water for ship canal building	138
Norfolk, Va. (74)	5,341
Gas rate investigation	3,147
City surveyor	2,194
Elizabeth, N. J. (75):	
Dance hall inspection	320
Somerville, Mass. (78)	15,047
Electrical department—undistributed	12,627
Moth extermination	1,380
Fire prevention	1,040
Manchester, N. H. (80):	
Moth extermination	5,183
East St. Louis, Ill. (86):	
Race riot investigation	49
Passaic, N. J. (89):	
Gas litigation	2,332
Bayonne, N. J. (92):	
Excise inspection	1,200
Peoria, Ill. (93)	5,842
Telephone rate investigation	5,587
Examining electricians	180
Examining elevator operators	75
Johnstown, Pa. (95):	
Fuel and gas rate investigation	2,343
El Paso, Tex. (96):	
Fire marshal	1,500
Savannah, Ga. (97)	8,280
Traffic bureau	6,992
Powder magazines	403
Chimney sweeping	248
Appeal against advanced freight rate	200
Port warden	431
Not specified	6
Brockton, Mass. (98)	1,694
Moth extermination	1,415
Community market	279
Holyoke, Mass. (101):	
Forest fires	216
Charleston, S. C. (108):	
Freight adjustments and steering committees	3,612
Covington, Ky. (111):	
Recovering dead bodies	22
Atlantic City, N. J. (112):	
Life guards	35,811
Mobile, Ala. (113):	
Powder magazine	1,000
Sioux City, Iowa (114):	
Fire marshal	53
Tampa, Fla. (117)	964
Traverse survey	581
Examining chauffeurs	348
Examining moving-picture operators	23
Examining electricians	12
San Diego, Calif. (120):	
Forest fire prevention	500
New Britain, Conn. (123):	
Damage by dogs	43
Malden, Mass. (127)	1,714
Moth extermination	1,132
Fire prevention	582
Pasadena, Calif. (129)	2,016
Division of domestic relations	1,258
Forest fire patrol	732
Moving-picture censor	26
Kalamazoo, Mich. (130):	
Railway litigation	$216
Augusta, Ga. (131)	515
Guarding powder magazine	507
Not specified	8
Salem, Mass. (134)	644
Gas investigation	385
Moth extermination	209
Game warden	50
Haverhill, Mass. (135)	1,238
Moth extermination	1,230
Fish warden	5
Damage to property	3
Huntington, W. Va. (136):	
Gas rate investigation	1,712
Chelsea, Mass. (139):	
Fire prevention	481
Lincoln, Nebr. (143):	
Gas litigation	1,859
Macon, Ga. (145):	
Travelers' aid	300
Woonsocket, R. I. (146):	
Fire marshal	106
Lansing, Mich. (147):	
Appraisal of gas plant	980
Newton, Mass. (150)	16,309
Moth extermination	15,566
Fire prevention	743
Butte, Mont. (151):	
Damage to property	1,004
Galveston, Tex. (154):	
Fire marshal	1,322
Fitchburg, Mass. (156)	2,390
Moth extermination	2,127
Forest warden	263
Lexington, Ky. (157):	
Removing unsafe trees	28
Hamilton, Ohio (162):	
Investigating flood damage	16
Everett, Mass. (165)	620
Fire prevention	448
Moth extermination	172
Dubuque, Iowa (166):	
Removing wall	35
San Jose, Calif. (167):	
Travelers' aid	180
Pittsfield, Mass. (168):	
Forest fires	908
Quincy, Mass. (170)	2,271
Moth extermination	1,668
Fire prevention	603
Niagara Falls, N. Y. (174):	
Bureau of information	362
Elmira, N. Y. (176):	
Gas and electric rate investigation	5,308
Auburn, N. Y. (180):	
Rope for street parade	115
Shreveport, La. (184):	
Fire marshal	600
Fresno, Calif. (185):	
Gas rate litigation	725
Taunton, Mass. (189)	696
Moth extermination	611
Fish warden	85
Austin, Tex. (193):	
Fire marshal	600
Columbia, S. C. (194)	1,792
Municipal bureau for protection of women	1,297
Travelers' aid	400
Bureau of information	95
Waco, Tex. (197):	
Fire marshal	1,544
Williamsport, Pa. (198):	
Litigation to compel railway to sell tickets at both stations	75
Brookline, Mass. (202)	5,827
Moth extermination	4,973
Fire prevention	854
Kenosha, Wis. (206):	
Lake shore protection	2,086
Danville, Ill. (207)	233
Free public scales	183
Travelers' aid	50
Stamford, Conn. (213)	173
Fire warden	145
Fox bounties	16
Damage by dogs	12
Waltham, Mass. (217)	3,186
Moth extermination	2,754
Fire prevention	382
Fish and game warden	50
Jackson, Miss. (220):	
Travelers' aid	60
Watertown, N. Y. (223):	
Pulmotor	150
Green Bay, Wis. (227):	
Contesting increase in water rates	1,747

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Payments for miscellaneous expenses.—The amounts shown in Division IX of Table 11 under the heading "Other miscellaneous" are classified, by cities, under a number of separate headings, in Table XXV, which follows.

Table XXV

City number	City	Payments for expenses for—Total.	Publicity.	Funerals.	Y. M. C. A. and Y. W. C. A.	War activities.	All other.
	Grand total	$2,940,607	$89,359	$4,679	$4,657	$2,565,209	$276,703
	Group I	1,613,490	20,689	776	.....	1,492,093	99,932
	Group II	248,015	5,340	564	680	176,602	64,829
	Group III	581,178	43,370	2,074	1,200	463,347	71,187
	Group IV	293,057	10,379	853	520	268,779	12,526
	Group V	204,867	9,581	412	2,257	164,388	28,229
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.						
1	New York, N. Y.	$1,093,012	.....	$728	.....	$1,084,501	$7,783
2	Chicago, Ill.	10,209	.....	.....	.....	10,209	.....
3	Philadelphia, Pa.	44,008	.....	.....	.....	41,008	3,000
4	St. Louis, Mo.	200	.....	.....	.....	200	.....
5	Boston, Mass.	317,767	.....	.....	.....	309,652	8,115
6	Cleveland, Ohio	5,458	.....	.....	.....	1,138	4,320
7	Detroit, Mich.	80,185	.....	.....	.....	30,723	49,462
8	Baltimore, Md.	30,420	$12,554	48	.....	916	16,902
9	Pittsburgh, Pa.	12,572	.....	.....	.....	10,460	2,112
10	Los Angeles, Calif.	19,659	8,135	.....	.....	3,286	8,238
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.						
11	Buffalo, N. Y.	$65,357	.....	.....	.....	$63,717	$1,640
12	San Francisco, Calif.	12,811	$5,300	.....	.....	7,511	.....
13	Milwaukee, Wis.	14,737	.....	.....	.....	14,708	29
14	Newark, N. J.	11,256	.....	$50	.....	11,206	.....
15	Cincinnati, Ohio	17,658	.....	.....	.....	724	16,934
16	New Orleans, La.	12,261	40	.....	.....	1,056	11,165
17	Minneapolis, Minn.	12,636	.....	.....	.....	300	12,336
19	Seattle, Wash.	6,645	.....	.....	$680	499	5,466
20	Jersey City, N. J.	39,287	.....	514	.....	38,773	.....
21	Kansas City, Mo.	4,076	.....	.....	.....	2,174	1,902
22	Portland, Oreg.	51,291	.....	.....	.....	35,934	15,357
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.						
23	Indianapolis, Ind.	$9,337	.....	.....	.....	$2,224	$7,113
24	Denver, Colo.	25,493	$23,406	.....	.....	2,087	.....
25	Rochester, N. Y.	70,041	.....	$55	.....	69,986	.....
26	Providence, R. I.	48,798	15	.....	.....	48,783	.....
27	St. Paul, Minn.	2,262	.....	.....	.....	162	2,100
28	Louisville, Ky.	10,269	.....	99	.....	142	10,028
30	Oakland, Calif.	2,232	678	.....	.....	1,554	.....
31	Toledo, Ohio	5,345	5,345	.....	.....	.....	.....
32	Atlanta, Ga.	4,047	2,500	25	$1,200	322	.....
33	Birmingham, Ala.	7,521	.....	.....	.....	5,479	2,042
35	Worcester, Mass.	17,234	.....	.....	.....	16,934	300
36	Richmond, Va.	1,251	951	.....	.....	.....	300
37	Syracuse, N. Y.	1,668	.....	.....	.....	.....	1,668
38	Spokane, Wash.	1,631	.....	.....	.....	1,007	624
39	New Haven, Conn.	30,466	.....	1,868	.....	28,598	.....
40	Memphis, Tenn.	26,102	.....	.....	.....	.....	26,102
42	Paterson, N. J.	3,200	.....	.....	.....	3,200	.....
43	Grand Rapids, Mich.	2,867	.....	27	.....	2,766	74
44	Dallas, Tex.	1,070	.....	.....	.....	.....	1,070
45	San Antonio, Tex.	5,135	.....	.....	.....	5,135	.....
46	Fall River, Mass.	28,031	.....	.....	.....	28,031	.....
47	Dayton, Ohio	156	.....	.....	.....	.....	156
48	Bridgeport, Conn.	9,904	.....	.....	.....	9,904	.....
49	Salt Lake City, Utah	25,496	.....	.....	.....	11,542	13,954
50	New Bedford, Mass.	4,970	.....	.....	.....	4,970	.....
53	Houston, Tex.	13,252	8,400	.....	.....	2,452	2,400
54	Cambridge, Mass.	62,389	1,500	.....	.....	60,889	.....
55	Trenton, N. J.	710	500	.....	.....	200	10
56	Lowell, Mass.	40,076	.....	.....	.....	40,076	.....
57	Hartford, Conn.	50,405	.....	.....	.....	50,405	.....
59	Fort Worth, Tex.	148	.....	.....	.....	148	.....
61	Springfield, Mass.	12,267	.....	.....	.....	12,267	.....
62	Camden, N. J.	16,806	75	.....	.....	16,485	246
63	Albany, N. Y.	3,939	.....	.....	.....	939	3,000
64	Des Moines, Iowa	626	.....	.....	.....	626	.....
65	Lynn, Mass.	10,566	.....	.....	.....	10,566	.....
66	Schenectady, N. Y.	525	.....	.....	.....	525	.....
67	Yonkers, N. Y.	4,136	.....	.....	.....	4,136	.....
68	Lawrence, Mass.	12,754	.....	.....	.....	12,754	.....
69	Kansas City, Kans.	8,053	.....	.....	.....	8,053	.....

Table XXV—Contd.

City number	City	Payments for expenses for—Total.	Publicity.	Funerals.	Y. M. C. A. and Y. W. C. A.	War activities.	All other.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.						
71	Duluth, Minn.	$67	.....	.....	.....	$67	.....
74	Norfolk, Va.	29,580	.....	.....	.....	29,580	.....
75	Elizabeth, N. J.	5,583	.....	.....	.....	5,583	.....
77	Waterbury, Conn.	45,544	.....	.....	.....	45,544	.....
78	Somerville, Mass.	23,193	.....	.....	.....	23,193	.....
80	Manchester, N. H.	3,691	.....	.....	$100	3,146	$445
81	Jacksonville, Fla.	1,000	.....	.....	.....	1,000	.....
82	Hoboken, N. J.	6,857	.....	.....	.....	6,857	.....
83	Wilkes-Barre, Pa.	555	.....	.....	.....	555	.....
84	Troy, N. Y.	100	.....	.....	.....	.....	100
85	Fort Wayne, Ind.	2,964	.....	.....	.....	2,964	.....
86	East St. Louis, Ill.	202	.....	.....	.....	.....	202
89	Passaic, N. J.	4,160	.....	.....	.....	2,034	2,126
90	Wichita, Kans.	20	.....	$20	.....	.....	.....
91	Harrisburg, Pa.	336	.....	336	.....	.....	.....
92	Bayonne, N. J.	10,000	.....	.....	.....	10,000	.....
93	Peoria, Ill.	3,781	.....	240	.....	3,196	345
96	El Paso, Tex.	2,050	$1,700	110	.....	240	.....
97	Savannah, Ga.	2,777	100	.....	420	2,067	190
98	Brockton, Mass.	23	.....	.....	.....	23	.....
99	Sacramento, Calif.	6,781	.....	57	.....	6,724	.....
101	Holyoke, Mass.	10,367	.....	.....	.....	10,367	.....
102	Allentown, Pa.	515	.....	.....	.....	460	55
103	Portland, Me.	14,924	1,000	.....	.....	12,504	1,420
106	Berkeley, Calif.	742	.....	.....	.....	742	.....
107	Chattanooga, Tenn.	63	.....	.....	.....	63	.....
108	Charleston, S. C.	1,004	281	.....	.....	723	.....
109	Pawtucket, R. I.	120	.....	25	.....	95	.....
110	Altoona, Pa.	495	.....	.....	.....	495	.....
111	Covington, Ky.	6	.....	6	.....	.....	.....
112	Atlantic City, N. J.	1,000	.....	.....	.....	.....	1,000
114	Sioux City, Iowa	1,276	.....	.....	.....	1,276	.....
115	Little Rock, Ark.	12,837	.....	.....	.....	12,837	.....
116	Flint, Mich.	19,889	.....	.....	.....	19,889	.....
117	Tampa, Fla.	4,309	3,481	.....	.....	828	.....
118	Saginaw, Mich.	1,536	.....	.....	.....	.....	1,536
121	Pueblo, Colo.	300	.....	.....	.....	300	.....
122	Gary, Ind.	3,895	.....	.....	.....	.....	3,895
123	New Britain, Conn.	40,283	.....	15	.....	40,268	.....
124	Binghamton, N. Y.	2,001	.....	.....	.....	2,001	.....
126	Springfield, Ohio	$77	.....	.....	.....	.....	877
127	Malden, Mass.	5,700	.....	.....	.....	5,700	.....
129	Pasadena, Calif.	4,233	3,607	.....	.....	626	.....
130	Kalamazoo, Mich.	272	.....	.....	.....	72	200
131	Augusta, Ga.	17,149	210	44	.....	16,760	135
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.						
132	Davenport, Iowa	$164	.....	.....	.....	$164	.....
133	Topeka, Kans.	107	.....	$7	.....	100	.....
134	Salem, Mass.	19,068	.....	.....	.....	19,068	.....
135	Haverhill, Mass.	4,853	.....	.....	.....	4,853	.....
137	Muskogee, Okla.	9,000	.....	.....	.....	.....	$9,000
138	Bay City, Mich.	1,029	.....	9	.....	1,020	.....
139	Chelsea, Mass.	3,153	.....	.....	.....	3,153	.....
140	McKeesport, Pa.	909	.....	.....	.....	909	.....
141	Racine, Wis.	1,386	.....	.....	.....	1,386	.....
142	Superior, Wis.	364	.....	.....	.....	.....	364
143	Lincoln, Nebr.	439	.....	.....	.....	.....	439
144	Roanoke, Va.	300	.....	.....	.....	300	.....
145	Macon, Ga.	5,710	$380	.....	$420	2,910	2,000
146	Woonsocket, R. I.	14,170	.....	.....	242	13,928	.....
147	Lansing, Mich.	675	.....	.....	.....	675	.....
148	Montgomery, Ala.	13,516	104	5	180	12,939	288
149	West Hoboken, N. J.	993	.....	.....	.....	993	.....
150	Newton, Mass.	701	.....	.....	.....	701	.....
151	Butte, Mont.	3,554	.....	.....	.....	3,554	.....
153	East Orange, N. J.	1,429	.....	.....	.....	1,429	.....
154	Galveston, Tex.	1,758	.....	.....	.....	1,758	.....
155	Perth Amboy, N. J.	10,000	.....	.....	.....	10,000	.....
156	Fitchburg, Mass.	12,835	.....	.....	.....	12,835	.....
157	Lexington, Ky.	373	.....	10	.....	363	.....
160	Decatur, Ill.	3,750	.....	.....	.....	.....	3,750
164	Portsmouth, Va.	452	.....	.....	.....	452	.....
165	Everett, Mass.	1,000	.....	.....	.....	1,000	.....
166	Dubuque, Iowa	141	141	.....	.....	.....	.....
168	Pittsfield, Mass.	500	.....	.....	.....	.....	500
169	New Rochelle, N. Y.	6,597	.....	.....	.....	6,597	.....
170	Quincy, Mass.	7,631	.....	.....	.....	7,631	.....
171	Colorado Springs, Colo.	2,279	1,675	.....	.....	604	.....
174	Niagara Falls, N. Y.	6,044	5,166	50	.....	709	119
175	Mount Vernon, N. Y.	1,854	.....	.....	.....	.....	1,854
178	Cedar Rapids, Iowa	25	.....	.....	.....	.....	25

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Table XXV—Contd.

City number.	City.	Payments for expenses for— Total.	Publicity.	Funerals.	Y. M. C. A. and Y. W. C. A.	War activities.	All other.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918—continued							
179	Amsterdam, N. Y.	$790	.....	$37	.....	$753	.....
180	Auburn, N. Y.	493	.....	.....	.....	493	.....
184	Shreveport, La.	2,389	$681	.....	.....	283	$1,425
185	Fresno, Calif.	421	.....	53	.....	368	.....
187	Boise, Idaho	240	.....	10	.....	110	120
189	Taunton, Mass.	4,441	.....	.....	.....	4,441	.....
190	Oshkosh, Wis.	726	.....	.....	.....	726	.....
191	Stockton, Calif.	750	.....	.....	.....	750	.....
192	Jackson, Mich.	8,317	.....	20	.....	8,020	277
193	Austin, Tex.	119	.....	.....	.....	.....	119
194	Columbia, S. C.	7,244	1,334	70	$500	1,093	4,242
199	Highland Park, Mich.	8,323	.....	90	.....	8,233	.....
201	Lynchburg, Va.	1,337	.....	.....	750	587	.....
202	Brookline, Mass.	674	.....	.....	.....	674	.....
203	Winston-Sa'em, N. C.	65	.....	.....	.....	65	.....
204	Joplin, Mo.	43	.....	.....	.....	43	.....
206	Kenosha, Wis.	3,500	.....	.....	.....	1,000	2,500
208	Ogden, Utah	1,606	.....	.....	.....	1,606	.....
210	Norristown, Pa.	23	.....	23	.....	.....	.....
212	La Crosse, Wis.	609	.....	.....	.....	609	.....
213	Stamford, Conn.	2,224	.....	10	.....	2,214	.....
214	Charleston, W. Va.	207	.....	.....	.....	.....	207
216	Madison, Wis.	394	.....	.....	.....	394	.....
217	Waltham, Mass.	6,425	.....	.....	.....	6,425	.....
220	Jackson, Miss.	8,008	100	18	165	7,363	360
222	Newport, R. I.	5,505	.....	.....	.....	5,005	500
224	Battle Creek, Mich.	713	.....	.....	.....	713	.....
226	East Chicago, Ind.	140	.....	.....	.....	.....	140
227	Green Bay, Wis.	2,384	.....	.....	.....	2,384	.....

Payments for war activities.—In securing data for this report, the Bureau of the Census made an effort to assemble costs for expenses growing out of the war conditions or contributing to the success of the war. This effort met with only partial success, because such payments were not in all cases clearly distinguishable. Such amounts as were reported are tabulated in the column headed "War activities," and the details so far as secured are shown in the statement which follows.

City, city number, and character of expense.	Amount.
New York, N. Y. (1)	$1,084,501
Military law	934,282
Mayor's war protection fund	150,219
Chicago, Ill. (2)	10,209
Salaries of employees in military service	10,005
Preparedness parade	204
Philadelphia, Pa. (3):	
War emergency	41,008
St. Louis, Mo. (4):	
Lights for Red Cross	200
Boston, Mass. (5)	309,652
Paid to former city employees	234,785
Food production and conservation	41,026
Public safety	13,727
War gardens	10,635
Red Cross	7,998
French war mission	838
Preparedness and Red Cross	433
Stand of colors	210
Cleveland, Ohio (6):	
Mayor's advisory war commission	1,138
Detriot, Mich. (7)	$30,723
Registration	13,251
Draft parade	6,673
War gardens	2,902
Trip of city officials to Washington	1,179
Shields for soldiers' mothers	959
County farm agent	769
Miscellaneous war expense	4,990
Baltimore, Md. (8)	916
Highway engineer's war expense	713
Registration	203
Pittsburgh, Pa. (9)	10,460
Departure of National Guard and drafters	4,008
Food conservation	4,441
Salaries of city employees in service	1,886
Registration	117
Federal motor truck train (piloting)	8
Los Angeles, Calif. (10)	3,286
Home gardens	2,223
National defense	763
Belgian relief	300
Buffalo, N. Y. (11)	$63,717
Extra guards (bridges, plants, etc.)	30,158
Uniforms	17,169
Registration	13,091
War gardens	3,299
San Francisco, Calif. (12)	7,511
Establishing Camp Tremont	6,296
Council of national defense	1,215
Milwaukee, Wis. (13)	14,708
Council of national defense	12,880
War activities	1,398
Vacant lot cultivation	430
Newark, N. J. (14)	11,206
Home defense league	7,875
Registration	1,837
Liberty loan campaign	1,494
Cincinnati, Ohio (15):	
War emergency	724
New Orleans, La. (16)	1,056
Library at cantonment	500
Food preservation, etc. (demonstration)	330
Speakers for training camp	200
Liberty loan campaign	15
Council of defense	11
Minneapolis, Minn. (17):	
War emergency	300
Seattle, Wash. (19):	
War gardens	499
Jersey City, N. J. (20)	38,773
Farewell reception	21,572
Home defense league	17,071
Draft proclamation	130
Kansas City, Mo. (21):	
Military training	2,174
Portland, Oreg. (22)	35,934
Guarding water supply	24,652
Salaries of enlisted men	9,343
Investigation of food prices	1,078
War emergency	388
Entertainment of soldiers	473
Indianapolis, Ind. (23):	
War gardens	2,224
Denver, Colo. (24)	2,087
Registration	1,269
Food and fuel conservation	818
Rochester, N. Y. (25):	
War emergency	69,986
Providence, R. I. (26)	48,783
Guarding waterworks	42,750
Military and naval services	4,425
War gardens	1,249
Selective draft	347
Red Cross and liberty loan	12
St. Paul, Minn. (27)	162
Liberty loan campaign	70
Garden club	67
Relief (war sufferers)	25
Louisville, Ky. (28):	
Selective draft	142
Oakland, Calif. (30)	1,554
Liberty loan parade	913
Drafted men	350
Registration	102
Belgian soldiers	100
Council of national defense	89
Atlanta, Ga. (32):	
Selective draft	322
Birmingham, Ala. (33)	5,479
City planning and gardening	5,301
Selective draft	178
Worcester, Mass. (35)	16,934
State aid	9,854
Home defense	4,842
Food conservation	1,238
Registration	1,000
Spokane, Wash. (38)	1,007
War gardens	1,000
Liberty loan	7
New Haven, Conn. (39)	$28,598
Registration and draft expense	19,235
Departing soldiers	5,455
Transporting soldiers	3,583
Girls' patriotic league	300
Not specified	25
Paterson, N. J. (42):	
War emergency	3,200
Grand Rapids, Mich. (43)	2,766
War council	1,588
Fuel distribution	1,106
War gardens	32
Miscellaneous	40
San Antonio, Tex. (45)	5,135
Military police expense	1,170
Building for cantonment	3,965
Fall River, Mass. (46):	
State aid	28,031
Bridgeport, Conn. (48)	9,904
Military emergency	7,000
Soldiers' and sailors' (salaries)	1,680
Military census	1,124
Honor certificates	100
Salt Lake City, Utah (49)	11,542
War gardens	10,630
Dinner to departing drafted men	573
Registration	239
Refreshments for soldiers	100
New Bedford, Mass. (50)	4,970
Military service	2,328
Engineering	841
War wages	780
War gardens	384
Liberty loan	358
Patriotic market	204
Exemption board	48
Food conservation	27
Houston, Tex. (53)	2,452
Cantonment cases	1,175
Visit to warships	722
Investigation of riot	480
Entertainment of soldiers	75
Cambridge, Mass. (54)	60,889
Soldiers' benefits	42,301
Guarding reservoir	11,688
Expense—Eighth Regiment	2,875
Food conservation	1,246
Reception—drafted men	1,226
War gardens	753
Home economics	479
Record of enlisted men	243
Exemption board quarters	78
Trenton, N. J. (55):	
Recruiting expense	200
Lowell, Mass. (56):	
Aid to dependents of soldiers and sailors	40,076
Hartford, Conn. (57)	50,405
Guarding waterworks	36,073
Home gardens	6,616
Soldiers' relief	5,000
Service flags	1,229
Selective draft	500
Navy enlistment	500
War bureau	377
Reception—drafted men	110
Fort Worth, Tex. (59)	148
Books for camp	100
Registration	48
Springfield, Mass. (61)	12,267
Military relief	8,200
Committee on public safety	3,966
Registration	101
Camden, N. J. (62)	16,485
War emergency	11,073
Guarding water pipes and other property	5,412
Albany, N. Y. (63):	
War activities	939
Des Moines, Iowa (64)	626
War gardens	487
Registration	139
Lynn, Mass. (65):	
Preparedness fund	10,566

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CITY, CITY NUMBER, AND CHARACTER OF EXPENSE.	Amount.
Schenectady, N. Y. (66)	$525
Electric flag	200
Flooring tents	175
Selective draft	150
Yonkers, N. Y. (67):	
War fund	4,136
Lawrence, Mass. (68)	12,754
Guarding water supply	5,811
War gardens	1,500
Red cross	425
Other war activities	5,018
Kansas City, Kans. (69):	
Uniforms, etc.—home guard	8,053
Duluth, Minn. (71):	
Registration	67
Norfolk, Va. (74)	29,580
Watchman at waterworks	13,260
National security league	6,753
War gardens	5,728
Policing city in cooperation with Navy	1,573
Militia camp expense	1,162
Entertainment of enlisted men	790
Lights at pumping station	184
Council of national defense	100
Riot expense	15
School of Navy—janitor service	15
Elizabeth, N. J. (75)	5,583
Home guard	4,229
War emergency	1,354
Waterbury, Conn. (77)	45,544
Guarding water supply	41,035
Entertainment of troops	4,509
Somerville, Mass. (78)	23,193
State aid	16,017
Guarding water supply and other property	5,169
War emergency	1,407
Manchester, N. H. (80)	3,146
War gardens	2,018
Registration	672
Relief of soldiers' families	333
Entertainment of soldiers	123
Jacksonville, Fla. (81):	
Public safety commission	1,000
Hoboken, N. J. (82)	6,857
Selective draft	910
Liberty loan parade	330
Red Cross	81
Registration, exemption, farewell receptions, etc.	5,536
Wilkes-Barre, Pa. (83)	555
Draft parade	312
Liberty loan parade	243
Fort Wayne, Ind. (85):	
War garden committee	2,964
Passaic, N. J. (89):	
Home guard	2,034
Bayonne, N. J. (92):	
Red Cross	10,000
Peoria, Ill. (93)	3,196
Red Cross	1,000
Undistributed	2,196
El Paso, Tex. (96)	240
Provost guard (quarters)	95
Registration	74
Food conservation	71
Savannah, Ga. (97)	2,067
Families of employees in service	1,182
Army camp	360
Medals to soldiers	308
Liberty loan campaign	140
Registration	77
Brockton, Mass. (98):	
Service flag	23
Sacramento, Calif. (99)	6,724
Special police	6,032
Registration	642
Troop B	50
Holyoke, Mass. (101):	
War emergency	10,367
Allentown, Pa. (102):	
Leather cases for soldiers	460
Portland, Me. (103)	12,504
Protection to waterworks	11,508
Mess fund	500
Military fund	301
Portland, Me. (103)—Con.	
Entertainment of Black Watch Regiment (French)	$70
Municipal garden	55
Draft board	46
Food conservation	24
Berkeley, Calif. (106)	742
Draft	711
Food signs	26
War gardens	5
Chattanooga, Tenn. (107):	
Preparedness parade	63
Charleston, S. C. (108)	723
Registration	343
Medals for troops	202
Music, escorting troops	130
Charts for munition board	29
Lights for soldiers	19
Pawtucket, R. I. (109):	
Registration	95
Altoona, Pa. (110):	
Community gardens	495
Sioux City, Iowa (114)	1,276
War school	1,099
Selective draft	177
Little Rock, Ark. (115):	
Mosquitoes and malarial swamps (cleaning up because of camp located near city—required by United States Public Health Service)	12,837
Flint, Mich. (116)	19,889
Guarding water supply	10,949
War bureau	8,647
Badges for soldiers	293
Tampa, Fla. (117)	828
Light for drill grounds	604
Patriotic celebration	200
Food conservation	24
Pueblo, Colo. (121):	
Food conservation	300
New Britain, Conn. (123)	40,268
War gardens	22,912
Guarding water supply	11,537
War bureau	2,000
Soldiers' allowance account	1,662
Exemption boards	750
Military census	605
Selective draft	273
Food signs	267
State registration	148
Red Cross	100
Undistributed	14
Binghamton, N. Y. (124):	
War gardens	2,001
Malden, Mass. (127):	
War gardens, Red Cross, food conservation, boxes for soldiers, etc. (undistributed)	5,700
Pasadena, Calif. (129)	626
Food conservation	324
State council of defense	289
Selective service	13
Kalamazoo, Mich. (130):	
War sanitation	72
Augusta, Ga. (131)	16,760
Army camp	16,751
Registration	9
Davenport, Iowa (132):	
Registration	164
Topeka, Kans. (133):	
Food demonstration	100
Salem, Mass. (134)	19,068
Soldiers' relief	7,708
Guarding public works	6,136
Equipment, supplies and recruiting	1,788
State aid	1,670
Entertainment of soldiers	840
Cutting and hauling wood	776
War gardens	150
Haverhill, Mass. (135):	
War activities	4,853
Bay City, Mich. (138)	1,020
Entertainment of soldiers	847
Registration	173
Chelsea, Mass. (139):	
Public safety	3,153
McKeesport, Pa. (140):	
Garden fund	909
Racine, Wis. (141)	$1,386
Council of defense	750
Entertainment of soldiers	636
Roanoke, Va. (144):	
Women's war service bureau	300
Macon, Ga. (145)	2,910
Camp incidentals	2,000
Medals and badges	374
Lighting at Camp Harris	311
Red Cross	200
Camp site	13
Lighting at recruiting station	12
Woonsocket, R. I. (146)	13,928
Public safety, emergency	12,548
Entertainment of soldiers and sailors	845
Registration	535
Lansing, Mich. (147)	675
Military signs, flags, bands, etc.	480
War gardens	108
Registration	87
Montgomery, Ala. (148)	12,939
Camp site	12,030
Entertainment of soldiers	906
Registration	3
West Hoboken, N. J. (149)	993
Home defense league	450
Draft	368
Entertainment of drafted men	175
Newton, Mass. (150)	701
Draft	645
Liberty loan campaign	56
Butte, Mont. (151):	
Selective draft	3,554
East Orange, N. J. (153)	1,429
Entertainment of soldiers	1,331
Exemption board	98
Galveston, Tex. (154):	
Emergency	1,758
Perth Amboy, N. J. (155):	
Home defense league	10,000
Fitchburg, Mass. (156)	12,835
Guarding water supply	12,104
Entertainment of soldiers	662
War gardens	36
Flag	25
Registration	8
Lexington, Ky. (157)	363
Garden inspection	299
Liberty loans and food conservation	26
Camp inspection	28
Registration	10
Portsmouth, Va. (164):	
War emergency	452
Everett, Mass. (165):	
Public safety	1,000
New Rochelle, N. Y. (169)	6,597
Soldiers	6,006
Recruiting	591
Quincy, Mass. (170)	7,631
Special emergency	3,992
War gardens	2,139
Food conservation	1,500
Colorado Springs, Colo. (171)	604
Registration	597
Red Cross	7
Niagara Falls, N. Y. (174)	709
Families of employees in service	300
Entertainment of Russian Commission	245
Farewell to departing soldiers	97
Flag of nations	67
Amsterdam, N. Y. (179):	
Registration	753
Auburn, N. Y. (180):	
Draft board	493
Shreveport, La. (184)	283
Home economics	152
Selective draft	81
Flag	50
Fresno, Calif. (185)	$368
Exemption board	363
Red Cross stamps	5
Boise, Idaho (187)	110
Draft and bonds	60
Food conservation banner	50
Taunton, Mass. (189):	
Public safety	4,441
Oshkosh, Wis. (190):	
Merchants' and manufacturers' association	726
Stockton, Calif. (191)	750
Registration	576
Exemption	174
Jackson, Mich. (192)	8,020
Guarding water supply	3,336
Military registration	2,593
Flags and Americanization Day	1,223
Entertainment of soldiers	474
Badges for soldiers	235
Food conservation	104
Fuel administration	55
Columbia, S. C. (194)	1,098
Entertainment of soldiers	967
Preparedness parade	131
Highland Park, Mich. (199)	8,233
War gardens	3,000
Home guards	2,948
Entertainment of soldiers	781
Draft board	715
Yarn	559
Registration	230
Lynchburg, Va. (201):	
Presenting claims for armor plant	587
Brookline, Mass. (202)	674
Entertainment of soldiers	587
Exemption board	87
Winston-Salem, N. C. (203):	
Registration	65
Joplin, Mo. (204):	
Entertainment of soldiers	43
Kenosha, Wis. (206):	
Council of defense	1,000
Ogden, Utah. (208)	1,606
Guarding water supply	1,301
Red Cross convention (representative)	100
Food conservation	96
Registration	80
Patriotic parade	19
Entertainment of soldiers	10
La Crosse, Wis. (212):	
Registration	609
Stamford, Conn. (213)	2,214
Registration and exemption	1,145
Soldiers' dependents	1,069
Madison, Wis. (216):	
Registration	394
Waltham, Mass. (217)	6,425
Beneficiaries of soldiers	4,319
War gardens	106
Not specified	2,000
Jackson, Miss. (220)	7,363
Red Cross	475
National Guard	75
Registration	26
Not specified	6,787
Newport, R. I. (222):	
Not specified	5,005
Battle Creek, Mich. (224):	
Not specified	713
Green Bay, Wis. (227)	2,384
Council of defense	1,593
War gardens	268
Reception to Belgian Mission	205
Entertainment of soldiers	280
Badges for soldiers	38

The payments for expenses shown on Table XXV, under the heading "All other," were for the following purposes:

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CITY, CITY NUMBER, AND CHARACTER OF EXPENSE.	Amount.
New York, N. Y. (1)	$7,783
Monuments	4,789
Panama-Pacific Exposition	2,994
Philadelphia, Pa. (3):	
County fair	3,000
Boston, Mass. (5):	
Historical buildings	8,115
Cleveland, Ohio (6)	4,320
Agricultural societies and farmers' institutes	3,120
County agricultural agent	1,200
Detroit, Mich. (7)	49,462
Street railway commission	43,500
Halifax relief	5,000
City historiographer	821
Gift to retiring fire chief	141
Baltimore, Md. (8)	16,902
Annexation campaign	16,517
Relief of freight congestion	385
Pittsburgh, Pa. (9):	
Test drilling for coal	2,112
Los Angeles, Calif. (10)	8,238
Union Station investigation	4,731
Recording rainfall	1,351
Farm adviser	1,189
Developing food resources	967
Buffalo, N. Y. (11):	
Hamburg fair	1,640
Milwaukee, Wis. (13):	
Commission to investigate the high cost of living	29
Cincinnati, Ohio (15)	16,934
Agricultural society	12,033
Experimental farm	4,850
Annexation	51
New Orleans, La. (16):	
Commission on transportation facilities	11,165
Minneapolis, Minn. (17)	12,336
Street railway appraisal	9,654
Agricultural society	920
Agricultural agent	851
Bar association	552
Public monuments	359
Seattle, Wash. (19)	5,466
Fish hatchery	2,714
County agricultural expert	2,388
Storage of exhibits	364
Kansas City, Mo. (21):	
Farm adviser	1,902
Portland, Oreg. (22)	15,357
Fair and exhibits	13,020
County agriculturist	1,488
Investigation in connection with proposed city lighting plant	849
Indianapolis, Ind. (23):	
Bond and coupon fund	7,113
St. Paul, Minn. (27)	2,100
International bowling association	500
State regatta	500
Minnesota fanciers association	400
State editors' convention	300
A. M. E. Church	200
Trade and labor assembly	144
Jewish charities	56
Louisville, Ky. (28)	10,028
New Albany cyclone relief	10,000
Boy scouts	28
Birmingham, Ala. (33)	2,042
Oak Hill Memorial Association	2,000
Investigation — proposed municipal coal mine	42
Worcester, Mass. (35):	
Monuments	300
Richmond, Va. (36):	
Poe Memorial Committee	300
Syracuse, N. Y. (37):	
Distribution of coal	1,668
Spokane, Wash. (38):	
Relief on account of fire—city of Harrison	624
Memphis, Tenn. (40):	
Investigation — proposed municipal light plant	26,102
Grand Rapids, Mich. (43):	
Not specified	74
Dallas, Tex. (44):	
Municipal exhibit at state fair	$1,070
Dayton, Ohio (47):	
Distribution of coal	156
Salt Lake City, Utah (49):	
Irrigation	13,954
Houston, Tex. (53):	
Young men's business league	2,400
Trenton, N. J. (55):	
Care of grave of founder of library trust fund	10
Camden, N. J. (62):	
Anniversary	246
Albany, N. Y. (63):	
Surveying city boundaries	3,000
Manchester, N. H. (80)	445
Preserving old records	245
Boys' club	100
Girls' club	100
Troy, N. Y. (84):	
Soldiers' and sailors' monument	100
East St. Louis, Ill. (86)	202
Aid to flood sufferers	102
Monument	100
Passaic, N. J. (89):	
Water investigation	2,126
Peoria, Ill. (93):	
Investigation of the high cost of living	345
Savannah, Ga. (97)	190
Chamber of commerce	160
Commission on development of Savannah harbor	19
Securing erection of bridge	11
Allentown, Pa. (102):	
Monuments	55
Portland, Me. (103):	
Legislative committee	1,420
Atlantic City, N. J. (112):	
Monuments	1,000
Saginaw, Mich. (118):	
Wells	1,536
Gary, Ind. (122):	
Bond and coupon fund	3,895
Springfield, Ohio (126):	
Private cemetery	877
Kalamazoo, Mich. (130):	
Cyclone relief	200
Augusta, Ga. (131)	135
Entertainment of soldiers on return from Mexican border	100
Removing stumps from churchyard in burned district	35
Muskogee, Okla. (137):	
Fair association	9,000
Superior, Wis. (142):	
Wells	364
Lincoln, Nebr. (143):	
Water for state fair	439
Macon, Ga. (145):	
Chautauqua	2,000
Montgomery, Ala. (148):	
Stock show	288
Decatur, Ill. (160):	
Association of commerce	3,750
Pittsfield, Mass. (168):	
Writing history of Pittsfield	500
Niagara Falls, N. Y. (174):	
Monuments	119
Mount Vernon, N. Y. (175):	
Board of water supply	1,854
Cedar Rapids, Iowa (178):	
Rent of ground for hack stand	25
Shreveport, La. (184)	1,425
Special census	1,250
Confederate Veterans' encampment	100
Medals for soldiers returning from Mexican border	75
Boise, Idaho (187):	
Rent of hitching ground	120
Jackson, Mich. (192):	
Agricultural society	277
Austin, Tex. (193)	119
Maintenance of nurse	75
Boy scouts	27
Flowers, equal suffrage association	11
Drayage, United States Government baggage	5
Red Cross Christmas seals	1
Columbia, S. C. (194)	$4,242
Chamber of commerce	4,000
Gifts to city employees	140
City federation of trade	100
Engraving medals for soldiers returning from Mexican border	2
Kenosha, Wis. (206):	
Cemetery association	2,500
Charleston, W. Va. (214):	
Investigation — proposed municipal water supply system	207
Jackson, Miss. (220)	$360
Young men's business club	300
Cemetery association	40
Young women's business club	20
Newport, R. I. (222):	
County farm bureau	500
East Chicago, Ind. (226):	
Bond and coupon fund	140

Payments for city pensions and gratuities.—The payments of cities tabulated in Division X of Table 11 under the general heading "Pensions and gratuities for—" 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. The table shows separately the total amounts paid by each city to policemen, firemen, school employees, and employees of the health department.

Payments shown under the heading "All other" in Division X of Table 11 were for a number of classes of employees, as shown below:

CITY, CITY NUMBER, AND CLASS OF EMPLOYEES.	Amount.
New York, N. Y. (1)	$676,257
Street-cleaning department	336,969
Judges supreme court	21,878
Undistributed	317,410
Chicago, Ill. (2)	103,533
Library	6,764
Parks	5,016
House of correction	3,653
Undistributed	88,100
Philadelphia, Pa. (3)	76,085
Park guard	1,500
Undistributed	74,585
Boston, Mass. (5)	191,273
Overseer of poor	1,750
Undistributed	189,523
Baltimore, Md. (8):	
Harbors	175
Pittsburgh, Pa. (9)	27,672
Bureau of electricity	1,140
Undistributed	26,532
Buffalo, N. Y. (11):	
Undistributed	39,549
Newark, N. J. (14):	
Undistributed	1,836
Seattle, Wash. (19)	169
Electric light	151
Street railway	18
Jersey City, N. J. (20)	1,800
Assessor's office	600
Parks	600
Water department	600
Portland, Oreg. (22)	2,457
Water department	1,019
Street department	995
Parks	286
Street-cleaning department	157
Oakland, Calif. (30)	2,500
City hall janitor	720
Street department	673
Sanitation department	663
Parks	444
Atlanta, Ga. (32)	$4,550
Street department	2,402
Sanitation department	1,212
Parks	468
Cemetery	450
City hall	18
Worcester, Mass. (35)	7,501
Street department	3,927
Water department	1,009
City messenger	996
Sewer department	899
Public buildings	670
New Haven, Conn. (39):	
Mayor	3,500
Dallas, Tex. (44):	
Sewer department	332
New Bedford, Mass. (50)	2,523
Street department	1,099
City hall	910
Wharves	323
Charity	162
Parks	29
Cambridge, Mass. (54)	19,396
Street department	9,671
Water department	2,129
Sewer department	1,892
Cemeteries	1,094
Parks	970
Building inspector	600
Clerk of committees	450
Undistributed	2,590
Lowell, Mass. (56)	2,269
Street department	1,554
Building department	432
Water department	283
Springfield, Mass. (61):	
Street department	765
Camden, N. J. (62)	3,000
Street department	1,200
Water department	1,200
City property	600
Lynn, Mass. (65)	5,676
Water department	2,120
Street department	1,167

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CITY, CITY NUMBER, AND CLASS OF EMPLOYEES.	Amount.
Lynn, Mass. (65)—Continued.	
Sanitation department	$1,496
Cemeteries	529
Parks	364
Somerville, Mass. (78)	5,928
Street department	3,568
Building department	1,656
Water department	704
Savannah, Ga. (97)	4,140
Sanitation department	3,118
Street department	928
Parks	100
Brockton, Mass. (98)	4,221
Street department	3,253
Sewer department	550
Water department	418
Holyoke, Mass. (101):	
Street department	2,146
Malden, Mass. (127)	1,010
Street department	797
Sealer of weights and measures	163
Register of voters	50
Augusta, Ga. (131):	
Street department	285
Salem, Mass. (134)	4,186
Street department	1,646
Salem, Mass. (134)—Contd.	
Water department	$1,585
Public property	700
City scales	255
Chelsea, Mass. (139)	1,510
Street department	1,041
Water department	469
Newton, Mass. (150)	7,487
Street department	6,455
Water department	536
Forestry	496
Fitchburg, Mass. (156)	2,269
Street department	1,605
Water department	664
Everett, Mass. (165):	
Street department	684
Quincy, Mass. (170):	
Street department	660
Lynchburg, Va. (201):	
Sewer department	325
Brookline, Mass. (202):	
Street department	1,468
Waltham, Mass. (217)	3,733
Street department	3,133
Public buildings	600

Payments for judgments and claims for personal injuries.—All payments by cities in settlement of personal injuries, and those in satisfaction of judgments for such injuries, are included in Table 11 in the column headed "Judgments and losses." Payments for land taken under condemnation proceedings are not included in this column, but in Table 16 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 11 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, employers' liability premiums for city employees, and such incidental operating plants as stables, garages, municipal service enterprises, bureaus of supplies, storage yards, supply stations, and blacksmith shops. For most cities these undistributed expenses are small in amount.

Exceptional payments for expenses by Massachusetts cities.—The state of Massachusetts has established for the benefit of a number of cities and towns certain metropolitan districts in and about Boston for the purchase and improvement of parks and for the construction and maintenance of sewers and waterworks. The cities and towns benefited are charged with the costs of maintaining the properties and public improvements acquired, including the interest on loans made by the state for the original outlays, and are required to make contributions to the state sinking fund for the 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.

Payments for the maintenance of the metropolitan sewer and park systems are included with other sewer and park expenses in Table 11, and payments for the maintenance of the metropolitan water system are included with other payments of this nature in Table 14. All payments to the state for interest are included in Table 15, and all payments to state sinking funds are included in Table 19.

Comparative summary of payments for general departmental expenses of 146 cities for specified years: 1903–1918.—In Table XXVI, which follows, there is presented, by principal divisions of the departments of city government, a summary of the net payments for general departmental expenses of 146 cities for specified years from 1903 to 1918, inclusive. In this table certain payments of Table 11 are consolidated to agree with the tabulation of prior years.

Table XXVI

GENERAL DEPARTMENTAL EXPENSES: 146 CITIES.	1918	1917	1915	1913	1911	1909	1907	1905	1903
Total	$639,383,537	$591,399,369	$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	69,351,766	68,912,356	62,793,192	58,164,796	53,766,741	49,810,900	42,703,670	30,423,347	30,842,225
Police department	71,080,434	65,682,264	62,335,571	58,266,275	54,950,854	51,527,093	46,074,136	40,764,402	38,252,201
Fire department	52,506,274	49,806,696	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	11,782,610	11,365,047	10,548,745	9,500,742	8,619,570	7,460,730	6,888,956	5,982,930	5,446,198
Health conservation	16,501,773	15,021,084	12,122,947	10,235,274	8,628,075	7,211,110	6,626,402	4,875,708	4,740,211
Sanitation, or promotion of cleanliness	50,543,292	45,357,512	43,635,125	40,364,850	37,063,144	33,281,546	30,273,319	24,862,021	21,067,428
Highways	63,853,628	60,712,058	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	49,300,255	43,911,400	38,285,217	32,702,442	30,647,652	28,133,751	24,408,009	19,319,555	18,280,597
Schools	196,317,768	180,259,299	162,332,373	141,453,958	127,604,284	114,381,363	102,395,627	87,600,787	80,853,672
Libraries	8,431,489	7,570,124	7,134,599	6,379,535	5,939,527	6,242,855	4,989,705	4,153,901	4,067,969
Recreation	22,489,264	20,636,954	20,416,484	18,555,635	17,114,125	14,076,533	11,794,900	10,201,070	7,457,424
Pensions and gratuities	15,193,445	14,058,760	10,583,791	8,567,280	6,595,205	6,177,447	5,394,555	3,739,750	3,013,706
All other	12,031,539	8,105,815	7,952,107	[2]2,558,549	6,206,219	5,362,915	8,177,495	5,988,717	2,621,192

[1] Includes refunds and service transfers.

[2] Includes refunds.

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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 XXVI shows that the total general departmental expenses of the 146 cities increased in each of the periods, the average annual increase being $24,080,640. The actual increase and per cent of increase of these expenses for each period over those of the preceding period are shown in the following statement:

YEAR.	INCREASE IN NET GOVERNMENTAL-COST PAYMENTS.	
	Amount.	Per cent.
1918 over 1917	$47,984,168	8.1
1917 over 1915	44,831,166	8.2
1915 over 1913	49,827,297	10.0
1913 over 1911	43,841,632	9.7
1911 over 1909	45,792,668	11.2
1909 over 1907	39,738,636	10.8
1907 over 1905	62,871,060	20.6
1905 over 1903	26,322,980	9.5

TABLE 12.

Payments for the principal general departmental expenses, total and per capita.—In Table 12 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 as presented in Table 11, 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, V, and IV following in the order named. Group I also shows the highest per capita expenditures for the specified purposes, except in the case of fire departments, conservation of health, highways, and libraries. The per capita figures of Groups II and V are in some instances larger than those of Groups I and IV, respectively. The figures for individual cities of the different groups show striking variations, because of factors other than population which influence expense payments.

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, Calif., New Orleans, La., and Washington, D. C., exercise all the executive and judicial functions usually possessed by counties. To secure comparability between the payments for all general governmental functions, including payments for court expenses in these cities and in other cities of Groups I and II which exercise no county functions, certain percentages of the payments for the expenses of county governments of the other cities of Groups I and II are combined with the city payments, as has been explained in the discussion of Table 3. The combination of county and city expenses secures comparability of per capita payments for court and other general governmental expenses for all 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 for those of the city.

Table XXVII, 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.

Table XXVII

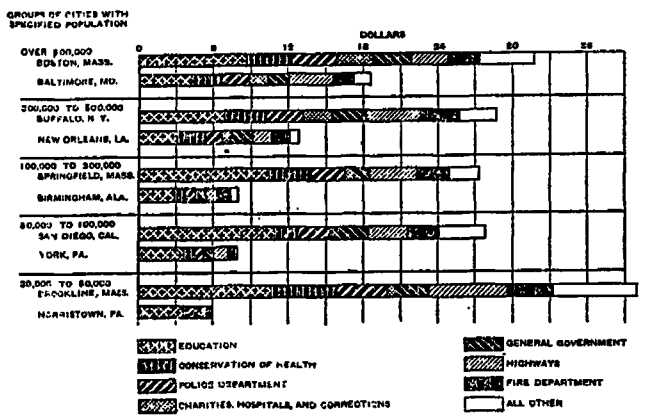
EXPENSE FOR—	GROUP I.		GROUP II.		GROUP III.		GROUP IV.		GROUP V.	
	Boston, Mass.	Baltimore, Md.	Buffalo, N. Y.	New Orleans, La.	Springfield, Mass.	Birmingham, Ala.	San Diego, Calif.	York, Pa.	Brookline, Mass.	Norristown, Pa.
All general departments	$31.68	$18.49	$28.79	$12.78	$27.26	$7.80	$27.70	$7.79	$39.96	$5.97
General government	3.05	1.64	2.74	1.83	1.31	0.66	2.99	0.63	2.70	0.51
Police department	3.49	2.20	2.98	1.25	2.65	0.80	2.52	0.63	3.95	0.52
Fire department	2.46	1.60	3.10	1.43	2.62	1.06	2.54	0.56	3.67	0.36
All other protection to person and property	0.50	0.18	0.59	0.29	0.26	0.20	0.50	0.07	0.64	0.03
Conservation of health	0.76	0.44	1.38	0.34	0.62	0.13	0.83	0.05	1.63	0.06
Sanitation, or promotion of cleanliness	2.52	2.05	2.00	1.98	2.76	0.73	1.00	0.88	3.66	0.19
Highways	2.89	3.41	4.39	1.44	3.71	0.77	3.09	1.11	6.33	0.52
Charities, hospitals, and corrections	2.86	1.49	2.33	0.61	0.77	0.20	0.02	0.03	0.64	(1)
Schools	8.10	4.07	6.62	2.97	9.76	2.85	10.34	3.65	9.52	3.62
Libraries	0.60	0.17	0.31	0.10	0.73	0.10	0.54	0.01	1.13	0.04
Recreation	1.85	0.83	1.28	0.24	1.25	0.13	3.00	0.11	4.54	0.09
Miscellaneous	1.23	0.06	0.34	0.04	0.46	0.04	(1)	0.01	0.52	(1)
General	1.08	0.35	0.72	0.25	0.36	0.13	0.34	0.06	1.03	0.03

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

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Diagram 14 presents graphically the most important of the data of Table XXVII.

DIAGRAM 14.—PER CAPITA PAYMENTS FOR SPECIFIED GENERAL DEPARTMENTAL EXPENSES BY GROUPS OF CITIES WITH SPECIFIED POPULATION: 1918.



Comparative summary of the per capita net payments for general departmental expenses of all cities for specified years: 1903–1918.—In Table XXVIII, 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 1918. 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 $20 in 1918, or 51.6 per cent, while the increase in population of all cities reported during that period was 64.5 per cent. The per capita payments increased during each 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 very materially during the 15-year period, as have those for the expenses for all other purposes shown in the table.

Table XXVIII

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]		
1918	$20.00	$2.14	$2.19	$1.66	$0.36	$0.51	$1.57	$2.02	$1.48	$6.28	$0.27	$0.70	$0.83
1917	18.96	2.18	2.08	1.61	0.35	0.48	1.45	1.96	1.36	5.89	0.25	0.66	0.69
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, 1915, 1917, and 1918; for the years 1903 to 1909 they are included with the 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, 1915, 1917, and 1918; for the years 1903 to 1909 they are included with the expenses for libraries.

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

DIAGRAM 15.—PER CAPITA NET PAYMENTS FOR GENERAL DEPARTMENTAL EXPENSES OF ALL CITIES OF 30,000 AND OVER, FOR SPECIFIED YEARS: 1903–1918.

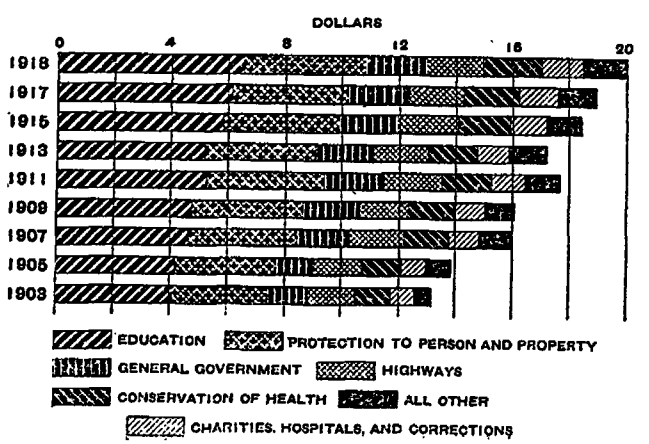


TABLE 13.

Per cent distribution of payments for the principal general departmental expenses, by object of payment.—Table 13 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 the relative importance of the principal classes of expenses for the several cities and groups of cities. The percentages for legislative expenses vary but slightly, while for judicial expenses they increased from 0.5 in Group V to 4.7 in Group I. The high percentages in Groups I and II are due to the exercise of the functions of county government by the cities of those groups.

The percentages for police department expenses decrease irregularly from Group I to Group V, being 12, 9.8, 10.2, 9.6, and 8.6, respectively, for the different groups. Seven cities reported police expenses in excess of 15 per cent of their total departmental expenses,

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as follows: Camden, N. J., 15.2; Charleston, S. C., 17.2; Woonsocket, R. I., 15.1; Columbia, S. C., 16.7; Montgomery, Ala., 16.3; Wilmington, N. C., 15.4; and Mobile, Ala., 15.4. The smallest relative expense for this purpose, 4.8 per cent, was reported by Boise, Idaho. For fire department expenses the proportion was largest for the cities of Group IV, 11.1 per cent, and smallest for the cities of Group I, 6.6 per cent. The highest percentage reported for any city was 18.4 for Danville, Ill., and the lowest, 4.1, for Highland Park, Mich.

The percentages representing expenses for conservation of health and those for libraries vary but little for the different groups. Among the different cities the largest percentage for health conservation, 11.7, was reported for Poughkeepsie, N. Y., and the smallest, 0.3, for Quincy, Ill., and Green Bay, Wis.

The percentage of general expenses for highways and that for schools were smallest for Group I and largest for Group V. Lancaster, Pa., shows the highest percentage for highways, 20.8; and Hamilton, Ohio, the lowest, 2.1. The largest percentage of expenses for schools, 66.7, was reported for Bellingham, Wash.; while the smallest, 19.6, was reported for Charleston, S. C. For nearly all cities a larger percentage was reported for schools than for any other purpose shown in the table. Although the per capita expenses for schools, as shown in Table 12, 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 13, 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: 1903–1918.—Table XXIX, 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 1918. The percentages for only the last five years shown 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 XXIX.

OBJECT OF PAYMENT.	1918	1917	1915	1913	1911	1909	1907	1905	1903
General government	10.7	11.5	11.4	11.6	11.8	12.2	11.7	10.0	11.1
Police department	10.9	11.0	11.3	11.6	12.0	12.6	12.4	13.3	13.6
Fire department	8.3	8.5	8.8	9.1	9.5	9.8	9.6	10.1	9.8
All other protection to person and property	1.8	1.9	1.9	1.9	1.9	1.8	1.8	1.9	1.9
Conservation of health	2.6	2.5	2.2	2.0	1.9	1.9	1.8	1.6	1.7
Sanitation, or promotion of cleanliness	7.8	7.6	7.9	8.1	8.2	8.1	8.1	8.1	7.5
Highways	10.1	10.4	11.2	11.2	11.6	10.6	12.0	12.0	12.4
Charities, hospitals, and corrections	7.4	7.2	6.8	6.4	6.6	6.9	6.6	6.3	6.5
Schools	31.4	31.1	30.2	28.9	28.6	28.2	27.7	28.7	29.3
Libraries	1.3	1.3	1.3	1.3	1.3	1.5	1.3	1.4	1.5
Recreation	3.5	3.5	3.7	3.7	3.7	3.4	3.2	3.4	2.7
Pensions and gratuities	2.2	2.2	1.9	1.7	1.6	1.5	1.4	1.2	1.1
All other	1.9	1.3	1.4	2.5	1.4	1.3	2.2	2.0	1.0

The most important data contained in Table XXIX are graphically shown in Diagram 16, which follows.

DIAGRAM 16.—PER CENT DISTRIBUTION OF PRINCIPAL GENERAL DEPARTMENTAL EXPENSES OF ALL CITIES OF 30,000 AND OVER FOR SPECIFIED YEARS: 1903–1918.

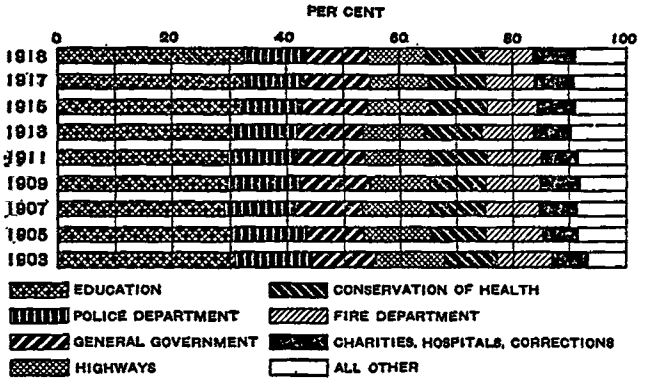


TABLE 14.

Payments for expenses of public service enterprises.—The nature of these enterprises has been explained in the text discussion of Table 10.

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 1918, inclusive, is included in the statement which follows.

YEAR.	Revenue receipts.	PAYMENTS.		
		Total.	Expenses.	Outlays.
1918	$81,884,234	$66,007,480	$35,745,424	$30,262,056
1917	76,964,015	63,918,158	31,885,640	32,032,518
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	23,519,457	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.

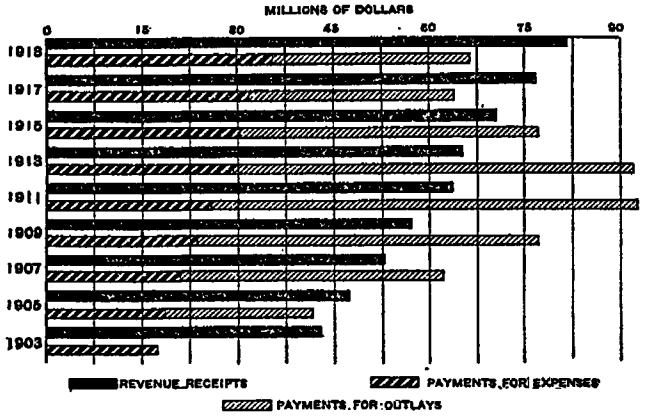
From 1903 to 1918 the receipts from the revenues of water-supply systems of these 146 cities increased $38,898,047, or 90.5 per cent, while their payments for expenses increased $18,296,363, or 104.8 per cent. The payments for expenses amounted to 40.6 per cent of the receipts from revenues in 1903 and 43.6 per cent in 1918. The increases in the revenue receipts and payments for expenses and outlays of the water-supply systems of the 146 cities during specified periods from 1903 to 1918, as shown in the above statement, are illustrated by Diagram 17, on page 88.

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 metroplitan water system. The metropolitan water

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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 14, the interest is tabulated in Table 15, with the payments for interest on debt for public service enterprises of city corporations, and the payments for sinking funds are tabulated in Table 19, with the payments on account of debt.

DIAGRAM 17.—NET REVENUE RECEIPTS AND NET GOVERNMENTAL-COST PAYMENTS FOR EXPENSES AND OUTLAYS OF WATER-SUPPLY SYSTEMS OF 146 CITIES FOR SPECIFIED YEARS: 1903–1918.



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 1918 above referred to for the maintenance of the metropolitan water-supply system by the Massachusetts cities receiving water therefrom are included in Table 14 with the other payments of those cities for the expenses of water-supply systems.

The payments for expenses of the different classes of enterprises included in Table 14 under the heading "All other enterprises" are shown separately in Table XXX.

City number.	Table XXX — CITY.	PAYMENTS FOR EXPENSES FOR— Total.	Ferries.	Toll bridges.	City farms.	Miscellaneous.
	Grand total	$4,249,845	$1,547,973	$421,208	$50,371	$2,230,293
	Group I	1,823,253	1,393,845	400,514	20,073	8,821
	Group II	2,236,572	154,128	14,155	.....	2,068,589
	Group III	93,170	.....	.....	.....	93,170
	Group IV	66,202	.....	2,310	30,298	33,594
	Group V	30,348	.....	4,229	.....	26,119

City number.	Table XXX—Con. CITY.	PAYMENTS FOR EXPENSES FOR— Total.	Ferries.	Toll bridges.	City farms.	Miscellaneous.
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.					
1	New York, N. Y.	$1,436,345	$1,035,831	$400,514	.....	.....
5	Boston, Mass.	355,902	347,081	.....	.....	$8,821
8	Baltimore, Md.	10,933	10,933	.....	.....	.....
10	Los Angeles, Calif.	20,073	.....	.....	$20,073	.....
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.					
12	San Francisco, Calif.	$1,476,288	.....	.....	.....	$1,476,288
16	New Orleans, La.	451,090	.....	.....	.....	451,090
19	Seattle, Wash.	197,932	$154,128	.....	.....	43,804
22	Portland, Oreg.	111,562	.....	$14,155	.....	97,407
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.					
24	Denver, Colo.	$2,327	.....	.....	.....	$2,327
30	Oakland, Calif.	90,708	.....	.....	.....	90,708
53	Houston, Tex.	135	.....	.....	.....	135
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.					
108	Charleston, S. C.	$22,844	.....	.....	.....	$22,844
111	Covington, Ky.	2,310	.....	$2,310	.....	.....
120	San Diego, Calif.	13,283	.....	.....	$13,283	.....
123	New Britain, Conn.	1,728	.....	.....	.....	1,728
129	Pasadena, Calif.	17,015	.....	.....	17,015	.....
131	Augusta, Ga.	9,022	.....	.....	.....	9,022
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.					
132	Davenport, Iowa	$1,254	.....	.....	.....	$1,254
181	Jamestown, N. Y.	18,705	.....	.....	.....	18,705
184	Shreveport, La.	1,919	.....	$1,919	.....	.....
203	Winston-Salem, N. C.	6,160	.....	.....	.....	6,160
209	Newport, Ky.	2,310	.....	2,310	.....	.....

The payments shown under the heading "Miscellaneous" in Table XXX were for enterprises as shown in the statement which follows.

CITY, CITY NUMBER, AND CHARACTER OF SERVICE.	Amount.	CITY, CITY NUMBER, AND CHARACTER OF SERVICE.	Amount.
Boston, Mass. (5):		Charleston, S. C. (108):	
City record	$8,821	West End improvement	$22,844
San Francisco, Calif. (12):		New Britain, Conn. (123)	1,728
Street railway	1,476,288	Slaughterhouse	1,508
New Orleans, La. (16):		Ice plant	220
Public belt railroad	451,090	Augusta, Ga. (131):	
Seattle, Wash. (19):		Canal	9,022
Street railway	43,804	Davenport, Iowa (132):	
Portland, Oreg. (22):		Levee	1,254
Harbor pilotage and towage	97,407	Jamestown, N. Y. (181):	
Denver, Colo. (24):		Gravel pit	18,705
Irrigation ditch	2,327	Winston-Salem N. C. (203):	
Oakland, Calif. (30):		Abattoir	6,160
Water-front development	90,708		
Houston, Tex. (53):			
Belt-line railroad	135		

TABLE 15.

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 as part of the cost of the property the interest accruing during the construction period on money borrowed for the improvement. The amounts so charged to outlay account are included in Table 16 of this report as part of the costs of the permanent properties and

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improvements of the cities. They are also included in Table 15 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 contrareceipts as interest transfers, which are included in Table 9, has been explained in the introduction under the title "Faulty accounting for interest chargeable as outlay or expense.")

The interest payments of Table 15 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 column headed "Of other governmental units" are given in detail for the various divisions of the city governments in the column headed "Interest" in Table 3. Of the total amount of interest payments, 92.2 per cent was reported for city corporations, 4.1 per cent for independent school districts, and 3.6 per cent for other independent divisions, including certain counties in Groups I and II.

The aggregate of all interest payments was $148,997,629. Of this amount, $23,108,958, or 15.5 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, 5.4 per cent on special assessment loans, and 4.3 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 15 does not include any payments for interest on certain special assessment obligations which are issued by some cities, but which 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 19, and not as receipts for special assessments which are recorded in Table 6; in like manner the payments for interest are included among the payments for private trust funds and accounts in Table 19 and not in Table 15.

Increase in actual and relative payments for interest.—In the introduction to this report attention is 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 1918, 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 net 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 1918.

YEAR.	PER CAPITA.		Per cent of all governmental-cost payments for interest.
	Net indebtedness.[1]	Net payments for interest on all classes of debt.	
1918	$77.53	$3.67	10.7
1917	77.78	3.57	11.0
1915	75.56	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, 1915, 1917, and 1918 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 increase in indebtedness and interest payments of all cities whose statistics are summarized in the statement are illustrated by Diagrams 18 and 19.

DIAGRAM 18.—PER CAPITA NET INDEBTEDNESS OF ALL CITIES OF 30,000 AND OVER FOR SPECIFIED YEARS: 1903–1918.

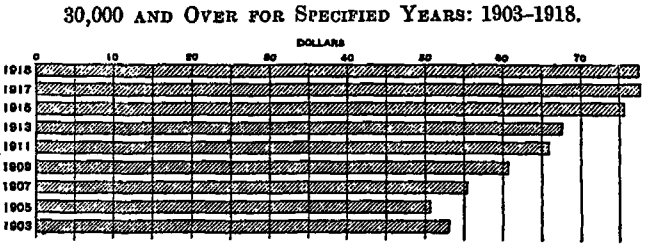
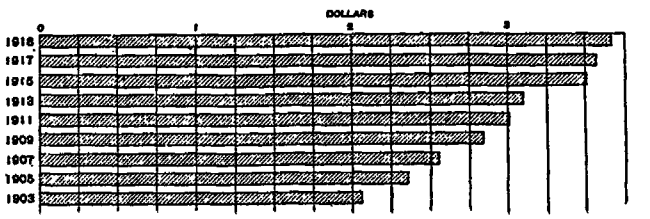


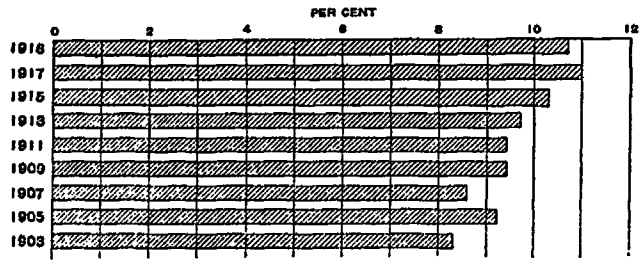
DIAGRAM 19.—PER CAPITA NET PAYMENTS FOR INTEREST OF ALL CITIES OF 30,000 AND OVER FOR SPECIFIED YEARS: 1903–1918.



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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 20, which follows.

DIAGRAM 20.—PER CENT OF GOVERNMENTAL-COST PAYMENTS FOR INTEREST OF ALL CITIES OF 30,000 AND OVER FOR SPECIFIED YEARS: 1903–1918.



Exceptional payments for interest by Massachusetts cities.—In the discussion of Table 11 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 15 on the lines for the several cities.

TABLE 16.

Payments for outlays.—The payments for outlays included in table 16 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 were later received. The payments last mentioned are included in Table 20 under a descriptive heading. In the case of 21 cities the payments for outlays shown in Table 16 exceed the amounts reported in Table 3 in the column headed "Outlays" by the amount of those payments for outlays recorded in Table 16 which were offset by receipts from the public on outlay account, the most important of which were receipts from sales of rea property and from fire insurance adjustments. The "payments" of Table 16 are thus the total payments on outlay account less payments in error, while the "Governmental-cost payments for outlays" of Table 3 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 227 cities was $278,654,498, while the governmental-cost payments for outlays, as above explained, were $278,363,437. The excess of receipts from the public which increased municipal indebtedness over payments to the public which decreased municipal indebtedness, as shown in Table 19, was $92,263,954. The governmental-cost payments for outlays over the excess last referred to were $186,099,483. This shows that for the 227 cities as a whole the net receipts from increase of debts were only 33.1 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 19.

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 from the comparison just made that 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 exists.

The figures presented in Table 16 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 3 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 16 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 such purposes as the permanent equipment of electrical departments or bureaus 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, for public-comfort stations, for the drainage of low-lying lands, etc.

The total payments for outlays for electric-light plants for lighting city streets or municipal buildings were $2,566,698, and those for other municipal service enterprises were $544,551.

Table XXXI, which follows, presents a comparative summary of the per capita payments for general departmental outlays of all cities for specified years from 1903 to 1918.

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Table XXXI

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.		
1918	$6.63	$0.13	$0.26	$0.05	$0.16	$0.06	$0.06	$1.10	$3.14	$0.21	$1.24	$1.09	$0.15	$0.38	$0.10
1917	6.98	0.31	0.23	0.04	0.14	0.05	0.07	1.13	3.25	0.17	1.42	1.33	0.09	0.34	0.06
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	7.81	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	0.58	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)	(5)	(5)	3.62	0.13	1.11	(2)	(2)	0.57	(4)

[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 21, which follows.

DIAGRAM 21.—PER CAPITA PAYMENTS FOR GENERAL DEPARTMENTAL OUTLAYS OF ALL CITIES OF 30,000 AND OVER FOR SPECIFIED YEARS: 1903–1918.

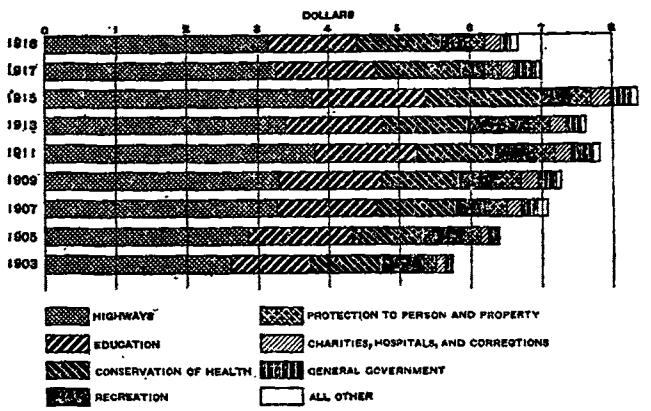


TABLE 17.

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 sales 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 described in the introduction under the designation "Counterbalancing receipts." These three classes of nonrevenue receipts are given in detail in Tables 18, 19, and 20, 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 in the introduction. These three classes of payments are given in detail in Tables 18, 19, and 20, respectively.

Secondary classification of nonrevenue receipts and nongovernmental-cost payments.—Table 17 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 18.

Receipts from the sale and payments for the purchase of investments.—Table 18 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 18 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 19 headed "Bonds, notes, warrants, and judgments," and those of the second by payments recorded in the columns of Table 18 showing the payments for investments purchased. The total amount of the receipts of the second class is relatively small as compared with that of the one first mentioned.

The transfer payments included in Table 18 were also of two classes: (1) Payments by funds of the city for city securities purchased for investment from the various divisions of the city government at the date of the original issue of such securities, and (2) payments

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by one city fund for securities sold to it by another. These two classes of payments are balanced by receipts in Tables 18 and 19, substantially as set forth above. The aggregate amounts of the transfer receipts and payments mentioned under (1) for the great majority of the cities are the same as the transfer payments and receipts included in Table 19, 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 18 exceed the transfer payments and receipts included in Table 19.

Receipts from the sale and payments for the purchase of supplies.—Table 18 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 purchased 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.

TABLE 19.

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 19. 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 agents 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 19, 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 19 to those of Table 18, see the text descriptive of Table 18.)

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 227 cities covered by this report, 94 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 133 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 94 of the 227 cities covered by this report decreased their debt obligations to the public during the year 1918, although during that period the 227 cities as a whole received from new debt obligations $92,263,954 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 thirty-three cities increased their indebtedness to the public, such increase constituting less than 20 per cent of the payments for outlays in 36 cities, from 20 to 40 per cent in 35, from 40 to 60 in 20, from 60 to 80 in 16, from 80 to 100 in 9, and more than 100 in the following cities: Newark, Hoboken, and Bayonne, N. J.; Watertown, N. Y.; Memphis, Tenn.; Lawrence, Chelsea, and Taunton, Mass.; Norfolk, Va.; Waterbury, Conn.; El Paso, Tex.; Portland, Me.; Little Rock, Ark.; Woonsocket, R. I.; Easton, Pa.; Jackson, Miss.; and Green Bay, Wis. All of the cities whose increase of indebtedness to the public constituted more than 100 per cent of their outlays, increased their cash on hand during the year, as shown in Table 2. Some of these cities increased their cash balances and debt obligation 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 2.

Transactions which increased the debts of Massachusetts cities to the state.—Attention has been called on preceding pages 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 of the metropolitan systems are recorded on the books of the commissions and 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 by the state for the cities' shares 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 19, 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' portions 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 19, while those mentioned in (3) do not appear on the city books, and are therefore not included in this report.

TABLE 20.

Counterbalancing receipts and payments.—The introduction to this report contains definitions 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 20 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 in the text for Table 16, the totals of outlays shown in that table exceed such totals shown in Table 3 in the column headed "Outlays" in the case of 21 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 sufficient in amount. In Tables 17 and 20 the totals of such offsets are included as nonrevenue receipts and nongovernmental-cost payments. Table 3 permits the deduction of the total of such offsets from outlays, because it is a summary table, but Table 16, 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 and interdivision agency receipts and payments.—Table 20, in addition to giving the counterbalancing receipts and payments of cities, presents a statement of the general transfer and interdivision agency receipts and payments of cities, or amounts received and paid by transfer between the independent divisions or funds of the city, including amounts collected by one division for another and the payments to the division for which moneys were collected. For the majority of cities these receipts and payments 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 such receipts of one year by one division appear in the payments of the other division, either in the preceding or succeeding fiscal year.

TABLE 21.

Summary of all receipts, payments, and cash balances, by divisions and funds of city government.—Attention has been called in the introduction, and in the text explanatory of Table 3, to the different organization of cities for governmental purposes. Table 3 summarizes revenue receipts and governmental-cost payments by the independent divisions of government of cities. Table 21 presents a summary of all receipts classified as revenue and nonrevenue and all payments classified as governmental-cost and nongovernmental-cost, 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 the 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 21 shows those funds which are kept wholly separate from other funds and the transactions of which 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 21 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 responsibility is divided among several officials. Judging from the experience of the commercial world, it is believed that the best financial administration is possible

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only when all financial transactions are brought within one accounting system and when one official is given the power and 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 reported only in the case of funds having the same date for closing their fiscal years.

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. 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 it is the only municipal unit. Of the 227 cities of the United States for which reports were secured, 120 closed the fiscal year of the general treasury of their city corporation on December 31. In 10 states having more than 1 city of over 30,000 inhabitants, all of these cities closed their fiscal year on December 31, those states having an aggregate of 45 such cities. These states are Colorado, Georgia, Indiana, Kansas, Louisiana, Minnesota, Ohio, South Carolina, Utah, and Washington. In no other state having more than 3 cities of over 30,000 inhabitants do all of them close their fiscal year on the same date. Of the 107 cities closing their 1918 fiscal year on dates other than December 31, 27 closed such year on June 30, 12 on January 7, 4 on January 31, 6 on February 28, 14 on March 31, 2 on April 15, 12 on April 30, 5 on May 31, 2 on August 31, 8 on September 30, 11 on November 30, and 1 each on April 8, May 6, December 15, and December 28.

TABLE 22.

Sinking funds of two distinct types.—Table 22 presents a summary by cities of certain transactions of sinking funds, the amounts of their assets being presented in Table 24. Sinking funds are of two classes, those with and those without investments. The cities with funds of the first class number 158 and those with funds of the second class number 45.

The sinking funds of the first class are established and maintained primarily for the redemption of long-term 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 accumulated wholly or in part from year to year and expended at the maturity of the various bond issues. The sinking funds, the transactions of which are reported in Table 22 and the assets of which are shown in Table 24, received as interest and rents on their investments an aggregate of $23,961,863, an amount equal to 3.1 per cent of the assets on hand at the close of the year. The funds of the first class mentioned above must have secured a higher percentage than this, while those of the second class secured a lower rate, although the data were not obtained for an exact computation in either case.

In some states cities borrowing money on long-term bonds are required by statute to maintain sinking funds with investments, and in a limited number of states cities under these statutes are further required to maintain a separate fund for the amortization of each bond issue. In states without such laws a city can, at 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 states of both classes an increasing number of city 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.

Transactions of sinking funds.—Table 22 presents a summary of the financial transactions of all the sinking funds of the 203 cities having such funds at the close of the fiscal year 1918. The table thus includes transactions of sinking funds not only of the

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city corporation but of all 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 rents 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 directly to the sinking funds and never pass through the general treasury. The cities reporting receipts of the latter class, 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 22 as receipts from other revenues, $19,918,409, or 46.2 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 1918, were: Special assessments, $5,294; business licenses, $314,523; fines and penalties, $785,424; major privileges, $520,696; minor privileges, $188,341; rents of miscellaneous property, $297,620; revenue of water-supply systems, $9,186,351; revenue of public markets, $297,827; revenue of docks and slips, $5,607,612; income from ferries, $1,543,649; rapid-transit rents, $515,387; and interest on bank deposits not assets of sinking funds, $655,685.

The sinking funds of 97 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 debt" 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 22, 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 22 does not show the aggregate of either the receipts or payments of the sinking funds by transfer, but only the excess of the one over the other.

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

Table 23.

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 instrusted to municipalities as constituting convenient agencies for accomplishing the purposes of

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the trusts. 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. 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 and other school employees continues to grow in favor, 70 of the 227 cities reporting payments for this purpose in 1918. A number of cities, for the most part in 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 227 cities covered by the present report, 189 reported public trust funds for municipal uses, with total receipts of $13,019,124 and payments of $14,058,353. The largest amount received by the public trust funds of any one city was $4,365,752, in Philadelphia, Pa., followed by Chicago, Ill., with $2,628,347, and New York, N. Y., with $1,538,645. The largest payments by such funds in any one city amounted to $5,493,387, in New York, N. Y., of which $5,490,338 was for pensions, followed by Chicago, Ill., with $2,193,082, of which $1,677,055 was for pensions, and Philadelphia, Pa., with a total of $1,927,792.

Public trust funds for educational purposes were found in considerable numbers, their transactions being especially large in Chicago, Ill., Washington, D. C., Boston, and Quincy, Mass., Cincinnati, Ohio, Denver, Colo., Baltimore, Md., and Waterbury, Conn. These funds were usually for books, medals, prizes, or scholarships.

The diverse objects for which public trust funds for municipal uses are applied may be judged from the following examples found among the funds for miscellaneous objects the payments for which are tabulated in the column headed "All other": 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 23 is $1,205,467. If these taxes and allied revenues were not included in the statements of tax receipts in Table 6, 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 23, 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 on the fund reports summarized in Table 23, the results would not be satisfactory, because some portions of the data for correct comparison would be wanting; hence the necessity, as pointed out in the introduction 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 from rents and interest on investments aggregated $6,544,936 for 1918, an amount equal to 6.4 per cent of the assets at the close of the year, as given in Table 24.

Table 23 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 Division X of Table 11 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.

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TABLE 24.

Amount of specified assets and value of public properties at close of year.—Table 24 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 24 represent the total value of the public properties, which is shown in detail in Table 25. 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 24 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 24, has been fully set forth in the text accompanying Table 22. Of the 203 cities reporting sinking funds with assets, 50 reported city securities as their only asset other than cash, 19 reported other investments but no city securities, 89 reported both city securities and other investments, and 45 reported cash as their only asset at the close of the year.

At the close of the fiscal year 1918 the aggregate assets in the sinking funds reported equaled 20.5 per cent of the total indebtedness of the 227 cities covered by this investigation.

Assets of public trust funds for municipal uses.—The text accompanying Table 23 contains a condensed statement of the character and purposes of the funds the assets of which are tabulated in Table 24 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 1918, 189 cities reported assets held in public trust funds for municipal uses, and of these, 23 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 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 aids or grants to railroads or other public service corporations; in a few instances they consist of real estate held for the the purpose of securing rents or the profit that may result from an increase in value; in other cases they consist of bonds or mortgages received in exchange for real estate and held as investments awaiting maturity or a favorable market.

In a majority of the cities reporting investment funds or investments, the invested assets are comparatively small. In some instances they are 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 permanent properties of the municipality which, according to the practice of some cities, are invested during a period of accumulation, are here also treated as investment funds.

Of the 227 cities covered by the investigation for 1918, 98 reported investment funds or miscellaneous investments, their assets aggregating $338,497,714.

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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 concerns 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 24 the assets in public trust funds for nonmunicipal uses and in private trust funds are shown together, their aggregate being $15,207,168.

TABLE 25.

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 25, 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 is only an estimate. The result is that the valuation of public possessions 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 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 close approach to uniformity of method is needed to make the financial statement of an enterprise in one city comparable with that of a similar enterprise in another. Only in case of such uniformity can the figures concerning an enterprise in one city be clearly intelligible to those in charge of a similar enterprise in another city, so that the experience of one may be made available to all. Further, more regard should be given to the importance of a full and careful consideration of all factors affecting the present value 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 $2,941,873,313, $1,290,657,217, or 43.9 per cent, represents the valuation of properties employed in recreation, 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 $837,334,838; general government buildings, with a valuation of $265,156,595; and properties of charities, hospitals, and correctional institutions, with a valuation of $162,341,085. Of the total valuation for schools, $130,246,465, or 15.6 per cent, was reported by New York, N. Y.

Value of properties of municipal service enterprises.—Of the total valuation reported for prop-

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erties of municipal service enterprises, amounting to $33,593,309, 53.4 per cent, or $17,942,028, represents the value of electric-light systems. Electric-light systems were reported by 21 cities; Chicago, Ill., reported $9,198,935, or more than one-half of the total value of such properties, while Detroit, Mich., came next with a valuation of $5,377,865, or 30 per cent of the total. The valuation reported for Richmond, Va., Nashville, Tenn., and Milwaukee, Wis., were $659,563, $639,589, and $580,000, respectively.

The other municipal service enterprises reported were: Heating plants in Springfield, Mass., and Houston, Tex.; electric-light systems in St. Joseph, Mo., Little Rock, Ark., Kalamazoo and Grand Rapids, Mich., Topeka, Kans., Wheeling, W. Va., Galveston, Tex., Perth Amboy and Orange, N. J., Decatur and Aurora, Ill., Norristown and Easton, Pa., Fresno, Calif., Newark, Ohio, and Newton, Mass., the last named being a combined lighting and heating plant; asphalt plants in 27 cities with a total valuation of $1,182,343, the larger amounts being for Chicago, Ill., $216,024; Detroit, Mich., $188,508; and New Orleans, La., $158,605. Twenty-eight cities reported municipal garages with a combined valuation of $477,909, the largest amounts being for St. Paul, Minn., $70,041; Rochester, N. Y., $45,731; Los Angeles, Calif., $45,590; and Milwaukee, Wis., $38,100. Other municipal service enterprises reported were Chicago, Ill., municipal shop, $2,051,036; Boston, Mass., and Pasadena, Calif., printing plants, $40,685, and $4,391, respectively; Los Angeles, Calif., municipal shop and mechanical department, $100,546; and Atlanta, Ga., municipal dairy farm, $30,000.

The high-pressure system in New York, N. Y., was valued at $8,432,324; that in Detroit, Mich., at $1,316,685; that in Boston, Mass., at $721,952; that in Newark, N. J., at $580,952; that in Toledo, Ohio, at $418,000; and that in Cincinnati, Ohio, at $213,740. Other cities which reported high-pressure fire systems included their valuations with those reported as 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 statistics of city enterprises depends—no less for this class of enterprises than for 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, 72.2 per cent represents the value of water-supply systems, 15.3 per cent, the value of docks, wharves, and landings, and 12.5 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 25.

Electric light and power systems and gas-supply systems operated by the cities reported were valued at $46,399,275. The valuations appearing in this column are those of electric light and power systems, except the amounts shown for Richmond, Va., Duluth, Minn., and Muskogee, Okla., $1,501,570 of the amount shown for Holyoke, Mass., and $307,440 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 25 are shown in Table XXXII, which follows.

Table XXXII

CITY, CITY NUMBER, AND ENTERPRISE.	Value.	CITY, CITY NUMBER, AND ENTERPRISE.	Value.
Total	$117,668,675	City farms	$1,065,380
Toll bridges	73,670,663	San Diego, Calif. (120)	493,390
New York, N. Y. (1)	72,099,142	Pasadena, Calif. (129)	571,990
Portland, Oreg. (22)	1,162,521	Street railways	7,167,180
Covington, Ky. (111)	38,000	San Francisco, Calif. (12)	6,377,089
Shreveport, La. (184)	325,000	Seattle, Wash. (19)	512,016
Newport, Ky. (209)	46,000	Tacoma, Wash. (52)	271,370
Public halls	11,829,076	Pasadena, Calif. (129)	6,705
Philadelphia, Pa. (3)	317,269	Ferries	1,091,567
Cleveland, Ohio (6)	879,245	Boston, Mass. (5)	610,100
Pittsburgh, Pa. (9)	1,176,400	Baltimore, Md. (8)	30,000
Buffalo, N. Y. (11)	389,235	Seattle, Wash. (19)	451,467
San Francisco, Calif. (12)	2,009,712	Abattoirs	43,600
Newark, N. J. (14)	493,486	New Britain, Conn. (123)	6,000
Cincinnati, Ohio (15)	212,500	Winston-Salem, N. C. (203)	37,600
Portland, Oreg. (22)	735,273	Ice plants	11,332
Indianapolis, Ind. (23)	500,000	Bridgeport, Conn. (48)	6,332
Denver, Colo. (24)	686,285	New Britain, Conn. (123)	5,000
Rochester, N. Y. (25)	167,505	Belt railroads	1,345,316
St. Paul, Minn. (27)	545,000	New Orleans, La. (16)	1,237,680
Oakland, Calif. (30)	985,612	Houston, Tex. (53)	107,636
Toledo, Ohio (31)	30,000	Subway:	
Omaha, Nebr. (34)	150,800	Philadelphia, Pa. (3)	4,958,213
Richmond, Va. (36)	74,000	Towage and pilotage:	
Houston, Tex. (53)	507,828	Portland, Oreg. (22)	229,429
Springfield, Mass. (61)	881,859	Irrigation ditch:	
Fort Wayne, Ind. (85)	39,500	Denver, Colo. (24)	15,000
Wichita, Kans. (90)	215,272	Water-front development:	
Peoria, Ill. (93)	72,000	Oakland, Calif. (30)	7,663,181
Savannah, Ga. (97)	183,300	West End improvement:	
Little Rock, Ark. (115)	5,000	Charleston, S. C. (108)	100,000
Saginaw, Mich. (118)	112,000	Canals:	
Macon, Ga. (145)	57,295	Augusta, Ga. (131)	2,115,000
Lansing, Mich. (147)	28,300	Levee:	
Charlotte, N. C. (163)	85,000	Davenport, Iowa (132)	249,657
Fresno, Calif. (185)	100,000	Gravel pit:	
Austin, Tex. (193)	2,000	Jamestown, N. Y. (181)	25,000
Tulsa, Okla. (205)	127,400	Quarry:	
Wilmington, N. C. (221)	60,000	Madison, Wis. (216)	8,138
Subways for pipes and wires	6,080,943		
Baltimore, Md. (8)	5,376,785		
Utica, N. Y. (76)	154,022		
Erie, Pa. (88)	145,500		
New Britain, Conn. (123)	153,000		
Binghamton, N. Y. (124)	21,320		
Pasadena, Calif. (129)	75,000		
New Castle, Pa. (158)	65,000		
Auburn, N. Y. (180)	90,316		

TABLE 26.

Gross and net indebtedness of cities.—Table 26 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 1918. The term *gross indebtedness*

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and *gross debt* are here used as designations of the aggregate of all 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 Diagrams 24 and 25 show for 146 cities the gross debt, total and per capita, at the close of the year for specified years from 1903 to 1918.

YEAR.	Amount.	Per capita.	YEAR.	Amount.	Per capita.
1918	$3,606,757,859	$116.43	1909	$2,214,639,832	$88.20
1917	3,453,553,736	114.02	1907	1,870,299,323	80.94
1915	3,168,756,138	109.86	1905	1,609,159,058	72.23
1913	2,747,908,912	97.62	1903	1,395,709,774	66.88
1911	2,558,745,024	95.52			

DIAGRAM 22.—GROSS DEBT, AT THE CLOSE OF THE YEAR, OF 146 CITIES FOR SPECIFIED YEARS: 1903–1918.

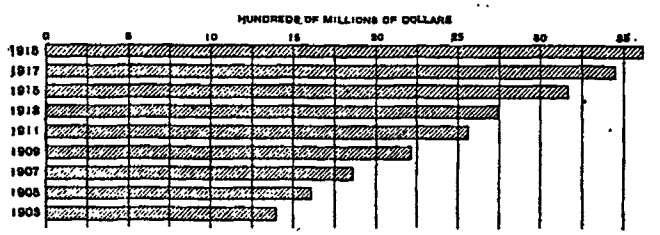
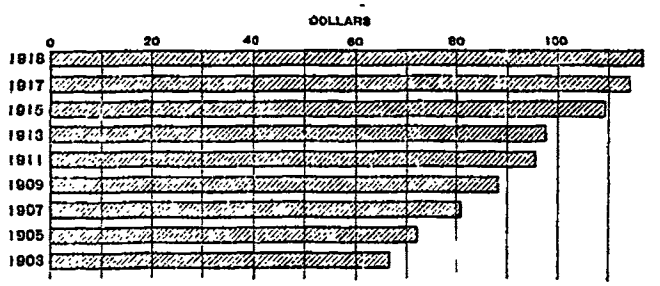


DIAGRAM 23.—PER CAPITA GROSS DEBT, AT THE CLOSE OF THE YEAR, OF 146 CITIES FOR SPECIFIED YEARS: 1903–1918.



The terms "net indebtedness" and "net debt" as here used differ materially from the use of the terms in some of the preceding 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 report for fiscal years subsequent to 1908 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 1903, 1910, 1911, 1915, 1917, and 1918 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 26 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 227 cities, exclusive of that of the Massachusetts cities to the commonwealth, 92.3 per cent was incurred by the city corporations, 3.9 per cent by the independent school districts, and 3.8 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, $13,209,976 in Chicago, Ill., $2,534,364 in Portland, Oreg., $7,065,798 in Seattle, Wash., and the total amount reported in the specified column for Cleveland and Cincinnati, Ohio, Pittsburgh, Pa., Detroit, Mich., Los Angeles, Calif., Buffalo, N. Y., Milwaukee, Wis., Newark and Jersey City, N. J., Minneapolis, Minn., and Kansas City, Mo.; park and driveway districts, $12,900,073 in Chicago, Ill., and the total amount reported in the specified column for Tacoma, Wash., East St. Louis, Peoria, Springfield, and Rockford, Ill.; sanitary district, $17,711,931 in Chicago, Ill., and the total amount reported in the specified column for Oakland, Calif.; poor districts, the total amount reported in the specified column for Philadelphia, Pa.; Port of Seattle, $4,955,798 in Seattle, Wash., and Port of Portland, $744,000 in Portland, Oreg.; water district, $7,034,079 in Omaha, Nebr., and $4,394,377 in Portland, Me.; bridge district, $300,000 in Portland, Me.; county supervisors' fund, the total amount reported in the specified column for Rochester, Syracuse, Albany, Troy, and Amsterdam, N. Y.; town fund, the total amount reported in the specified column for Stamford, Conn.; and sewer and street improvement districts, the total amount reported in the specified column for Little Rock, Ark.

Indebtedness classified by character of outstanding debt obligations.—Indebtedness classified according to the character of the outstanding obligations is shown in Table 26 under three principal headings: "Funded

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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.

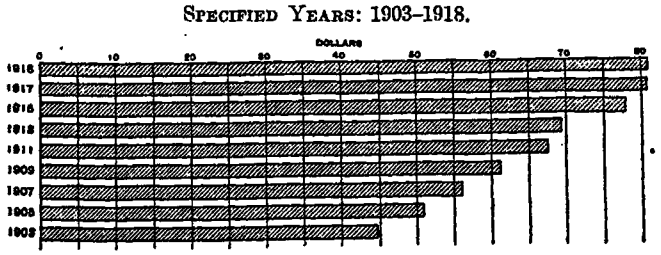
The following table and Diagrams 24 and 25 present for 146 cities a comparative summary of funded or fixed, and floating debt, sinking fund assets and net debt, total and per capita at the close of the year for specified years from 1903 to 1918.

Table XXXIII

YEAR.	Funded or fixed, and floating debt.	SINKING FUND ASSETS.		NET DEBT.[1]	
		Amount.	Per capita.	Amount.	Per capita.
1918	$3,267,224,380	$759,128,962	$24.50	$2,508,095,418	$80.96
1917	3,150,424,610	704,573,046	23.26	2,445,851,564	80.75
1915	2,855,008,818	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	16.31	1,537,079,399	61.21
1907	1,657,320,345	362,441,586	15.68	1,294,878,759	56.04
1905	1,438,741,403	319,395,648	14.53	1,119,345,755	50.94
1903	1,223,101,328	290,096,696	13.90	933,004,632	44.71

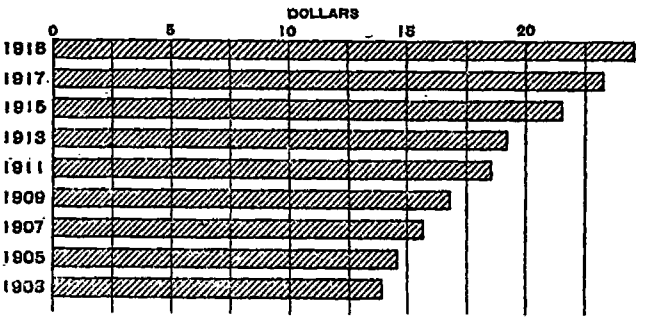
[1] Net debt is funded and floating debt less assets in general sinking funds.

DIAGRAM 24.—PER CAPITA NET INDEBTEDNESS OF 146 CITIES FOR SPECIFIED YEARS: 1903–1918.



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.

DIAGRAM 25.—PER CAPITA SINKING FUND ASSETS OF 146 CITIES FOR SPECIFIED YEARS: 1903–1918.



Indebtedness of Massachusetts cities to the state.—Table 26 gives the floating debt as above defined of all the 227 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 the 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 expenses 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 cer-

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tificates." 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 149 of the 227 cities covered by the present report. 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, the warrants having 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 of public trusts for nonmunicipal uses.

Indebtedness classified by creditor.—Under this general heading the total gross debt included in Table 26 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, $751,500,216, or 19.8 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 26 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, 69.7 per cent was incurred for general purposes and 30.3 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 debts of the second class. 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 4.8 per cent of the total indebtedness reported. Hence the total burden of debt which was to be paid by general taxation without regard to special benefits received was 64.9 per cent of the total.

Included in the amounts shown in Table 26 in the column headed "Public service enterprises and investments" are certain obligations of six cities for properties originally acquired or constructed for enterprises but now leased to and operated by private corporations, and which are, therefore, investment properties 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	$199,450,889
Philadelphia, Pa.	Gas works	241,000
Boston, Mass.	Rapid transit system	35,217,700
Cincinnati, Ohio	Cincinnati Southern Railway	17,982,000
Toledo, Ohio	Gas works	250,000
Portsmouth, Va.	Ferry	25,000

As a rule, the debts of cities for the purposes of 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, Calif.; Tacoma, Wash.; Troy and Elmira, N. Y.; Portland, Me.; Newport, Ky.; Pittsfield, Mass.; and Colorado Springs, Colo.

Increase during year in two classes of debt and in 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 227 cities covered by the report, 110 showed increases during the year in net debt, amounting in the aggregate to $78,055,913, and 117 cities showed decreases in such debt aggregating $18,864,761.

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 investments, and (4) the 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

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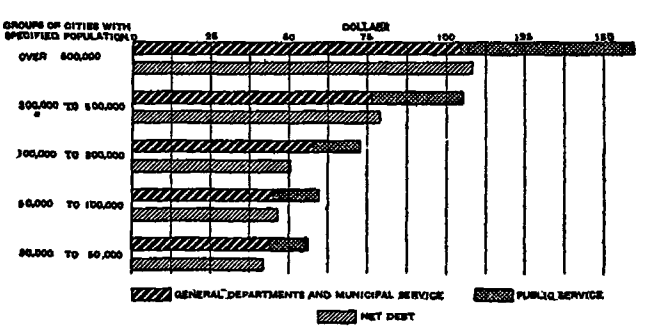
for public service enterprises is included, and hence in any comparison of such indebtedness between individual cities consideration should be taken of the indebtedness of such enterprises shown in Table 26 and the value of such enterprises as given in Table 25.

Increase of indebtedness with size of cities.—The per capita figures of Table 26 for the five groups of cities, classified according to population, are reproduced in the statement which follows.

GROUPS 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	$159.73	$104.53	$55.20	$103.41
300,000 and less than 500,000	105.56	77.01	28.55	78.89
100,000 and less than 300,000	72.68	57.72	14.96	50.23
50,000 and less than 100,000	59.43	44.92	14.51	46.60
Over 30,000 and less than 50,000	56.49	44.12	12.37	41.91

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: 1918.



The per capita net indebtedness was in excess of $100 for New York and Mount Vernon, N. Y.; Boston, Mass.; Cleveland and Cincinnati, Ohio; Baltimore, Md.; New Orleans, La.; Omaha, Nebr.; Houston and Galveston, Tex.; Norfolk, Va.; Portland, Me.; Atlantic City, N. J.; San Diego, Calif.; Knoxville, Tenn.; and Highland Park, Mich. Six cities had a per capita net 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.	$175.17	St. Louis, Mo.	$22.66
II	Cincinnati, Ohio	161.03	Washington, D. C.	10.51
III	Houston, Tex.	120.11	Denver, Colo.	1.52
IV	San Diego, Calif.	184.31	Rockford, Ill.	11.61
V	Highland Park, Mich.	136.81	Springfield, Mo.	4.13

TABLE 27.

Funded, floating, and special assessment indebtedness, classified by purpose for which incurred.—Table 27 presents a summary of that portion of the total city indebtedness to which, in the text description of Table 26, has been given the specific designation "funded and floating debt," together with that portion of the 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 22.4 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 27, representing 3.4 per cent of the grand total of funded, floating, 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 1.6 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, $181,410,644, as shown by Table 26, no less than $58,728,824, or 32.4 per cent, can be classed only as incurred for combined or unreported purposes.

Table XXXIV, which follows, presents a classification of the indebtedness incurred for public service enterprises and investments that is included in Table 27 in the column headed "All other."

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Table XXXIV

City number.	CITY, AND ENTERPRISE FOR WHICH INCURRED.	Outstanding indebtedness.
	Total	$535,924,611
1	New York, N. Y.	401,298,238
	Rapid transit	199,450,889
	Docks and ferries	120,786,705
	Toll bridges	77,922,501
	Markets	3,138,143
2	Chicago, Ill.: Harbors	3,479,500
3	Philadelphia, Pa.	15,176,493
	Subway	7,254,844
	Harbor	6,416,649
	Convention hall	1,505,000
5	Boston, Mass.	35,830,400
	Rapid transit	35,217,700
	Ferries	373,200
	Cemeteries	142,000
	Markets	64,000
	Wharves	33,500
6	Cleveland, Ohio	2,307,000
	Auditorium	1,572,000
	Markets	560,000
	Cemetery	175,000
8	Baltimore, Md.	14,890,000
	Docks	9,185,000
	Subways for pipes and wires	5,705,000
9	Pittsburgh, Pa.	1,202,000
	Memorial hall	952,000
	Markets	250,000
10	Los Angeles, Calif.: Harbor	4,679,000
11	Buffalo, N. Y.: Markets	212,700
12	San Francisco, Calif.: Railway	5,178,000
13	Milwaukee, Wis.: Markets	120,000
14	Newark, N. J.	3,700,000
	Docks	3,000,000
	Market	700,000
15	Cincinnati, Ohio	18,285,500
	Cincinnati Southern Railway	17,982,000
	Memorial hall	212,500
	Markets	91,000
16	New Orleans, La.	959,798
	Public belt railroad	855,500
	Markets	104,298
19	Seattle, Wash.	5,344,090
	Docks and wharves	4,613,760
	Street railway	458,170
	Ferries	272,160
20	Jersey City, N. J.	376,000
	Harbor	251,000
	Dock	125,000
21	Kansas City, Mo.	375,000
	Market	300,000
	Levee	75,000
22	Portland, Oreg.	6,116,700
	Docks	4,354,200
	Toll bridge	1,162,500
	Auditorium	600,000
24	Denver, Colo.: Auditorium	106,400
25	Rochester, N. Y.	228,000
	Market	128,000
	Auditorium	100,000
26	Providence, R. I.: Cemetery	2,000
27	St. Paul, Minn.	245,000
	Auditorium	200,000
	Docks, wharves, and levee	45,000
29	Columbus, Ohio: Markets	38,000
30	Oakland, Calif.	2,794,462
	Water front	1,952,448
	Auditorium	842,014
31	Toledo, Ohio	202,000
	Market	180,000
	Wharf	12,000
	Cemetery	10,000
34	Omaha, Nebr.: Auditorium	150,000
36	Richmond, Va.	121,080
	Markets	101,080
	Cemetery	20,000
40	Memphis, Tenn.: Market	40,000
46	Fall River, Mass.: Cemetery	4,550
47	Dayton, Ohio: Markets	77,180

Table XXXIV—Continued.

City number.	CITY, AND ENTERPRISE FOR WHICH INCURRED.	Outstanding indebtedness.
50	New Bedford, Mass.	$67,000
	Wharves	60,000
	Cemetery	7,000
51	Nashville, Tenn.: Market	50,000
52	Tacoma, Wash.	605,000
	Docks and wharves	405,000
	Railways	200,000
53	Houston, Tex.	3,021,500
	Harbor	2,812,500
	Market	109,000
	Wharf	100,000
54	Cambridge, Mass.: Cemetery	8,000
55	Trenton, N. J.: Cemetery	4,000
58	Youngstown, Ohio: Market	30,000
62	Camden, N. J.: Docks and wharves	212,000
63	Albany, N. Y.: Docks and wharves	257,200
66	Schenectady, N. Y.: Market	73,000
74	Norfolk, Va.	1,133,779
	Docks and wharves	862,642
	Markets	165,925
	Cemeteries	105,212
75	Elizabeth, N. J.: Docks	56,000
76	Utica, N. Y.: Subways for pipes and wires	110,550
79	St. Joseph, Mo.: Markets	25,000
80	Manchester, N. H.: Cemetery	42,000
81	Jacksonville, Fla.: Docks and wharves	1,380,000
84	Troy, N. Y.: Docks	7,940
85	Fort Wayne, Ind.: Auditorium	223,900
90	Wichita, Kans.: Forum	150,000
97	Savannah, Ga.: Auditorium	192,500
98	Brockton, Mass.: Cemetery	2,500
101	Holyoke, Mass.: Railroad	212,000
103	Portland, Me.: Cemetery	15,000
105	Canton, Ohio: Market and auditorium	169,800
106	Berkeley, Calif.: Wharf	72,400
107	Chattanooga, Tenn.: Wharf	145,000
111	Covington, Ky.: Toll bridge	33,000
116	Flint, Mich.: Mill dam and water right	40,000
118	Saginaw, Mich.	28,000
	Auditorium	24,000
	Market	4,000
120	San Diego, Calif.: Harbor	1,445,000
123	New Britain, Conn.: Subway for pipes and wires	141,000
128	Springfield, Ohio: Market	60,000
130	Kalamazoo, Mich.: Cemetery	3,000
131	Augusta, Ga.: Canal	847,000
132	Davenport, Iowa: Levee	238,000
136	Huntington, W. Va.: Market	10,000
141	Racine, Wis.: Cemetery	13,000
142	Superior, Wis.: Docks	30,000
145	Macon, Ga.	116,000
	Auditorium	100,000
	Market	16,000
147	Lansing, Mich.: Market	5,000
148	Montgomery, Ala.	110,000
	Market	100,000
	Wharf and warehouse	10,000
155	Perth Amboy, N. J.	105,500
	Harbor	103,000
	Scale house	2,500
158	New Castle, Pa.: Subway for pipes and wires	19,000
159	Chester, Pa.: Wharf	45,833
163	Charlotte, N. C.: Auditorium	65,000
164	Portsmouth, Va.	25,400
	Ferry	25,000
	Cemetery	400
170	Quincy, Mass.: Cemetery	1,500
174	Niagara Falls, N. Y.: Market	39,400
177	Lorain, Ohio: Cemetery	18,000
180	Auburn, N. Y.: Subway for pipes and wires	17,081
184	Shreveport, La.: Toll bridge	153,500
185	Fresno, Calif.: Auditorium	37,500
189	Taunton, Mass.: Cemeteries	30,000
190	Oshkosh, Wis.: Cemetery	15,000
192	Jackson, Mich.: Market	21,000
193	Austin, Tex.: Cemetery	40,000
201	Lynchburg, Va.: Market and auditorium	54,500
204	Joplin, Mo.: Market	90,000
205	Tulsa, Okla.: Auditorium	85,337
209	Newport, Ky.: Toll bridge	37,000
215	Zanesville, Ohio	71,500
	Market	70,000
	Cemetery	1,500
216	Madison, Wis.: Markets	25,000
217	Waltham, Mass.: Cemetery	3,400

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Comparison of funded, floating, and special assessment indebtedness with the value of municipal properties.—The classification of funded, floating, 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 25. Because of the fact that the purposes for which debt obligations were issued are often not clearly stated, it is impossible in many cases to determine accurately 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 27, though considerable amounts appear in the columns headed "Incurred for refunding" and "Incurred for funding." Deducting the amount of funded and floating debt tabulated as incurred for combined or unreported purposes from the total debt reported as incurred for general purposes, the remainder, $1,820,901,922, 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 $879,125,248, may be said to have been incurred for public improvements. The other part, amounting to $941,776,674, or 51.7 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 and floating debt classified as incurred for combined or unreported purposes, and 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 (51.7 per cent) was for the acquisition of departmental properties, the outstanding debt on account of such properties would amount to $1,268,226,587.

The total valuation of departmental properties in 1918, as given in Table 25, was $2,941,873,313, and the ratio of debt to valuation was therefore 43.1 per cent. The foregoing percentages take no account of sinking fund assets, which at the close of 1918 constituted 22.7 per cent of the total outstanding funded and floating debt, as shown in Table 26. Assuming that the indebtedness on account of the departmental properties is protected by sinking fund assets in the same proportion as the total funded and floating debt, the ratio of net funded and floating debt on account of these properties to their valuation at the close of the fiscal year 1918 was 33.3 per cent. This would indicate that the revenue accumulations of the cities—that is, the interest of the cities in their permanent properties as proprietors—were equal to 66.7 per cent of the value of those properties.

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 1918, as shown in Table 25, was $1,205,377,211. For these properties Table 27 shows a debt of $586,555,069, or 48.7 per cent of the valuation. In 10 cities the outstanding debt incurred for the water-supply system was in excess of its reported valuation. This condition may be due in some instances to the fact that only parts of the proceeds of large bond issues for water-supply systems were expended prior to the close of the fiscal year reported. In such a case the city debt on account of water supply would be increased by the entire amount of the bonds issued, while the property valuation would be increased by only the amount expended.

TABLE 28.

Debt classified by rate of interest.—The debt for which statistics are presented in Table 28 comprises the funded, floating, and special assessment debts, which are shown in the table immediately preceding, together with the outstanding revenue loans. 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 26. The larger part of the current debt shown in the columns headed "Warrants" and "Obligations on trust account" in Table 26 is debt bearing no interest. The total interest-bearing debt for which the rates were reported was $3,726,107,166. In addition to this amount, Table 28 shows $12,009,593 for which the rates were not reported, and $5,756,108 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.

A discussion of the many elements that determine the rates of interest that cities pay for the use of money is not attempted in this report. It should be stated, however, that the rates paid depend largely

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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 net rates reported in Table 28 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 29.

Par value of debt obligations issued and redeemed during the year.—In Table 19 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 abolition of grade crossings. In Table 29 is shown the par value of the principal classes of these obligations issued or entered of record during 1918. 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 cancelation they are seldom purchased at par. The great majority of American cities issue debt obilgations 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 19, exceed the par value of those obligations as recorded in Table 29. The amount of the excess for the 227 cities in 1918 was $1,283,148. Only 13 cities reported the receipts from the issue of debt obligations less in amount than the par value of their debt 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 1918 only 11 cities in redeeming their debt obligations before maturity were able to secure a discount on the same.

As shown in Table 29, the par value of debt obligations issued during the year exceeded the par value of those redeemed by $54,520,362, 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 30.

Assessed valuation of property.—The valuations given in Table 30 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, and of property within these cities that is subject to taxation for the uses of the state, county, and minor civil divisions. In ceratin cities—notably those of Maryland, Pennsylvania, and Virginia—the city valuations 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 property of corporations, are in these states subject to state taxation, but 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 park districts of some Illinois cities, the sanitary district of Chicago, and the bridge district of Portland, Me., include territory outside 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 30 relating to assessed valuation it should be noted that those on a line designated as for city, state, county, or other civil divisions 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 purpose 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.

The table gives separately for the city corporation and 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 introduction.)

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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 or 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 properties sold and the considerations received at such sales. The figures for both real and personal property for most cities outside these three states are only approximately correct, although those for real property are the more trustworthy.

Per capita assessed valuation.—In the three columns under the heading "Per capita assessment" are shown the per capita valuations as assessed and as based on the true values of property within the territory under the jurisdiction of the city corporation, and which is subject to the general property tax. For property subject to special property taxes the per capita given is that based on the assessed valuation. In making these computations the valuations of property of independent divisions of the city situated outside the territorial limits of the city corporation have not been considered.

Tax rates.—The rates of levy for the general property tax per $1,000 of the assessed valuation and per $1,000 of reported true value are given for each of the several divisions and independent subdivisions of 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 in the same division of government, the figures shown in Table 30 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 XXXV. 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 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 XXXV, 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 XXXV

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.
106	BERKELEY, CALIF.:				
	City corporation	$47,057,524	$648,831	[1] $13.79	[1] $9.51
	Original city	40,669,875	561,245	13.80	9.58
	North Brae annexation	2,469,690	32,846	13.30	9.23
	Claremont annexation	2,144,825	29,384	13.70	9.51
	Unsecured personal	1,773,134	25,356	14.30	8.58
185	FRESNO, CALIF.:				
	City corporation	24,096,008	315,069	[1] 13.08	[1] 7.86
	Original city	18,122,903	239,222	13.20	7.94
	Annexation No. 1	3,286,515	43,053	13.10	7.87
	Annexation No. 2	1,547,110	18,983	12.27	7.38
	Annexation No. 3	1,139,480	13,811	12.12	7.29
10	LOS ANGELES, CALIF.:				
	City corporation	489,924,448	7,672,361	[1] 15.66	[1] 7.83
	Original city	322,868,763	4,907,605	15.20	7.60
	Annex 1912, Arroyo Seco	3,441,365	52,309	15.20	7.60
	Annex 1896	51,020,405	775,510	15.20	7.60
	Annex 1899, Garvanza	1,700,020	25,670	15.10	7.55
	Annex 1915, The Palms	4,864,985	67,623	13.90	6.95
	Annex 1917, Owensmouth	220,615	3,210	14.55	7.28
	Annex 1906, Shoestring	19,174,490	276,113	14.40	7.20
	Annex 1910, Hollywood	14,091,710	176,146	12.50	6.25
	Annex 1899, University	4,717,985	71,242	15.10	7.55
	Annex 1909, Colegrove	27,809,420	325,370	11.70	5.85
	Annex 1915, Bairdstown	1,114,630	16,218	14.55	7.28
	Annex 1909, Wilmington	6,456,220	81,994	12.70	6.35
	Annex 1909, San Pedro	4,619,285	57,741	12.50	6.25
	Annex 1909, San Pedro, 1899	957,900	11,974	12.50	6.25
	Annex 1909, San Pedro, 1906	2,035,215	24,628	12.10	6.05
	Annex 1909, Terminal	3,130,730	36,630	11.70	5.85
	Annex 1915, San Fernando	13,781,455	200,520	14.55	7.28
	Annex 1910, East Hollywood	3,504,755	41,006	11.70	5.85
	Annex 1916, Westgate	3,954,330	57,536	14.55	7.28
	Annex 1910, Hollywood	191,040	2,235	11.70	5.85
	Annex 1916, Occidental	269,130	3,916	14.55	7.28
	Municipal Improvement districts—				
	No. 1	42,649,090	93,828	2.20	1.10
	No. 2	1,979,620	42,364	21.40	10.70
	No. 3	1,612,850	15,161	9.40	4.70
	Water district No. 1	282,725	3,958	14.00	7.00
	Water district No. 2	124,990	4,150	33.20	16.60
	Water district No. 3	11,319,620	297,706	26.30	13.15
	School district	533,360,708	4,000,706	[1] 7.50	[1] 3.75
	Los Angeles, inside	489,924,448	3,674,433	7.50	3.75
	Los Angeles, outside	36,948,205	277,112	7.50	3.75
	Hansen Heights	118,855	725	6.10	3.05
	Hyde Park	3,799,035	36,471	9.60	4.80
	National	951,535	2,855	3.00	1.50
	Sawtelle	1,493,410	9,110	6.10	3.05
	Tujunga	125,220			

[1] Average rate.

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Table XXXV—Continued.

City number	City, and parts of city or classes of property.	Assessed valuation.	Levies.	Aggregate tax rate per $1,000 of— Assessed value.	Aggregate tax rate per $1,000 of— Estimated true value.
30	OAKLAND, CALIF.:				
	City corporation	$148,571,000	$2,455,321	[1] $16.51	[1] $8.30
	Original city	93,475,120	1,579,730	16.90	8.49
	Annexation 1891 and 1897	29,855,340	504,555	16.90	8.49
	Annexation 1909	25,240,540	371,036	14.70	7.38
	School districts	140,155,390	882,944	[1] 6.30	[1] 3.17
	Old city	116,117,102	719,926	6.20	3.11
	Fruitvale	7,008,775	51,955	7.35	3.69
	Melrose	2,518,825	17,884	7.10	3.57
	Lockwood	3,827,575	26,030	6.80	3.42
	Highland	1,155,550	8,898	7.70	5.87
	Bray and Elmhurst	3,888,175	24,453	6.30	3.17
	San Leandro	3,637,913	24,010	6.60	3.31
	Redwood	295,250	1,624	5.50	2.76
	Castro Valley	740,550	2,962	4.00	2.01
	Hayes	907,375	5,172	5.70	2.80
	Sanitary districts	2,272,798	4,697	[1] 2.07	[1] 1.04
	Melrose sanitary No. 1	1,844,698	2,214	1.20	0.60
	Melrose sanitary No. 2	428,100	2,483	5.80	2.90
129	PASADENA, CALIF.:				
	City corporation	61,485,510	624,672	[1] 10.16	[1] 6.77
	Original city	42,564,310	438,412	10.30	6.87
	North Pasadena	6,990,700	69,418	9.93	6.61
	East Pasadena	9,949,270	98,199	9.87	6.58
	San Rafael Heights	1,452,635	13,669	9.41	6.27
	Pasadena Heights	528,595	4,974	9.41	6.27
99	SACRAMENTO, CALIF.:				
	City corporation	69,699,100	922,646	[1] 13.24	[1] 9.27
	Original city	58,377,125	782,254	13.40	9.38
	Annexations	11,321,975	140,392	12.40	8.68
167	SAN JOSE, CALIF.:				
	City corporation	25,987,265	310,813	[1] 11.96	[1] 7.20
	Original city	24,370,555	292,447	12.00	7.22
	East San Jose	606,770	7,281	12.00	7.22
	West San Jose	986,395	10,850	11.00	6.62
	North San Jose	23,545	235	10.00	6.01
	School districts	26,254,715	111,301	[1] 4.24	[1] 2.55
	Original city	24,370,555	104,793	4.30	2.59
	East San Jose	689,915	2,208	3.20	1.93
	West San Jose	986,395	3,155	3.20	1.93
	Cottage Grove	184,305	1,069	5.80	3.49
	North San Jose and Mountain View	23,545	76	3.24	1.94
191	STOCKTON, CALIF.:				
	City corporation	27,837,468	444,150	[1] 15.96	[1] 6.59
	Original city	25,735,166	411,764	16.00	6.61
	Annexations	2,102,302	32,386	15.40	6.36
121	PUEBLO, COLO.:				
	City corporation	31,730,000	434,432	[1] 13.69	[1] 13.69
	City of Pueblo	31,730,000	402,971	12.70	12.70
	Former city of Pueblo	18,678,904	3,736	0.20	0.20
	Former South Pueblo	7,509,726	1,502	0.20	0.20
	Park district No. 1	12,223,139	8,556	0.70	0.70
	Park district No. 2	9,814,675	17,667	1.80	1.80
	School districts	31,730,000	263,186	[1] 8.29	[1] 8.29
	School district No. 1	18,678,904	162,693	8.71	8.71
	School district No. 20	13,051,096	100,493	7.70	7.70
48	BRIDGEPORT, CONN.:				
	City corporation	195,235,098	3,730,679	[1] 19.11	[1] 19.11
	First district	195,235,098	1,422,075	7.28	7.28
	Second district	194,000,345	2,308,604	11.90	11.90
57	HARTFORD, CONN.:				
	City corporation	135,882,566	1,846,067	[1] 13.51	[1] 10.81
	Urban property	135,293,684	1,844,075	13.63	10.90
	Suburban property	588,882	1,992	3.38	2.70
	School districts	136,264,364	631,602	[1] 4.64	[1] 3.71
	Nine school districts	136,264,364	579,124	4.25	3.40
	West middle district additional	23,484,681	35,227	1.50	1.20
	Washington district additional	5,558,879	4,169	0.75	0.60
	Southwest district additional	2,048,428	6,139	3.00	2.40
	Northwest district additional	9,256,825	6,943	0.75	0.60
123	NEW BRITAIN, CONN.:				
	City corporation	48,075,053	863,287	[1] 17.96	[1] 17.96
	Urban property	46,797,439	845,232	18.06	18.06
	Suburban property	1,277,614	18,035	14.12	14.12

Table XXXV.—Continued.

City number	City, and parts of city or classes of property.	Assessed valuation.	Levies.	Aggregate tax rate per $1,000 of— Assessed value.	Aggregate tax rate per $1,000 of— Estimated true value.
39	NEW HAVEN, CONN.:				
	City corporation	$171,142,342	$3,103,140	[1] $18.13	[1] $18.13
	Wards 1 to 12	156,748,121	2,965,674	18.92	18.92
	Ward 13	6,001,687	30,009	5.00	5.00
	Wards 14 and 15	6,746,434	87,704	13.00	13.00
	Westville taxing district	1,646,100	19,753	12.00	12.00
	School districts	7,647,787	79,187	[1] 10.35	[1] 10.35
	Ward 13	6,001,687	66,018	11.00	11.00
	Westville taxing district	1,646,100	13,169	8.00	8.00
213	STAMFORD, CONN.:				
	City corporation	37,508,868	519,336	[1] 13.85	[1] 13.85
	First district	28,349,711	408,236	14.40	14.40
	Second district	9,159,157	111,100	12.13	12.13
77	WATERBURY, CONN.:				
	City corporation	104,902,934	1,826,600	[1] 17.41	[1] 17.41
	Urban property	102,168,598	1,803,649	17.65	17.65
	Suburban property	2,734,336	22,951	8.39	8.39
	School districts	5,444,556	15,212	[1] 2.79	[1] 2.79
	No. 1, Bucks Hill	259,436	908	3.50	3.50
	No. 2, Bunker Hill	2,921,448	5,843	2.00	2.00
	No. 4, East Mountain	156,372	547	3.50	3.50
	No. 5, Hopeville	1,236,555	5,565	4.50	4.50
	No. 7, Parkroad	372,609	1,490	4.00	4.00
	No. 8, Reidville	143,144	859	6.00	6.00
72	WILMINGTON, DEL.:				
	City corporation	87,458,550	1,545,674	[1] 17.67	[1] 17.67
	Taxed at full rate	82,479,725	1,443,395	17.50	17.50
	Taxed at half rate	2,653,500	23,218	8.75	8.75
	Corporations	2,325,325	79,061	34.00	34.00
18	WASHINGTON, D. C.:				
	Washington, D. C.	750,240,405	7,690,488	[1] 10.25	[1] 8.05
	General property	453,313,945	6,799,709	15.00	10.33
	Intangible personal	296,926,460	890,779	3.00	3.00
81	JACKSONVILLE, FLA.:				
	City corporation	59,599,940	919,110	[1] 15.42	[1] 10.02
	Inside fire limits	58,260,232	903,034	15.50	10.08
	Outside fire limits	1,339,708	16,076	12.00	7.80
117	TAMPA, FLA.:				
	City corporation	31,068,592	771,108	[1] 24.82	[1] 14.65
	Original city	24,021,615	612,551	25.50	15.05
	Annexations	7,046,977	158,557	22.50	13.28
195	AURORA, ILL.:				
	School districts	10,138,148	261,730	[1] 25.82	[1] 5.94
	School district No. 129	3,654,573	95,750	26.20	6.03
	School district No. 131	6,483,575	165,980	25.60	5.89
2	CHICAGO, ILL.:				
	Park districts	1,046,545,031	5,812,874	[1] 5.55	[1] 1.38
	South Park	621,727,239	2,549,082	4.10	1.02
	West Chicago Park	228,576,735	1,920,045	8.40	2.09
	Lincoln Park	147,786,694	1,123,179	7.60	1.89
	North West Park	16,651,901	64,942	3.90	0.97
	Irving Park	10,982,239	51,617	4.70	1.17
	North Shore Park	7,643,330	35,159	4.60	1.15
	Old Portage Park	4,040,356	22,222	5.50	1.36
	Ridge Avenue Park	1,938,706	7,367	3.80	0.95
	Ridge Park	1,619,962	6,642	4.10	1.02
	West Pullman Park	1,820,159	15,653	8.60	1.07
	Calumet Park	1,533,943	7,313	4.80	1.19
	Fernwood Park	964,419	5,497	5.70	1.42
	Ravenswood Manor Park	1,048,815	3,251	3.10	0.77
	Edison Park	210,533	905	4.30	1.07
207	DANVILLE, ILL.:				
	School districts	9,475,097	264,665	[1] 27.93	[1] 6.42
	School district No. 112	498,593	10,072	20.20	4.65
	School district No. 116	1,002,049	22,045	22.00	5.06
	School district No. 117	794,501	20,021	25.20	5.80
	School district No. 118	7,179,954	212,527	29.60	6.81
	Government of town	9,377,297	46,507	[1] 4.96	[1] 1.14
	Danville town	8,724,326	44,058	5.05	1.16
	Newell town	652,971	2,449	3.75	0.86
178	CEDAR RAPIDS, IOWA:				
	City corporation	12,073,609	452,546	[1] 37.48	[1] 8.77
	Property in general	9,482,773	444,742	46.90	9.45
	Agricultural lands	488,425	3,189	6.53	1.31
	Money and credits	2,102,411	4,615	2.20	2.20
	School district	12,073,609	445,929	[1] 36.93	[1] 8.64

[1] Average rate.

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Table XXXV—Continued.

City number.	City, and parts of city or classes of property.	Assessed valuation.	Levies.	Aggregate tax rate per $1,000 of— Assessed value.	Aggregate tax rate per $1,000 of— Estimated true value.
178	CEDAR RAPIDS, IOWA—Continued.				
	Property in general	$9,971,198	$441,724	$44.30	$8.92
	Money and credits	2,102,411	4,205	2.00	2.00
	State	12,073,609	74,449	[1] 6.17	[1] 1.44
	Property in general	9,971,198	73,986	7.42	1.42
	Money and credits	2,102,411	463	0.22	0.26
	County	12,073,609	137,636	[1] 11.40	[1] 2.67
	Property in general	9,971,198	136,406	13.68	2.76
	Money and credits	2,102,411	1,230	0.58	0.58
211	COUNCIL BLUFFS, IOWA:				
	City corporation	8,089,331	350,751	[1] 43.36	[1] 10.38
	Property in general	5,554,351	340,204	61.25	11.29
	Agricultural lands	247,112	4,942	20.00	3.60
	Money and credits	2,287,868	5,605	2.45	2.45
	School district	8,208,711	272,841	[1] 33.24	[1] 7.97
	Property in general	5,890,861	268,623	45.60	8.41
	Money and credits	2,317,850	4,218	1.82	1.82
	State	8,089,331	43,710	[1] 5.40	[1] 1.29
	Property in general	5,801,463	43,047	7.42	1.37
	Money and credits	2,287,868	663	0.29	0.29
	County	8,089,331	65,403	[1] 8.09	[1] 1.94
	Property in general	5,801,463	64,396	11.10	2.04
	Money and credits	2,287,868	1,007	0.44	0.44
132	DAVENPORT, IOWA:				
	City corporation	34,868,455	537,953	[1] 15.43	[1] 7.04
	Property in general	25,902,390	518,048	20.00	7.69
	Agricultural lands	100,640	503	5.00	1.90
	Money and credits	8,865,425	19,402	2.19	2.19
	School district	22,249,066	419,726	[1] 18.86	[1] 5.57
	Property in general	13,321,741	404,981	30.40	6.09
	Money and credits	8,927,325	14,745	1.65	1.65
	State	22,154,559	101,681	[1] 4.59	[1] 1.36
	Property in general	13,229,634	98,164	7.42	1.49
	Money and credits	8,924,925	3,517	0.39	0.39
	County	22,154,559	194,430	[1] 8.78	[1] 2.59
	Property in general	13,229,634	187,596	14.18	2.84
	Money and credits	8,924,925	6,834	0.77	0.77
64	DES MOINES, IOWA:				
	City corporations	43,570,604	1,466,347	[1] 33.65	[1] 8.46
	Property in general	32,432,720	1,440,013	44.40	9.01
	Homestead lands	589,675	5,425	9.20	1.84
	Money and credits	10,548,209	20,909	1.98	1.98
	School district	43,707,034	1,478,561	[1] 33.83	[1] 8.50
	Property in general	33,147,625	1,457,833	43.98	8.92
	Money and credits	10,559,409	20,728	1.97	1.97
	State	43,570,604	248,520	[1] 5.70	[1] 1.43
	Property in general	33,022,395	245,026	7.42	1.51
	Money and credits	10,548,209	3,494	0.33	0.33
	County	43,570,604	542,591	[1] 12.45	[1] 3.13
	Property in general	33,022,395	534,963	16.20	3.29
	Money and credits	10,548,209	7,628	0.72	0.72
166	DUBUQUE, IOWA:				
	City corporation	33,727,176	471,967	[1] 13.99	[1] 11.28
	Property in general	23,814,969	333,410	14.00	11.23
	Money and credits	818,600	2,153	2.63	2.63
	Special park levy	9,093,607	136,404	15.00	12.03
	School district	9,912,207	219,246	[1] 22.12	[1] 4.75
	Property in general	9,093,607	218,247	24.00	4.81
	Money and credits	818,600	999	1.22	1.22
	State	9,912,207	67,786	[1] 6.84	[1] 1.47
	Property in general	9,093,607	67,475	7.42	1.49
	Money and credits	818,600	311	0.38	0.38
	County	9,912,207	137,762	[1] 13.90	[1] 2.98
	Property in general	9,093,607	137,132	15.08	3.02
	Money and credits	818,600	630	0.77	0.77
114	SIOUX CITY, IOWA:				
	City corporation	$19,442,199	$575,117	[1] $29.58	[1] $7.47
	Property in general	14,053,875	562,155	40.00	8.04
	Unplatted lands	416,252	3,580	8.60	1.72
	Money and credits	4,972,072	9,382	1.89	1.89
	School district	19,442,199	661,712	[1] 34.03	[1] 8.60
	Property in general	14,470,127	651,156	45.00	9.05
	Money and credits	4,972,072	10,556	2.12	2.12
	State	19,442,199	109,108	[1] 5.61	[1] 1.42
	Property in general	14,470,127	107,368	7.42	1.49
	Money and credits	4,972,072	1,740	0.35	0.35
	County	19,442,199	199,686	[1] 10.27	[1] 2.60
	Property in general	14,470,127	196,504	13.58	2.73
	Money and credits	4,972,072	3,182	0.64	0.64
182	WATERLOO, IOWA:				
	City corporation	10,345,245	319,818	[1] 30.91	[1] 8.58
	East Side—				
	Property in general	3,522,352	158,506	45.00	9.06
	Agricultural lands	24,496	420	17.15	3.43
	Money and credits	1,223,375	2,590	2.12	2.12
	West Side—				
	Property in general	3,211,962	152,568	47.50	9.57
	Agricultural lands	29,340	518	17.65	3.53
	Money and credits	2,333,720	5,216	2.24	2.24
	School district	10,291,409	293,896	[1] 28.56	[1] 7.95
	East Side—				
	Property in general	3,522,352	152,518	43.30	8.72
	Money and credits	1,223,375	2,533	2.07	2.07
	West Side—				
	Property in general	3,211,962	134,260	41.80	8.41
	Money and credits	2,333,720	4,585	1.96	1.96
	State	10,345,245	51,604	[1] 4.98	[1] 1.38
	East Side—				
	Property in general	3,546,848	26,318	7.42	1.49
	Money and credits	1,223,375	431	0.35	0.35
	West Side—				
	Property in general	3,241,302	24,050	7.42	1.49
	Money and credits	2,333,720	805	0.34	0.34
	County	10,345,245	67,470	[1] 6.52	[1] 1.81
	East Side—				
	Property in general	3,546,848	34,404	9.70	1.95
	Money and credits	1,223,375	563	0.46	0.46
	West Side—				
	Property in general	3,241,302	31,441	9.70	1.95
	Money and credits	2,333,720	1,062	0.46	0.46
28	LOUISVILLE, KY.:				
	City corporation	220,802,602	4,087,643	[1] 18.51	[1] 13.82
	Subject to all taxes	220,026,226	4,070,485	18.50	13.82
	Subject to school tax only	776,376	17,158	22.10	16.50
209	NEWPORT, KY.:				
	City corporation	16,907,279	260,264	[1] 15.40	[1] 11.87
	General city levy	16,907,279	245,155	14.50	11.18
	Sewer district A	2,167,100	3,251	1.50	1.16
	Sewer district B	3,961,400	1,981	0.50	0.39
	Sewer district C	2,909,050	2,909	1.00	0.77
	Sewer district D	3,527,900	5,292	1.50	1.16
	Sewer district E	372,400	1,676	4.50	3.47
8	BALTIMORE, MD.:				
	City corporation	804,433,444	11,589,978	[1] 14.41	[1] 14.41
	Full rate	514,330,019	10,338,034	20.10	20.10
	Suburban rate	29,366,240	381,761	13.00	13.00
	Rural rate	23,776,084	159,300	6.70	6.70
	Securities	236,961,101	710,883	3.00	3.00
	State	672,135,556	2,109,925	[1] 3.14	[1] 3.14
	Real and personal	506,538,545	1,861,529	3.68	3.68
	Securities	165,597,011	248,396	1.50	1.50
118	SAGINAW, MICH.:				
	City corporation	47,763,137	662,757	[1] 13.88	[1] 13.88
	East Side	31,381,222	417,684	13.31	13.31
	West Side	16,381,915	245,073	14.96	14.96
	School district	47,763,137	306,909	[1] 6.43	[1] 6.43
	East Side	31,381,222	184,208	5.87	5.87
	West Side	16,381,915	122,701	7.49	7.49

[1] Average rate.

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Table XXXV—Continued.

City number	City, and parts of city or classes of property.	Assessed valuation.	Levies.	Aggregate tax rate per $1,000 of— Assessed value.	Aggregate tax rate per $1,000 of— Estimated true value.
71	DULUTH, MINN.:				
	City corporation	$98,822,670	$1,106,265	[1] $11.19	[1] $5.64
	General property	60,972,163	1,068,415	17.52	6.74
	Money and credits	37,850,507	37,850	1.00	1.00
	School district	98,822,670	911,398	[1] 9.88	[1] 4.64
	General property	60,972,163	873,548	14.33	5.51
	Money and credits	37,850,507	37,850	1.00	1.00
	State	98,822,670	325,615	[1] 3.29	[1] 1.66
	General property	60,972,163	306,690	5.03	1.94
	Money and credits	37,850,507	18,925	0.50	0.50
	County	98,822,670	361,589	[1] 3.66	[1] 1.84
	General property	60,972,163	342,664	5.62	2.16
	Money and credits	37,850,507	18,925	0.50	0.50
17	MINNEAPOLIS, MINN.:				
	City corporation	291,669,505	8,603,968	[1] 29.50	[1] 13.15
	General property	216,061,339	8,452,752	39.12	14.60
	Money and credits	75,608,166	151,216	2.00	2.00
	County	291,669,505	973,350	[1] 3.34	[1] 1.49
	General property	216,061,339	935,546	4.33	1.62
	Money and credits	75,608,166	37,804	0.50	0.50
	State	291,669,505	1,124,593	[1] 3.86	[1] 1.72
	General property	216,061,339	1,086,789	5.03	1.88
	Money and credits	75,608,166	37,804	0.50	0.50
27	ST. PAUL, MINN.:				
	City corporation	191,333,735	4,256,758	[1] 22.25	[1] 10.64
	General property—				
	Old city	103,853,246	3,344,236	32.20	12.29
	Annexations	24,834,041	787,239	31.70	12.09
	Money and credits	62,641,448	125,283	2.00	2.00
	State	191,333,735	678,643	[1] 3.55	[1] 1.70
	General property	128,692,287	647,322	5.03	1.92
	Money and credits	62,641,448	31,321	0.50	0.50
	County	191,333,735	870,395	[1] 4.55	[1] 2.18
	General property	128,692,287	839,074	6.52	2.49
	Money and credits	62,641,448	31,321	0.50	0.50
21	KANSAS CITY, MO.:				
	City corporation	223,173,974	2,977,149	[1] 13.34	[1] 5.73
	General property	223,173,974	2,789,675	12.50	5.36
	Property taxed for parks	74,989,750	187,474	2.50	1.07
79	ST. JOSEPH, MO.:				
	City corporation	44,372,410	610,607	[1] 13.76	[1] 5.81
	General property	44,372,410	576,841	13.00	5.49
	Property taxed for parks	16,382,750	33,766	2.00	0.84
82	HOBOKEN, N. J.:				
	City corporation	79,745,489	1,143,773	[1] 14.34	[1] 14.34
	Old Hoboken, real and personal, and Weehawken addition, personal	62,703,869	907,406	14.47	14.47
	Weehawken, real	17,041,620	236,367	13.87	13.87
179	AMSTERDAM, N. Y.:				
	City corporation	17,493,207	277,757	[1] 15.88	[1] 12.70
	General property	17,431,557	277,630	15.93	12.74
	Real property of pensioners	61,650	127	2.06	1.65
180	AUBURN, N. Y.:				
	City corporation	21,961,938	763,148	[1] 34.75	[1] 24.40
	General property	21,830,457	760,628	34.84	24.46
	Real property of pensioners	131,481	2,520	19.16	13.41
124	BINGHAMTON, N. Y.:				
	City corporation	42,665,480	1,240,458	[1] 29.07	[1] 24.13
	General property	42,231,503	1,234,847	29.24	24.27
	Real property of pensioners	433,977	5,611	12.93	10.73
176	ELMIRA, N. Y.:				
	City corporation	32,787,526	714,366	[1] 21.79	[1] 18.96
	General property	32,546,799	711,268	21.85	19.01
	Real property of pensioners	240,727	3,098	12.87	11.20
181	JAMESTOWN, N. Y.:				
	City corporation	$23,154,040	$376,230	[1] $16.25	[1] $8.63
	General property	22,992,740	375,701	16.34	8.68
	Real property of pensioners	161,300	529	3.28	1.74
1	NEW YORK, N. Y.:				
	City corporation	8,673,705,315	176,842,500	[1] 20.39	[1] 20.39
	City	8,673,705,315	167,971,918	19.37	19.37
	Manhattan Borough	5,427,451,103	4,487,651	0.83	0.83
	Bronx Borough	723,751,394	991,229	1.37	1.37
	Kings Borough	1,848,404,152	2,389,623	1.30	1.30
	Queens Borough	580,131,207	835,259	1.45	1.45
	Richmond Borough	93,967,459	166,820	1.78	1.78
25	ROCHESTER, N. Y.:				
	City corporation	268,118,915	5,221,047	[1] 19.47	[1] 16.53
	General property	267,579,060	5,216,485	19.50	16.55
	Real property of pensioners	539,855	4,562	8.45	7.18
66	SCHENECTADY, N. Y.:				
	City corporation	66,743,240	1,877,181	[1] 28.12	[1] 23.89
	Inside light district	66,651,939	1,776,343	26.65	22.64
	Real property of pensioners	91,301	1,346	14.74	12.53
	Outside light district	22,545	665	29.50	25.06
	State Street light district, White Way	6,090,300	2,852	0.47	0.40
	South Center light district	536,500	268	0.50	0.42
	Bridge property	27,000	154	5.71	4.84
	Fire tax, water department	63,702,189	95,553	1.50	1.27
84	TROY, N. Y.:				
	City corporation	61,824,251	1,227,478	[1] 19.85	[1] 19.06
	Old Troy debt and schools	52,420,418	1,078,095	20.57	19.75
	Lansingburgh	8,133,561	124,118	15.26	14.65
	Sycaway	506,639	10,077	19.89	19.09
	St. Marys	543,458	10,809	19.89	19.09
	North Greenbush	220,175	4,379	19.89	19.09
223	WATERTOWN, N. Y.:				
	City corporation	16,839,285	388,683	[1] 23.08	[1] 15.44
	General property	16,745,935	387,863	23.16	15.49
	Real property of pensioners	93,350	820	8.78	5.85
31	TOLEDO, OHIO:				
	School districts	328,581,940	1,591,702	[1] 4.84	[1] 4.84
	Property inside city	323,033,950	1,564,776	4.84	4.84
	Part of Adams township	2,432,680	11,835	4.86	4.86
	Part of Washington township	3,115,310	15,091	4.84	4.84
102	ALLENTOWN, PA.:				
	County	68,980,673	224,560	[1] 3.25	[1] 2.98
	Property in general	51,362,595	154,088	3.00	2.67
	Money at interest, etc	17,618,078	70,472	4.00	4.00
110	ALTOONA, PA.:				
	County	27,934,430	136,168	[1] 4.87	[1] 2.26
	Property in general	24,430,838	122,154	5.00	2.15
	Money at interest, etc	3,503,592	14,014	4.00	4.00
159	CHESTER, PA.:				
	County	26,040,940	99,884	[1] 3.84	[1] 2.55
	Property in general	21,397,080	81,309	3.80	2.36
	Money at interest, etc	4,643,860	18,575	4.00	4.00
218	EASTON, PA.:				
	County	26,170,720	86,244	[1] 3.30	[1] 2.09
	Property in general	18,428,368	55,285	3.00	1.65
	Money at interest, etc	7,742,352	30,959	4.00	4.00
88	ERIE, PA.:				
	County	46,399,081	167,013	[1] 3.60	[1] 2.14
	Property in general	37,167,182	130,085	3.50	1.89
	Money at interest, etc	9,231,899	36,928	4.00	4.00
95	JOHNSTOWN, PA.:				
	County	58,163,052	205,353	[1] 3.53	[1] 2.86
	Property in general	54,598,255	191,094	3.50	2.80
	Money at interest, etc	3,564,797	14,259	4.00	4.00
128	LANCASTER, PA.:				
	County	40,979,962	119,166	[1] 2.91	[1] 2.13
	General property	29,835,886	74,590	2.50	1.67
	Money at interest, etc	11,144,076	44,576	4.00	4.00

[1] Average rate.

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Table XXXV—Continued.

City number.	City, and parts of city or classes of property.	Assessed valuation.	Levies.	Aggregate tax rate per $1,000 of—: Assessed value.	Aggregate tax rate per $1,000 of—: Estimated true value.
140	McKeesport, Pa.:				
	County	$41,530,985	$184,653	[1] $4.45	[1] $3.76
	Property in general	37,057,720	166,760	4.50	3.74
	Money at interest, etc	4,473,265	17,893	4.00	4.00
158	New Castle, Pa.:				
	County	25,040,750	138,478	[1] 5.53	[1] 3.13
	Property in general	19,161,544	114,961	6.00	3.00
	Money at interest, etc	5,879,206	23,517	4.00	3.99
210	Norristown, Pa.:				
	County	22,389,495	62,460	[1] 2.79	[1] 1.74
	Property in general	13,548,645	27,097	2.00	1.00
	Money at interest, etc	8,840,850	35,363	4.00	3.99
3	Philadelphia, Pa.:				
	City corporation	2,433,253,000	32,869,309	[1] 13.51	[1] 13.51
	Urban—				
	Outside poor district	146,822,840	2,510,671	17.10	17.10
	Inside poor district	1,517,203,533	26,551,062	17.50	17.50
	Suburban—				
	Outside poor district	55,328,945	630,750	11.40	11.40
	Inside poor district	31,232,152	364,375	11.67	11.67
	Farm—				
	Outside poor district	10,608,126	90,699	8.55	8.55
	Inside poor district	7,057,404	61,752	8.75	8.75
	Money at interest, etc	665,000,000	2,660,000	4.00	4.00
	Poor district	212,759,911	75,605	[1] 0.36	[1] 0.36
	Urban	146,822,840	58,729	0.40	0.40
	Suburban	55,328,945	14,754	0.27	0.27
	Farm	10,608,126	2,122	0.20	0.20
9	Pittsburgh, Pa.:				
	City corporation	802,571,410	10,708,139	[1] 13.34	[1] 12.67
	Land	482,132,590	6,991,045	14.50	13.78
	Buildings	320,438,820	3,717,094	11.60	11.02
	County	1,030,318,822	3,740,852	[1] 3.63	[1] 3.35
	Real and personal	760,845,760	2,662,960	3.50	3.15
	Money at interest, etc	269,473,062	1,077,892	4.00	4.00
60	Reading, Pa.:				
	County	79,990,991	263,048	[1] 3.29	[1] 2.44
	Property in general	56,915,385	170,746	3.00	2.01
	Money at interest, etc	23,075,606	92,302	4.00	4.00
41	Scranton, Pa.:				
	City corporation	104,121,555	960,850	[1] 9.23	[1] 6.46
	Land	56,838,820	576,914	10.15	7.10
	Improvements	47,180,405	383,105	8.12	5.68
	Personal property	102,330	831	8.12	5.68
	County	122,210,243	672,509	[1] 5.50	[1] 4.02
	Property in general	104,953,391	603,482	5.75	4.02
	Money at interest, etc	17,256,852	69,027	4.00	4.00
83	Wilkes-Barre, Pa.:				
	County	91,124,631	502,624	[1] 5.52	[1] 4.05
	Property in general	76,736,199	445,070	5.80	4.06
	Money at interest, etc	14,388,432	57,554	4.00	4.00
198	Williamsport, Pa.:				
	County	17,824,239	106,509	[1] 5.98	[1] 3.61
	Property in general	11,737,385	82,162	7.00	3.51
	Money at interest, etc	6,086,854	24,347	4.00	4.00
125	York, Pa.:				
	County	30,609,350	133,364	[1] 4.36	[1] 2.75
	General property	21,854,500	98,345	4.50	2.48
	Money at interest, etc	8,754,850	35,019	4.00	4.00
222	Newport, R. I.:				
	City corporation	67,929,500	723,846	[1] 10.66	[1] 10.66
	General property	44,470,300	658,160	14.80	14.80
	Intangible personal	23,459,200	65,686	2.80	2.80
109	Pawtucket, R. I.:				
	City corporation	67,031,693	1,057,132	[1] 15.77	[1] 15.77
	General property	64,403,180	1,049,772	16.30	16.30
	Intangible personal	2,628,513	7,360	2.80	2.80
26	Providence, R. I.:				
	City corporation	$388,732,300	$5,387,992	[1] $13.86	[1] $13.86
	General property	296,520,140	5,129,798	17.30	17.30
	Intangible personal	92,212,160	258,194	2.80	2.80
146	Woonsocket, R. I.:				
	City corporation	36,155,625	539,445	[1] 14.92	[1] 14.92
	General property	33,708,400	532,593	15.80	15.80
	Intangible personal	2,447,225	6,852	2.80	2.80
96	El Paso, Tex.:				
	City corporation	59,246,170	1,129,645	[1] 19.07	[1] 11.44
	General city	59,246,170	1,113,828	18.80	11.28
	Paving district	19,771,340	15,817	0.80	0.48
45	San Antonio, Tex.:				
	City corporation	110,972,179	1,938,501	[1] 17.47	[1] 12.38
	General city	110,972,179	1,886,527	17.00	12.05
	Improvement districts—				
	No. 1	3,354,720	2,348	0.70	0.50
	No. 2	3,341,600	1,337	0.40	0.28
	No. 3	3,202,160	2,963	0.90	0.64
	No. 4	8,255,403	19,813	2.40	1.70
	No. 5	1,088,970	653	0.60	0.42
	No. 7	3,167,480	3,167	1.00	0.71
	No. 8	7,466,600	5,973	0.80	0.57
	No. 9	4,703,200	3,763	0.80	0.57
	No. 10	3,301,920	2,972	0.90	0.64
	No. 11	22,876,316	6,863	0.30	0.21
	No. 12	470,500	282	0.60	0.42
	No. 13	1,314,540	1,840	1.40	0.99
201	Lynchburg, Va.:				
	City corporation	37,167,775	445,343	[1] 11.98	[1] 9.74
	Real estate	19,656,510	343,985	17.50	13.12
	Personal tangible	1,513,462	26,486	17.50	12.25
	Personal intangible—				
	Stocks, bonds, mortgages, fiduciaries, capital, etc	12,834,995	38,500	3.00	2.72
	Bank stock	3,162,808	36,372	11.50	11.50
	State	40,783,829	130,274	[1] 3.19	[1] 2.64
	Real estate	19,686,510	19,687	1.00	0.75
	Personal tangible	1,697,946	1,698	1.00	0.70
	Personal intangible—				
	Bonds, mortgages, stocks, and fiduciaries	8,251,613	53,635	6.50	5.58
	Capital	5,400,347	37,802	7.00	7.00
	Bank stock and bonds of cities and counties of Virginia	3,971,064	13,899	3.50	3.50
	Money	1,776,349	3,553	2.00	2.00
74	Norfolk, Va.:				
	City corporation	99,462,891	1,566,875	[1] 15.75	[1] 10.73
	Real and personal tangible	76,928,095	1,461,634	19.00	13.48
	Personal intangible—				
	Bank stocks	7,527,386	60,219	8.00	8.00
	Bonds, stocks, etc	15,007,410	45,022	3.00	1.50
	State	101,910,934	215,922	[1] 2.12	[1] 1.45
	Real estate and tangible personal	76,934,735	76,935	1.00	2.71
	Intangible personal—				
	Capital	7,769,573	54,387	7.00	3.50
	Bank stock	7,527,386	32,368	4.30	4.30
	Money	2,039,230	4,078	2.00	2.00
	Bonds of cities and counties of Virginia	502,030	1,757	3.50	3.50
	Bonds, mortgages, stocks and fiduciaries	7,137,980	46,397	6.50	3.25
164	Portsmouth, Va.:				
	City corporation	16,492,861	285,512	[1] 17.37	[1] 10.22
	Old city, real and personal tangible	10,611,278	212,226	20.00	11.00
	Sixth and seventh wards, real and personal tangible	3,373,097	59,704	17.70	9.74
	Personal intangible—				
	Bank stock	712,660	8,195	11.50	11.50
	Bonds, stocks, etc	1,795,826	5,387	3.00	3.00
	State	15,967,044	23,370	[1] 1.46	[1] 0.85
	Real estate	13,146,850	13,147	1.00	0.55
	Personal tangible	866,970	867	1.00	0.55
	Personal intangible—				
	Capital	271,452	1,900	7.00	7.00
	Bonds, stocks, etc	647,569	4,209	6.50	6.50
	Bank stock, and bonds of cities and counties of Virginia	785,560	2,750	3.50	3.50
	Money	248,643	497	2.00	2.00

[1] Average rate.

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Table XXXV—Continued.

City number	City, and parts of city or classes of property.	Assessed valuation.	Levies.	Aggregate tax rate per $1,000 of—: Assessed value.	Aggregate tax rate per $1,000 of—: Estimated true value.
36	RICHMOND, VA.:				
	City corporation	$198,228,602	$2,609,843	[1] $13.17	[1] $10.77
	Real property	129,200,281	2,131,805	16.50	12.38
	Personal tangible	9,898,932	163,332	16.50	14.85
	Personal intangible—				
	Bank stock	16,155,020	185,783	11.50	11.50
	Bonds, stocks, etc	42,974,369	128,923	3.00	3.00
	State	208,888,954	512,366	[1] 2.45	[1] 2.17
	Real property	128,857,308	128,857	1.00	0.75
	Personal tangible	9,880,276	9,880	1.00	0.90
	Personal intangible—				
	Capital	21,758,483	152,310	7.00	7.00
	Money	8,785,489	17,571	2.00	2.00
	Bank stock, and bonds of cities and counties of Virginia	17,900,051	62,650	3.50	3.50
	Bonds, stock, etc	21,707,347	141,098	6.50	6.50
144	ROANOKE, VA.:				
	City corporation	37,936,140	533,557	[1] 14.06	[1] 7.88
	Real estate	27,738,518	457,685	16.50	8.25
	Personal tangible	2,022,115	33,365	16.50	8.25
	Personal intangible—				
	Bonds, mortgages, capital, etc.	6,060,232	18,181	3.00	3.00
	Bank stock	2,115,275	24,326	11.50	11.50
	State	39,406,909	79,681	[1] 2.02	[1] 1.03
	Real estate	27,738,518	27,739	1.00	0.50
	Personal tangible	2,022,115	2,022	1.00	0.50
	Personal intangible—				
	Bonds, mortgages, stocks, and fiduciaries	2,891,459	18,794	6.50	3.25
	Money	1,338,046	2,676	2.00	2.00
	Bonds of cities and counties of Virginia	154,485	541	3.50	3.50
	Capital	2,711,723	18,982	7.00	3.50
	Bank stock	2,550,563	8,927	3.50	1.75
196	BELLINGHAM, WASH.:				
	City corporation	10,730,700	162,054	[1] 15.10	[1] 6.04
	District A	1,916,610	27,599	14.40	5.76
	District B	6,211,407	88,824	14.30	5.72
	District C	460,658	5,758	12.50	5.00
	District D	1,404,682	27,674	19.70	7.88
	District E	86,132	814	9.45	3.78
	District F	537,644	5,081	9.45	3.78
	District G	113,567	1,073	9.45	3.78
	Road and bridge levy	10,730,700	5,231	0.49	0.20
	School districts	11,322,350	139,465	[1] 12.32	[1] 4.93
	School district No. 301	285,408	2,968	10.40	4.16
	School district No. 301 A	2,555	28	10.90	4.36
	School district No. 301 B	3,247,662	40,596	12.50	5.00
	School district No. 301 C	227,168	2,726	12.00	4.80
	School district No. 301 D	5,486,931	67,489	12.30	4.92
	School district No. 301 E	10,425	134	12.80	5.12
	School district No. 301 F	1,936,961	24,213	12.50	5.00
	School district No. 301 G	83,623	895	10.70	4.28
	School district No. 301 H	41,617	416	10.00	4.00
183	EVERETT, WASH.:				
	School districts	14,655,408	168,304	[1] 11.48	[1] 5.74
	School district No. 24	14,461,017	166,302	11.50	5.75
	School district No. 24 (Pinehurst)	194,391	2,002	10.30	5.15
19	SEATTLE, WASH.:				
	City corporation	216,626,540	5,261,884	[1] 24.29	[1] 11.17
	Old limits	159,751,355	3,915,506	24.51	11.27
	New limits	25,689,020	614,481	23.92	11.00
	Ballard	5,869,575	141,339	24.08	11.07
	Columbia	1,037,029	22,752	21.94	10.09
	Dunlap	1,804,861	39,147	21.69	9.93
	Georgetown	2,569,965	57,542	22.39	10.30
	Ravenna	995,110	22,072	22.18	10.20
	Southeast Seattle	3,907,566	86,670	22.18	10.20
	South Park	484,045	10,499	21.69	9.98
	South Seattle	1,424,706	31,600	22.18	10.20
	West Seattle	11,789,594	255,716	21.69	9.98
	Yesler	1,303,714	28,004	21.48	9.88
	Road and bridge tax	216,626,540	36,556	0.17	0.08
	County	216,626,540	2,572,465	[1] 11.88	[1] 5.46
	County general	216,626,540	2,284,164	10.54	4.85
	Road districts—				
	No. 1	9,411,614	58,447	6.21	2.86
	No. 2	6,404,697	36,379	5.68	2.61
	No. 3	6,514,128	56,478	8.67	3.99
	No. 4	4,477,529	44,776	10.00	4.60
	No. 5	1,213,643	12,137	10.00	4.60
	No. 6	3,906,134	31,640	8.10	3.73
	No. 7	4,038,679	40,388	10.00	4.60
	No. 8	805,502	8,056	10.00	4.60
136	HUNTINGTON, W. VA.:				
	City corporation	$46,356,375	$300,377	[1] $6.48	[1] $6.48
	Original city	45,311,975	294,528	6.50	6.50
	Central city	1,044,400	5,849	5.60	5.60
227	GREEN BAY, WIS.:				
	City corporation	31,169,785	395,168	[1] 12.68	[1] 12.68
	City general	31,169,785	369,322	11.85	11.85
	Sewer districts—				
	No. 1	1,106,695	3,320	3.00	3.00
	No. 2	1,476,355	2,215	1.50	1.50
	No. 3	2,005,760	3,009	1.50	1.50
	No. 4	1,817,615	3,635	2.00	2.00
	No. 5	2,245,400	2,245	1.00	1.00
	No. 6	1,197,950	1,198	1.00	1.00
	No. 7	2,550,695	1,275	0.50	0.50
	No. 13	1,499,850	750	0.50	0.50
	No. 14	3,345,105	5,018	1.50	1.50
	No. 17	769,425	769	1.00	1.00
	No. 18	803,950	2,412	3.00	3.00
13	MILWAUKEE, WIS.:				
	City corporation	539,457,120	8,208,781	[1] 15.22	[1] 13.56
	East sewer district	140,252,330	2,012,645	14.35	12.79
	West sewer district	282,791,700	4,101,881	14.50	12.93
	South sewer district	116,413,090	1,693,522	14.55	12.96
	County school tax	539,457,120	400,733	0.74	0.66
142	SUPERIOR, WIS.:				
	City corporation	34,653,190	619,073	[1] 17.86	[1] 12.90
	General city	34,653,190	606,338	17.50	12.64
	Sewer districts—				
	No. 1	4,380,900	2,154	0.50	0.36
	No. 3	3,434,590	3,435	1.00	0.72
	No. 4	2,300,000	4,600	2.00	1.44
	No. 6	1,061,870	2,124	2.00	1.44
	No. 8	84,340	422	5.00	3.61

[1] Average rate.

Special property taxes.—The several classes of property subject to special property taxes, the amounts levied thereon, and the rate of levy for each of the divisions of government, so far as such details were reported, are set forth in Table XXXVI, which follows.

Table XXXVI

City number	City, and parts of city or classes of property.	Assessed valuation.	Levies.	Aggregate tax rate per $1,000 of assessed value.
48	BRIDGEPORT, CONN.:			
	City corporation—corporation and bank stock	$1,835,889	$18,359	$10.00
57	HARTFORD, CONN.:			
	City corporation—corporation and bank stock	100,467,135	1,004,671	10.00
123	NEW BRITAIN, CONN.:			
	City corporation—corporation and bank stock	1,707,982	17,080	10.00
39	NEW HAVEN, CONN.:			
	City corporation	7,116,818	71,572	[1] 10.06
	Corporation and bank stock	7,036,152	70,362	10.00
	Shellfish beds	80,666	1,210	15.00
77	WATERBURY, CONN.:			
	City corporation—corporation and bank stock	1,268,629	12,628	10.00
71	WILMINGTON, DEL.:			
	City corporation—horses and mules	[2]	1,178	1.00
8	BALTIMORE, MD.:			
	City corporation	111,000,000	317,812	[1] 2.86
	Bank stock	13,500,000	135,000	10.00
	Savings bank deposits	97,500,000	182,812	1.88

[1] Average rate. [2] Horses and mules taxed at $1 each.

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Table XXXVI—Continued.

City number.	City, and parts of city or classes of property.	Assessed valuation.	Levies.	Aggregate tax rate per $1,000 of assessed value.
5	BOSTON, MASS.:			
	City corporation—bank stock	$15,264,300	$270,178	$17.70
	State—bank stock	42,102,700	745,218	17.70
98	BROCKTON, MASS.:			
	City corporation—bank stock	429,652	9,882	23.00
	State—bank stock	296,000	6,808	23.00
54	CAMBRIDGE, MASS.:			
	City corporation—bank stock	69,362	1,630	23.50
	State—bank stock	91,800	2,157	23.50
139	CHELSEA, MASS.:			
	City corporation—bank stock	76,200	1,814	23.80
	State—bank stock	11,900	283	23.80
46	FALL RIVER, MASS.:			
	City corporation—bank stock	1,445,263	35,698	24.70
	State—bank stock	1,363,222	33,672	24.70
156	FITCHBURG, MASS.:			
	City corporation—bank stock	168,282	3,837	22.80
	State—bank stock	69,218	1,578	22.80
135	HAVERHILL, MASS.:			
	City corporation—bank stock	490,922	11,193	22.80
	State—bank stock	269,106	6,136	22.80
101	HOLYOKE, MASS.:			
	City corporation—bank stock	334,668	6,292	18.80
	State—bank stock	495,331	9,312	18.80
68	LAWRENCE, MASS.:			
	City corporation—bank stock	10,563	199	18.80
	State—bank stock	16,437	309	18.80
56	LOWELL, MASS.:			
	City corporation—bank stock	653,482	15,291	23.40
	State—bank stock	518,018	12,122	23.40
65	LYNN, MASS.:			
	City corporation—bank stock	546,131	12,561	23.00
	State—bank stock	423,870	9,749	23.00
127	MALDEN, MASS.:			
	City corporation—bank stock	138,897	3,236	23.30
	State—bank stock	114,103	2,659	23.30
50	NEW BEDFORD, MASS.:			
	City corporation—bank stock	1,415,271	32,551	23.00
	State—bank stock	1,928,470	44,355	23.00
150	NEWTON, MASS.:			
	City corporation—bank stock	85,410	1,691	19.80
	State—bank stock	31,590	626	19.80
168	PITTSFIELD, MASS.:			
	City corporation—bank stock	600,317	12,607	21.00
	State—bank stock	576,316	12,103	21.00
170	QUINCY, MASS.:			
	City corporation—bank stock	67,000	1,715	25.60
	State—bank stock	108,823	2,786	25.60
134	SALEM, MASS.:			
	City corporation—bank stock	99,218	2,431	24.50
	State—bank stock	130,583	3,199	24.50
78	SOMERVILLE, MASS.:			
	City corporation—bank stock	66,572	1,465	22.00
	State—bank stock	120,428	2,649	22.00
61	SPRINGFIELD, MASS.:			
	City corporation—bank stock	538,062	9,577	17.80
	State—bank stock	1,011,339	18,002	17.80
189	TAUNTON, MASS.:			
	City corporation—bank stock	240,491	5,435	22.60
	State—bank stock	129,505	2,927	22.60
217	WALTHAM, MASS.:			
	City corporation—bank stock	128,810	2,705	21.00
	State—bank stock	51,190	1,075	21.00
35	WORCESTER, MASS.:			
	City corporation—bank stock	700,926	14,019	20.00
	State—bank stock	945,074	18,901	20.00
4	ST. LOUIS, MO.:			
	City corporation	99,988,350	279,705	[1] 2.80
	Dramshop	3,379,800	9,463	2.80
	Steamboat	145,400	145	1.00
	Merchants' stock	42,160,400	118,049	2.80
	Manufacturers' stock	54,302,750	152,048	2.80
	ST. LOUIS, MO.—Continued.			
	School district	$100,098,800	$620,613	$6.20
	Dramshop	3,379,800	20,955	6.20
	Merchants' stock	42,376,800	262,736	6.20
	Manufacturers' stock	54,342,200	336,922	6.20
	State	100,098,800	180,178	1.80
	Dramshop	3,379,800	6,084	1.80
	Merchants' stock	42,376,800	76,278	1.80
	Manufacturers' stock	54,342,200	97,816	1.80
80	MANCHESTER, N. H.:			
	City corporation	15,819,693	179,354	[1] 11.34
	Saving bank deposits	15,819,693	118,648	7.50
	Railroad tax	[2]	55,097	[2]
	Insurance tax	[2]	5,609	[2]
112	ATLANTIC CITY, N. J.:			
	City corporation—bank stock	2,589,333	9,710	3.75
	County—bank stock	2,589,333	9,710	3.75
92	BAYONNE, N. J.:			
	City corporation—bank stock	691,136	2,591	3.75
	County—bank stock	691,136	2,591	3.75
62	CAMDEN, N. J.:			
	City corporation—bank stock	4,168,744	15,633	3.75
	County—bank stock	4,168,744	15,633	3.75
153	EAST ORANGE, N. J.:			
	City corporation—bank stock	994,933	3,731	3.75
	County—bank stock	994,933	3,731	3.75
75	ELIZABETH, N. J.:			
	City corporation—bank stock	1,822,832	6,836	3.75
	County—bank stock	1,822,832	6,836	3.75
82	HOBOKEN, N. J.:			
	City corporation—bank stock	3,121,867	11,707	3.75
	County—bank stock	3,121,867	11,707	3.75
20	JERSEY CITY, N. J.:			
	City corporation—bank stock	8,506,930	31,901	3.75
	County—bank stock	8,506,930	31,901	3.75
14	NEWARK, N. J.:			
	City corporation—bank stock	21,347,893	80,055	3.75
	County—bank stock	21,347,893	80,055	3.75
200	ORANGE, N. J.:			
	City corporation—bank stock	561,403	2,105	3.75
	County—bank stock	561,403	2,105	3.75
89	PASSAIC, N. J.:			
	City corporation—bank stock	1,896,944	7,114	3.75
	County—bank stock	1,896,944	7,114	3.75
42	PATERSON, N. J.:			
	City corporation—bank stock	3,980,266	14,926	3.75
	County—bank stock	3,980,266	14,926	3.75
155	PERTH AMBOY, N.J.:			
	City corporation—bank stock	672,000	2,520	3.75
	County—bank stock	672,000	2,520	3.75
55	TRENTON, N. J.:			
	City corporation—bank stock	4,135,466	15,508	3.75
	County—bank stock	4,135,466	15,508	3.75
149	WEST HOBOKEN, N. J.:			
	City corporation—bank stock	2,821,600	10,581	3.75
	County—bank stock	2,821,600	10,581	3.75
63	ALBANY, N. Y.:			
	City corporation	10,921,003	75,348	[1] 6.90
	Bank stock	6,406,047	64,061	10.00
	Mortgage tax	4,514,956	11,287	2.50
	State—mortgage tax	4,514,956	11,287	2.50
169	AMSTERDAM, N. Y.:			
	City corporation	1,684,736	13,861	[1] 8.23
	Bank stock	1,236,504	12,365	10.00
	Mortgage tax	398,232	996	2.50
	State—mortgage tax	398,232	996	2.50
180	AUBURN, N. Y.:			
	City corporation	1,333,399	9,062	[1] 6.80
	Bank stock	763,799	7,638	10.00
	Mortgage tax	569,600	1,424	2.50
	State—mortgage tax	569,600	1,424	2.50

[1] Average rate.

[2] Valuations not apportioned to cities and towns.

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Table XXXVI—Continued.

City number.	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY.	Assessed valuation.	Levies.	Aggregate tax rate per $1,000 of assessed value.
124	BINGHAMTON, N. Y.:			
	City corporation	$3,989,530	$19,415	[1] $4.87
	Bank stock	1,258,764	12,588	10.00
	Mortgage tax	2,730,766	6,827	2.50
	State—mortgage tax	2,730,766	6,827	2.50
11	BUFFALO, N. Y.:			
	City corporation	60,299,745	298,806	[1] 4.96
	Bank stock	19,740,905	197,409	10.00
	Mortgage tax	40,558,840	101,397	2.50
	State—mortgage tax	40,558,840	101,397	2.50
176	ELMIRA, N. Y.:			
	City corporation	3,009,000	17,083	[1] 5.68
	Bank stock	1,274,556	12,746	10.00
	Mortgage tax	1,734,444	4,337	2.50
	State—mortgage tax	1,734,444	4,337	2.50
181	JAMESTOWN, N. Y.:			
	City corporation	3,429,997	16,750	[1] 4.88
	Bank stock	1,961,997	13,080	6.67
	Mortgage tax	1,468,000	3,670	2.50
	School district—bank stock	1,961,997	6,540	3.33
	State—mortgage tax	1,468,000	3,670	2.50
175	MOUNT VERNON, N. Y.:			
	City corporation	2,302,530	8,111	[1] 3.52
	Bank stock	313,898	3,139	10.00
	Mortgage tax	1,988,632	4,972	2.50
	State—mortgage tax	1,988,632	4,972	2.50
169	NEW ROCHELLE, N. Y.:			
	City corporation	2,619,100	9,097	[1] 3.47
	Bank stock	339,900	3,399	10.00
	Mortgage tax	2,279,200	5,698	2.50
	State—mortgage	2,279,200	5,698	2.50
1	NEW YORK, N. Y.:			
	City corporation	647,906,003	4,641,125	[1] 7.16
	Bank stock	402,847,971	4,028,480	10.00
	Mortgage tax	245,058,032	612,645	2.50
	State—mortgage tax	233,840,896	584,602	2.50
174	NIAGARA FALLS, N. Y.:			
	City corporation	7,379,694	27,364	[1] 3.71
	Bank stock	1,188,728	11,887	10.00
	Mortgage tax	6,190,966	15,477	2.50
	State—mortgage tax	6,190,966	15,477	2.50
219	POUGHKEEPSIE, N. Y.:			
	City corporation	2,639,900	18,719	[1] 7.09
	Bank stock	1,615,900	16,159	10.00
	Mortgage tax	1,024,000	2,560	2.50
	State—mortgage tax	1,024,000	2,560	2.50
25	ROCHESTER, N. Y.:			
	City corporation—bank stock	7,759,755	77,598	10.00
	County—supervisor's fund mortgage tax	15,092,000	37,730	2.50
	State—mortgage tax	15,092,000	37,730	2.50
66	SCHENECTADY, N. Y.:			
	City corporation	2,799,634	11,977	[1] 4.28
	Bank stock	663,762	6,638	10.00
	Mortgage tax	2,135,872	5,339	2.50
	State—mortgage tax	2,135,872	5,340	2.50
37	SYRACUSE, N. Y.:			
	City corporation	11,654,103	55,760	[1] 4.78
	Bank stock	3,549,953	35,500	10.00
	Mortgage tax	8,104,120	20,260	2.50
	State—mortgage tax	8,104,120	20,260	2.50
84	TROY, N. Y.:			
	City corporation	$4,705,979	$35,998	[1] $7.65
	Bank stock	3,388,198	32,703	9.65
	Mortgage tax	1,317,781	3,295	2.50
	Lansingburg—school district—bank stock	235,053	1,179	5.01
	State—mortgage tax	1,317,781	3,295	2.50
76	UTICA, N. Y.:			
	City corporation	8,653,100	51,587	[1] 5.96
	Bank stock	3,993,900	39,939	10.00
	Mortgage tax	4,659,200	11,648	2.50
	State—mortgage tax	4,659,200	11,648	2.50
223	WATERTOWN, N. Y.:			
	City corporation	2,026,000	14,290	[1] 7.05
	Bank stock	1,230,000	12,300	10.00
	Mortgage tax	796,000	1,990	2.50
	State—mortgage tax	796,000	1,990	2.50
67	YONKERS, N. Y.:			
	City corporation	4,401,700	15,442	[1] 3.51
	Bank stock	591,700	5,917	10.00
	Mortgage tax	3,810,000	9,525	2.50
	State—mortgage tax	3,810,000	9,525	2.50
144	ROANOKE, VA.:			
	City corporation—inheritance tax	25,445	254	10.00
227	GREEN BAY, WIS.:			
	City corporation	1,407,639	13,425	[1] 9.54
	Street railway tax	1,251,239	11,260	9.00
	Terminal tax	156,400	2,165	13.84
	State—street railway tax	1,251,239	2,599	2.08
	County—street railway tax	1,251,239	3,463	2.77
206	KENOSHA, WIS.:			
	City corporation—street railway tax	1,271,480	11,442	9.00
	State—street railway tax	1,271,480	2,641	2.08
	County—street railway tax	1,271,480	3,519	2.77
212	LA CROSSE, WIS.:			
	City corporation—street railway tax	375,097	3,376	9.00
	State—street railway tax	375,097	779	2.08
	County—street railway tax	375,097	1,038	2.77
216	MADISON, WIS.:			
	City corporation—street railway tax	914,660	8,231	9.00
	State—street railway tax	914,660	1,900	2.08
	County—street railway tax	914,660	2,532	2.77
13	MILWAUKEE, WIS.:			
	City corporation	34,799,630	332,299	[1] 9.55
	Street railway tax	30,851,630	277,639	9.00
	Terminal tax	3,948,000	54,660	13.84
	State—street railway tax	30,851,630	64,079	2.08
	County—street railway tax	30,851,630	85,397	2.77
190	OSHKOSH, WIS.:			
	City corporation—street railway tax	445,170	4,006	9.00
	State—street railway tax	445,170	925	2.08
	County—street railway tax	445,170	1,232	2.77
141	RACINE, WIS.:			
	City corporation—street railway tax	3,739,838	33,655	9.00
	State—street railway tax	3,739,838	7,768	2.08
	County—street railway tax	3,739,838	10,352	2.77
142	SUPERIOR, WIS.:			
	City corporation	9,814,700	130,553	[1] 13.30
	Street railway tax	1,100,000	9,899	9.00
	Terminal tax	8,714,700	120,654	13.84
	State—street railway tax	1,100,000	2,285	2.08
	County—street railway tax	1,100,000	3,045	2.77

[1] Average rate.

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Tax levies.—The amounts given under the general heading "Levy" on the lines of Table 30 for the several divisions of the city's government represent the total and per capita amounts levied for the maintenance of those divisions within the territorial limits of the city corporation, except in cases where the district includes areas outside the city, which contain properties assessed at less than 10 per cent of the entire valuation of the district.

The per capita property taxes 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. 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 4, 12, and 26. The average per capita of general property taxes levied for all purposes was $25.79 for the 227 cities covered by the report, and $28.90, $26.16, $23.77, $21.75, and $21.53, respectively, for the five groups of cities arranged according to population. The per capita of general property taxes levied for municipal purposes for the group with the largest population was nearly twice as great as that of the one with the smallest population, and for all groups except Group II these per capitas are larger than for the preceding year.

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GENERAL TABLES

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TABLE 1.—YEAR OF INCORPORATION, DATE OF MIDDLE OF FISCAL YEAR REPORTED, POPULATION, AND AREA: 1918.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 44.]

City number	CITY	Year of incorporation as a city	Date of middle of fiscal year	POPULATION. Estimated as of middle of fiscal year	Decennial census. Apr. 15, 1910.	Decennial census. June 1, 1900.	AREA (ACRES), JULY 1, 1917. Total.	Land.	Water.
	Grand total			34,326,669	28,401,690	20,738,678	3,346,020.0	3,101,222.8	244,797.2
	Group I			14,612,830	12,296,805	9,166,128	820,783.5	808,117.1	12,666.4
	Group II			4,648,581	3,857,664	2,862,278	534,813.2	447,300.3	87,512.9
	Group III			7,109,961	5,812,558	4,101,279	794,055.0	742,494.1	51,560.9
	Group IV			4,270,139	3,431,805	2,419,089	575,913.9	535,755.9	40,158.0
	Group V			3,685,158	3,002,858	2,189,904	620,454.4	567,555.4	52,899.0
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.								
1	New York, N. Y	1653	June 30, 1917	5,737,492	4,766,883	3,437,202	183,555.0	183,555.0	(1)
2	Chicago, Ill	1837	June 30, 1917	2,547,201	2,185,283	1,698,575	127,357.8	123,142.6	4,215.2
3	Philadelphia, Pa	1683	June 30, 1917	1,735,514	1,549,008	1,293,697	83,017.0	81,429.1	1,587.9
4	St. Louis, Mo	1822	Oct. 10, 1917	771,764	687,029	575,238	39,344.7	39,276.8	[2]67.9
5	Boston, Mass	1822	July 31, 1917	768,758	670,585	560,892	30,598.0	27,684.0	2,914.0
6	Cleveland, Ohio	1836	June 30, 1917	692,259	560,663	381,768	35,561.0	35,391.0	170.0
7	Detroit, Mich	1824	Dec. 31, 1917	629,001	465,766	285,704	49,708.8	49,238.8	470.0
8	Baltimore, Md	1796	June 30, 1917	594,637	558,485	508,957	20,255.0	19,290.0	965.0
9	Pittsburgh, Pa	1816	June 30, 1917	586,196	533,905	321,616	26,677.2	25,393.8	1,283.4
10	Los Angeles, Calif	1851	Dec. 31, 1917	550,008	319,198	102,479	224,709.0	223,716.0	993.0
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.								
11	Buffalo, N. Y	1832	Dec. 31, 1917	479,392	423,715	352,387	26,983.0	24,894.0	2,089.0
12	San Francisco, Calif	1850	Dec. 31, 1917	474,776	416,912	342,782	29,760.0	26,632.0	[3]3,128.0
13	Milwaukee, Wis	1846	June 30, 1917	445,008	373,857	285,315	16,547.7	16,215.8	331.9
14	Newark, N. J	1836	June 30, 1917	418,789	347,469	216,070	14,858.0	14,715.0	143.0
15	Cincinnati, Ohio	1819	June 30, 1917	414,248	363,591	325,902	45,427.2	45,089.3	337.9
16	New Orleans, La	1805	June 30, 1917	377,010	339,075	287,104	169,323.0	125,440.0	43,883.0
17	Minneapolis, Minn	1867	June 30, 1917	373,448	301,408	202,718	34,105.6	32,254.6	1,851.0
18	Washington, D. C	1802	Dec. 31, 1917	371,933	331,069	278,718	44,316.9	38,408.4	5,908.5
19	Seattle, Wash	1869	June 30, 1917	366,445	237,194	80,671	60,466.0	37,481.0	22,985.0
20	Jersey City, N. J	1827	May 31, 1917	312,039	267,779	206,433	12,288.0	8,320.0	3,968.0
21	Kansas City, Mo	1853	Oct. 17, 1917	308,172	248,381	163,752	38,305.8	37,555.8	750.0
22	Portland, Oreg	1851	May 31, 1917	307,321	207,214	90,426	42,432.0	40,294.4	2,137.6
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.								
23	Indianapolis, Ind	1831	June 30, 1917	283,622	233,650	169,164	25,600.0	25,114.6	485.4
24	Denver, Colo	1859	June 30, 1917	268,439	213,381	133,859	37,600.0	37,085.0	515.0
25	Rochester, N. Y	1834	June 30, 1917	264,714	218,149	162,608	15,329.0	13,910.0	1,419.0
26	Providence, R. I	1832	Mar. 31, 1917	258,661	224,326	175,597	11,701.0	11,353.0	348.0
27	St. Paul, Minn	1854	June 30, 1917	252,465	214,744	163,065	35,481.0	33,388.0	2,093.0
28	Louisville, Ky	1824	Feb. 28, 1917	240,175	223,928	204,731	17,164.8	14,348.8	2,816.0
29	Columbus, Ohio	1816	June 30, 1917	220,135	181,511	125,560	14,358.4	14,201.0	157.4
30	Oakland, Calif	1854	Dec. 31, 1917	210,305	150,174	66,960	38,561.0	31,591.0	6,970.0
31	Toledo, Ohio	1837	June 30, 1917	202,010	168,497	131,822	20,218.0	18,165.0	2,053.0
32	Atlanta, Ga	1847	June 30, 1917	196,144	154,839	89,872	16,773.4	16,773.4	.....
33	Birmingham, Ala	1871	Mar. 31, 1917	187,727	132,685	38,415	31,651.2	31,651.2	.....
34	Omaha, Nebr	1857	June 30, 1917	177,777	124,096	102,555	24,181.0	23,597.0	584.0
35	Worcester, Mass	1848	May 31, 1917	165,873	145,986	118,421	24,634.0	23,731.0	903.0
36	Richmond, Va	1782	July 31, 1917	158,870	127,628	85,050	15,606.6	14,582.6	1,024.0
37	Syracuse, N. Y	1848	June 30, 1917	158,559	137,249	108,374	12,282.0	11,782.0	500.0
38	Spokane, Wash	1893	June 30, 1917	157,656	104,402	36,848	25,120.0	24,819.0	301.0
39	New Haven, Conn	1784	June 30, 1917	152,275	133,605	108,027	14,340.0	11,460.0	2,880.0
40	Memphis, Tenn	1849	June 30, 1917	151,877	131,105	102,320	12,719.0	12,352.0	367.0
41	Scranton, Pa	1866	June 30, 1917	149,541	129,867	102,026	12,508.9	12,361.7	147.2
42	Paterson, N. J	1851	Dec. 31, 1917	141,546	125,600	105,171	5,357.0	5,157.0	200.0
43	Grand Rapids, Mich	1850	Sept. 30, 1917	133,508	112,571	87,565	11,200.0	10,880.0	320.0
44	Dallas, Tex	1856	Oct. 31, 1917	131,376	92,104	42,638	11,260.8	11,145.6	115.2
45	San Antonio, Tex	1837	Nov. 30, 1917	130,042	96,614	53,321	23,040.0	22,860.5	179.5
46	Fall River, Mass	1854	June 30, 1917	129,528	119,295	104,863	26,156.0	21,723.0	4,433.0
47	Dayton, Ohio	1841	June 30, 1917	128,939	116,577	85,333	10,637.4	10,061.4	576.0
48	Bridgeport, Conn	1836	Sept. 30, 1917	125,510	102,054	70,996	11,426.0	9,330.0	2,096.0
49	Salt Lake City, Utah	1851	June 30, 1917	121,623	92,777	53,531	32,344.3	31,632.3	712.0
50	New Bedford, Mass	1847	June 5, 1917	121,381	96,652	62,442	20,873.0	12,206.0	8,667.0
51	Nashville, Tenn	1806	June 30, 1917	118,136	110,364	80,865	11,798.1	11,543.1	255.0
52	Tacoma, Wash	1875	June 30, 1917	117,446	83,743	37,714	27,920.0	25,168.0	2,752.0
53	Houston, Tex	1839	June 30, 1917	116,878	78,800	44,633	21,288.5	21,056.3	232.2
54	Cambridge, Mass	1846	Sept. 30, 1917	114,621	104,839	91,886	4,180.8	4,014.3	166.5
55	Trenton, N. J	1792	Aug. 31, 1917	114,371	96,815	73,307	4,903.0	4,490.0	413.0
56	Lowell, Mass	1836	June 30, 1917	114,366	106,294	94,969	9,098.0	8,308.0	790.0
57	Hartford, Conn	1784	Sept. 30, 1917	113,314	98,915	79,850	11,073.1	10,162.9	910.2
58	Youngstown, Ohio	1868	June 30, 1917	112,282	79,066	44,885	15,960.0	15,760.0	200.0
59	Forth Worth, Tex	1872	Dec. 31, 1917	112,114	73,312	26,688	10,768.0	10,553.4	214.6
60	Reading, Pa	1847	June 30, 1917	111,607	96,071	78,961	5,672.0	5,664.5	7.5
61	Springfield, Mass	1852	May 31, 1917	108,441	88,926	62,059	21,180.0	19,980.0	1,200.0
62	Camden, N. J	1828	June 30, 1917	108,117	94,538	75,935	5,030.0	4,475.0	555.0
63	Albany, N. Y	1686	June 30, 1917	106,632	100,253	94,151	12,225.4	11,924.1	301.3
64	Des Moines, Iowa	1857	Sept. 30, 1917	104,665	86,368	62,139	35,309.0	34,423.0	886.0
65	Lynn, Mass	1850	June 30, 1917	104,534	89,336	68,513	7,248.0	6,943.0	305.0
66	Schenectady, N. Y	1798	June 30, 1917	103,774	72,826	31,682	5,270.1	5,141.2	128.9
67	Yonkers, N. Y	1872	June 30, 1917	103,066	79,803	47,931	11,839.2	11,439.2	400.0
68	Lawrence, Mass	1853	June 30, 1917	102,923	85,892	62,559	4,577.0	4,185.0	392.0
69	Kansas City, Kans	1886	June 30, 1917	102,096	82,331	51,418	10,591.0	10,001.0	590.0

[1] Not reported. [2] Does not include area of Mississippi River. [3] Does not include water area comprised in San Francisco Bay and Pacific Ocean.

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TABLE 1.—YEAR OF INCORPORATION, DATE OF MIDDLE OF FISCAL YEAR REPORTED, POPULATION, AND AREA: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 44.]

City number.	CITY.	Year of incorporation as a city.	Date of middle of fiscal year.	POPULATION.			AREA (ACRES), JULY 1, 1917.		
				Estimated as of middle of fiscal year.	Decennial census.		Total.	Land.	Water.
					Apr. 15, 1910.	June 1, 1900.			
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.								
70	Oklahoma City, Okla	1891	Dec. 31, 1917	99,910	64,205	10,037	11,056.0	10,982.0	74.0
71	Duluth, Minn	1870	June 30, 1917	97,077	78,466	52,969	43,116.8	37,715.2	5,401.6
72	Wilmington, Del	1832	Dec. 31, 1917	95,921	87,411	76,508	7,116.8	4,320.0	[1] 2,796.8
73	Akron, Ohio	1836	June 30, 1917	93,604	69,067	42,728	15,232.0	14,532.0	700.0
74	Norfolk, Va	1845	Dec. 31, 1917	91,916	67,452	46,624	5,966.6	4,771.8	1,194.8
75	Elizabeth, N. J	1855	Dec. 31, 1917	89,900	73,409	52,130	6,230.0	6,191.0	39.0
76	Utica, N. Y	1832	June 30, 1917	89,272	74,419	56,383	10,554.0	10,404.0	150.0
77	Waterbury, Conn	1853	June 30, 1917	89,201	73,141	45,859	18,048.0	17,981.0	67.0
78	Somerville, Mass	1871	June 30, 1917	88,618	77,236	61,643	2,700.0	2,600.0	100.0
79	St. Joseph, Mo	1853	Oct. 17, 1917	86,871	77,403	102,979	8,880.0	8,480.0	400.0
80	Manchester, N. H	1846	June 30, 1917	79,607	70,063	56,987	21,700.0	20,520.0	1,180.0
81	Jacksonville, Fla	1822	June 30, 1917	79,065	57,699	28,429	8,700.0	6,060.0	2,640.0
82	Hoboken, N. J	1855	Oct. 31, 1917	78,694	70,324	59,364	1,220.0	830.0	390.0
83	Wilkes-Barre, Pa	1871	June 30, 1917	78,334	67,105	51,721	3,433.5	3,233.5	200.0
84	Troy, N. Y	1816	June 30, 1917	78,094	76,813	60,651	7,206.4	6,630.4	576.0
85	Fort Wayne, Ind	1839	June 30, 1917	78,014	63,933	45,115	7,281.0	7,160.0	121.0
86	East St. Louis, Ill	1865	June 30, 1917	77,312	58,547	29,655	8,939.0	8,636.0	303.0
87	Evansville, Ind	1847	June 30, 1917	76,981	69,647	59,007	5,689.0	5,577.0	112.0
88	Erie, Pa	1851	June 30, 1917	76,592	66,525	52,733	4,939.4	4,759.4	180.0
89	Passaic, N. J	1873	Dec. 31, 1917	75,845	54,773	27,777	2,087.7	2,001.7	86.0
90	Wichita, Kans	1871	June 30, 1917	73,597	52,450	24,671	13,340.0	13,210.0	130.0
91	Harrisburg, Pa	1860	June 30, 1917	73,276	64,186	50,167	5,577.4	3,485.5	2,091.9
92	Bayonne, N. J	1869	Oct. 31, 1917	72,974	55,545	32,722	3,770.0	2,680.0	1,090.0
93	Peoria, Ill	1845	June 30, 1917	72,184	66,950	56,100	6,027.5	6,027.5	.....
94	South Bend, Ind	1865	June 30, 1917	70,967	53,684	35,999	10,078.2	9,839.7	238.5
95	Johnstown, Pa	1889	June 30, 1917	70,473	55,482	35,936	3,197.3	2,997.3	200.0
96	El Paso, Tex	1873	Sept. 30, 1917	70,167	39,279	15,906	6,170.0	6,057.4	112.6
97	Savannah, Ga	1789	June 30, 1917	69,250	65,064	54,244	4,719.7	4,472.7	247.0
98	Brockton, Mass	1881	May 31, 1917	69,010	56,878	40,063	13,708.4	13,708.4	90.0
99	Sacramento, Calif	1863	June 30, 1917	68,984	44,696	29,282	8,909.0	8,774.0	135.0
100	Terre Haute, Ind	1833	June 30, 1917	67,361	58,157	36,673	5,450.0	5,378.0	72.0
101	Holyoke, Mass	1873	May 31, 1917	66,402	57,730	45,712	14,585.0	13,423.0	1,162.0
102	Allentown, Pa	1867	June 30, 1917	65,109	51,913	35,416	3,942.0	3,832.0	110.0
103	Portland, Me	1832	June 30, 1917	64,720	58,571	50,145	14,825.1	13,790.7	1,034.4
104	Springfield, Ill	1840	Aug. 31, 1917	62,873	51,678	34,159	5,532.5	5,532.5	.....
105	Canton, Ohio	1854	June 30, 1917	62,566	50,217	30,667	5,964.0	5,929.0	35.0
106	Berkeley, Calif	1878	Dec. 31, 1917	61,814	40,434	13,214	10,400.0	5,280.0	5,120.0
107	Chattanooga, Tenn	1851	Mar. 31, 1917	61,200	44,604	30,154	4,396.8	4,196.8	200.0
108	Charleston, S. C	1783	June 30, 1917	61,041	58,833	55,807	3,744.0	2,873.6	870.4
109	Pawtucket, R. I	1886	June 30, 1917	60,666	51,622	39,231	5,725.0	5,498.0	227.0
110	Altoona, Pa	1868	June 30, 1917	59,712	52,127	38,973	2,314.7	2,310.1	4.6
111	Covington, Ky	1834	June 30, 1917	59,623	53,270	42,938	3,770.0	3,767.0	3.0
112	Atlantic City, N. J	1854	June 30, 1917	59,515	46,150	27,838	10,528.0	7,362.0	3,166.0
113	Mobile, Ala	1814	Mar. 31, 1917	58,956	51,521	38,469	11,475.2	8,915.2	2,560.0
114	Sioux City, Iowa	1857	Sept. 30, 1917	58,940	47,828	33,111	28,645.0	28,020.0	625.0
115	Little Rock, Ark	1831	June 30, 1917	58,716	45,941	38,307	10,534.4	10,154.4	380.0
116	Flint, Mich	1855	Aug. 31, 1917	57,822	38,550	13,103	7,930.0	7,755.0	175.0
117	Tampa, Fla	1887	Nov. 30, 1917	57,236	37,782	15,839	7,680.0	5,760.0	1,920.0
118	Saginaw, Mich	1889	Dec. 31, 1917	56,882	50,510	42,345	8,935.0	8,750.0	185.0
119	Rockford, Ill	1852	June 30, 1917	56,739	45,401	31,051	6,233.0	6,041.0	192.0
120	San Diego, Calif	1850	June 30, 1917	56,412	39,578	17,700	50,458.1	50,458.1	.....
121	Pueblo, Colo	1873	June 30, 1917	56,084	44,395	28,157	7,303.6	7,213.6	90.0
122	Gary, Ind	1909	June 30, 1917	56,011	16,802	[2]	19,960.0	19,960.0	.....
123	New Britain, Conn	1871	Sept. 30, 1917	55,783	43,916	25,998	8,320.0	8,290.0	30.0
124	Binghamton, N. Y	1867	June 30, 1917	54,864	48,443	39,647	6,400.0	5,913.6	486.4
125	York, Pa	1887	June 30, 1917	52,770	44,750	33,708	2,250.0	2,220.0	30.0
126	Springfield, Ohio	1850	June 30, 1917	52,296	46,921	38,253	7,156.0	7,039.0	117.0
127	Malden, Mass	1882	June 30, 1917	52,243	44,404	33,664	3,080.0	3,068.0	12.0
128	Lancaster, Pa	1818	Nov. 30, 1917	51,680	47,227	41,459	2,660.0	2,630.0	30.0
129	Pasadena, Calif	1886	Dec. 31, 1917	50,962	30,201	9,117	8,460.8	8,460.8	.....
130	Kalamazoo, Mich	1884	Sept. 30, 1917	50,789	39,437	24,404	5,376.0	5,285.0	91.0
131	Augusta, Ga	1798	June 30, 1917	50,642	41,040	39,441	6,196.0	6,012.0	184.0
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.								
132	Davenport, Iowa	1851	Sept. 30, 1917	49,820	43,028	35,254	5,627.0	5,625.0	2.0
133	Topeka, Kans	1857	June 30, 1917	49,538	43,684	33,608	10,240.0	10,000.0	240.0
134	Salem, Mass	1836	June 30, 1917	49,346	43,697	35,956	5,250.0	5,100.0	150.0
135	Haverhill, Mass	1870	June 30, 1917	49,180	44,115	37,175	22,000.0	20,500.0	1,500.0
136	Huntington, W. Va	1872	Dec. 31, 1917	48,714	31,161	11,923	7,920.0	7,892.0	28.0
137	Muskogee, Okla	1898	Dec. 31, 1917	48,650	25,278	4,254	5,446.9	5,446.9	.....
138	Bay City, Mich	1865	Dec. 31, 1917	48,614	45,166	27,628	7,072.0	6,316.8	755.2
139	Chelsea, Mass	1857	June 30, 1917	48,405	32,452	34,072	1,440.0	1,260.0	180.0
140	McKeesport, Pa	1891	June 30, 1917	48,209	42,694	34,227	2,240.0	2,236.8	3.2
141	Racine, Wis	1848	June 30, 1917	47,465	38,002	29,102	3,840.0	3,750.0	90.0
142	Superior, Wis	1889	Mar. 31, 1917	46,932	40,384	31,091	27,000.0	23,400.0	3,600.0
143	Lincoln, Nebr	1871	Feb. 28, 1917	46,828	43,973	40,169	5,777.0	5,777.0	.....
144	Roanoke, Va	1884	June 30, 1917	46,282	34,874	21,495	4,940.0	4,340.0	600.0
145	Macon, Ga	1832	June 30, 1917	46,099	40,665	23,272	5,920.0	5,865.0	55.0
146	Woonsocket, R. I	1888	June 30, 1917	45,365	38,125	28,204	5,632.0	5,532.0	100.0
147	Lansing, Mich	1858	Oct. 31, 1917	45,069	31,229	16,485	6,988.0	6,718.0	270.0

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

[2] Not incorporated in 1900.

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TABLE 1.—YEAR OF INCORPORATION, DATE OF MIDDLE OF FISCAL YEAR REPORTED, POPULATION, AND AREA: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 44.]

City number.	CITY.	Year of incorporation as a city.	Date of middle of fiscal year.	POPULATION.			AREA (ACRES), JULY 1, 1917.		
				Estimated as of middle of fiscal year.	Decennial census.		Total.	Land.	Water.
					Apr. 15, 1910.	June 1, 1900.			
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918—Continued.								
148	Montgomery, Ala.	1837	Dec. 31, 1917	44,416	38,136	30,346	4,371.2	4,371.2	.....
149	West Hoboken, N. J.	1888	June 30, 1917	44,386	35,403	23,094	546.0	546.0	.....
150	Newton, Mass.	1873	June 30, 1917	44,345	39,806	33,587	11,406.0	11,106.0	300.0
151	Butte, Mont.	1879	Oct. 31, 1917	44,268	39,165	30,470	3,325.0	3,319.0	6.0
152	Wheeling, W. Va.	1836	Dec. 31, 1917	43,797	41,641	38,878	2,050.0	1,345.0	705.0
153	East Orange, N. J.	1899	June 30, 1917	43,761	34,371	21,506	2,516.0	2,516.0	.....
154	Galveston, Tex.	1839	Aug. 31, 1917	42,781	36,981	37,789	4,989.3	4,989.3	.....
155	Perth Amboy, N. J.	1871	June 30, 1917	42,646	32,121	17,699	3,997.0	2,958.0	1,039.0
156	Fitchburg, Mass.	1872	May 31, 1917	42,366	37,826	31,531	18,163.0	17,963.0	200.0
157	Lexington, Ky.	1832	June 30, 1917	41,997	35,099	26,369	3,210.0	3,210.0	.....
158	New Castle, Pa.	1869	June 30, 1917	41,915	36,280	28,339	5,915.0	5,815.0	100.0
159	Chester, Pa.	1866	June 30, 1917	41,857	38,537	33,988	3,000.0	2,985.0	15.0
160	Decatur, Ill.	1856	Oct. 31, 1917	41,829	31,140	20,754	4,506.2	4,499.6	6.6
161	Springfield, Mo.	1855	Dec. 31, 1917	41,583	35,201	23,267	5,089.1	5,087.1	2.0
162	Hamilton, Ohio	1854	June 30, 1917	41,338	35,279	23,914	3,460.0	3,320.0	140.0
163	Charlotte, N. C.	1816	Oct. 31, 1917	41,149	34,014	18,091	8,192.0	8,167.0	25.0
164	Portsmouth, Va.	1858	June 30, 1917	40,693	33,190	17,427	1,680.0	1,545.0	135.0
165	Everett, Mass.	1892	June 30, 1917	40,160	33,484	24,336	2,311.0	2,076.0	235.0
166	Dubuque, Iowa	1840	Aug. 31, 1917	40,133	38,494	36,297	8,320.0	7,360.0	960.0
167	San Jose, Calif.	1850	May 31, 1917	39,734	28,946	21,500	5,549.6	5,399.6	150.0
168	Pittsfield, Mass.	1891	June 30, 1917	39,678	32,121	21,766	27,155.2	27,155.2	.....
169	New Rochelle, N. Y.	1899	June 30, 1917	39,192	28,867	14,720	6,495.0	6,400.0	95.0
170	Quincy, Mass.	1889	June 30, 1917	39,022	32,642	23,899	18,000.0	10,736.0	7,264.0
171	Colorado Springs, Colo.	1878	June 30, 1917	38,965	29,078	21,085	5,895.8	5,895.8	.....
172	Knoxville, Tenn.	1815	Mar. 31, 1917	38,958	36,346	32,637	2,541.0	2,541.0	.....
173	Joliet, Ill.	1852	June 30, 1917	38,549	34,670	29,353	2,520.0	2,430.0	90.0
174	Niagara Falls, N. Y.	1892	June 30, 1917	38,466	30,445	19,457	6,970.0	5,900.0	1,070.0
175	Mount Vernon, N. Y.	1892	Oct. 31, 1917	38,318	30,919	21,228	2,694.4	2,644.4	50.0
176	Elmira, N. Y.	1864	June 30, 1917	38,272	37,176	35,672	4,747.0	4,546.0	201.0
177	Lorain, Ohio	1894	June 30, 1917	38,266	28,883	16,028	6,235.0	6,115.0	120.0
178	Cedar Rapids, Iowa	1850	Sept. 30, 1917	38,214	32,811	25,656	8,397.0	7,909.0	488.0
179	Amsterdam, N. Y.	1885	June 30, 1917	38,043	31,267	20,929	3,732.0	3,485.0	247.0
180	Auburn, N. Y.	1848	Dec. 31, 1917	38,042	34,668	30,345	5,440.0	5,390.0	50.0
181	Jamestown, N. Y.	1886	Aug. 31, 1917	37,573	31,297	22,892	5,455.6	5,396.6	59.0
182	Waterloo, Iowa	1868	Sept. 30, 1917	37,344	26,693	12,580	8,687.0	8,287.0	400.0
183	Everett, Wash.	1893	June 30, 1917	37,205	24,814	7,838	6,400.0	4,480.0	1,920.0
184	Shreveport, La.	1839	June 30, 1917	37,064	28,015	16,013	7,020.0	6,720.0	300.0
185	Fresno, Calif.	1885	Dec. 31, 1917	36,992	24,892	12,470	3,913.0	3,913.0	.....
186	Quincy, Ill.	1839	Oct. 31, 1917	36,843	36,587	36,252	5,225.6	3,799.6	1,426.0
187	Boise, Idaho	1866	Oct. 31, 1917	36,653	17,358	5,957	3,040.2	3,030.9	9.3
188	Lima, Ohio	1871	June 30, 1917	36,639	30,508	21,723	4,972.0	4,937.0	35.0
189	Taunton, Mass.	1864	May 31, 1917	36,583	34,259	31,036	31,264.0	28,320.0	2,944.0
190	Oshkosh, Wis.	1853	Mar. 31, 1917	36,428	33,062	28,284	5,446.4	5,036.8	409.6
191	Stockton, Calif.	1850	June 30, 1917	36,209	23,253	17,506	5,212.0	5,141.0	71.0
192	Jackson, Mich.	1843	June 30, 1917	35,996	31,433	25,180	5,760.0	5,653.0	107.0
193	Austin, Tex.	1839	June 30, 1917	35,612	29,860	22,258	10,561.0	8,282.0	2,279.0
194	Columbia, S. C.	1805	June 30, 1917	35,165	26,319	21,108	3,981.0	3,831.0	150.0
195	Aurora, Ill.	1857	June 30, 1917	34,795	29,807	24,147	4,420.0	4,245.0	175.0
196	Bellingham, Wash.	1903	June 30, 1917	34,362	21,298	11,062	13,287.0	11,996.0	1,291.0
197	Waco, Tex.	1856	Sept. 30, 1917	34,172	26,425	20,686	6,650.0	6,440.0	210.0
198	Williamsport, Pa.	1866	June 30, 1917	34,123	31,860	28,757	5,011.2	4,537.6	473.6
199	Highland Park, Mich.	1918	June 30, 1917	33,859	4,120	427	1,840.0	1,840.0	.....
200	Orange, N. J.	1872	June 30, 1917	33,636	29,630	24,141	1,400.0	1,400.0	.....
201	Lynchburg, Va.	1805	July 31, 1917	33,543	29,494	18,891	3,059.2	2,924.8	134.4
202	Brookline, Mass.	1705	June 30, 1917	33,526	27,792	19,935	4,363.0	4,327.0	36.0
203	Winston-Salem, N. C.	1913	Oct. 31, 1917	33,509	22,700	13,650	3,840.0	3,840.0	.....
204	Joplin, Mo.	1873	Dec. 31, 1917	33,492	32,073	26,023	9,068.0	9,068.0	.....
205	Tulsa, Okla.	1903	Dec. 31, 1917	33,474	18,182	1,390	2,914.9	2,848.5	66.4
206	Kenosha, Wis.	1850	Oct. 31, 1917	33,252	21,371	11,606	2,740.0	2,720.0	20.0
207	Danville, Ill.	1867	Oct. 31, 1917	33,205	27,871	16,354	6,400.0	6,000.0	400.0
208	Ogden, Utah	1861	June 30, 1917	32,343	25,580	16,313	10,646.5	10,646.5	.....
209	Newport, Ky.	1850	June 30, 1917	32,133	30,309	28,301	891.0	771.0	120.0
210	Norristown, Pa.	1812	June 30, 1917	31,969	27,875	22,265	2,265.0	2,265.0	.....
211	Council Bluffs, Iowa.	1853	Sept. 30, 1917	31,927	29,292	25,802	12,544.0	11,532.8	1,011.2
212	La Crosse, Wis.	1856	June 30, 1917	31,833	30,417	28,895	6,640.1	6,089.5	550.6
213	Stamford, Conn.	1893	July 9, 1917	31,832	25,138	15,997	5,121.0	4,480.0	641.0
214	Charleston, W. Va.	1818	Dec. 31, 1917	31,620	22,996	11,099	3,820.0	3,520.0	300.0
215	Zanesville, Ohio	1814	June 30, 1917	31,320	28,026	23,538	4,239.0	4,047.0	192.0
216	Madison, Wis.	1853	June 30, 1917	31,315	25,531	19,164	17,285.8	4,076.8	13,209.0
217	Waltham, Mass.	1884	July 31, 1917	31,048	27,834	23,481	8,678.0	7,950.0	728.0
218	Easton, Pa.	1887	June 30, 1917	30,854	28,523	25,238	2,335.0	2,190.0	145.0
219	Poughkeepsie, N. Y.	1854	June 30, 1917	30,786	27,936	24,029	2,029.0	1,728.0	247.0
220	Jackson, Miss.	1833	Mar. 31, 1917	30,762	21,262	7,816	5,640.0	5,540.0	100.0
221	Wilmington, N. C.	1866	Nov. 30, 1917	30,612	25,748	20,976	4,150.0	3,534.0	616.0
222	Newport, R. I.	1784	June 28, 1917	30,585	27,149	22,441	4,185.0	3,958.0	227.0
223	Watertown, N. Y.	1869	May 31, 1917	30,361	26,730	21,696	5,480.0	5,360.0	120.0
224	Battle Creek, Mich.	1859	Oct. 31, 1917	30,329	25,267	18,563	3,866.0	3,678.0	188.0
225	Newark, Ohio	1860	June 30, 1917	30,317	25,404	18,157	3,120.0	3,120.0	.....
226	East Chicago, Ind.	1893	June 30, 1917	30,286	19,098	3,411	6,493.0	6,396.0	97.0
227	Green Bay, Wis.	1854	June 30, 1917	30,017	25,236	18,684	8,393.2	8,169.3	223.9

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES: 1918.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 44.]

City number	CITY	Cash balances at beginning of year.	RECEIPTS. Total.	RECEIPTS. Revenue. (Table 3)	RECEIPTS. Nonrevenue. (Table 17)	Aggregate of receipts and cash balances at beginning of year.[1]	PAYMENTS. Total.	PAYMENTS. Governmental-cost. (Table 3)	PAYMENTS. Nongovernmental-cost. (Table 17)	Cash balances at close of year.
	Grand total	$314,983,516	$2,434,748,011	$1,124,094,899	$1,310,653,112	$2,749,731,527	$2,446,651,939	$1,172,695,829	$1,273,956,110	$303,079,588
	Group I	139,223,715	1,393,174,602	568,776,978	824,397,624	1,532,398,317	1,403,003,756	586,846,609	816,157,147	129,394,561
	Group II	65,408,647	358,809,398	174,573,128	184,236,270	424,218,045	354,815,492	179,791,197	175,024,295	69,402,553
	Group III	52,019,464	342,663,514	188,723,464	153,940,050	394,682,978	343,025,755	196,269,815	146,755,940	51,657,223
	Group IV	30,164,580	177,761,933	102,012,308	75,749,625	207,926,513	178,856,875	110,355,369	68,501,506	29,069,638
	Group V	28,167,110	162,338,564	90,009,021	72,329,543	190,505,674	166,950,061	99,432,839	67,517,222	23,555,613
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.									
1	New York, N. Y	$23,536,875	$732,030,673	$242,873,791	$489,156,882	$755,567,548	$732,743,772	$238,336,372	$494,407,400	$22,821,776
2	Chicago, Ill	27,369,177	248,719,910	92,777,604	155,942,306	276,089,087	251,010,235	97,948,451	153,061,784	25,078,852
3	Philadelphia, Pa	15,141,068	96,261,682	53,577,082	42,684,600	111,402,750	95,259,363	66,156,062	29,103,301	16,143,387
4	St. Louis, Mo	11,863,905	30,822,469	24,494,090	6,328,379	42,686,374	32,901,680	23,959,176	8,942,504	9,784,694
5	Boston, Mass	13,351,494	65,629,197	36,924,898	28,704,299	79,480,691	70,223,556	38,455,518	31,768,038	9,257,135
6	Cleveland, Ohio	19,210,293	67,527,982	23,912,158	43,615,824	86,738,275	66,016,270	27,160,812	38,835,458	20,722,005
7	Detroit, Mich	3,648,406	47,190,082	26,492,579	20,706,503	50,847,488	49,420,463	29,681,842	19,738,621	1,427,025
8	Baltimore, Md	3,059,325	22,275,695	16,596,407	5,679,288	25,335,020	22,405,913	18,691,264	3,714,649	2,929,107
9	Pittsburgh, Pa	12,567,093	29,846,481	23,443,706	6,402,775	42,413,574	30,945,485	23,219,404	7,726,081	11,468,089
10	Los Angeles, Calif	8,976,079	52,861,431	25,684,663	27,176,768	61,837,510	52,077,019	23,217,708	28,859,311	9,760,491
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.									
11	Buffalo, N. Y	$7,483,280	$30,338,092	$19,418,483	$10,919,609	$37,821,372	$30,261,398	$19,495,986	$10,765,412	$7,559,974
12	San Francisco, Calif	8,899,845	27,974,050	20,138,595	7,835,455	36,873,895	30,500,681	21,363,108	9,137,573	6,373,214
13	Milwaukee, Wis	3,731,615	26,546,987	16,215,958	10,331,029	30,278,602	25,366,137	17,294,469	8,071,668	4,912,465
14	Newark, N. J	3,755,774	53,657,055	16,469,658	37,187,397	57,412,829	50,801,335	17,079,741	33,721,594	6,611,494
15	Cincinnati, Ohio	10,827,740	35,460,563	15,304,552	20,156,011	46,288,303	35,128,806	16,741,113	18,387,693	11,159,497
16	New Orleans, La	4,511,799	27,819,342	9,215,600	18,603,742	32,331,141	27,575,592	9,765,701	17,809,891	4,755,549
17	Minneapolis, Minn	2,426,297	30,870,048	11,539,876	19,330,172	33,296,345	30,890,850	13,403,691	17,493,159	2,399,495
18	Washington, D. C	4,699,324	21,203,746	17,663,699	3,540,047	25,903,070	19,138,364	14,783,151	4,355,213	6,764,706
19	Seattle, Wash	4,667,629	38,968,256	15,861,375	23,106,881	43,635,885	39,446,431	17,406,018	22,040,413	4,189,454
20	Jersey City, N. J	3,239,740	22,313,681	9,341,011	12,972,670	25,553,421	22,725,280	9,931,918	12,793,362	2,828,141
21	Kansas City, Mo	7,641,639	20,992,089	12,022,761	8,969,328	28,633,728	21,210,139	12,520,841	8,689,298	7,423,589
22	Portland, Oreg	3,523,965	22,665,489	11,381,560	11,283,929	26,189,454	21,764,479	10,005,460	11,759,019	4,424,975
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.									
23	Indianapolis, Ind	$1,912,665	$10,499,627	$7,628,113	$2,871,514	$12,412,292	$10,038,388	$7,802,871	$2,235,517	$2,373,904
24	Denver, Colo	2,375,606	10,155,261	6,666,809	3,488,452	12,530,867	10,849,306	5,979,028	4,870,278	1,681,561
25	Rochester, N. Y	3,522,995	15,482,539	8,387,322	7,095,217	19,005,534	15,332,914	9,406,385	5,926,529	3,672,620
26	Providence, R. I	1,710,467	12,288,161	7,146,177	5,141,984	13,998,628	12,579,879	7,701,485	4,878,394	1,418,749
27	St. Paul, Minn	2,294,262	16,118,332	6,915,025	9,203,307	18,412,594	17,130,769	7,582,919	9,547,850	1,281,825
28	Louisville, Ky	2,478,084	8,613,543	6,061,382	2,552,161	11,091,627	8,526,535	5,573,753	2,952,782	2,565,092
29	Columbus, Ohio	1,710,325	10,512,232	6,428,903	4,083,329	12,222,557	10,949,217	6,351,844	4,597,373	1,273,340
30	Oakland, Calif	1,377,282	5,875,585	5,296,097	579,488	7,252,867	5,955,080	4,962,185	992,895	1,297,787
31	Toledo, Ohio	2,180,020	10,494,533	5,631,711	4,862,822	12,674,553	10,391,777	5,635,332	4,756,445	2,282,776
32	Atlanta, Ga	426,969	5,483,678	4,262,994	1,220,684	5,910,647	5,542,675	3,968,765	1,573,910	367,972
33	Birmingham, Ala	957,122	3,438,068	2,316,170	1,122,498	4,395,790	3,521,562	2,494,320	1,027,236	874,228
34	Omaha, Nebr	2,035,279	10,190,843	5,490,477	4,700,366	12,226,122	9,691,320	6,130,091	3,561,229	2,534,802
35	Worcester, Mass	359,526	14,404,919	5,696,807	8,708,112	14,764,445	14,640,111	5,534,386	9,105,725	124,334
36	Richmond, Va	774,924	9,580,574	4,628,100	4,952,474	10,355,498	9,990,026	4,502,381	5,487,645	365,472
37	Syracuse, N. Y	1,801,555	10,317,694	4,652,394	5,665,300	12,119,249	10,309,968	5,123,080	5,186,908	1,809,261
38	Spokane, Wash	989,490	4,377,685	3,677,344	700,341	5,367,175	4,506,095	3,131,155	1,374,940	861,080
39	New Haven, Conn	204,469	6,564,464	3,539,550	3,024,914	6,768,933	6,345,199	3,566,234	2,778,965	423,734
40	Memphis, Tenn	775,574	4,990,983	3,525,882	1,465,101	5,766,557	4,684,734	3,205,850	1,478,884	1,081,823
41	Scranton, Pa	822,504	3,120,381	2,407,925	712,456	3,942,885	2,981,347	2,314,623	666,724	961,538
42	Paterson, N. J	358,253	6,411,094	2,656,418	3,754,676	6,769,377	6,471,261	3,006,277	3,464,984	298,116
43	Grand Rapids, Mich	437,719	6,624,431	3,334,528	3,289,903	7,062,150	6,612,759	3,484,969	3,127,790	449,391
44	Dallas, Tex	988,464	4,507,393	3,795,046	712,347	5,495,857	4,592,441	3,503,373	1,089,068	903,416
45	San Antonio, Tex	2,085,515	4,473,929	2,811,416	1,662,513	6,559,444	4,400,704	2,771,947	1,628,757	2,158,740
46	Fall River, Mass	425,132	6,350,996	3,101,603	3,249,393	6,776,128	6,496,825	3,261,947	3,234,878	279,303
47	Dayton, Ohio	2,473,047	4,940,837	3,268,418	1,672,419	7,413,884	5,454,491	4,385,925	1,068,566	1,959,393
48	Bridgeport, Conn	2,083,034	6,883,323	3,661,603	3,221,720	8,966,357	6,737,047	5,665,110	1,071,937	2,229,310
49	Salt Lake City, Utah	1,249,551	4,958,798	3,740,522	1,218,276	6,208,349	5,264,014	3,649,025	1,614,989	944,335
50	New Bedford, Mass	538,933	8,548,494	3,591,596	4,956,898	9,087,427	8,362,594	4,086,752	4,275,842	724,833
51	Nashville, Tenn	1,774,776	3,824,152	2,422,826	1,401,333	5,598,935	4,162,575	2,660,164	1,502,411	1,436,360
52	Tacoma, Wash	530,881	5,552,084	3,590,977	1,961,107	6,082,965	5,488,902	3,150,295	2,338,607	594,063
53	Houston, Tex	2,080,355	9,571,930	3,615,385	5,956,545	11,652,285	9,709,454	4,854,027	4,855,427	1,942,831
54	Cambridge, Mass	365,038	9,252,315	3,690,895	5,561,420	9,617,353	9,194,445	3,573,518	5,620,927	422,908
55	Trenton, N. J	643,051	6,080,029	2,764,652	3,315,377	6,723,080	6,023,422	2,911,435	3,111,987	699,658
56	Lowell, Mass	332,692	5,417,468	2,816,044	2,601,424	5,750,160	5,290,876	2,990,121	2,300,755	459,284
57	Hartford, Conn	767,822	9,079,269	4,652,533	4,426,736	9,847,091	8,529,502	5,466,251	3,063,251	1,317,589
58	Youngstown, Ohio	1,985,204	5,342,433	2,942,461	2,399,972	7,327,637	4,862,638	2,986,231	1,876,407	2,464,999
59	Fort Worth, Tex	116,006	3,017,084	1,896,637	1,120,447	3,133,090	2,869,872	1,962,383	907,489	263,218
60	Reading, Pa	470,795	2,191,285	1,591,660	599,625	2,662,080	2,202,440	1,444,700	757,740	459,640
61	Springfield, Mass	811,428	8,160,167	4,580,804	3,579,363	8,971,595	8,510,931	4,527,816	3,983,115	460,664
62	Camden, N. J	422,233	4,877,825	2,132,254	2,745,571	5,300,058	4,942,078	2,596,253	2,345,825	357,980
63	Albany, N. Y	386,195	5,804,368	3,440,753	2,363,615	6,190,563	5,889,503	3,753,864	2,135,639	301,060
64	Des Moines, Iowa	874,586	5,802,906	3,707,028	2,095,878	6,677,492	5,194,789	4,349,020	845,769	1,482,703
65	Lynn, Mass	65,747	6,590,230	2,663,360	3,926,870	6,655,977	6,524,050	2,756,709	3,767,341	131,927
66	Schenectady, N. Y	202,485	5,710,363	2,480,821	3,229,542	5,912,848	5,813,099	2,141,185	3,671,914	99,749
67	Yonkers, N. Y	137,544	10,960,898	3,940,725	7,020,173	11,098,442	10,763,282	4,186,702	6,576,580	335,160
68	Lawrence, Mass	221,532	4,765,989	2,124,340	2,641,649	4,987,521	4,627,512	2,199,550	2,427,962	360,009
69	Kansas City, Kans	482,298	4,453,715	3,348,977	1,104,738	4,936,013	4,067,327	2,977,573	1,089,754	868,686

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

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 44.]

City number	CITY	Cash balances at beginning of year.	RECEIPTS. Total.	Revenue. (Table 3)	Nonrevenue. (Table 17)	Aggregate of receipts and cash balances at beginning of year.[1]	PAYMENTS. Total.	Governmental-cost. (Table 3)	Nongovernmental-cost. (Table 17)	Cash balances at close of year.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.									
70	Oklahoma City, Okla.	$1,628,795	$4,925,908	$2,164,701	$2,761,207	$6,554,703	$5,463,146	$2,381,871	$3,081,275	$1,091,557
71	Duluth, Minn.	536,466	3,492,653	3,133,065	359,588	4,029,119	3,490,962	2,922,850	568,112	538,157
72	Wilmington, Del.	818,668	3,242,899	1,699,935	1,542,964	4,061,567	3,755,245	2,086,086	1,669,159	306,322
73	Akron, Ohio	1,225,840	7,066,591	3,080,717	3,985,874	8,292,431	6,606,827	3,426,401	3,180,426	1,685,604
74	Norfolk, Va.	251,957	5,252,240	2,482,694	2,769,546	5,504,197	5,039,818	3,012,601	2,027,217	464,379
75	Elizabeth, N. J.	676,541	3,737,725	1,827,358	1,910,367	4,414,366	3,963,506	1,738,202	2,225,304	450,860
76	Utica, N. Y.	382,468	3,567,140	1,656,277	1,910,863	3,949,608	3,725,661	1,900,655	1,825,006	223,947
77	Waterbury, Conn.	616,654	4,165,218	2,277,032	1,888,186	4,781,872	3,242,613	2,571,447	671,166	1,539,259
78	Somerville, Mass.	200,541	4,164,213	2,129,079	2,035,134	4,364,754	4,127,508	2,188,362	1,939,146	237,246
79	St. Joseph, Mo.	248,830	2,087,958	1,689,411	398,547	2,336,788	2,135,367	1,609,104	526,263	201,421
80	Manchester, N. H.	400,162	3,061,353	1,578,368	1,482,985	3,461,515	3,225,200	1,802,925	1,422,275	236,315
81	Jacksonville, Fla.	860,088	3,523,503	2,389,633	1,153,870	4,383,591	3,358,296	2,718,945	639,351	1,025,295
82	Hoboken, N. J.	607,394	8,152,637	2,081,557	6,071,080	8,760,021	7,944,982	2,775,833	5,169,149	815,039
83	Wilkes-Barre, Pa.	377,077	1,711,314	1,297,733	413,581	2,088,391	1,877,065	1,442,947	434,118	211,326
84	Troy, N. Y.	174,600	3,049,939	2,001,375	1,048,564	3,224,539	3,114,476	1,841,406	1,273,070	110,063
85	Fort Wayne, Ind.	891,560	2,937,925	1,968,390	969,535	3,829,485	3,038,675	2,051,287	987,388	790,810
86	East St. Louis, Ill.	304,204	1,671,004	1,230,268	440,736	1,975,208	1,748,611	1,256,089	492,522	226,597
87	Evansville, Ind.	353,050	1,710,633	1,475,050	235,633	2,063,733	1,800,082	1,552,301	247,781	263,651
88	Erie, Pa.	533,562	2,612,571	1,743,238	869,333	3,146,133	2,448,035	2,145,410	302,625	698,098
89	Passaic, N. J.	172,282	2,920,662	1,128,866	1,791,796	3,092,944	3,008,035	1,287,017	1,721,018	84,909
90	Wichita, Kans.	282,469	1,904,252	1,548,391	355,861	2,186,721	1,736,557	1,237,390	499,167	450,164
91	Harrisburg, Pa.	546,767	1,884,257	1,452,372	431,885	2,431,024	2,144,458	1,299,972	844,486	286,566
92	Bayonne, N. J.	866,529	4,285,019	2,074,741	2,210,278	5,151,548	3,931,490	2,458,451	1,473,039	1,220,058
93	Peoria, Ill.	357,579	2,427,858	1,743,262	684,596	2,785,437	2,536,718	1,805,095	731,623	248,719
94	South Bend, Ind.	510,999	1,707,748	1,466,310	241,438	2,218,747	1,813,325	1,575,380	237,945	405,422
95	Johnstown, Pa.	720,440	1,293,353	1,067,746	225,607	2,013,793	1,351,390	1,133,133	218,257	662,403
96	El Paso, Tex.	770,715	3,160,731	1,777,687	1,383,047	3,931,449	2,690,927	1,841,200	849,727	1,240,522
97	Savannah, Ga.	398,915	1,830,110	1,611,990	218,120	2,229,025	2,142,808	1,824,829	317,979	86,217
98	Brockton, Mass.	316,375	4,027,572	1,794,956	2,232,616	4,343,947	4,068,121	1,987,224	2,080,897	275,826
99	Sacramento, Calif.	1,613,786	2,900,546	2,437,699	462,847	4,514,332	3,490,402	2,680,672	803,730	1,023,930
100	Terre Haute, Ind.	633,622	1,323,131	1,124,892	198,239	1,956,753	1,428,555	1,230,905	197,650	528,198
101	Holyoke, Mass.	244,548	4,148,976	2,406,752	1,742,224	4,393,524	4,313,764	2,274,509	2,039,255	79,760
102	Allentown, Pa.	336,455	1,774,499	1,084,416	690,083	2,110,954	1,727,533	1,480,649	246,884	383,421
103	Portland, Me.	153,748	4,814,012	2,042,635	2,771,377	4,967,760	4,617,994	2,301,070	2,316,924	349,766
104	Springfield, Ill.	693,814	2,128,684	1,285,543	843,141	2,822,498	2,401,737	1,730,424	671,313	420,761
105	Canton, Ohio	1,325,727	3,397,405	1,594,511	1,802,894	4,723,132	4,018,344	2,201,592	1,816,752	704,788
106	Berkeley, Calif.	304,610	1,769,131	1,474,803	294,328	2,073,741	1,761,568	1,393,253	368,315	312,173
107	Chattanooga, Tenn.	286,970	1,658,182	930,035	728,147	1,945,152	1,602,004	1,107,104	494,900	343,148
108	Charleston, S. C.	315,478	2,739,612	1,200,225	1,539,387	3,055,090	2,679,385	2,466,636	212,749	375,705
109	Pawtucket, R. I.	447,631	3,575,808	1,665,942	1,909,866	4,023,439	3,834,574	1,723,126	2,111,448	188,865
110	Altoona, Pa.	315,536	1,472,578	1,000,097	472,481	1,788,164	1,527,636	1,068,325	459,311	260,528
111	Covington, Ky.	197,754	2,571,368	996,825	1,574,543	2,769,122	2,539,148	1,146,484	1,392,664	229,974
112	Atlantic City, N. J.	1,053,890	4,860,625	2,513,595	2,317,030	5,914,515	5,257,801	2,855,581	2,402,220	656,714
113	Mobile, Ala.	86,039	1,025,761	945,443	80,318	1,111,800	1,045,908	806,824	239,084	65,892
114	Sioux City, Iowa.	99,709	2,477,910	1,867,197	610,713	2,577,619	2,364,007	1,728,451	635,556	213,612
115	Little Rock, Ark.	437,878	3,181,433	641,656	2,539,777	3,619,311	3,020,381	933,808	2,086,573	598,930
116	Flint, Mich.	604,052	3,772,482	1,859,431	1,913,051	4,376,534	3,735,568	2,635,588	1,099,980	640,966
117	Tampa, Fla.	438,299	1,653,435	1,228,520	424,915	2,091,734	1,569,157	1,084,581	484,576	522,577
118	Saginaw, Mich.	406,733	2,499,801	1,332,098	1,167,703	2,906,534	2,440,259	1,028,355	1,411,904	466,275
119	Rockford, Ill.	143,307	2,493,330	1,475,615	1,022,715	2,641,637	2,523,738	1,552,369	971,369	117,899
120	San Diego, Calif.	899,496	3,783,691	3,166,399	617,292	4,683,187	3,564,604	2,783,979	780,625	1,118,583
121	Pueblo, Colo.	160,841	2,280,579	1,198,683	1,081,896	2,441,420	2,252,993	1,136,958	1,116,035	188,427
122	Gary, Ind.	274,305	2,454,954	1,778,148	676,806	2,729,259	2,346,524	1,729,235	617,289	382,735
123	New Britain, Conn.	399,763	1,498,486	1,316,978	181,508	1,898,249	1,694,201	1,404,211	289,990	204,048
124	Binghamton, N. Y.	414,393	2,515,345	1,491,336	1,024,009	2,929,738	2,383,783	1,742,120	641,663	545,955
125	York, Pa.	271,530	788,934	645,116	143,818	1,060,464	667,650	558,017	109,633	392,814
126	Springfield, Ohio.	357,193	2,793,051	1,189,344	1,603,707	3,150,244	2,706,612	1,497,788	1,208,824	443,632
127	Malden, Mass.	91,209	2,516,448	1,237,290	1,279,158	2,607,657	2,540,857	1,297,627	1,243,230	66,800
128	Lancaster, Pa.	205,527	760,635	726,654	33,981	966,162	820,846	738,852	81,994	145,316
129	Pasadena, Calif.	451,257	2,411,804	2,122,227	289,577	2,863,061	2,217,136	1,809,255	407,881	615,925
130	Kalamazoo, Mich.	239,248	2,211,049	1,003,654	1,207,395	2,450,297	2,261,393	906,905	1,354,488	188,904
131	Augusta, Ga.	228,565	1,928,209	1,446,347	481,862	2,156,774	1,940,909	1,439,703	501,206	215,865
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.									
132	Davenport, Iowa.	$978,693	$1,617,118	$1,206,592	$410,526	$2,595,811	$1,861,283	$1,563,414	$297,869	$734,528
133	Topeka, Kans.	232,028	1,642,536	1,267,298	375,238	1,874,564	1,605,422	1,229,594	375,828	269,142
134	Salem, Mass.	232,597	2,929,294	1,222,068	1,707,226	3,161,891	2,964,294	1,561,040	1,403,254	197,597
135	Haverhill, Mass.	123,123	2,605,556	1,308,404	1,297,152	2,728,679	2,641,797	1,258,473	1,383,324	86,882
136	Huntington, W. Va.	326,987	970,685	874,969	95,716	1,297,672	1,037,827	868,671	169,156	259,845
137	Muskogee, Okla.	363,614	1,794,370	776,128	1,018,242	2,157,984	1,792,663	654,080	1,138,583	365,321
138	Bay City, Mich.	179,051	1,659,073	1,057,731	601,342	1,838,124	1,717,202	1,012,146	705,056	120,922
139	Chelsea, Mass.	131,880	2,105,617	1,104,986	1,000,631	2,237,497	1,954,620	1,190,718	763,902	282,877
140	McKeesport, Pa.	253,618	1,255,200	900,404	354,796	1,508,818	1,376,344	927,930	448,414	132,474
141	Racine, Wis.	31,841	1,771,315	1,143,226	628,089	1,803,156	1,783,352	1,091,214	692,138	19,804
142	Superior, Wis.	161,773	2,067,366	1,098,766	968,600	2,229,139	1,931,683	979,846	951,837	297,456
143	Lincoln, Nebr.	395,837	1,938,086	1,442,617	495,469	2,333,923	1,933,239	1,388,402	544,837	400,684
144	Roanoke, Va.	624,338	979,494	673,311	306,183	1,603,832	1,128,203	690,867	428,336	475,626
145	Macon, Ga.	415,258	1,675,645	1,121,639	554,006	2,090,903	1,846,249	1,307,730	538,519	244,654
146	Woonsocket, R. I.	104,717	3,616,237	876,949	2,739,288	3,720,954	3,556,368	1,221,005	2,335,363	164,583
147	Lansing, Mich.	248,325	2,735,101	1,452,700	1,282,401	2,983,426	2,761,053	1,663,775	1,097,278	222,379

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

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 44.]

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 3)	Nonrevenue. (Table 17)		Total.	Governmental-cost. (Table 3)	Nongovernmental-cost. (Table 17)	
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918—Continued.									
148	Montgomery, Ala.	$263,317	$1,212,079	$833,652	$378,427	$1,475,396	$1,167,167	$747,946	$419,221	$308,229
149	West Hoboken, N. J.	342,943	2,104,869	688,048	1,416,821	2,447,812	2,223,989	625,141	1,598,848	223,823
150	Newton, Mass.	245,415	4,275,049	2,110,290	2,164,759	4,520,464	4,340,218	2,034,220	2,305,998	180,246
151	Butte, Mont.	396,377	2,685,948	1,777,721	908,227	3,082,325	2,785,685	1,934,386	851,299	296,640
152	Wheeling, W. Va.	181,753	1,133,445	1,020,215	113,230	1,315,198	959,365	769,008	190,357	355,833
153	East Orange, N. J.	252,409	3,735,429	1,329,507	2,405,922	3,987,838	3,686,110	1,542,820	2,143,290	301,728
154	Galveston, Tex.	917,270	3,350,246	1,421,356	1,928,890	4,267,516	3,683,227	1,380,720	2,302,507	584,289
155	Perth Amboy, N. J.	408,661	3,396,848	950,002	2,446,846	3,805,509	3,473,982	1,166,901	2,307,078	331,527
156	Fitchburg, Mass.	86,695	3,559,142	1,244,843	2,314,299	3,645,837	3,540,644	1,199,653	2,340,991	105,193
157	Lexington, Ky.	749,834	1,517,339	857,361	679,978	2,267,173	2,014,891	1,094,567	920,324	272,282
158	New Castle, Pa.	442,200	795,061	680,379	114,682	1,237,261	905,584	779,629	125,955	331,677
159	Chester, Pa.	459,489	952,093	597,443	354,650	1,411,582	1,131,069	670,120	460,940	280,493
160	Decatur, Ill.	483,684	1,325,923	967,983	357,940	1,809,607	1,417,592	941,452	476,140	392,015
161	Springfield, Mo.	164,142	642,227	625,938	16,289	806,369	648,677	602,110	46,567	157,692
162	Hamilton, Ohio.	235,710	1,393,465	995,717	397,748	1,629,175	1,372,620	945,076	427,554	256,515
163	Charlotte, N. C.	96,885	1,278,252	778,136	500,116	1,375,137	1,306,073	792,661	513,412	69,064
164	Portsmouth, Va.	44,855	1,058,115	479,521	578,594	1,102,970	1,009,154	500,233	508,921	93,816
165	Everett, Mass.	168,102	2,044,801	778,330	1,266,471	2,212,903	2,141,285	857,862	1,283,723	71,618
166	Dubuque, Iowa.	257,860	1,102,726	882,709	220,017	1,360,586	1,058,368	865,004	193,364	302,218
167	San Jose, Calif.	252,859	831,261	768,481	62,780	1,084,120	974,791	867,194	107,597	109,329
168	Pittsfield, Mass.	91,627	2,237,043	1,115,823	1,121,220	2,328,670	2,295,870	1,128,748	1,167,122	32,800
169	New Rochelle, N. Y.	443,767	2,828,523	1,178,958	1,649,565	3,272,290	2,897,344	1,389,115	1,508,229	374,946
170	Quincy, Mass.	169,873	3,282,862	1,459,393	1,823,469	3,452,735	3,241,666	1,461,702	1,779,964	211,069
171	Colorado Springs, Colo.	96,261	1,072,655	808,641	264,014	1,168,916	1,094,470	898,056	196,414	74,446
172	Knoxville, Tenn.	131,996	2,075,922	944,552	1,131,370	2,207,918	2,079,959	1,452,899	627,060	127,959
173	Joliet, Ill.	137,832	1,689,887	1,097,752	592,135	1,827,719	1,716,531	1,137,452	579,079	111,188
174	Niagara Falls, N. Y.	854,493	1,936,320	792,669	1,143,651	2,790,813	2,165,195	1,648,819	516,376	625,618
175	Mount Vernon, N. Y.	323,259	2,516,119	1,210,914	1,305,205	2,839,378	2,626,684	1,319,408	1,307,276	212,694
176	Elmira, N. Y.	73,725	1,404,441	1,116,966	287,475	1,478,166	1,435,202	1,072,428	362,774	42,964
177	Lorain, Ohio.	313,585	1,740,155	827,234	912,921	2,053,740	1,690,771	898,696	792,075	362,969
178	Cedar Rapids, Iowa.	111,554	1,479,863	1,270,733	209,130	1,591,417	1,392,965	1,081,393	311,572	198,452
179	Amsterdam, N. Y.	31,955	1,227,491	603,158	624,333	1,259,446	1,226,015	694,604	531,411	33,431
180	Auburn, N. Y.	118,401	1,679,723	875,716	804,007	1,798,124	1,516,903	905,629	611,274	281,221
181	Jamestown, N. Y.	93,439	1,911,064	1,122,732	788,332	2,004,503	1,853,178	1,134,402	718,776	151,325
182	Waterloo, Iowa.	393,841	1,188,960	947,556	241,404	1,582,801	1,360,296	1,112,333	247,963	222,505
183	Everett, Wash.	733,697	1,482,457	1,005,407	477,050	2,216,154	1,792,528	1,218,565	573,963	423,626
184	Shreveport, La.	489,851	1,810,272	830,198	980,074	2,300,133	1,990,773	1,120,289	870,484	309,360
185	Fresno, Calif.	686,501	1,127,013	1,030,269	96,744	1,813,514	1,391,721	1,251,985	139,736	421,793
186	Quincy, Ill.	233,278	971,311	837,607	133,704	1,204,589	912,266	660,560	251,706	292,323
187	Boise, Idaho.	37,542	982,740	617,497	365,243	1,020,282	997,035	536,265	460,770	23,247
188	Lima, Ohio.	703,275	2,291,862	684,610	1,607,252	2,995,137	2,184,771	1,495,777	688,994	810,366
189	Taunton, Mass.	86,215	2,630,818	1,061,526	1,569,292	2,717,033	2,551,925	1,233,550	1,318,375	165,108
190	Oshkosh, Wis.	179,110	1,040,132	735,863	304,269	1,219,242	1,036,124	774,310	261,814	183,118
191	Stockton, Calif.	514,680	1,340,729	1,258,437	82,292	1,855,409	1,420,414	1,298,981	121,433	434,995
192	Jackson, Mich.	536,851	2,159,613	1,012,164	1,147,449	2,696,464	2,233,789	1,572,364	661,425	462,675
193	Austin, Tex.	406,372	1,130,870	917,018	213,852	1,537,242	1,490,220	1,071,109	419,111	47,022
194	Columbia, S. C.	395,684	1,084,008	701,474	382,534	1,479,692	1,369,601	887,241	482,360	110,091
195	Aurora, Ill.	133,128	930,465	828,475	101,990	1,063,593	951,919	798,880	153,039	111,674
196	Bellingham, Wash.	231,907	1,093,051	753,480	339,571	1,324,958	1,079,298	808,963	270,335	245,660
197	Waco, Tex.	490,392	1,631,631	977,286	654,345	2,122,023	1,718,948	1,089,919	629,029	403,075
198	Williamsport, Pa.	122,342	630,955	517,987	112,968	753,297	608,703	541,109	67,594	144,594
199	Highland Park, Mich.	833,551	3,652,742	1,770,917	1,881,825	4,486,293	3,666,599	3,174,231	492,368	819,694
200	Orange, N. J.	208,230	3,253,258	703,132	2,550,126	3,461,488	3,317,950	869,909	2,448,041	143,538
201	Lynchburg, Va.	9,211	1,222,185	787,284	435,001	1,231,596	1,196,057	881,482	314,575	35,539
202	Brookline, Mass.	128,646	3,290,129	1,843,855	1,446,274	3,418,775	3,378,397	1,904,447	1,473,950	40,378
203	Winston-Salem, N. C.	.....	1,368,879	659,342	709,537	1,368,879	1,272,619	970,161	302,458	96,260
204	Joplin, Mo.	305,519	843,278	706,081	137,197	1,148,797	1,055,065	859,611	195,454	93,732
205	Tulsa, Okla.	971,158	2,587,401	1,510,524	1,072,877	3,554,559	3,105,277	2,209,213	896,064	449,282
206	Kenosha, Wis.	608,223	1,921,570	1,040,847	880,723	2,529,793	2,128,416	1,090,800	1,037,616	401,377
207	Danville, Ill.	251,853	673,976	603,840	70,136	925,829	629,859	489,211	140,648	295,970
208	Ogden, Utah	188,050	1,401,173	786,451	616,722	1,591,223	1,466,784	1,003,137	463,647	124,439
209	Newport, Ky.	126,451	694,164	410,520	283,644	820,615	686,444	418,757	267,687	134,171
210	Norristown, Pa.	97,029	320,351	299,300	31,051	417,380	375,294	241,933	133,361	42,086
211	Council Bluffs, Iowa.	260,073	970,948	808,282	162,666	1,251,021	1,004,779	769,505	235,274	246,242
212	La Crosse, Wis.	281,540	969,220	672,933	296,387	1,250,860	1,048,834	668,774	380,060	202,026
213	Stamford, Conn.	490,917	2,044,514	1,005,365	1,039,149	2,535,431	2,024,780	962,938	1,061,842	510,651
214	Charleston, W. Va.	472,832	757,796	723,657	34,139	1,230,628	814,466	628,203	206,260	396,162
215	Zanesville, Ohio.	627,790	986,873	626,870	360,003	1,614,663	1,062,730	811,094	251,636	551,933
216	Madison, Wis.	172,701	2,732,624	1,323,831	1,408,793	2,905,325	2,843,130	1,548,031	1,295,099	62,195
217	Waltham, Mass.	45,961	1,883,775	862,901	1,020,874	1,929,736	1,804,446	782,516	1,021,930	125,290
218	Easton, Pa.	64,610	655,021	408,022	246,999	719,631	637,038	522,213	114,825	82,593
219	Poughkeepsie, N. Y.	73,208	1,268,546	887,630	380,916	1,341,754	1,243,097	949,244	293,853	98,657
220	Jackson, Miss.	22,117	644,703	424,603	220,100	666,820	640,355	540,067	100,288	26,465
221	Wilmington, N. C.	7,522	843,185	553,714	289,471	850,707	813,803	498,886	314,917	36,904
222	Newport, R. I.	317,914	1,564,972	877,399	687,573	1,882,886	1,641,982	902,040	739,942	240,904
223	Watertown, N. Y.	149,726	971,504	612,357	359,147	1,121,230	814,800	603,676	211,124	306,430
224	Battle Creek, Mich.	109,993	1,516,642	826,882	689,760	1,626,635	1,457,153	729,691	727,462	169,482
225	Newark, Ohio.	438,691	886,767	543,821	342,946	1,325,458	865,654	490,998	374,656	459,804
226	East Chicago, Ind.	201,468	1,081,348	760,302	321,046	1,282,816	1,040,800	741,950	298,850	242,016
227	Green Bay, Wis.	61,563	946,754	520,744	426,010	1,008,317	838,269	520,247	318,022	170,048

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

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TABLE 3.—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 6)	Special property. (Table 6)	Poll. (Table 6)	Business. (Table 6)	Non-business license. (Table 6)	(Table 6)	(Table 6)	(Table 7)	(Table 7)	(Table 7)
	Grand total	$1,124,094,809	$705,723,158	$16,269,058	$2,014,952	$59,645,759	$6,924,560	$72,673,785	$5,753,081	$41,277,908	$2,223,004	$2,986,566
	Group I	568,776,978	370,452,968	9,202,539	181,082	29,107,327	4,506,394	27,011,314	2,367,739	8,513,397	755,805	2,099,129
	Group II	174,573,128	102,931,354	1,123,437	119,596	9,757,626	1,078,063	13,736,779	750,822	13,772,528	307,302	395,637
	Group III	188,723,464	117,420,918	3,791,015	778,303	9,482,446	640,401	16,267,056	1,092,230	7,755,283	428,041	315,485
	Group IV	102,012,303	61,247,142	904,992	476,963	5,142,660	403,930	7,789,736	768,564	6,358,940	577,050	124,116
	Group V	90,009,021	53,670,776	1,247,075	459,008	6,155,700	295,772	7,868,900	773,726	4,877,760	154,806	52,199
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.											
1	New York, N. Y	$242,873,791	$172,812,981	$4,646,439	.....	$7,390,250	$1,696,695	$8,874,637	$1,004,393	$2,459,284	$35,066	$1,096,953
2	Chicago, Ill	92,777,604	52,405,065	.....	.....	7,892,423	1,422,753	9,265,356	557,935	1,517,879	4,785	518,864
	City corporation	53,423,182	18,833,245	.....	.....	7,885,961	1,372,010	9,006,188	521,634	.....	1,465	353,564
	County	8,333,809	6,448,639	.....	.....	6,462	50,743	.....	34,074	.....	.....	.....
	School district	20,187,292	17,879,832	.....	.....	.....	.....	.....	2,227	1,517,879	360	160,284
	Park districts	5,619,079	5,129,755	.....	.....	.....	.....	259,168	.....	.....	2,960	5,016
	Sanitary district	5,214,242	4,113,594	.....	.....	.....	.....	.....	.....	.....	.....	.....
3	Philadelphia, Pa	53,577,082	33,367,884	.....	$51,834	2,164,243	110,307	774,479	81,753	559,059	74,871	244,002
	City corporation	43,955,924	24,194,928	.....	51,834	2,164,243	110,307	774,479	81,488	95,632	74,417	140,547
	School district	9,512,620	8,779,195	.....	.....	.....	.....	.....	265	463,427	.....	103,455
	Poor districts	108,538	93,761	.....	.....	.....	.....	.....	.....	.....	454	.....
4	St. Louis, Mo	24,494,090	14,061,871	986,463	.....	1,990,677	213,839	1,549,029	107,366	421,386	1,594	14,925
	City corporation	19,257,939	10,081,197	368,790	.....	1,990,677	213,839	1,549,029	107,366	6,000	1,594	14,925
	School district	5,236,151	3,980,674	617,673	.....	.....	.....	.....	.....	415,386	.....	.....
5	Boston, Mass	36,924,898	20,877,902	2,887,031	129,248	4,843,418	89,099	264,509	92,928	103,829	76,662	51,992
6	Cleveland, Ohio	23,912,158	14,403,492	45,942	.....	1,304,286	44,384	1,779,711	83,380	407,032	79,251	54,693
	City corporation	14,497,252	6,531,964	45,942	.....	1,304,190	34,742	1,546,416	66,364	.....	22,037	9,811
	County	3,031,594	2,378,262	.....	.....	96	9,642	233,295	16,866	3,425	.....	.....
	School district	6,383,312	5,493,266	.....	.....	.....	.....	.....	150	403,607	57,214	44,882
7	Detroit, Mich	26,492,579	17,659,178	316,054	.....	372,629	347,367	2,133,746	143,083	1,128,531	379,654	44,820
	City corporation	23,857,140	16,444,604	4,167	.....	84,403	25,294	2,133,746	43,761	1,110,647	379,654	44,820
	County	2,635,439	1,214,574	311,887	.....	288,226	322,073	.....	99,322	17,884	.....	.....
8	Baltimore, Md	18,596,407	10,912,475	320,610	.....	1,080,401	206,077	392,298	11,161	534,861	200	20,769
9	Pittsburgh, Pa	23,443,706	17,160,170	.....	(2)	815,578	50,622	392,451	123,820	453,758	100,812	52,111
	City corporation	13,259,541	8,467,522	.....	.....	753,616	40,078	392,451	104,673	91,969	100,810	43,739
	County	4,742,082	3,940,304	.....	(2)	61,962	10,544	.....	19,147	.....	2	8,372
	School district	5,442,083	4,752,344	.....	.....	.....	.....	.....	.....	361,789	.....	.....
10	Los Angeles, Calif	25,684,663	16,791,950	.....	.....	1,253,422	325,251	1,585,098	161,920	927,778	2,910	.....
	City corporation	14,699,899	7,605,100	.....	.....	1,071,007	91,576	1,570,367	140,455	.....	869	.....
	County	6,014,289	5,290,897	.....	.....	26,312	233,675	14,731	21,465	8,502	2,041	.....
	School district	4,970,475	3,895,953	.....	.....	156,103	.....	.....	.....	919,276	.....	.....
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.											
11	Buffalo, N. Y	$19,418,483	$12,773,226	$298,806	.....	$1,114,258	$42,902	$1,234,054	$72,356	$630,242	$210	$85,759
	City corporation	17,382,690	11,297,101	298,806	.....	1,114,258	42,902	1,234,054	60,354	244,061	210	85,759
	County	2,035,793	1,476,125	.....	.....	.....	.....	.....	12,002	386,181	.....	.....
12	San Francisco, Calif	20,138,595	12,849,011	.....	.....	1,315,776	179,872	1,651,166	18,985	873,759	2,865	18,104
13	Milwaukee, Wis	16,215,958	10,545,465	439,083	.....	1,587,306	136,158	775,691	68,518	732,737	3,039	64,907
	City corporation	13,299,960	8,583,435	332,726	.....	1,652,853	60,767	770,054	52,014	454,827	3,039	64,907
	County	2,915,998	1,962,030	106,357	.....	234,453	75,391	5,637	16,504	277,910	.....	.....
14	Newark, N. J	16,469,658	9,589,952	153,421	$65,400	818,410	34,341	817,720	40,265	1,750,878	3,920	34,908
	City corporation	13,957,532	7,655,423	79,809	65,400	818,410	34,341	817,609	25,155	1,683,783	3,565	33,991
	County	2,512,126	1,934,529	73,612	.....	.....	.....	111	15,110	67,095	355	917
15	Cincinnati, Ohio	15,304,552	8,932,992	85,332	.....	728,276	68,925	465,469	49,747	195,467	26,519	43,079
	City corporation	10,624,048	4,859,494	85,332	.....	706,211	59,446	465,469	35,992	.....	26,519	12,532
	County	2,025,073	1,748,636	.....	.....	22,065	9,479	.....	13,755	8,512	.....	.....
	School district	2,655,431	2,324,862	.....	.....	.....	.....	.....	.....	186,955	.....	30,547
16	New Orleans, La	9,215,600	5,601,317	.....	49,947	917,726	54,495	335,578	30,295	158,854	36,822	28,703

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 16, see text discussion for Table 16, p. 90.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1918.

assigned to each, see p. 21. For a text discussion of this table, see p. 45.]

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 8)	From highway privileges. (Table 9)	From rents. (Table 9)	From interest. (Table 9)	From earnings of public service enterprises. (Table 10)	Total.	Total.	Expenses of general departments. (Table 11)	Expenses of public service enterprises. (Table 14)	Interest. (Table 15)	For outlays.[1] (Table 16)		Governmental-cost payments.	Payments for expenses and interest.	
$29,526,180	$15,796,393	$12,538,024	$34,247,826	$116,494,645	$1,172,695,829	$894,332,392	$690,160,283	$55,174,480	$148,997,629	$278,363,437	$48,600,930	.....	$229,762,507	
15,019,215	10,481,006	10,640,239	22,905,999	55,532,825	536,846,609	461,384,445	351,625,223	22,629,487	87,129,735	125,462,164	18,069,631	.....	107,392,533	
5,187,655	2,008,837	1,457,519	3,795,354	18,150,619	179,791,197	135,277,590	105,346,061	10,131,421	19,800,108	44,513,607	5,218,069	.....	39,295,538	
4,635,251	2,187,996	209,667	4,329,975	19,339,397	196,269,815	148,465,889	116,688,829	9,933,274	21,703,786	47,803,926	7,546,351	.....	40,257,575	
2,271,599	796,771	111,102	1,747,111	13,291,632	110,355,369	79,178,942	61,499,151	6,871,488	10,808,303	31,176,427	8,343,061	.....	22,833,366	
2,362,460	321,783	119,497	1,469,387	10,180,172	99,432,839	70,025,526	55,001,019	5,558,810	9,465,697	29,407,313	9,423,818	.....	19,983,495	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.														
$2,083,440	$1,913,503	$3,081,775	$13,687,302	$22,091,073	$238,336,372	$209,338,318	$147,136,389	$6,525,818	$55,676,111	$28,998,054	.....	$4,537,419	$33,535,473	1
3,840,331	5,203,533	497,546	1,370,838	8,280,296	97,948,451	64,499,791	56,708,623	3,611,586	4,179,582	33,448,660	$5,170,847	.....	28,277,813	2
2,045,409	5,203,533	46,767	812,245	7,341,161	55,905,382	34,771,977	29,166,174	3,080,764	2,525,039	21,133,405	.....	.....	.....	
1,476,247	.....	.....	317,644	.....	8,928,839	7,184,622	6,703,654	.....	480,968	1,744,217	.....	.....	.....	
80,499	.....	401,374	144,837	.....	20,020,637	16,561,535	16,505,403	.....	56,132	3,459,052	.....	.....	.....	
136,968	.....	.....	85,212	.....	6,553,714	3,989,599	3,460,661	.....	528,938	2,564,115	.....	.....	.....	
101,208	.....	49,405	10,900	939,135	6,539,879	1,992,008	872,731	530,822	588,455	4,547,871	.....	.....	.....	
1,856,974	648,362	5,602,095	2,255,174	5,786,045	66,156,062	46,445,274	37,491,942	2,609,504	6,343,828	19,710,788	12,578,980	.....	7,131,808	3
1,810,814	648,362	5,600,483	2,122,345	5,786,045	55,357,982	37,221,914	28,674,981	2,609,504	5,937,429	18,136,068	.....	.....	.....	
32,976	.....	1,612	131,690	.....	10,658,162	9,110,561	8,705,561	.....	405,000	1,547,601	.....	.....	.....	
13,184	.....	.....	1,139	.....	139,918	112,799	111,400	.....	1,399	27,119	.....	.....	.....	
709,016	1,246,456	181,265	311,612	2,698,591	23,959,176	18,890,934	16,281,679	1,631,876	977,379	5,068,242	.....	534,914	5,603,156	4
693,016	1,246,456	75,708	210,751	2,698,591	18,186,425	14,081,596	11,521,452	1,631,876	928,268	4,104,829	.....	.....	.....	
16,000	.....	105,557	100,861	.....	5,772,751	4,809,338	4,760,227	.....	49,111	963,413	.....	.....	.....	
1,040,854	179,889	1,104,345	1,969,681	3,213,511	38,455,518	32,571,855	24,353,988	1,614,256	6,603,611	5,883,663	1,530,620	.....	4,353,043	5
1,715,123	4,750	25,955	966,502	2,997,657	27,180,812	18,776,768	13,680,263	1,590,585	3,496,920	8,404,044	3,268,654	.....	5,135,390	6
1,328,833	2,750	14,881	591,665	2,997,657	17,164,190	11,285,791	7,107,337	1,590,585	2,587,869	5,878,399	.....	.....	.....	
251,267	2,000	11,074	125,667	.....	3,661,315	1,994,589	1,535,560	.....	459,029	1,666,726	.....	.....	.....	
135,023	.....	.....	249,170	.....	6,355,307	5,496,388	5,046,366	.....	450,022	858,919	.....	.....	.....	
1,375,450	5,896	8,873	427,551	2,149,747	29,681,842	18,277,282	16,153,073	861,758	1,257,451	11,404,560	3,189,263	.....	8,215,297	7
1,026,070	5,896	8,873	395,458	2,149,747	27,431,919	16,398,820	14,357,114	861,758	1,179,948	11,033,099	.....	.....	.....	
349,380	.....	.....	32,093	.....	2,249,923	1,878,462	1,800,959	.....	77,503	371,461	.....	.....	.....	
818,444	861,007	37,191	1,068,870	2,332,043	18,691,264	15,476,678	10,993,424	961,033	3,522,221	3,214,586	94,857	.....	3,119,729	8
917,058	260,406	11,480	646,576	2,458,864	23,219,404	18,775,554	14,879,809	1,297,439	2,598,306	4,443,850	.....	224,302	4,668,152	9
298,070	204,797	11,148	293,444	2,457,224	12,961,661	10,391,407	7,617,106	1,281,534	1,492,767	2,570,254	.....	.....	.....	
556,793	55,609	332	87,377	1,640	4,877,780	3,383,187	2,726,930	15,905	640,352	1,494,593	.....	.....	.....	
62,195	.....	.....	265,755	.....	5,379,963	5,000,960	4,535,773	.....	465,187	379,003	.....	.....	.....	
662,525	157,204	89,714	201,893	3,524,998	23,217,708	18,331,991	13,932,033	1,925,632	2,474,326	4,885,717	.....	2,466,955	7,352,672	10
256,880	142,840	27,952	177,855	3,524,998	13,520,981	9,376,143	5,493,749	1,925,632	1,956,762	4,144,838	.....	.....	.....	
376,535	14,364	1,729	24,038	.....	3,605,751	3,164,474	3,027,622	.....	136,852	441,277	.....	.....	.....	
29,110	.....	60,033	.....	.....	6,090,976	5,791,374	5,410,662	.....	380,712	299,602	.....	.....	.....	
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.														
$688,766	$278,200	$17,712	$454,406	$1,727,586	$19,495,986	$16,562,324	$13,802,474	$1,042,045	$1,717,805	$2,933,662	$77,503	.....	$2,856,159	11
561,534	278,200	17,646	420,219	1,727,586	17,283,745	14,413,942	11,708,795	1,042,045	1,663,102	2,869,803	.....	.....	.....	
127,232	.....	66	34,187	.....	2,212,241	2,148,382	2,093,679	.....	54,703	63,859	.....	.....	.....	
425,319	142,003	103,913	132,354	2,425,468	21,363,108	15,321,868	11,699,781	1,538,625	2,083,462	6,041,240	1,224,513	.....	4,816,727	12
393,021	11,190	2,862	163,763	992,218	17,294,469	10,761,560	9,642,612	386,354	752,594	6,512,909	1,078,511	.....	5,434,398	13
183,829	11,190	2,862	135,239	992,218	14,746,415	8,944,530	7,908,898	386,354	649,278	5,801,885	.....	.....	.....	
209,192	.....	.....	28,524	.....	2,548,054	1,837,030	1,733,714	.....	103,316	711,024	.....	.....	.....	
500,697	235,820	.....	711,892	1,712,034	17,079,741	13,942,334	10,587,917	717,441	2,636,976	3,137,407	610,083	.....	2,527,324	14
194,784	230,072	.....	603,156	1,712,034	14,161,705	11,688,476	8,764,518	717,441	2,206,517	2,473,229	.....	.....	.....	
305,913	5,748	.....	108,736	.....	2,918,036	2,253,858	1,823,399	.....	430,459	664,178	.....	.....	.....	
707,985	378,185	1,307,211	928,845	1,386,520	16,741,113	13,701,790	9,861,801	625,903	3,214,086	3,039,323	1,436,561	.....	1,602,762	15
539,451	378,185	1,296,890	772,177	1,386,350	10,879,909	8,962,695	5,487,875	620,235	2,854,585	1,917,214	.....	.....	.....	
149,961	.....	.....	72,495	170	2,673,896	1,935,982	1,788,235	5,668	142,079	737,914	.....	.....	.....	
18,573	.....	10,321	84,173	.....	3,187,308	2,803,113	2,585,691	.....	217,422	394,195	.....	.....	.....	
330,825	107,145	10,086	209,147	1,344,660	9,765,701	7,682,709	4,818,849	872,477	1,991,383	2,082,992	550,101	.....	1,532,891	16

[1] Not reported separately.

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TABLE 3.—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 6)	(Table 6)	(Table 6)	(Table 6)	(Table 6)	(Table 6)	(Table 6)	(Table 7)	(Table 7)	(Table 7)
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918—Continued.												
17	Minneapolis, Minn	$11,539,876	$7,453,019	$80,467	.....	$475,293	$54,577	$1,579,544	$59,796	$365,175	$41,792	$33,258
	City corporation	10,554,639	6,738,823	38,800	.....	471,773	42,954	1,559,911	54,281	322,725	37,192	32,763
	County	985,237	714,196	41,667	.....	3,520	11,623	19,633	5,515	42,450	4,600	495
18	Washington, D. C	17,663,699	7,554,209	2,905	.....	1,108,404	182,154	285,575	188,197	7,032,403	82,569	23,991
19	Seattle, Wash	15,861,375	8,477,148	.....	.....	63,127	92,371	2,548,297	105,806	655,641	.....	19,129
	City corporation	9,919,650	4,416,526	.....	.....	62,998	5,282	2,548,297	103,226	.....	.....	19,129
	County	2,763,398	2,244,111	.....	.....	129	87,089	.....	2,453	115,055	.....	.....
	School district	2,056,431	1,511,961	.....	.....	.....	.....	.....	127	531,558	.....	.....
	Port of Seattle	1,121,896	304,550	.....	.....	.....	.....	.....	.....	9,028	.....	.....
20	Jersey City, N. J	9,341,011	5,323,735	58,019	$4,249	511,292	24,691	89,420	18,012	1,035,688	2,934	19,697
	City corporation	7,448,220	3,775,599	31,597	4,249	511,292	22,989	89,293	10,562	1,020,627	2,934	19,542
	County	1,892,791	1,548,136	26,422	.....	.....	1,902	127	7,450	15,061	.....	155
21	Kansas City, Mo	12,022,761	6,852,754	5,404	.....	739,497	132,464	1,785,671	48,156	213,216	6,547	4,592
	City corporation	7,296,249	2,917,451	2,937	.....	481,268	132,464	1,785,671	46,523	.....	6,547	4,592
	County	1,781,268	1,260,209	2,467	.....	256,599	.....	.....	1,206	14,821	.....	.....
	School district	2,945,244	2,645,094	.....	.....	1,630	.....	.....	427	198,395	.....	.....
22	Portland, Oreg	11,381,560	6,978,526	.....	.....	78,261	74,913	2,168,594	50,689	128,468	100,085	19,510
	City corporation	6,397,644	2,754,365	.....	.....	78,261	26,047	2,168,594	26,225	.....	85	6,933
	County	2,307,968	1,980,792	.....	.....	.....	49,866	.....	24,424	14,000	.....	.....
	School district	2,163,815	1,888,386	.....	.....	.....	.....	.....	40	114,468	100,000	12,577
	Port of Portland	512,133	354,983	.....	.....	.....	.....	.....	.....	.....	.....	.....
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.												
23	Indianapolis, Ind	$7,628,113	$4,571,696	.....	$16,313	$234,401	$72,136	$1,906,081	$15,364	$402,283	$40,826	$23,652
	City corporation	5,514,172	2,926,517	.....	16,313	234,401	72,136	1,906,081	15,364	.....	36,536	9,405
	School district	2,113,941	1,645,179	.....	.....	.....	.....	.....	.....	402,283	4,290	14,247
24	Denver, Colo	6,666,809	4,619,123	.....	.....	110,857	67,281	950,937	35,321	111,663	59,034	5,428
	City corporation	4,952,066	3,031,536	.....	.....	110,857	67,281	950,937	29,008	.....	55,164	5,428
	School district	1,714,743	1,587,587	.....	.....	.....	.....	.....	6,313	111,663	3,870	.....
25	Rochester, N. Y	8,387,322	5,337,942	$115,328	.....	331,276	10,354	1,055,027	11,404	138,895	4,185	40,583
	City corporation	8,239,518	5,227,868	77,598	.....	331,276	10,354	1,055,027	11,404	138,895	4,185	40,583
	County supervisors' fund	147,804	110,074	37,730	.....	.....	.....	.....	.....	.....	.....	.....
26	Providence, R. I	7,146,177	4,781,993	683	30,877	316,951	12,969	85,454	7,406	34,181	15,260	24,977
27	St. Paul, Minn	6,915,025	3,976,147	15,840	.....	614,650	9,040	1,076,795	30,798	174,135	34,417	11,276
28	Louisville, Ky	6,061,382	4,043,512	.....	.....	457,590	52,406	140,799	10,711	330,270	1,547	5,209
29	Columbus, Ohio	6,428,903	3,798,744	9,742	.....	208,296	22,984	828,805	17,166	82,676	2,635	20,891
	City corporation	4,940,634	2,460,430	9,742	.....	208,296	22,984	828,805	17,166	.....	1,554	2,265
	School district	1,488,269	1,338,314	.....	.....	.....	.....	.....	.....	82,676	1,081	18,626
30	Oakland, Calif	5,296,097	3,373,866	.....	.....	322,050	22,661	183,469	19,294	1,038,095	87,542	11,260
	City corporation	3,379,840	2,481,137	.....	.....	314,910	22,661	183,469	19,294	24,745	87,542	11,260
	School district	1,911,820	888,292	.....	.....	7,140	.....	.....	.....	1,013,350	.....	.....
	Sanitary districts	4,437	4,437	.....	.....	.....	.....	.....	.....	.....	.....	.....
31	Toledo, Ohio	5,631,711	3,555,433	37,947	.....	213,909	18,388	562,278	8,314	100,670	4,104	16,512
	City corporation	4,073,281	2,182,895	37,947	.....	213,909	18,388	562,278	7,578	.....	200	1,454
	School district	1,558,430	1,372,538	.....	.....	.....	.....	.....	736	100,670	3,904	15,058
32	Atlanta, Ga	4,262,994	2,651,935	.....	15,783	280,121	1,951	427,340	90,592	107,699	9,956	.....
33	Birmingham, Ala	2,316,170	983,797	.....	.....	443,205	42,302	224,743	69,731	275,920	783	1,578
34	Omaha, Nebr	5,490,477	3,044,278	.....	.....	133,412	11,073	772,388	49,424	82,759	.....	10,363
	City corporation	3,305,109	2,079,333	.....	.....	3,144	11,073	721,893	32,715	20,600	.....	1,261
	School district	1,228,522	964,945	.....	.....	130,268	.....	.....	16,709	62,159	.....	9,102
	Water district	956,846	.....	.....	.....	.....	.....	50,495	.....	.....	.....	.....
35	Worcester, Mass	5,696,807	3,036,676	474,606	105,256	492,551	5,192	231,099	12,373	55,975	10,495	.....
36	Richmond, Va	4,628,100	2,595,702	.....	24,819	288,272	9,148	99,029	42,684	112,807	32,356	10,879
37	Syracuse, N. Y	4,652,394	3,113,013	59,710	.....	257,481	9,791	515,414	16,077	66,517	2,382	15,582
	City corporation	4,546,503	3,007,122	59,710	.....	257,481	9,791	515,414	16,077	66,517	2,382	15,582
	County supervisors' fund	105,891	105,891	.....	.....	.....	.....	.....	.....	.....	.....	.....
38	Spokane, Wash	3,677,344	1,710,449	.....	.....	18,583	4,089	788,111	38,544	469,753	450	4,693
	City corporation	2,580,823	1,100,559	.....	.....	18,583	4,089	788,111	38,433	.....	450	4,693
	School district	1,096,521	609,890	.....	.....	.....	.....	.....	111	469,753	.....	.....

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 16, see text discussion for Table 16, p. 90.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1918—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 45.]

REVENUE RECEIPTS—continued.					GOVERNMENTAL-COST PAYMENTS.					Excess of governmental-cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—		City number.
						For expenses and interest.							
From earnings of general departments.	From highway privileges.	From rents.	From interest.	From earnings of public service enterprises.	Total.	Total.	Expenses of general departments.	Expenses of public service enterprises.	Interest.	For outlays.[1]		Governmental-cost payments.	Payments for expenses and interest.	
(Table 8)	(Table 9)	(Table 9)	(Table 9)	(Table 10)			(Table 11)	(Table 14)	(Table 15)	(Table 16)				
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918—Continued.														
$362,209	$79,935	$208	$265,338	$689,175	$13,403,691	$9,570,614	$8,000,948	$366,581	$1,203,085	$3,833,077	$1,803,815	.....	$1,969,262	17
275,994	79,935	240	210,073	689,175	12,429,145	8,786,657	7,299,633	366,581	1,120,443	3,642,488	.....	.....	.....	
86,215	.....	58	55,265	.....	974,546	783,957	701,315	.....	82,642	190,589	.....	.....	.....	
340,939	31,125	.....	52,543	778,685	14,783,151	11,206,066	10,571,255	419,783	215,028	3,577,085	.....	$2,880,548	6,457,033	18
408,371	5,791	9,726	91,428	3,384,510	17,406,018	11,975,138	7,379,791	2,361,045	2,234,302	5,430,880	1,544,643	.....	3,886,237	19
161,735	5,791	4,195	56,916	2,535,555	10,489,237	6,791,964	3,836,090	1,479,581	1,476,293	3,697,273	.....	.....	.....	
233,916	.....	5,531	34,447	40,667	2,512,606	1,756,440	1,389,474	69,942	297,024	756,166	.....	.....	.....	
12,720	.....	.....	65	.....	3,031,580	2,370,802	2,136,736	.....	234,066	660,778	.....	.....	.....	
.....	.....	.....	.....	808,318	1,372,595	1,055,932	17,491	811,522	226,919	316,663	.....	.....	.....	
244,713	208,429	.....	391,132	1,408,800	9,931,013	8,331,752	6,398,394	391,038	1,542,330	1,600,156	590,907	.....	1,009,249	20
46,497	202,720	.....	301,519	1,408,800	8,038,611	6,670,468	5,106,870	391,038	1,172,560	1,368,143	.....	.....	.....	
198,216	5,709	.....	89,613	.....	1,893,307	1,661,294	1,291,524	.....	369,770	232,013	.....	.....	.....	
437,243	204,201	1,417	215,508	1,376,091	12,520,841	8,701,249	7,121,123	926,403	653,723	3,819,592	498,080	.....	3,321,512	21
197,151	204,201	1,175	110,178	1,376,091	7,985,916	4,572,212	3,304,943	926,403	340,866	3,413,704	.....	.....	.....	
218,521	.....	.....	27,445	.....	1,653,992	1,474,560	1,451,284	.....	23,276	179,432	.....	.....	.....	
21,571	.....	242	77,885	.....	2,880,933	2,654,477	2,364,896	.....	289,581	226,456	.....	.....	.....	
347,567	326,813	4,294	178,998	924,842	10,005,460	7,500,176	5,461,116	483,726	1,555,334	2,505,284	.....	1,376,100	3,881,384	22
119,848	282,432	3,829	132,795	798,230	5,148,197	3,962,691	2,232,545	356,864	1,373,282	1,185,506	.....	.....	.....	
127,132	44,381	465	19,388	48,520	1,916,652	1,276,886	1,145,845	14,155	116,886	639,766	.....	.....	.....	
28,600	.....	.....	19,744	.....	2,497,847	1,855,166	1,820,798	.....	34,368	642,681	.....	.....	.....	
71,987	.....	.....	7,071	78,092	442,764	405,433	261,928	112,707	30,798	37,331	.....	.....	.....	
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.														
$111,268	$122,588	$1,669	$67,079	$42,757	$7,802,871	$4,812,058	$4,486,248	$16,526	$309,284	$2,990,813	$174,758	.....	$2,816,055	23
90,934	122,588	.....	41,140	42,757	5,395,368	2,994,463	2,753,752	16,526	224,185	2,400,905	.....	.....	.....	
20,334	.....	1,669	25,939	.....	2,407,503	1,817,595	1,732,496	.....	85,099	589,908	.....	.....	.....	
258,406	241,070	27,829	139,140	40,720	5,979,028	5,383,461	4,891,796	77,458	414,207	595,567	.....	$687,781	1,283,348	24
256,493	241,070	27,604	135,968	40,720	4,245,389	3,731,862	3,240,485	77,458	413,919	513,527	.....	.....	.....	
1,913	.....	225	3,172	.....	1,733,639	1,651,599	1,651,311	.....	288	82,040	.....	.....	.....	
120,692	254,798	880	152,571	813,387	9,403,385	7,212,642	5,829,686	447,101	935,855	2,193,743	1,019,063	.....	1,174,680	25
120,692	254,798	880	152,571	813,387	9,165,602	6,971,859	5,588,903	447,101	935,855	2,193,743	.....	.....	.....	
.....	.....	.....	.....	.....	240,783	240,783	240,783	.....	.....	.....	.....	.....	.....	
200,008	220,976	39,333	448,622	926,487	7,701,485	5,816,265	4,582,452	319,237	914,576	1,885,220	555,308	.....	1,329,912	26
187,214	64,263	49,013	157,576	513,861	7,582,919	5,513,286	4,259,085	387,833	866,368	2,069,633	667,894	.....	1,401,739	27
115,309	9,046	510	126,259	768,214	5,573,753	4,430,132	3,622,760	225,127	582,245	1,143,621	.....	487,629	1,631,250	28
185,801	16,144	5,432	362,107	867,480	6,351,844	4,690,260	3,120,431	593,978	975,851	1,661,584	.....	77,059	1,738,643	29
169,400	16,144	2,990	333,378	867,480	4,955,844	3,303,749	1,791,026	593,978	918,745	1,652,095	.....	.....	.....	
16,401	.....	2,442	28,729	.....	1,396,000	1,386,511	1,329,405	.....	57,106	9,489	.....	.....	.....	
84,909	15,061	2,000	10,573	125,317	4,962,185	4,338,216	3,742,484	172,651	423,081	623,969	.....	333,912	957,881	30
81,871	15,061	2,000	10,573	125,317	2,981,865	2,557,651	2,013,029	172,651	371,971	424,214	.....	.....	.....	
3,038	.....	.....	.....	.....	1,978,760	1,779,005	1,729,455	.....	49,550	199,755	.....	.....	.....	
.....	.....	.....	.....	.....	1,560	1,560	.....	.....	1,560	.....	.....	.....	.....	
104,866	574	8,628	233,414	766,674	5,635,332	4,178,061	3,062,061	399,814	716,186	1,457,271	3,621	.....	1,453,650	31
90,306	574	7,752	183,326	766,674	4,135,208	2,787,551	1,829,016	399,814	558,721	1,347,657	.....	.....	.....	
14,560	.....	876	50,088	.....	1,500,124	1,390,510	1,233,045	.....	157,465	109,614	.....	.....	.....	
75,620	41,350	666	2,110	557,871	3,968,765	3,410,222	2,858,139	346,767	205,316	558,543	.....	294,229	852,772	32
167,282	4,301	1,039	39,798	61,691	2,494,326	2,015,319	1,454,458	68,414	482,447	479,007	178,156	.....	300,851	33
137,273	258,827	546	92,394	897,740	6,130,091	4,336,482	3,007,977	363,779	964,726	1,793,609	639,614	.....	1,153,995	34
118,953	258,827	398	43,270	13,642	3,509,119	2,289,866	1,735,931	15,603	538,332	1,219,253	.....	.....	.....	
18,320	.....	148	26,871	.....	1,874,360	1,382,880	1,271,486	.....	111,394	491,480	.....	.....	.....	
.....	.....	.....	22,253	834,098	743,612	663,736	560	348,176	315,000	82,876	.....	.....	.....	
347,539	25,297	2,288	275,557	621,903	5,534,386	4,419,903	3,688,475	155,431	575,997	1,114,483	.....	162,421	1,276,904	35
36,967	139,558	2,489	199,184	1,033,306	4,502,381	3,709,167	2,339,000	615,657	754,510	793,214	.....	125,719	918,933	36
54,118	29,630	.....	56,858	455,821	5,123,080	3,667,441	2,966,783	194,712	505,946	1,455,639	470,686	.....	984,953	37
54,118	29,630	.....	56,858	455,821	5,031,612	3,575,973	2,875,315	194,712	505,946	1,455,639	.....	.....	.....	
.....	.....	.....	.....	.....	91,468	91,468	91,468	.....	.....	.....	.....	.....	.....	
138,909	35,424	120	31,885	436,334	3,131,155	2,706,678	1,961,286	159,565	585,827	424,477	.....	546,189	970,666	38
122,502	35,424	120	31,525	436,334	2,125,339	1,717,881	1,082,463	159,565	475,853	407,458	.....	.....	.....	
16,407	.....	.....	360	.....	1,005,816	988,797	878,823	.....	109,974	17,019	.....	.....	.....	

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TABLE 3.—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 6)	(Table 6)	(Table 6)	(Table 6)	(Table 6)	(Table 6)	(Table 6)	(Table 7)	(Table 7)	(Table 7)
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918—Continued.											
39	New Haven, Conn	$3,539,550	$2,813,691	$89,996	$34,176	$203,320	$15,426	$9,153	$46,343	$105,919	$21,461	$15,272
	City corporation	3,449,650	2,732,441	89,996	34,176	203,320	15,426	9,153	46,343	99,093	21,461	15,272
	Westville school district	78,986	70,563							6,826		
	Borough of Fairhaven, East	10,914	10,687									
40	Memphis, Tenn	3,525,882	2,132,768			231,693	26,183	167,690	17,511	336,417	2,015	
41	Scranton, Pa	2,407,925	1,794,221		44,600	250,303	6,829	90,246	17,237	100,516	3,500	6,625
	City corporation	1,410,950	946,398		26,120	250,303	6,829	90,246	17,237			
	School district	996,975	847,823		18,480					100,516	3,500	6,625
42	Paterson, N. J	2,656,418	1,636,637	14,919	7,000	198,036	11,840	120,768	12,583	423,374	460	4,279
43	Grand Rapids, Mich	3,334,528	2,242,238			82,121	14,150	247,816	9,744	241,709		
	City corporation	2,065,691	1,240,098			82,121	14,150	247,816	9,744	7,976		
	School district	1,268,837	1,002,140							233,733		
44	Dallas, Tex	3,795,046	2,606,504			23,655	613	274,105	53,891	186,157	986	
45	San Antonio, Tex	2,811,416	2,398,900			63,832	15,956	5,505	21,470	213,853	10,993	
	City corporation	2,083,775	1,907,492			63,832	15,956	5,505	21,470		1,200	
	School district	727,641	491,408							213,853	9,793	
46	Fall River, Mass	3,101,603	2,194,808	211,225	59,974	100,229	1,414	27,577	8,015	7,732		
47	Dayton, Ohio	3,268,418	2,055,645	7,120		140,336	34,460	360,726	16,058	60,673	4,899	8,118
	City corporation	2,408,708	1,308,702	7,120		140,336	34,460	360,726	16,958		2,899	
	School district	859,710	746,943							60,673	2,000	8,118
48	Bridgeport, Conn	3,661,603	3,049,530	21,029	47,504	168,550	12,145	52,438	48,302	81,477	530	11,973
49	Salt Lake City, Utah	3,740,522	1,836,796			227,827	22,299	833,866	17,899	328,571		8,071
	City corporation	2,693,291	1,133,646			227,827	22,299	833,866	17,899			
	School district	1,047,231	703,150							328,571		8,071
50	New Bedford, Mass	3,591,596	2,148,005	382,035	49,074	258,861	1,569	25,216	5,539	21,890		
51	Nashville, Tenn	2,422,826	1,186,813			208,537	6,320	130,725	24,919	348,517		3,081
52	Tacoma, Wash	3,590,977	1,291,674			17,655	3,247	358,858	61,167	400,406	7,245	3,066
	City corporation	2,684,060	821,340			17,655	3,247	358,858	61,053		2,296	3,066
	School district	801,564	389,548						114	400,406	4,949	
	Park district	105,353	80,786									
53	Houston, Tex	3,615,385	2,786,663			48,908	6,595	6,978	44,744	181,687	1,527	
54	Cambridge, Mass	3,690,895	2,295,134	273,530	38,010	311,130	4,801	45,561	2,650	10,453	6,060	
55	Trenton, N. J	2,764,652	1,460,996	15,508	20,000	140,435	9,156	166,193	9,996	321,402	5,739	4,949
56	Lowell, Mass	2,816,044	1,812,309	200,811	44,960	269,310	1,394	41,435	6,133	15,711		
57	Hartford, Conn	4,652,533	2,445,761	916,002	61,618	93,349	3,668	201,474	36,528	67,815	100	2,290
	City corporation	3,762,678	1,829,829	731,437	61,618	93,349	3,668	201,474	36,528	4,377	100	2,290
	School district	889,855	615,932	184,565						63,438		
58	Youngstown, Ohio	2,942,461	1,865,547	12,960		124,635	4,263	446,293	41,252	45,246	350	8,675
	City corporation	1,943,097	944,662	12,960		124,635	4,263	446,293	41,252		350	
	School district	999,364	920,885							45,246		8,675
59	Fort Worth, Tex	1,896,637	1,238,858			25,433	2,706		23,146	104,700	275	
60	Reading, Pa	1,591,660	1,018,934		35,893	83,661	4,240	21,006	5,543	81,300	250	6,801
	City corporation	1,095,392	635,881		20,393	83,661	4,240	21,006	5,513			
	School district	496,268	383,053		15,500				30	81,300	250	6,801
61	Springfield, Mass	4,580,804	2,825,947	316,644	65,272	404,469	1,837	93,274	14,619	13,782	5,000	
62	Camden, N. J	2,132,254	1,038,693	14,858	10,484	147,173	11,207	115,199	7,560	237,181	3,632	3,288
63	Albany, N. Y	3,440,753	2,285,102	90,343		181,754	5,325	296,744	2,461	52,755	1,208	10,496
	City corporation	3,298,594	2,142,943	90,343		181,754	5,325	296,744	2,461	52,755	1,208	10,496
	County supervisors' fund	142,159	142,159									
64	Des Moines, Iowa	3,707,028	2,334,866			13,991	15,927	1,135,901	25,086	45,961	294	2,645
	City corporation	2,472,912	1,172,958			13,991	15,927	1,135,901	25,086		256	2,645
	School district	1,234,116	1,161,908							45,961	38	
65	Lynn, Mass	2,663,360	1,587,579	159,041	52,706	202,241	1,311	54,492	9,214	2,714	23,118	
66	Schenectady, N. Y	2,480,821	1,835,559	11,978		131,015	3,920	186,707	6,367	51,887	2,939	2,538

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 16, see text discussion for Table 16, p. 90.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1918—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 45.]

REVENUE RECEIPTS—continued.					GOVERNMENTAL-COST PAYMENTS.						EXCESS OF REVENUE RECEIPTS OVER—		
						For expenses and interest.							
From earnings of general departments. (Table 8)	From highway privileges. (Table 9)	From rents. (Table 9)	From interest. (Table 9)	From earnings of public service enterprises. (Table 10)	Total.	Total.	Expenses of general departments. (Table 11)	Expenses of public service enterprises. (Table 14)	Interest. (Table 15)	For outlays.[1] (Table 16)	Excess of governmental-cost payments over revenue receipts.	Governmental-cost payments.	Payments for expenses and interest.	City number.
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918—Continued.														
$136,053	$1,043	$4,700	$40,458	$2,539	$3,566,234	$3,062,839	$2,876,394	$1,304	$185,141	$503,395	$26,684	.....	$476,711	39
135,243	635	4,400	40,152	2,539	3,475,398	2,981,580	2,800,897	1,304	179,379	493,818	.....	.....	.....	
583	408	300	306	.....	80,123	70,546	64,823	.....	5,723	9,577	.....	.....	.....	
227	.....	.....	.....	.....	10,713	10,713	10,674	.....	39	.....	.....	.....	.....	
99,614	25,571	7,880	17,065	461,475	3,205,850	2,968,428	2,124,703	222,936	620,789	237,422	.....	$320,032	557,454	40
30,945	11,090	2,727	49,086	.....	2,314,623	2,114,320	1,941,363	.....	172,957	200,303	.....	93,302	293,605	41
26,213	11,090	2,727	33,787	.....	1,259,776	1,097,973	994,303	.....	103,670	161,803	.....	.....	.....	
4,732	.....	.....	15,299	.....	1,054,847	1,016,347	947,060	.....	69,287	38,500	.....	.....	.....	
78,150	88,274	878	59,171	49	3,006,277	2,280,722	1,926,149	840	353,733	725,555	349,859	.....	375,696	
														42
133,449	13,534	1,287	37,856	310,624	3,484,969	2,781,370	2,327,872	244,171	209,327	703,599	150,441	.....	553,158	43
115,880	13,534	1,287	22,461	310,624	2,061,999	1,672,361	1,278,118	244,171	150,072	389,638	.....	.....	.....	
17,569	.....	.....	15,395	.....	1,422,970	1,109,009	1,049,754	.....	59,255	313,961	.....	.....	.....	
85,643	65,760	112	48,780	448,840	3,503,373	2,641,485	2,123,151	205,938	312,396	861,888	.....	291,673	1,153,561	44
24,474	8,655	.....	32,444	15,334	2,771,947	2,294,207	1,925,226	21,030	347,951	477,740	.....	39,469	517,209	45
21,631	8,655	.....	22,700	15,334	1,821,743	1,556,389	1,254,593	21,030	280,766	265,354	.....	.....	.....	
2,843	.....	.....	9,744	.....	950,204	737,818	670,633	.....	67,185	212,386	.....	.....	.....	
75,812	3,608	774	123,940	286,495	3,261,947	2,668,607	2,162,899	145,223	360,485	593,340	160,344	.....	432,996	46
126,038	23,074	4,525	103,048	322,798	4,385,925	2,470,745	1,928,679	128,587	413,479	1,915,180	1,117,507	.....	797,673	47
115,340	23,074	3,850	72,445	322,798	3,178,301	1,713,101	1,222,713	128,587	361,801	1,465,200	.....	.....	.....	
10,698	.....	675	30,603	.....	1,207,624	757,644	705,966	.....	51,678	449,980	.....	.....	.....	
60,679	.....	.....	106,842	4	5,665,110	3,019,138	2,658,214	380	360,544	2,645,972	2,003,507	.....	642,465	48
51,924	15,883	2,283	9,414	375,689	3,649,025	2,750,614	2,089,018	192,531	469,065	898,411	.....	91,497	989,908	49
59,534	15,883	2,283	4,365	375,689	2,449,197	1,728,742	1,142,400	192,531	393,811	720,455	.....	.....	.....	
2,390	.....	.....	5,049	.....	1,199,828	1,021,872	946,618	.....	75,254	177,956	.....	.....	.....	
162,944	12,005	.....	99,584	424,874	4,086,752	2,870,440	2,247,059	186,577	436,804	1,216,312	495,156	.....	721,156	50
38,752	70,874	999	36,141	367,148	2,660,164	2,168,261	1,584,156	175,345	408,760	491,903	237,338	.....	254,565	51
53,674	26,399	3,363	50,842	1,313,381	3,150,295	2,377,337	1,460,640	359,767	556,930	772,958	.....	440,682	1,213,640	52
23,187	26,399	2,967	50,611	1,313,381	2,291,886	1,612,878	742,168	359,767	510,943	679,008	.....	.....	.....	
5,920	.....	396	231	.....	762,728	690,803	644,816	.....	45,987	71,925	.....	.....	.....	
24,567	.....	.....	.....	.....	95,681	73,656	73,656	.....	.....	22,025	.....	.....	.....	
52,335	88,582	4,963	97,752	294,651	4,854,027	2,691,914	1,763,921	136,354	791,639	2,162,113	1,238,642	.....	923,471	53
113,368	.....	2,400	187,586	400,212	3,573,518	3,253,144	2,458,482	224,262	570,400	320,374	.....	117,377	437,751	54
79,323	45,999	2,201	85,343	397,412	2,911,435	2,408,689	1,774,923	275,778	357,988	502,746	146,783	.....	355,963	55
64,850	.....	.....	75,275	283,856	2,990,121	2,344,568	1,876,690	194,640	273,238	645,553	174,077	.....	471,476	56
118,103	43,795	9,168	138,087	514,775	5,466,251	3,584,831	2,855,724	233,443	495,664	1,881,420	813,718	.....	1,067,702	57
103,089	43,795	9,168	127,181	514,775	4,535,101	2,760,650	2,134,172	233,443	393,035	1,774,451	.....	.....	.....	
15,014	.....	.....	10,906	.....	931,150	824,181	721,552	.....	102,629	106,969	.....	.....	.....	
33,925	1,140	966	79,738	277,471	2,956,231	1,997,704	1,510,950	136,968	349,756	988,527	43,770	.....	944,757	58
27,580	1,140	966	61,525	277,471	2,002,682	1,217,284	821,443	136,968	258,873	785,398	.....	.....	.....	
6,345	.....	.....	18,213	.....	983,549	780,420	689,537	.....	90,883	203,129	.....	.....	.....	
98,628	524	6,186	31,927	364,254	1,962,383	1,491,601	978,925	206,634	306,042	470,782	65,746	.....	405,036	59
12,932	18,126	.....	26,488	276,486	1,444,700	1,264,535	1,045,102	131,688	87,745	180,165	.....	146,960	327,125	60
8,640	18,126	.....	21,446	276,486	997,305	823,857	625,852	131,688	66,317	173,448	.....	.....	.....	
4,292	.....	.....	5,042	.....	447,395	440,678	419,250	.....	21,428	6,717	.....	.....	.....	
230,218	17,909	4,884	55,442	531,507	4,527,816	3,565,426	2,956,269	231,465	377,692	962,390	.....	52,988	1,015,378	61
31,120	58,548	976	83,107	369,228	2,596,253	2,027,513	1,573,632	124,731	329,150	568,740	463,999	.....	104,741	62
18,129	14,408	545	65,479	416,004	3,753,864	2,845,796	2,174,807	257,164	413,825	908,068	313,111	.....	594,957	63
18,129	14,408	545	65,479	416,004	3,597,456	2,689,388	2,018,399	257,164	413,825	908,068	.....	.....	.....	
.....	.....	.....	.....	.....	156,408	156,408	156,408	.....	.....	.....	.....	.....	.....	
55,177	31,726	25	14,708	30,721	4,349,020	2,239,475	1,973,608	55,819	210,048	2,109,545	641,992	.....	1,467,553	64
30,878	31,726	25	12,798	30,721	2,953,473	1,065,864	897,593	55,819	112,452	1,887,609	.....	.....	.....	
24,299	.....	.....	1,910	.....	1,395,547	1,173,611	1,076,015	.....	97,596	221,936	.....	.....	.....	
119,980	.....	92	68,433	382,439	2,756,709	2,232,173	1,736,838	207,238	288,097	524,536	93,349	.....	431,187	65
40,774	743	.....	27,987	178,357	2,141,185	1,874,890	1,510,442	77,438	287,010	266,295	.....	339,636	605,931	66

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TABLE 3.—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 6)	Special property. (Table 6)	Poll. (Table 6)	Business. (Table 6)	Non-business license. (Table 6)	(Table 6)	(Table 6)	(Table 7)	(Table 7)	(Table 7)
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918—Continued.											
67	Yonkers, N. Y.	$3,940,725	$2,976,325	$15,442	.....	$139,057	$5,031	$395,712	$3,330	$60,597	$369	$10,385
68	Lawrence, Mass.	2,124,340	1,247,768	323,118	$13,984	206,133	1,185	31,950	5,100	7,808	1,000	.....
69	Kansas City, Kans.	3,348,977	1,782,341	.....	.....	61,192	13,619	474,779	11,720	12,775	18,119	.....
	City corporation	2,650,189	1,119,530	.....	.....	61,192	13,619	474,779	11,720	.....	.....	.....
	School district	698,788	662,811	.....	.....	.....	.....	.....	.....	12,775	18,119	.....
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.											
70	Oklahoma City, Okla.	$2,164,701	$1,458,499	.....	.....	$15,931	$24,478	$141,810	$46,204	$83,488	$366	.....
	City corporation	1,426,758	819,776	.....	.....	15,931	24,478	141,810	46,204	.....	366	.....
	School district	737,943	638,723	.....	.....	.....	.....	.....	.....	83,488	.....	.....
71	Duluth, Minn.	3,133,065	1,741,318	$12,006	.....	25,865	40,029	463,793	47,427	90,800	579	$7,585
	City corporation	2,299,464	1,026,425	8,207	.....	25,865	40,029	460,793	47,427	.....	579	1,776
	School district	833,601	714,893	3,799	.....	.....	.....	3,000	.....	90,800	.....	5,809
72	Wilmington, Del.	1,699,935	1,098,492	773	.....	2,137	7,214	22,435	22,216	37,600	93,365	8,276
73	Akron, Ohio	3,080,717	1,779,135	2,278	.....	115,965	25,411	385,715	38,976	49,326	10,362	826
	City corporation	2,301,130	1,071,915	2,278	.....	115,965	25,411	385,715	38,976	.....	3,899	826
	School district	779,587	707,220	.....	.....	.....	.....	.....	.....	49,326	6,463	.....
74	Norfolk, Va.	2,482,694	1,566,218	.....	$4,869	310,116	52,410	.....	10,545	62,842	3,058	3,379
75	Elizabeth, N. J.	1,827,358	1,095,077	6,836	16,403	136,864	4,541	120,635	5,002	276,820	141	2,330
76	Utica, N. Y.	1,656,277	1,254,639	51,587	.....	161,164	3,661	78,000	4,643	42,147	275	8,114
77	Waterbury, Conn.	2,277,032	1,584,515	12,686	29,893	90,795	2,983	48,935	30,593	59,075	4,916	.....
	City corporation	2,259,345	1,568,878	12,686	29,893	88,917	2,983	48,935	30,593	59,075	4,916	.....
	School district	17,687	15,637	.....	.....	1,878	.....	.....	.....	.....	.....	.....
78	Somerville, Mass.	2,129,079	1,463,142	62,235	46,208	80,829	1,586	67,219	2,727	10,191	16,000	.....
79	St. Joseph, Mo.	1,689,411	1,148,423	.....	.....	124,577	15,748	283,274	14,807	48,887	292	988
	City corporation	1,075,424	592,036	.....	.....	124,577	15,748	283,274	14,807	.....	292	988
	School district	613,987	556,387	.....	.....	.....	.....	.....	.....	48,887	.....	.....
80	Manchester, N. H.	1,578,368	1,026,275	179,354	34,080	62,744	4,741	1,383	2,249	5,381	.....	.....
81	Jacksonville, Fla.	2,369,633	733,861	.....	.....	122,271	3,679	81,438	36,287	353,342	1	775
	City corporation	2,004,848	733,861	.....	.....	122,271	3,679	81,438	35,887	.....	1	775
	School district	364,785	.....	.....	.....	.....	.....	.....	400	353,342	.....	.....
82	Hoboken, N. J.	2,081,557	1,250,815	11,707	1,512	180,689	5,932	1,754	4,260	272,315	100	3,109
83	Wilkes-Barre, Pa.	1,297,733	995,830	.....	30,678	78,915	3,960	108,296	3,532	48,397	.....	2,911
	City corporation	743,445	518,536	.....	15,398	78,915	3,960	108,296	3,532	.....	.....	.....
	School district	554,288	477,294	.....	15,280	.....	.....	.....	.....	48,397	.....	2,911
84	Troy, N. Y.	2,001,375	1,413,213	36,679	.....	111,822	3,259	43,473	714	42,082	595	3,473
	City corporation	1,859,306	1,289,360	28,931	.....	111,822	3,259	43,473	714	31,855	595	3,473
	Lansingburg school district	84,492	73,362	662	.....	.....	.....	.....	.....	10,227	.....	.....
	County supervisors' fund	57,577	50,491	7,086	.....	.....	.....	.....	.....	.....	.....	.....
85	Fort Wayne, Ind.	1,968,390	824,086	.....	28,368	46,908	2,662	433,834	4,682	122,900	.....	1,809
	City corporation	1,474,252	475,084	.....	20,730	46,908	2,662	433,834	4,682	.....	.....	1,809
	School district	494,138	349,002	.....	7,638	.....	.....	.....	.....	122,900	.....	.....
86	East St. Louis, Ill.	1,230,268	662,257	.....	.....	222,495	4,348	189,861	3,965	45,815	77,942	825
	City corporation	782,222	267,114	.....	.....	222,495	4,348	189,861	3,950	.....	77,942	825
	School district	392,609	344,293	.....	.....	.....	.....	.....	.....	45,815	.....	.....
	Park district	55,437	50,845	.....	.....	.....	.....	.....	15	.....	.....	.....
87	Evansville, Ind.	1,475,050	902,612	.....	7,025	64,279	10,838	72,424	2,079	138,137	202	1,649
	City corporation	993,058	584,274	.....	4,150	64,279	10,838	72,424	2,079	.....	202	1,649
	School district	481,992	318,338	.....	2,875	.....	.....	.....	.....	138,137	.....	.....
88	Erie, Pa.	1,743,238	943,385	.....	16,463	70,334	7,396	112,443	16,904	55,807	475	.....
	City corporation	1,167,816	461,434	.....	(2)	70,334	7,396	112,443	16,904	.....	.....	.....
	School district	575,422	481,951	.....	16,463	.....	.....	.....	.....	55,807	475	.....
89	Passaic N. J.	1,128,866	719,058	8,398	1,100	67,869	5,104	47,647	8,441	200,808	1,893	1,495
90	Wichita, Kans.	1,548,391	995,801	.....	.....	34,368	10,357	395,538	23,295	14,627	328	.....
	City corporation	1,042,595	516,422	.....	.....	34,368	10,357	395,538	23,295	.....	328	.....
	School district	505,796	479,379	.....	.....	.....	.....	.....	.....	14,627	.....	.....

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 16, see text discussion for Table 16, p. 90.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1918—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 45.]

REVENUE RECEIPTS—continued.					GOVERNMENTAL-COST PAYMENTS.						Excess of governmental-cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—		City number.
						For expenses and interest.								
From earnings of general departments.	From highway privileges.	From rents.	From interest.	From earnings of public service enterprises.	Total.	Total.	Expenses of general departments.	Expenses of public service enterprises.	Interest.	For outlays.[1]		Governmental-cost payments.	Payments for expenses and interest.	
(Table 8)	(Table 9)	(Table 9)	(Table 9)	(Table 10)			(Table 11)	(Table 14)	(Table 15)	(Table 16)				
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918—Continued.														
$8,530	$789	$4,478	$27,241	$293,439	$4,186,702	$3,342,628	$2,482,065	$229,178	$631,385	$844,074	$245,977	.....	$598,097	67
98,598	471	.....	26,673	160,552	2,199,550	1,961,562	1,602,655	149,211	209,696	237,988	75,210	.....	162,778	68
14,929	20,559	813	28,911	909,220	2,977,573	2,231,334	1,155,122	682,584	393,628	746,239	.....	$371,404	1,117,643	69
10,722	20,559	813	28,035	909,220	2,285,921	1,590,831	562,317	682,584	345,930	695,090	.....	.....	.....	
4,207	.....	.....	876	.....	691,652	640,503	592,805	.....	47,698	51,149	.....	.....	.....	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.														
$59,452	$5,693	$5,173	$96,052	$227,555	$2,381,871	$1,363,011	$932,438	$68,779	$361,794	$1,018,860	$217,170	.....	$801,690	70
54,977	5,693	5,173	84,795	227,555	1,836,758	826,536	481,717	68,779	276,040	1,010,222	.....	.....	.....	
4,475	.....	.....	11,257	.....	545,113	536,475	450,721	.....	85,754	8,638	.....	.....	.....	
29,592	564	.....	31,051	642,456	2,922,850	2,162,522	1,426,258	393,856	342,408	760,328	.....	$210,215	970,543	71
24,430	564	.....	20,913	642,456	2,045,961	1,457,724	787,800	393,856	276,068	588,237	.....	.....	.....	
5,162	.....	.....	10,138	.....	876,889	704,798	638,458	.....	66,340	172,091	.....	.....	.....	
19,540	40,375	4,299	25,120	318,003	2,086,086	1,475,055	1,079,713	121,364	273,978	611,031	386,151	.....	224,880	72
65,459	.....	30	80,685	526,549	3,426,401	2,257,130	1,600,556	206,189	450,385	1,169,271	345,684	.....	823,587	73
58,681	.....	30	70,885	526,549	2,284,619	1,434,906	846,177	206,189	382,540	849,713	.....	.....	.....	
6,778	.....	.....	9,800	.....	1,141,782	822,224	754,379	.....	67,845	319,558	.....	.....	.....	
32,090	47,929	6,533	84,540	298,165	3,012,601	2,356,211	1,697,594	157,736	500,881	656,390	529,907	.....	126,483	74
34,125	52,596	500	73,468	2,020	1,738,202	1,433,886	1,224,780	1,862	207,244	304,316	.....	89,156	393,472	75
15,438	.....	.....	26,507	10,102	1,900,655	1,469,196	1,324,904	.....	144,292	431,459	244,378	.....	187,081	76
21,724	.....	5,267	29,952	355,698	2,571,447	1,813,759	1,553,762	49,941	210,056	757,688	294,415	.....	463,273	77
21,587	.....	5,267	29,917	355,698	2,548,126	1,795,735	1,539,053	49,941	206,741	752,391	.....	.....	.....	
137	.....	.....	35	.....	23,321	18,024	14,709	.....	3,315	5,297	.....	.....	.....	
98,828	52	.....	15,068	264,996	2,188,362	1,843,235	1,531,237	86,660	225,338	345,127	59,283	.....	285,844	78
14,758	21,385	371	12,317	3,584	1,609,104	1,207,017	1,106,346	864	99,807	402,087	.....	80,307	482,394	79
9,220	21,385	192	9,321	3,584	974,234	627,061	602,590	864	23,607	347,173	.....	.....	.....	
5,538	.....	179	2,996	.....	634,870	579,956	503,756	.....	76,200	54,914	.....	.....	.....	
24,383	20,579	220	20,758	196,221	1,802,925	1,401,723	1,179,514	137,346	84,863	401,202	224,557	.....	176,645	80
45,046	23,691	.....	34,594	934,648	2,718,945	1,726,495	1,029,384	438,928	258,183	992,450	349,312	.....	643,138	81
44,739	23,691	.....	23,858	934,648	1,950,907	1,465,361	802,503	438,928	223,930	485,546	.....	.....	.....	
307	.....	.....	10,736	.....	768,038	261,134	226,881	.....	34,253	506,904	.....	.....	.....	
22,043	39,530	1,893	44,661	241,237	2,775,833	1,902,475	1,407,302	233,892	261,281	873,358	694,276	.....	179,082	82
12,801	.....	.....	10,571	1,842	1,442,947	1,017,268	872,457	3,827	140,984	425,679	145,214	.....	280,465	83
7,362	.....	.....	5,604	1,842	886,237	594,080	495,541	3,827	94,712	292,157	.....	.....	.....	
5,439	.....	.....	4,967	.....	556,710	423,188	376,916	.....	46,272	133,522	.....	.....	.....	
15,319	7,396	.....	8,103	315,247	1,841,406	1,691,067	1,362,715	110,864	217,488	150,339	.....	159,969	310,308	84
15,244	7,396	.....	7,937	315,247	1,680,645	1,530,496	1,207,805	110,864	211,827	150,149	.....	.....	.....	
75	.....	.....	166	.....	80,105	79,915	74,254	.....	5,661	190	.....	.....	.....	
.....	.....	.....	.....	.....	80,656	80,656	80,656	.....	.....	.....	.....	.....	.....	
24,162	5,221	345	16,053	457,360	2,051,287	1,249,956	867,093	342,697	40,166	801,331	82,897	.....	718,434	85
14,056	5,221	110	11,796	457,360	1,503,984	835,835	480,174	342,697	12,964	668,149	.....	.....	.....	
10,106	.....	235	4,257	.....	547,303	414,121	386,919	.....	27,202	133,182	.....	.....	.....	
22,382	100	.....	278	.....	1,256,089	908,550	795,450	.....	113,100	347,539	25,821	.....	321,718	86
15,390	100	.....	197	.....	765,232	508,568	440,352	.....	68,216	256,664	.....	.....	.....	
2,496	.....	.....	.....	.....	437,109	350,586	322,843	.....	27,743	86,523	.....	.....	.....	
4,496	.....	.....	81	.....	53,748	49,396	32,255	.....	17,141	4,352	.....	.....	.....	
25,110	33,099	160	9,869	207,567	1,552,301	1,172,480	930,636	167,918	73,926	379,821	77,251	.....	302,570	87
4,930	33,099	160	7,407	207,567	1,043,376	714,517	482,683	167,918	63,916	328,859	.....	.....	.....	
20,180	.....	.....	2,462	.....	508,925	457,963	447,953	.....	10,010	50,962	.....	.....	.....	
38,467	6,341	.....	39,902	435,321	2,145,410	1,224,478	939,475	182,925	102,078	920,932	402,172	.....	518,760	88
30,950	6,341	.....	26,693	435,321	1,395,931	753,000	513,738	182,925	56,337	642,931	.....	.....	.....	
7,517	.....	.....	13,209	.....	749,479	471,478	425,737	.....	45,741	278,001	.....	.....	.....	
14,765	25,412	60	26,691	125	1,287,017	1,055,507	889,593	125	165,789	231,510	158,151	.....	73,359	89
13,407	41,325	1,783	15,269	2,293	1,237,390	870,740	714,193	4,482	152,065	366,650	.....	311,001	677,651	90
9,319	41,325	1,281	8,069	2,293	749,729	502,265	369,272	4,482	128,511	247,464	.....	.....	.....	
4,088	.....	502	7,200	.....	487,661	368,475	344,921	.....	23,554	119,186	.....	.....	.....	

[1] Not reported separately.

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TABLE 8.—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 6)	(Table 6)	(Table 6)	(Table 6)	(Table 6)	(Table 6)	(Table 6)	(Table 7)	(Table 7)	(Table 7)
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918—Continued.											
91	Harrisburg, Pa.	$1,452,372	$981,881	.....	$10,241	$48,921	$2,189	$70,884	$10,712	$46,473	.....	$7,506
	City corporation	864,736	465,702	.....	3,500	48,921	2,189	70,884	10,712	.....	.....	.....
	School district	587,636	516,179	.....	6,741	.....	.....	.....	.....	46,473	.....	7,506
92	Bayonne, N. J.	2,074,741	1,047,805	$2,591	(1)	61,341	7,959	69,797	5,293	426,350	$550	2,890
93	Peoria, Ill.	1,743,262	1,159,549	.....	.....	236,430	5,098	198,907	7,871	40,661	6,739	8,063
	City corporation	1,013,972	496,185	.....	.....	236,430	5,098	198,907	7,865	325	6,739	1,580
	School district	599,155	535,348	.....	.....	.....	.....	.....	.....	40,336	.....	6,483
	Pleasure driveway and park district.	130,135	128,016	.....	.....	.....	.....	.....	6	.....	.....	.....
94	South Bend, Ind.	1,466,310	772,070	.....	8,244	48,919	6,963	335,272	2,795	108,275	8,924	1,393
	City corporation	968,871	396,961	.....	3,548	48,919	6,963	335,272	2,795	.....	8,874	1,393
	School district	497,439	375,109	.....	4,696	.....	.....	.....	.....	108,275	50	.....
95	Johnstown, Pa.	1,067,746	754,439	.....	29,425	70,528	1,548	50,146	23,839	42,476	.....	.....
	City corporation	618,125	383,016	.....	17,025	70,528	1,548	50,146	23,830	.....	.....	.....
	School district	449,621	371,423	.....	12,400	.....	.....	.....	9	42,476	.....	.....
96	El Paso, Tex.	1,777,687	1,085,490	.....	.....	55,386	16,159	22,427	25,510	109,302	23	.....
97	Savannah, Ga.	1,611,990	901,294	.....	.....	160,775	4,574	35,974	22,137	236,412	1,080	.....
	City corporation	1,365,301	901,294	.....	.....	160,775	4,574	35,974	22,137	.....	.....	.....
	School district	246,689	.....	.....	.....	.....	.....	.....	.....	236,412	1,080	.....
98	Brockton, Mass.	1,794,056	983,748	225,343	36,264	129,107	706	57,022	10,037	4,421	695	.....
99	Sacramento, Calif.	2,437,699	1,231,985	.....	.....	135,320	52	173,433	9,394	339,973	266,166	2,968
	City corporation	1,774,634	894,057	.....	.....	135,144	52	173,433	9,129	17,089	266,166	2,968
	School district	663,065	337,928	.....	.....	176	.....	.....	265	322,884	.....	.....
100	Terre Haute, Ind.	1,124,892	804,458	.....	5,481	76,439	3,359	9,123	1,234	120,550	56	28,037
	City corporation	574,239	431,289	.....	2,210	76,439	3,359	9,123	1,234	.....	56	1,528
	School district	550,653	373,169	.....	3,271	.....	.....	.....	.....	120,550	.....	26,509
101	Holyoke, Mass.	2,406,752	1,019,046	157,982	27,624	163,063	759	14,223	7,346	12,941	2,000	.....
102	Allentown, Pa.	1,034,416	774,092	.....	27,485	50,900	2,661	16,529	4,272	40,220	.....	.....
	City corporation	615,205	370,932	.....	14,485	50,900	2,661	16,529	4,270	.....	.....	.....
	School district	469,211	403,160	.....	13,000	.....	.....	.....	2	40,220	.....	.....
103	Portland, Me.	2,042,635	1,232,435	.....	37,264	77,331	875	29,339	.....	182,075	11,559	.....
	City corporation	1,707,061	1,210,435	.....	37,264	77,331	875	29,339	.....	182,075	11,559	.....
	Bridge district	26,544	22,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Water district	309,030	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
104	Springfield, Ill.	1,235,543	849,464	.....	.....	17,606	2,422	104,629	3,887	.....	25	935
	City corporation	762,138	364,272	.....	.....	17,606	2,418	100,313	3,883	.....	.....	935
	School district	421,069	405,112	.....	.....	.....	.....	.....	.....	.....	25	.....
	Pleasure driveway and park district.	102,336	80,080	.....	.....	.....	4	4,316	4	.....	.....	.....
105	Canton, Ohio.	1,594,511	944,137	2,937	.....	65,510	5,292	271,657	8,847	28,432	25	4,599
	City corporation	1,079,816	479,913	2,937	.....	65,510	5,292	271,657	8,847	.....	25	.....
	School district	514,695	464,224	.....	.....	.....	.....	.....	.....	28,432	.....	4,599
106	Berkeley, Calif.	1,474,803	883,716	.....	.....	16,112	4,324	228,173	1,132	290,623	.....	.....
	City corporation	942,295	649,334	.....	.....	13,553	4,324	228,173	1,132	354	.....	.....
	School district	532,508	234,382	.....	.....	2,559	.....	.....	.....	290,269	.....	.....
107	Chattanooga, Tenn.	930,035	591,572	.....	.....	61,437	.....	52,440	10,149	141,191	335	.....
108	Charleston, S. C.	1,200,225	863,652	.....	4,111	119,650	1,642	20,438	21,067	46,676	17,806	729
	City corporation	1,037,730	753,302	.....	.....	119,650	1,601	20,438	21,067	.....	17,806	729
	School district	162,495	110,350	.....	4,111	.....	41	.....	.....	46,676	.....	.....
109	Pawtucket, R. I.	1,665,042	1,090,751	.....	8,844	55,930	2,996	5,260	3,301	12,646	.....	720
110	Altoona, Pa.	1,000,097	605,040	.....	5,427	38,414	3,746	105,754	10,225	44,263	.....	2,539
	City corporation	633,455	303,784	.....	.....	38,414	3,746	105,754	10,225	.....	.....	.....
	School district	366,642	301,256	.....	5,427	.....	.....	.....	.....	44,263	.....	2,539

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 16, see text discussion for Table 16, p. 90.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1918—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 45.]

REVENUE RECEIPTS—continued.					GOVERNMENTAL-COST PAYMENTS.						Excess of governmental-cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—		City number.
						For expenses and interest.								
From earnings of general departments.	From highway privileges.	From rents.	From interest.	From earnings of public service enterprises.	Total.	Total.	Expenses of general departments.	Expenses of public service enterprises.	Interest.	For outlays.[1]		Governmental-cost payments.	Payments for expenses and interest.	
(Table 8)	(Table 9)	(Table 9)	(Table 9)	(Table 10)			(Table 11)	(Table 14)	(Table 15)	(Table 16)				
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918—Continued.														
$10,920	$40,591	.....	$24,176	$197,878	$1,299,972	$1,101,370	$890,719	$84,727	$125,924	$198,602	.....	$152,400	$351,002	91
7,000	40,591	.....	17,359	197,878	849,214	654,325	487,449	84,727	82,149	194,889	.....	.....	.....	
3,920	.....	.....	6,817	.....	450,758	447,045	403,270	.....	43,775	3,713	.....	.....	.....	
6,360	27,641	.....	44,495	371,669	2,458,451	2,034,149	1,560,887	272,710	200,552	424,302	$383,710	.....	40,592	92
50,565	3,811	$5,998	16,214	3,356	1,805,095	1,321,188	1,223,213	4,795	93,180	483,907	61,833	.....	422,074	93
47,390	3,811	.....	6,286	3,356	988,439	731,704	666,522	4,795	60,387	256,735	.....	.....	.....	
2,027	.....	5,998	8,963	.....	716,774	510,754	480,641	.....	30,113	206,020	.....	.....	.....	
1,148	.....	.....	965	.....	99,882	78,730	76,050	.....	2,680	21,152	.....	.....	.....	
14,848	1,100	70	13,033	144,404	1,575,380	949,769	836,343	64,127	49,299	625,611	109,070	.....	516,541	94
7,784	1,100	70	10,788	144,404	946,633	451,089	361,865	64,127	25,097	495,544	.....	.....	.....	
7,064	.....	.....	2,245	.....	628,747	498,680	474,478	.....	24,202	130,067	.....	.....	.....	
51,121	20,498	360	22,629	737	1,133,133	832,268	767,357	698	64,233	300,845	65,387	.....	235,458	95
34,111	20,498	360	16,326	737	698,658	450,840	413,209	698	36,933	247,818	.....	.....	.....	
17,010	.....	.....	6,303	.....	434,475	381,448	354,148	.....	27,300	53,027	.....	.....	.....	
31,142	71	218	13,975	417,984	1,841,200	1,347,942	959,865	216,625	171,452	493,258	63,513	.....	429,745	96
40,485	1,838	4,273	12,090	191,058	1,824,829	1,361,884	1,042,651	129,971	189,262	462,945	212,839	.....	250,106	97
31,288	1,838	4,273	12,090	191,058	1,574,779	1,113,854	801,734	129,971	182,149	460,925	.....	.....	.....	
9,197	.....	.....	.....	.....	250,050	248,030	240,917	.....	7,113	2,020	.....	.....	.....	
152,133	.....	.....	27,319	168,161	1,987,224	1,541,879	1,278,725	80,516	182,638	445,345	192,268	.....	253,077	98
17,771	4,419	4,480	25,567	226,171	2,686,672	1,754,708	1,422,242	97,190	235,276	931,964	248,973	.....	682,991	99
15,959	4,419	4,480	25,567	226,171	2,004,667	1,072,703	777,677	97,190	197,836	931,964	.....	.....	.....	
1,812	.....	.....	.....	.....	682,005	682,005	644,565	.....	37,440	.....	.....	.....	.....	
24,593	.....	4,000	21,596	25,966	1,230,905	967,309	888,886	22,044	56,379	263,596	106,013	.....	157,583	100
12,292	.....	.....	10,743	25,966	566,891	505,155	452,932	22,044	30,179	61,736	.....	.....	.....	
12,301	.....	4,000	10,853	.....	664,014	462,154	435,954	.....	26,200	201,860	.....	.....	.....	
55,083	6,654	.....	43,732	896,299	2,274,509	2,059,725	1,219,326	684,673	155,726	214,784	.....	132,243	347,027	101
3,435	508	.....	18,935	145,379	1,480,649	869,296	725,315	75,771	68,210	611,353	396,233	.....	215,120	102
1,548	508	.....	7,993	145,379	835,698	450,488	360,731	75,771	13,986	385,210	.....	.....	.....	
1,887	.....	.....	10,942	.....	644,951	418,808	384,584	.....	54,224	226,143	.....	.....	.....	
70,218	4,477	4,111	67,914	325,037	2,301,070	1,793,957	1,351,730	131,373	310,854	507,113	258,435	.....	248,678	103
70,218	.....	3,542	47,075	37,348	2,005,700	1,522,768	1,335,108	63,305	124,355	482,932	.....	.....	.....	
.....	4,477	.....	67	.....	13,359	13,359	2,492	.....	10,867	.....	.....	.....	.....	
.....	.....	569	20,772	287,689	282,011	257,830	14,130	68,068	175,632	24,181	.....	.....	.....	
21,371	7,934	15,237	18,823	243,160	1,730,424	1,004,745	771,029	153,255	80,461	725,679	444,881	.....	280,798	104
13,615	7,934	55	7,897	243,160	836,377	539,519	336,133	153,255	50,131	296,858	.....	.....	.....	
5,006	.....	.....	10,926	.....	806,729	400,529	375,529	.....	25,000	405,900	.....	.....	.....	
2,750	.....	15,182	.....	.....	87,318	64,397	59,067	.....	5,330	22,921	.....	.....	.....	
19,215	.....	357	48,869	194,634	2,201,592	1,117,705	734,456	104,533	278,716	1,083,887	607,081	.....	476,806	105
14,626	.....	357	36,018	194,634	1,239,874	652,629	339,309	104,533	208,787	587,245	.....	.....	.....	
4,589	.....	.....	12,851	.....	961,718	465,076	395,147	.....	69,929	496,642	.....	.....	.....	
15,746	24,474	3,686	3,332	3,485	1,393,253	1,109,430	1,020,540	2,921	85,969	283,823	.....	81,550	365,373	106
13,759	24,474	375	3,332	3,485	821,390	549,805	484,743	2,921	62,141	271,585	.....	.....	.....	
1,987	.....	3,311	.....	.....	571,863	559,625	535,797	.....	23,828	12,238	.....	.....	.....	
48,590	675	587	15,531	7,528	1,107,104	855,113	657,159	5,939	192,015	251,991	177,069	.....	74,922	107
14,253	10,607	.....	39,063	40,531	2,466,636	1,006,472	805,259	27,781	173,432	1,460,164	1,266,411	.....	193,753	108
14,085	10,607	.....	37,914	40,531	2,331,008	832,488	681,275	27,781	173,432	1,448,520	.....	.....	.....	
168	.....	.....	1,149	.....	135,628	123,984	123,984	.....	.....	11,644	.....	.....	.....	
30,073	21,171	730	87,074	346,446	1,723,126	1,389,584	955,787	109,634	324,163	333,542	57,184	.....	276,358	109
23,128	3,287	682	14,410	143,182	1,068,325	761,695	613,719	32,308	115,668	306,630	68,228	.....	238,402	110
11,085	3,287	682	13,296	143,182	659,185	399,175	272,357	32,308	94,510	260,010	.....	.....	.....	
12,043	.....	.....	1,114	.....	409,140	362,520	341,362	.....	21,158	46,620	.....	.....	.....	

[1] Not reported separately.

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TABLE 3.—SUMMARY OF REVENUE RECEIPTS AND GOVERNMENTAL-

[For a list of the cities arranged alphabetically by states, with the numbe[r]

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 6)	(Table 6)	(Table 6)	(Table 6)	(Table 6)	(Table 6)	(Table 6)	(Table 7)	(Table 7)	(Table 7)
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918—Continued.											
111	Covington, Ky	$996,825	$525,295	.....	.....	$76,537	$5,524	$104,482	$3,190	$72,047	.....	.....
112	Atlantic City, N. J	2,543,595	1,450,582	$9,710	$871	293,054	4,670	16,267	15,976	274,411	$96	$1,878
113	Mobile, Ala	945,443	390,989	.....	.....	110,964	8,292	91,123	23,240	112,185	2,572	.....
	City corporation	821,583	390,989	.....	.....	110,964	8,172	91,123	23,240	.....	.....	.....
	School district	123,860	.....	.....	.....	.....	120	.....	.....	112,185	2,572	.....
114	Sioux City, Iowa	1,867,197	1,244,855	.....	.....	13,896	6,118	257,424	30,533	28,799	10,422	1,036
	City corporation	1,220,738	630,922	.....	.....	13,896	6,118	257,424	30,533	1,987	10,422	1,036
	School district	646,459	613,933	.....	.....	.....	.....	.....	.....	26,812	.....	.....
115	Little Rock, Ark	641,656	411,422	.....	.....	32,056	5,447	20,430	19,138	68,627	.....	.....
	City corporation	303,678	167,600	.....	.....	32,056	5,447	788	19,136	.....	.....	.....
	School district	288,723	243,822	.....	.....	.....	.....	.....	2	40,390	.....	.....
	Sewer and street improvement	49,255	.....	.....	.....	.....	.....	19,642	.....	28,237	.....	.....
116	Flint, Mich	1,859,431	1,034,788	.....	.....	12,175	4,231	279,565	13,030	69,595	5,000	.....
	City corporation	1,474,037	726,852	.....	.....	12,175	4,231	279,565	13,030	.....	5,000	.....
	School district	385,394	307,936	.....	.....	.....	.....	.....	.....	69,595	.....	.....
117	Tampa, Fla	1,228,520	757,670	.....	.....	66,830	525	94,659	16,046	207,493	400	420
	City corporation	1,019,983	757,670	.....	.....	66,830	525	94,659	16,046	.....	400	420
	School district	208,537	.....	.....	.....	.....	.....	.....	.....	207,493	.....	.....
118	Saginaw, Mich	1,332,098	849,912	35	.....	3,479	852	123,204	5,134	117,072	48	.....
	City corporation	947,004	604,764	35	.....	3,479	852	123,204	5,085	.....	.....	.....
	School district	385,094	245,148	.....	.....	.....	.....	.....	49	117,072	48	.....
119	Rockford, Ill	1,475,615	1,023,051	.....	.....	17,209	6,746	193,962	15,860	25,084	683	1,081
	City corporation	858,372	449,153	.....	.....	17,209	6,746	193,962	15,860	.....	683	1,081
	School district	549,221	507,444	.....	.....	.....	.....	.....	.....	25,084	.....	.....
	Park district	68,022	66,454	.....	.....	.....	.....	.....	.....	.....	.....	.....
120	San Diego, Calif	3,166,399	1,973,700	.....	.....	163,695	10,145	201,767	27,567	305,480	4,954	1,518
	City corporation	2,456,126	1,561,922	.....	.....	160,856	10,145	201,767	27,567	11,752	4,954	1,518
	School district	710,273	411,778	.....	.....	2,839	.....	.....	.....	293,728	.....	.....
121	Pueblo, Colo	1,198,683	690,596	.....	.....	14,190	4,516	143,196	12,429	46,904	.....	.....
	City corporation	917,823	456,527	.....	.....	14,190	4,516	143,196	12,429	1,478	.....	.....
	School district	280,860	234,069	.....	.....	.....	.....	.....	.....	45,426	.....	.....
122	Gary, Ind	1,778,148	831,925	.....	.....	73,872	11,430	747,546	4,325	72,594	16,442	633
	City corporation	1,296,965	424,967	.....	.....	73,872	11,430	747,546	4,325	.....	16,442	633
	School district	481,183	406,958	.....	.....	.....	.....	.....	.....	72,594	.....	.....
123	New Britain, Conn	1,316,978	851,192	17,331	21,000	35,890	1,960	34,514	15,761	36,057	2,475	.....
124	Binghamton, N. Y	1,491,336	1,080,080	21,297	.....	78,171	2,762	77,464	6,532	26,697	408	3,166
125	York, Pa	645,116	449,233	.....	10,792	25,732	3,393	67,735	3,743	39,370	.....	.....
	City corporation	398,987	256,291	.....	5,840	25,732	3,393	67,735	3,743	.....	.....	.....
	School district	246,129	192,942	.....	4,952	.....	.....	.....	.....	39,370	.....	.....
126	Springfield, Ohio	1,189,344	690,708	15,843	.....	26,820	895	154,472	6,781	25,213	125	3,380
	City corporation	845,100	382,139	15,843	.....	26,820	895	154,472	6,781	.....	125	30
	School district	344,244	308,569	.....	.....	.....	.....	.....	.....	25,213	.....	3,350
127	Malden, Mass	1,237,290	741,760	67,334	25,120	125,067	700	40,107	1,047	2,806	2,654	.....
128	Lancaster, Pa	726,654	450,171	.....	2,171	30,314	599	3,525	584	34,991	2,846	1,203
	City corporation	466,704	239,451	.....	(4)	30,314	599	3,525	584	.....	2,846	.....
	School district	259,950	210,720	.....	2,171	.....	.....	.....	.....	34,991	.....	1,203
129	Pasadena, Calif	2,122,227	1,123,174	.....	.....	17,914	6,435	70,581	7,259	214,455	1,052	.....
	City corporation	1,402,000	629,118	.....	.....	11,034	6,435	70,581	7,216	.....	808	.....
	School district	720,227	494,056	.....	.....	6,880	.....	.....	43	214,455	244	.....
130	Kalamazoo, Mich	1,003,654	669,488	.....	.....	3,641	2,665	83,308	4,011	71,832	.....	.....
	City corporation	581,596	324,423	.....	.....	3,641	2,665	83,308	4,011	.....	.....	.....
	School district	422,058	345,065	.....	.....	.....	.....	.....	.....	71,832	.....	.....
131	Augusta, Ga	1,446,347	773,267	.....	.....	105,098	2,364	13,071	17,782	172,481	.....	1,828
	City corporation	1,264,069	773,267	.....	.....	105,098	2,364	13,071	17,782	.....	.....	1,828
	School district	182,278	.....	.....	.....	.....	.....	.....	.....	172,481	.....	.....

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 16, see text discussion for Table 16, p. 90.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1918—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 45.]

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.	From highway privileges.	From rents.	From interest.	From earnings of public service enterprises.	Total.	Total.	Expenses of general departments.	Expenses of public service enterprises.	Interest.			Governmental-cost payments.	Payments for expenses and interest.	
(Table 8)	(Table 9)	(Table 9)	(Table 9)	(Table 10)			(Table 11)	(Table 14)	(Table 15)	(Table 16)				
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918—Continued.														
$3,972	$21,150	$298	$5,799	$178,531	$1,146,484	$847,274	$635,238	$67,146	$144,890	$299,210	$149,659	.....	$149,551	111
49,290	29,781	781	157,643	238,585	2,855,581	2,154,088	1,567,292	105,130	481,666	701,493	311,986	.....	389,507	112
20,149	14,672	706	4,356	166,195	806,824	777,673	527,288	89,901	160,484	29,151	.....	$138,619	167,770	113
11,166	14,672	706	4,356	166,195	675,352	646,201	396,969	89,901	159,331	29,151	.....	.....	.....	
8,983	.....	.....	.....	.....	131,472	131,472	130,319	.....	1,153	.....	.....	.....	.....	
38,744	31,019	2,250	9,114	192,987	1,728,451	1,080,076	921,255	74,836	83,985	648,375	.....	138,746	787,121	114
34,464	31,019	2,250	7,680	192,987	1,089,509	570,810	441,327	74,836	54,647	518,699	.....	.....	.....	
4,280	.....	.....	1,434	.....	638,942	509,266	479,928	.....	29,338	129,676	.....	.....	.....	
31,714	22,050	10,471	5,599	14,702	933,808	741,062	618,622	14,125	108,315	192,746	292,152	.....	[2] 99,406	115
29,600	22,050	10,051	2,248	14,702	458,385	435,333	369,664	14,125	51,544	23,052	.....	.....	.....	
1,315	.....	420	2,774	.....	342,833	255,545	236,611	.....	18,934	87,288	.....	.....	.....	
799	.....	.....	577	.....	132,590	50,184	12,347	.....	37,837	82,406	.....	.....	.....	
114,818	.....	2,188	33,848	290,193	2,635,588	1,219,445	873,182	216,890	129,373	1,416,143	776,157	.....	639,986	116
109,655	.....	2,188	31,148	290,193	2,058,476	874,861	551,836	216,890	106,135	1,183,615	.....	.....	.....	
5,163	.....	.....	2,700	.....	577,112	344,584	321,346	.....	23,238	232,528	.....	.....	.....	
46,689	5,490	5,605	22,678	4,015	1,084,581	926,821	732,979	3,924	189,918	157,760	.....	143,939	301,699	117
46,519	5,490	5,605	21,804	4,015	895,915	743,557	576,176	3,924	163,457	152,358	.....	.....	.....	
170	.....	.....	874	.....	188,666	183,264	156,803	.....	26,461	5,402	.....	.....	.....	
33,956	2,871	594	37,363	157,578	1,028,355	945,896	784,332	97,722	63,842	82,459	.....	303,743	386,202	118
22,234	2,871	84	26,818	157,578	650,958	575,536	414,992	97,722	62,822	75,422	.....	.....	.....	
11,722	.....	510	10,545	.....	377,397	370,360	369,340	.....	1,020	7,037	.....	.....	.....	
41,126	9,163	.....	1,204	140,446	1,552,369	968,901	787,882	85,461	95,558	583,468	76,754	.....	506,714	119
22,905	9,163	.....	1,164	140,446	941,955	502,763	347,481	85,461	69,821	439,192	.....	.....	.....	
16,693	.....	.....	.....	.....	556,812	426,605	408,756	.....	17,849	130,207	.....	.....	.....	
1,528	.....	.....	40	.....	53,602	39,533	31,645	.....	7,888	14,069	.....	.....	.....	
50,250	26,831	400	4,863	395,229	2,783,979	2,263,359	1,502,740	195,207	505,412	520,620	.....	382,420	903,040	120
48,322	26,831	400	4,863	395,229	2,123,088	1,628,800	974,125	195,207	459,468	494,288	.....	.....	.....	
1,928	.....	.....	.....	.....	660,891	634,559	588,615	.....	45,944	26,332	.....	.....	.....	
7,664	5,451	338	1,796	271,603	1,136,958	953,420	613,155	165,515	174,750	183,538	.....	61,725	245,263	121
6,299	5,451	338	1,796	271,603	844,167	660,029	346,698	165,515	148,416	183,538	.....	.....	.....	
1,365	.....	.....	.....	.....	292,791	292,791	266,457	.....	26,334	.....	.....	.....	.....	
13,112	.....	.....	5,956	313	1,729,235	812,560	778,021	600	33,939	916,675	.....	48,913	965,588	122
11,773	.....	.....	5,664	313	1,335,568	468,324	457,815	600	9,909	867,244	.....	.....	.....	
1,339	.....	.....	292	.....	393,667	344,236	320,206	.....	24,030	49,431	.....	.....	.....	
77,347	.....	3,075	30,306	190,020	1,404,211	1,076,113	876,742	47,543	151,828	328,098	87,233	.....	240,865	123
47,434	140	470	12,725	133,981	1,742,120	1,164,510	998,701	73,920	91,889	577,610	250,784	.....	326,826	124
7,814	15,946	220	20,942	196	558,017	471,629	411,309	200	60,120	86,388	.....	87,099	173,487	125
3,684	15,946	220	16,207	196	332,848	263,219	213,621	200	49,398	69,629	.....	.....	.....	
4,130	.....	.....	4,735	.....	225,169	208,410	197,688	.....	10,722	16,759	.....	.....	.....	
60,821	28,267	.....	37,125	138,894	1,497,788	931,615	734,042	51,461	146,112	566,173	308,444	.....	257,729	126
55,100	28,267	.....	35,734	138,894	1,161,473	595,300	426,509	51,461	117,330	566,173	.....	.....	.....	
5,721	.....	.....	1,391	.....	336,315	336,315	307,533	.....	28,782	.....	.....	.....	.....	
59,250	2,786	400	33,917	129,342	1,207,627	1,137,695	913,372	63,207	161,116	159,932	60,337	.....	99,595	127
8,663	3,000	.....	13,606	174,981	738,852	634,446	450,803	120,751	62,892	104,406	12,198	.....	92,208	128
5,066	3,000	.....	6,338	174,981	442,091	403,417	248,974	120,751	33,692	38,674	.....	.....	.....	
3,597	.....	.....	7,268	.....	296,761	231,029	201,829	.....	29,200	65,732	.....	.....	.....	
53,677	6,232	7,968	6,557	606,923	1,809,255	1,457,468	1,076,918	262,952	117,598	351,787	.....	312,972	664,759	129
49,135	6,232	7,968	6,550	606,923	1,237,142	903,155	558,587	262,952	81,616	333,987	.....	.....	.....	
4,542	.....	.....	7	.....	572,113	554,313	518,331	.....	35,982	17,800	.....	.....	.....	
65,083	2,601	.....	7,359	93,666	906,905	754,344	620,371	61,730	72,243	152,561	.....	96,749	249,310	130
60,835	2,601	.....	6,446	93,666	538,454	403,109	291,517	61,730	49,832	135,345	.....	.....	.....	
4,248	.....	.....	913	.....	368,451	351,235	328,824	.....	22,411	17,216	.....	.....	.....	
90,085	18,277	3,915	9,071	239,108	1,439,703	1,078,578	824,299	61,421	192,858	361,125	.....	6,644	367,769	131
83,118	18,277	3,915	6,241	239,108	1,141,712	890,542	640,643	61,421	188,478	251,170	.....	.....	.....	
6,967	.....	.....	2,830	.....	297,991	188,036	183,656	.....	4,380	109,955	.....	.....	.....	

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

[3] Not reported separately.

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TABLE 3.—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 6)	Special property. (Table 6)	Poll. (Table 6)	Business. (Table 6)	Non-business license. (Table 6)	(Table 6)	(Table 6)	(Table 7)	(Table 7)	(Table 7)
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.											
132	Davenport, Iowa	$1,206,592	$958,714	.....	.....	$13,660	$2,720	$120,258	$9,719	$26,233	$673	$1,207
	City corporation	751,251	543,137	.....	.....	13,660	2,720	120,258	9,719	768	673	1,207
	School district	455,341	415,577	.....	.....	.....	.....	.....	.....	25,465	.....	.....
133	Topeka, Kans	1,267,298	870,974	.....	.....	22,537	3,635	180,874	6,093	11,403	849	1,740
	City corporation	825,901	451,807	.....	.....	22,537	3,635	180,874	6,093	.....	849	.....
	School district	441,397	419,167	.....	.....	.....	.....	.....	.....	11,403	.....	1,740
134	Salem, Mass	1,222,068	741,107	$79,203	$21,500	121,298	527	12,927	3,330	1,146	1,244	.....
135	Haverhill, Mass	1,308,404	782,476	96,603	30,065	91,749	1,194	27,554	3,882	2,521	.....	.....
136	Huntington, W. Va	874,969	679,412	.....	8,580	6,251	2,131	123,180	17,168	13,511	.....	.....
	City corporation	472,602	295,001	.....	8,580	6,251	2,131	123,180	17,168	.....	.....	.....
	School district	402,367	384,411	.....	.....	.....	.....	.....	.....	13,511	.....	.....
137	Muskogee, Okla	776,128	521,588	.....	.....	8,860	4,232	6	18,982	30,754	.....	.....
	City corporation	528,854	315,720	.....	.....	8,860	4,232	6	18,982	.....	.....	.....
	School district	247,274	205,868	.....	.....	.....	.....	.....	.....	30,754	.....	.....
138	Bay City, Mich	1,057,731	640,682	.....	.....	2,907	413	68,880	1,246	105,446	.....	.....
	City corporation	740,885	436,070	.....	.....	2,907	413	68,880	1,246	1,497	.....	.....
	School district	316,846	204,612	.....	.....	.....	.....	.....	.....	103,949	.....	.....
139	Chelsea, Mass	1,104,986	704,511	84,337	21,010	66,984	1,926	13,243	2,569	.....	337	.....
140	McKeesport, Pa	900,404	561,562	.....	8,171	31,743	321	32,212	15,074	30,784	25	.....
	City corporation	576,920	295,106	.....	(1)	31,743	321	32,212	15,074	.....	25	.....
	School district	323,484	266,456	.....	8,171	.....	.....	.....	.....	30,784	.....	.....
141	Racine, Wis	1,143,226	561,756	33,655	.....	215,141	2,761	197,698	6,456	85,037	3,189	900
142	Superior, Wis	1,098,766	617,557	119,537	.....	121,105	1,563	151,017	31,876	38,480	573	1,077
143	Lincoln, Nebr	1,442,617	907,702	.....	9,142	20,708	2,032	230,262	4,952	28,111	10,405	.....
	City corporation	930,770	435,180	.....	9,142	15,161	2,032	230,262	3,089	6,125	10,000	.....
	School district	500,237	460,912	.....	.....	5,547	.....	.....	1,863	21,986	405	.....
	Sanitary district	11,610	11,610	.....	.....	.....	.....	.....	.....	.....	.....	.....
144	Roanoke, Va	673,311	508,922	254	3,374	77,122	6,338	6,676	10,213	28,181	.....	.....
145	Macon, Ga	1,121,639	417,225	.....	.....	100,565	1,411	32,107	16,741	193,468	55,850	.....
	City corporation	923,678	417,225	.....	.....	100,565	1,411	32,107	16,741	.....	55,850	.....
	School district	197,961	.....	.....	.....	.....	.....	.....	.....	193,468	.....	.....
146	Woonsocket, R. I	876,949	537,921	56	6,745	45,168	1,958	25,881	870	10,095	8	1,155
147	Lansing, Mich	1,452,700	842,662	.....	.....	3,757	1,235	115,038	9,672	65,804	1,351	.....
	City corporation	975,735	440,369	.....	.....	3,757	1,235	115,038	9,672	.....	1,311	.....
	School district	476,965	402,293	.....	.....	.....	.....	.....	.....	65,804	40	.....
148	Montgomery, Ala	833,652	270,366	.....	.....	155,141	10,557	108,004	34,514	83,258	.....	.....
149	West Hoboken, N. J	688,048	403,202	8,252	986	52,708	2,200	43,657	824	158,841	.....	946
150	Newton, Mass	2,110,290	1,111,609	122,865	21,140	406,017	605	79,334	2,840	27,862	347	.....
151	Butte, Mont	1,777,721	662,798	.....	29,100	469,413	8,907	270,093	30,617	260,683	86	.....
	City corporation	981,380	434,872	.....	29,100	168,292	8,907	270,093	30,617	.....	86	.....
	School district	796,341	227,926	.....	.....	301,121	.....	.....	.....	260,683	.....	.....
152	Wheeling, W. Va	1,020,215	590,296	.....	9,497	19,383	2,731	6,013	46,697	137,445	25	3,650
	City corporation	654,769	247,821	.....	9,497	19,383	2,731	6,013	46,689	125,000	25	.....
	School district	365,446	342,475	.....	.....	.....	.....	.....	8	12,445	.....	3,650
153	East Orange, N. J	1,329,507	775,287	3,731	7,000	15,863	4,411	57,236	1,359	178,563	1,055	1,362
154	Galveston, Tex	1,421,356	754,070	.....	.....	19,055	8,722	16,016	2,463	251,238	25,546	.....
155	Perth Amboy, N. J	950,002	420,084	2,520	531	73,877	1,345	92,309	7,248	96,932	.....	509
156	Fitchburg, Mass	1,244,843	760,756	106,134	21,150	86,488	499	23,864	3,573	1,907	350	.....
157	Lexington, Ky	857,361	528,683	.....	.....	123,917	1,107	102,255	3,617	45,825	300	.....

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 16, see text discussion for Table 16, p. 90.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1918—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 45.]

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 8)	From highway privileges. (Table 9)	From rents. (Table 9)	From interest. (Table 9)	From earnings of public service enterprises. (Table 10)	Total.	Total.	Expenses of general departments. (Table 11)	Expenses of public service enterprises. (Table 14)	Interest. (Table 15)	For outlays.[1] (Table 16)		Governmental-cost payments.	Payments for expenses and interest.	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.														
$27,302	$30	.....	$19,569	$26,507	$1,563,414	$888,241	$817,911	$1,565	$68,765	$675,173	$356,822	.....	$318,351	132
20,918	30	.....	11,654	26,507	901,246	480,424	444,696	1,565	34,163	420,822	.....	.....	.....	
6,384	.....	.....	7,915	.....	662,168	407,817	373,215	.....	34,602	254,351	.....	.....	.....	
29,252	6,260	.....	21,647	112,034	1,229,594	866,537	674,697	73,508	118,332	363,057	.....	$37,704	400,761	133
21,320	6,260	.....	20,492	112,034	800,700	519,896	348,897	73,508	97,491	280,804	.....	.....	.....	
7,932	.....	.....	1,155	.....	428,894	346,641	325,800	.....	20,841	82,253	.....	.....	.....	
86,175	50	$2,142	14,918	136,501	1,561,040	1,110,998	899,365	85,356	126,277	450,042	338,972	.....	111,070	134
73,912	2,361	.....	48,705	147,382	1,258,473	1,098,472	921,613	67,334	109,525	160,001	.....	49,931	209,932	135
5,495	1,526	.....	6,467	11,248	868,671	587,890	513,710	8,024	66,156	280,781	.....	6,298	287,079	136
2,222	1,526	.....	5,295	11,248	437,948	277,896	248,461	8,024	21,411	160,052	.....	.....	.....	
3,273	.....	.....	1,172	.....	430,723	309,994	265,249	.....	44,745	120,729	.....	.....	.....	
30,035	.....	.....	30,885	130,786	654,080	592,363	377,377	62,290	152,696	61,717	.....	122,048	183,765	137
29,786	.....	.....	20,482	130,786	435,615	376,376	197,515	62,290	116,571	59,239	.....	.....	.....	
249	.....	.....	10,403	.....	218,465	215,987	170,862	.....	36,125	2,478	.....	.....	.....	
22,557	.....	.....	11,888	203,712	1,012,146	817,744	632,654	132,734	52,356	194,402	.....	45,585	239,987	138
17,097	.....	.....	9,063	203,712	693,540	508,544	328,392	132,734	47,418	184,996	.....	.....	.....	
5,460	.....	.....	2,825	.....	318,606	309,200	304,262	.....	4,938	9,406	.....	.....	.....	
46,645	200	667	34,177	128,380	1,190,718	969,779	759,777	30,500	179,502	220,939	85,732	.....	135,207	139
21,648	10,072	1,622	14,356	172,814	927,930	784,798	586,166	131,600	67,032	143,132	27,526	.....	115,606	140
8,119	10,072	1,622	9,812	172,814	537,515	475,783	301,706	131,600	42,477	61,732	.....	.....	.....	
13,529	.....	.....	4,544	.....	390,415	309,015	284,460	.....	24,555	81,400	.....	.....	.....	
12,990	.....	760	8,416	14,467	1,091,214	765,867	700,011	20,707	45,149	325,347	.....	52,012	377,359	141
6,845	694	34	8,408	.....	979,846	777,285	688,217	.....	89,068	202,561	.....	118,920	321,481	142
19,784	657	.....	8,180	200,682	1,388,402	945,287	649,581	190,576	105,130	443,115	.....	54,215	497,330	143
10,459	657	.....	7,981	200,682	968,043	593,486	297,495	190,576	80,415	399,557	.....	.....	.....	
9,325	.....	.....	199	.....	409,226	374,458	349,743	.....	24,715	34,768	.....	.....	.....	
.....	.....	.....	.....	.....	11,133	2,343	2,343	.....	.....	8,790	.....	.....	.....	
8,783	5,029	6	11,813	6,600	699,867	516,050	418,484	2,837	94,729	183,817	26,556	.....	157,261	144
55,172	20,040	1,791	12,882	214,387	1,307,730	860,837	663,561	109,999	87,277	446,893	186,091	.....	260,802	145
50,679	20,040	1,791	12,882	214,387	1,101,958	702,215	505,391	109,999	86,825	399,743	.....	.....	.....	
4,493	.....	.....	.....	.....	205,772	158,622	158,170	.....	452	47,150	.....	.....	.....	
25,673	13,701	144	54,309	153,265	1,221,005	832,061	587,088	43,634	202,239	388,044	344,056	.....	43,988	146
42,209	120	269	3,999	366,584	1,663,775	907,532	656,280	230,964	20,288	756,243	211,075	.....	545,168	147
33,477	120	173	3,999	366,584	1,175,431	625,209	376,023	230,964	18,222	550,222	.....	.....	.....	
8,732	.....	96	.....	.....	488,344	282,323	280,257	.....	2,066	206,021	.....	.....	.....	
13,676	1,000	2,256	12,219	142,661	747,946	672,464	428,842	53,986	189,636	75,482	.....	85,706	161,188	148
4,976	250	.....	11,206	.....	625,141	555,428	483,522	.....	71,906	69,713	.....	62,907	132,620	149
66,005	7,902	.....	93,849	169,915	2,034,220	1,784,852	1,472,917	58,317	253,618	249,368	.....	76,070	325,438	150
18,804	18,482	.....	8,038	700	1,934,386	1,431,971	1,322,403	604	108,964	502,415	156,665	.....	345,750	151
12,193	18,482	.....	8,038	700	1,106,023	863,069	762,862	604	99,603	242,959	.....	.....	.....	
6,611	.....	.....	.....	.....	828,363	568,902	559,541	.....	9,361	259,456	.....	.....	.....	
11,545	5,649	1,171	12,751	173,362	769,003	708,533	574,834	84,708	48,991	60,475	.....	251,207	311,682	152
6,992	5,649	1,171	10,436	173,362	442,190	425,446	299,036	84,708	41,652	16,744	.....	.....	.....	
4,553	.....	.....	2,315	.....	326,818	283,037	275,748	.....	7,339	43,731	.....	.....	.....	
35,594	30,294	170	34,885	182,697	1,542,820	1,097,282	869,857	54,954	172,471	445,538	213,313	.....	232,225	153
156,736	7,100	10	37,589	142,811	1,380,720	1,119,271	742,899	99,457	276,915	261,449	.....	40,636	302,085	154
17,056	9,235	1,124	11,105	216,127	1,166,904	857,595	544,944	154,314	158,337	309,309	216,902	.....	92,407	155
79,667	6,180	1,310	31,220	121,745	1,199,653	1,012,408	829,458	66,762	116,188	187,245	.....	45,190	232,435	156
16,755	1,500	2,742	25,941	4,719	1,091,567	685,176	573,401	2,244	109,531	409,391	237,206	.....	172,185	157

[1] Not reported separately.

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TABLE 3.—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 6)	Special property. (Table 6)	Poll. (Table 6)	Business. (Table 6)	Non-business license. (Table 6)	(Table 6)	(Table 6)	(Table 7)	(Table 7)	(Table 7)
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918—Continued.											
158	New Castle, Pa	$680,379	$511,846	.....	(1)	$19,220	$2,016	$66,558	$15,388	$26,965	.....	.....
	City corporation	399,192	273,830	.....	(1)	19,220	2,016	66,558	15,348	.....	.....	.....
	School district	281,187	238,016	.....	(1)	.....	.....	.....	40	26,965	.....	.....
159	Chester, Pa	597,443	385,558	.....	$19,804	30,015	9,725	76,194	10,711	32,469	.....	$2,079
	City corporation	389,851	243,299	.....	(1)	30,015	9,725	76,194	10,711	.....	.....	.....
	School district	207,592	142,259	.....	19,804	.....	.....	.....	.....	32,469	.....	2,079
160	Decatur, Ill	967,983	601,621	.....	.....	10,186	2,432	198,959	4,968	22,574	$392	890
	City corporation	543,870	214,342	.....	.....	10,186	2,432	198,959	4,968	.....	185	890
	School district	424,113	387,279	.....	.....	.....	.....	.....	.....	22,574	207	.....
161	Springfield, Mo	625,938	452,650	.....	6,230	75,306	10,634	24,158	7,452	29,584	510	.....
	City corporation	322,338	187,395	.....	6,230	75,306	10,634	24,158	7,452	.....	510	.....
	School district	303,600	265,255	.....	.....	.....	.....	.....	.....	29,584	.....	.....
162	Hamilton, Ohio	995,717	494,155	$369	.....	43,483	1,713	112,854	1,738	17,418	255	2,633
	City corporation	758,442	281,759	369	.....	43,483	1,713	112,854	1,738	.....	255	.....
	School district	237,275	212,396	.....	.....	.....	.....	.....	.....	17,418	.....	2,633
163	Charlotte, N. C	778,136	373,212	.....	9,842	46,785	18,691	72,955	4,756	54,242	202	.....
164	Portsmouth, Va	479,521	303,673	.....	1,539	40,823	1,970	.....	5,402	25,334	.....	.....
165	Everett, Mass	778,330	471,295	59,502	17,630	22,299	1,209	4,627	964	2,844	.....	.....
166	Dubuque, Iowa	882,709	662,394	.....	.....	2,613	67	105,207	1,425	13,927	2,187	879
	City corporation	682,565	477,665	.....	.....	2,613	67	105,207	1,425	.....	2,187	879
	School district	200,144	184,729	.....	.....	.....	.....	.....	.....	13,927	.....	.....
167	San Jose, Calif	768,481	422,841	.....	.....	85,205	1,097	18,772	4,109	203,968	11	902
	City corporation	454,268	313,811	.....	.....	85,205	1,097	18,772	4,109	.....	11	902
	School district	314,213	109,030	.....	.....	.....	.....	.....	.....	203,968	.....	.....
168	Pittsfield, Mass	1,115,823	722,932	57,574	23,030	94,271	489	40,722	3,346	1,827	.....	.....
169	New Rochelle, N. Y	1,178,958	997,320	9,097	.....	39,625	2,282	45,332	1,689	19,011	167	1,962
170	Quincy, Mass	1,459,393	1,001,816	48,285	21,394	55,401	2,995	53,227	5,800	9,490	266	.....
171	Colorado Springs, Colo	808,641	476,448	.....	.....	14,000	2,601	13,020	4,964	97,733	4,450	674
	City corporation	494,198	262,033	.....	.....	14,000	2,601	13,020	4,964	1,112	4,450	674
	School district	314,443	214,415	.....	.....	.....	.....	.....	.....	96,621	.....	.....
172	Knoxville, Tenn	944,552	477,779	.....	2,185	84,825	3,494	55,674	12,126	124,021	13	.....
173	Joliet, Ill	1,097,752	578,718	.....	.....	152,382	4,605	219,932	5,237	19,578	725	657
	City corporation	723,154	227,304	.....	.....	152,382	4,605	219,932	5,237	.....	725	657
	School district	374,598	351,414	.....	.....	.....	.....	.....	.....	19,578	.....	.....
174	Niagara Falls, N. Y	792,669	246,317	19,172	.....	57,494	3,140	166,241	20,428	21,279	1,044	1,120
175	Mount Vernon, N. Y	1,210,914	1,037,386	8,111	.....	46,357	2,405	57,208	2,910	17,224	511	4,103
	City corporation	762,163	617,992	8,111	.....	46,357	2,405	57,208	2,910	.....	508	2,100
	School district	448,751	419,394	.....	.....	.....	.....	.....	.....	17,224	3	2,003
176	Elmira, N. Y	1,116,966	700,505	17,063	.....	49,660	1,319	76,076	3,156	22,574	66	955
177	Lorain, Ohio	827,234	476,837	104	.....	40,128	1,094	115,221	5,840	14,008	.....	72
	City corporation	582,018	250,545	104	.....	40,128	1,094	115,221	5,820	.....	.....	72
	School district	245,216	226,292	.....	.....	.....	.....	.....	20	14,008	.....	.....
178	Cedar Rapids, Iowa	1,270,733	889,905	.....	.....	3,522	5,424	188,619	8,028	19,094	281	662
	City corporation	775,402	421,952	.....	.....	3,522	5,424	188,619	8,028	852	281	662
	School district	495,331	467,953	.....	.....	.....	.....	.....	.....	19,142	.....	.....
179	Amsterdam, N. Y	603,158	411,822	13,861	.....	38,652	1,593	13,870	2,065	14,831	.....	578
	City corporation	450,039	275,359	13,861	.....	38,652	1,593	13,870	2,065	.....	.....	578
	School district	153,119	136,463	.....	.....	.....	.....	.....	.....	14,831	.....	.....
	County supervisors' fund	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
180	Auburn, N. Y	875,716	571,100	9,062	.....	51,711	898	64,459	1,475	18,226	422	1,229
181	Jamestown, N. Y	1,122,732	655,237	23,290	.....	42,065	1,860	65,394	5,866	22,700	2,878	790
	City corporation	809,760	375,368	16,750	.....	42,065	1,860	65,394	5,866	.....	2,638	790
	School district	289,049	255,946	6,540	.....	.....	.....	.....	.....	22,700	240	.....
	County supervisors' fund	23,923	23,923	.....	.....	.....	.....	.....	.....	.....	.....	.....

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 16, see text discussion for Table 16, p. 90.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1918—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 45.]

REVENUE RECEIPTS—continued.					GOVERNMENTAL-COST PAYMENTS.						Excess of governmental-cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—		City number.
						For expenses and interest.								
From earnings of general departments.	From highway privileges.	From rents.	From interest.	From earnings of public service enterprises.	Total.	Total.	Expenses of general departments.	Expenses of public service enterprises.	Interest.	For outlays.[1]		Governmental-cost payments.	Payments for expenses and interest.	
(Table 8)	(Table 9)	(Table 9)	(Table 9)	(Table 10)			(Table 11)	(Table 14)	(Table 15)	(Table 16)				
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918—Continued.														
$18,201	$2,371	.....	$13,556	$4,258	$779,629	$508,124	$465,747	$260	$42,117	$271,505	$99,250	.....	$172,255	158
6,386	2,371	.....	9,205	4,258	419,141	258,248	231,996	260	25,992	160,893	.....	.....	.....	
11,815	.....	.....	4,351	.....	360,488	249,876	233,751	.....	16,125	110,612	.....	.....	.....	
10,089	2,599	.....	14,635	3,565	670,129	543,505	462,128	600	80,777	126,624	72,686	.....	53,938	159
1,536	2,599	.....	12,207	3,565	405,122	281,521	218,994	600	61,927	123,601	.....	.....	.....	
8,553	.....	.....	2,428	.....	265,007	261,984	243,134	.....	18,850	3,023	.....	.....	.....	
15,108	.....	$63	14,384	96,406	941,452	604,946	488,201	49,536	67,209	336,506	.....	$26,531	363,037	160
4,573	.....	63	10,866	96,406	468,769	321,822	226,454	49,536	45,832	146,947	.....	.....	.....	
10,535	.....	.....	3,518	.....	472,683	283,124	261,747	.....	21,377	189,559	.....	.....	.....	
8,523	1,000	1,100	4,824	3,967	602,110	480,182	464,249	4,693	11,240	121,928	.....	23,828	145,756	161
3,968	1,000	1,100	618	3,967	321,019	279,442	264,309	4,693	10,440	41,577	.....	.....	.....	
4,555	.....	.....	4,206	.....	281,091	200,740	199,940	.....	800	80,351	.....	.....	.....	
3,538	.....	.....	10,925	306,636	945,076	843,351	429,073	286,360	127,918	101,725	.....	50,641	152,366	162
979	.....	.....	8,656	306,636	740,130	639,405	253,784	286,360	98,261	101,725	.....	.....	.....	
2,559	.....	.....	2,269	.....	204,946	204,946	175,289	.....	29,657	.....	.....	.....	.....	
9,508	1,540	320	1,705	184,378	792,661	685,572	439,488	107,611	138,473	107,089	14,525	.....	92,564	163
17,778	6,997	69,653	910	5,442	500,233	405,627	293,063	6,899	105,665	94,606	20,712	.....	73,894	164
42,784	1,390	180	22,174	131,432	857,562	826,220	647,129	39,379	139,712	31,342	79,232	.....	[2] 47,890	165
5,416	.....	140	3,990	84,464	865,004	614,595	467,454	72,475	74,666	250,409	.....	17,705	268,114	166
4,777	.....	100	3,275	84,370	683,567	435,148	293,624	72,469	69,055	248,419	.....	.....	.....	
639	.....	40	715	94	181,437	179,447	173,830	6	5,611	1,990	.....	.....	.....	
25,110	2,953	.....	3,415	98	867,194	686,815	641,539	.....	45,276	180,379	98,713	.....	81,666	167
23,895	2,953	.....	3,415	98	378,186	337,780	305,928	.....	31,852	40,406	.....	.....	.....	
1,215	.....	.....	.....	.....	489,008	349,035	335,611	.....	13,424	139,973	.....	.....	.....	
22,574	8,928	.....	2,718	137,412	1,128,748	856,593	707,453	24,368	124,772	272,155	12,925	.....	259,230	168
35,028	12,233	.....	11,639	3,573	1,389,115	1,007,608	844,993	1,561	161,054	381,507	210,157	.....	171,350	169
37,156	.....	765	19,765	203,033	1,461,702	1,153,955	908,687	61,695	183,573	307,747	2,309	.....	305,438	170
14,817	6,223	.....	380	173,331	898,056	642,260	505,900	49,613	86,747	255,796	89,415	.....	166,381	171
11,410	6,223	.....	380	173,331	580,329	371,230	256,894	49,613	64,723	209,099	.....	.....	.....	
3,407	.....	.....	.....	.....	317,727	271,030	249,006	.....	22,024	46,697	.....	.....	.....	
68,403	5,176	127	4,463	106,266	1,452,899	923,195	641,355	101,550	180,290	529,704	508,347	.....	21,357	172
9,654	1,500	141	9,012	95,611	1,157,452	682,889	529,331	95,832	57,726	474,563	59,700	.....	414,863	173
6,209	1,500	141	8,851	95,611	704,971	407,919	261,987	95,832	50,100	297,052	.....	.....	.....	
3,445	.....	.....	161	.....	452,481	274,970	267,344	.....	7,626	177,511	.....	.....	.....	
75,843	350	.....	16,978	163,263	1,648,819	1,191,342	945,225	69,704	176,413	457,477	856,150	.....	[2] 398,673	174
16,716	3,125	.....	14,858	.....	1,319,408	1,123,753	930,952	.....	192,801	195,655	108,494	.....	87,161	175
9,379	3,125	.....	12,068	.....	812,238	665,685	517,572	.....	148,113	146,553	.....	.....	.....	
7,337	.....	.....	2,790	.....	507,170	458,068	413,330	.....	44,688	49,102	.....	.....	.....	
7,336	1,303	.....	11,032	225,901	1,072,428	871,049	643,036	110,730	117,283	201,379	.....	44,538	245,917	176
11,907	570	65	14,106	147,282	898,696	633,827	445,237	69,397	119,193	264,869	71,462	.....	193,407	177
8,060	570	65	13,057	147,282	684,131	423,603	260,061	69,397	94,145	260,528	.....	.....	.....	
3,847	.....	.....	1,049	.....	214,565	210,224	185,176	.....	25,048	4,341	.....	.....	.....	
15,261	.....	.....	9,291	129,746	1,081,393	793,398	653,771	77,141	62,486	287,995	.....	189,340	477,335	178
19,305	.....	.....	6,011	129,746	651,523	414,453	297,328	77,141	39,984	237,070	.....	.....	.....	
4,956	.....	.....	3,280	.....	429,870	378,945	356,443	.....	22,502	50,925	.....	.....	.....	
4,235	2,263	.....	6,340	93,043	694,604	493,862	397,906	42,723	53,233	200,742	91,446	.....	109,296	179
3,539	2,263	.....	5,211	93,043	523,035	346,553	257,830	42,723	46,000	176,482	.....	.....	.....	
696	.....	.....	1,129	.....	169,959	145,699	138,466	.....	7,233	24,260	.....	.....	.....	
.....	.....	.....	.....	.....	1,610	1,610	1,610	.....	.....	.....	.....	.....	.....	
17,057	.....	.....	12,711	127,366	905,629	696,592	597,175	52,722	46,695	209,037	29,913	.....	179,124	180
39,947	4,999	.....	1,200	256,506	1,134,402	824,600	591,687	140,262	92,651	309,802	11,670	.....	298,132	181
36,438	4,999	.....	1,086	256,506	828,815	550,359	339,051	140,262	71,046	278,456	.....	.....	.....	
3,509	.....	.....	114	.....	281,664	250,318	228,713	.....	21,605	31,346	.....	.....	.....	
.....	.....	.....	.....	.....	23,923	23,923	23,923	.....	.....	.....	.....	.....	.....	

[1] Not reported separately.

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

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TABLE 3.—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. General property. (Table 6)	Special property. (Table 6)	Poll. (Table 6)	Business. (Table 6)	Non-business license. (Table 6)	From special assessments and from special charges for outlays. (Table 6)	From fines, forfeits, and escheats. (Table 6)	From subventions and grants. (Table 7)	From donations and gifts. (Table 7)	From pension assessments. (Table 7)
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918—Continued.											
182	Waterloo, Iowa	$947,556	$556,651	.....	$9,890	$4,097	$741	$220,505	$9,833	$19,081	$25	$464
	City corporation	683,866	316,381	.....	9,890	4,097	741	220,505	9,833	1,817	25	464
	School district	263,690	240,270	.....	.....	.....	.....	.....	.....	17,264	.....	.....
183	Everett, Wash	1,005,407	381,905	.....	.....	5,517	492	260,509	7,102	135,465	.....	789
	City corporation	705,767	222,328	.....	.....	5,517	492	260,509	7,102	.....	.....	789
	School district	299,640	159,577	.....	.....	.....	.....	.....	.....	135,465	.....	.....
184	Shreveport, La	830,198	398,951	.....	4,492	49,554	4,983	66,198	26,884	26,932	1,215	834
	City corporation	703,711	319,192	.....	.....	49,554	4,983	66,198	20,034	.....	1,091	834
	School district	126,487	79,759	.....	4,492	.....	.....	.....	6,850	26,932	124	.....
185	Fresno, Calif	1,030,269	495,689	.....	.....	105,112	3,151	148,858	5,919	215,816	850	1,435
	City corporation	624,780	309,683	.....	.....	104,171	3,151	148,858	5,919	.....	850	1,435
	School district	405,489	186,006	.....	.....	941	.....	.....	.....	215,816	.....	.....
186	Quincy, Ill	837,607	576,473	.....	.....	68,560	3,784	16,071	4,668	21,935	75	417
	City corporation	534,176	298,798	.....	.....	68,560	3,784	16,071	4,668	.....	75	417
	School district	303,431	277,675	.....	.....	.....	.....	.....	.....	21,935	.....	.....
187	Boise, Idaho	617,497	386,434	.....	.....	6,396	1,905	118,457	4,371	77,077	.....	.....
	City corporation	388,891	244,148	.....	.....	5,774	1,905	118,457	4,371	.....	.....	.....
	School district	228,606	142,286	.....	.....	622	.....	.....	.....	77,077	.....	.....
188	Lima, Ohio	684,610	342,925	$1,674	.....	37,465	865	98,809	4,657	16,814	.....	.....
	City corporation	470,214	166,159	1,674	.....	37,465	865	98,809	4,657	.....	.....	.....
	School district	214,396	176,766	.....	.....	.....	.....	.....	.....	16,814	.....	.....
189	Taunton, Mass	1,061,526	476,869	87,107	13,402	53,800	507	17,584	2,173	3,386	4,000	.....
190	Oshkosh, Wis	735,863	437,760	5,042	.....	67,290	2,220	63,079	1,980	37,364	97	546
191	Stockton, Calif	1,258,437	760,533	.....	.....	89,936	1,451	211,006	8,116	137,197	200	1,782
	City corporation	838,157	465,706	.....	.....	89,936	1,451	211,006	8,116	10,525	200	1,782
	School district	422,280	294,827	.....	.....	.....	.....	.....	.....	126,672	.....	.....
192	Jackson, Mich	1,012,164	612,823	.....	.....	22,141	1,377	115,563	8,651	66,613	134	.....
	City corporation	696,934	377,427	.....	.....	22,141	1,377	115,563	8,651	.....	134	.....
	School district	315,230	235,396	.....	.....	.....	.....	.....	.....	66,613	.....	.....
193	Austin, Tex	917,018	488,460	.....	.....	10,116	499	.....	3,686	55,475	738	.....
	City corporation	743,261	379,267	.....	.....	10,116	499	.....	3,686	.....	738	.....
	School district	173,757	109,193	.....	.....	.....	.....	.....	.....	55,475	.....	.....
194	Columbia, S. C	701,474	379,595	.....	4,119	72,676	4,911	14,356	24,024	23,850	200	.....
	City corporation	578,780	287,702	.....	.....	72,676	4,833	14,356	24,024	.....	.....	.....
	School district	122,694	91,893	.....	4,119	.....	78	.....	.....	23,850	200	.....
195	Aurora, Ill	828,475	496,036	.....	.....	47,917	386	101,565	6,810	21,997	156	1,036
	City corporation	554,224	250,648	.....	.....	47,917	386	101,565	6,810	.....	156	1,036
	School district	274,251	245,388	.....	.....	.....	.....	.....	.....	21,997	.....	.....
196	Bellingham, Wash	753,480	299,578	.....	.....	4,023	696	240,016	4,708	122,042	1,500	429
	City corporation	488,382	157,776	.....	.....	4,023	696	240,016	4,521	.....	1,500	429
	School district	265,098	141,802	.....	.....	.....	.....	.....	187	122,042	.....	.....
197	Waco, Tex	977,286	684,241	.....	.....	20,045	2,265	1,194	13,827	57,443	50	.....
198	Williamsport, Pa	517,987	379,990	.....	17,000	34,255	533	23,261	2,281	23,679	.....	2,014
	City corporation	300,165	206,497	.....	9,500	34,255	533	23,261	2,281	.....	.....	.....
	School district	217,822	173,493	.....	7,500	.....	.....	.....	.....	23,679	.....	2,014
199	Highland Park, Mich	1,770,917	1,216,158	.....	.....	5,261	2,198	265,217	9,271	38,784	.....	.....
	City corporation	1,227,555	721,022	.....	.....	5,261	2,198	265,217	9,271	.....	.....	.....
	School district	543,362	495,136	.....	.....	.....	.....	.....	.....	38,784	.....	.....
200	Orange, N. J	703,132	352,254	2,143	1,500	36,169	2,969	14,598	1,357	129,289	5	895
201	Lynchburg, Va	787,384	486,096	.....	2,151	103,880	7,952	4,648	5,050	23,514	.....	.....
202	Brookline, Mass	1,843,855	896,462	109,053	15,832	616,964	534	15,503	531	4,571	25	.....
203	Winston-Salem, N. C	659,342	338,405	.....	8,814	849	2,628	69,927	13,539	44,000	.....	.....

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 16, see text discussion for Table 16, p. 90.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1918—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 45.]

REVENUE RECEIPTS—continued.					GOVERNMENTAL-COST PAYMENTS.						Excess of governmental-cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—		City number.
						For expenses and interest.								
From earnings of general departments.	From highway privileges.	From rents.	From interest.	From earnings of public service enterprises.	Total.	Total.	Expenses of general departments.	Expenses of public service enterprises.	Interest.	For outlays.[1]		Governmental-cost payments.	Payments for expenses and interest.	
(Table 8)	(Table 9)	(Table 9)	(Table 9)	(Table 10)			(Table 11)	(Table 14)	(Table 15)	(Table 16)				
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918—Continued.														
$18,914	.....	$413	$6,027	$100,915	$1,112,333	$551,186	$415,598	$55,864	$79,724	$561,147	$164,777	.....	$396,370	182
15,888	.....	413	2,897	100,915	721,903	297,242	185,247	55,864	56,131	424,661	.....	.....	.....	
3,026	.....	.....	3,130	.....	390,430	253,944	230,351	.....	23,593	136,486	.....	.....	.....	
15,554	.....	19	15,765	182,290	1,218,565	683,706	418,608	54,667	210,431	534,859	213,158	.....	321,701	183
10,956	.....	19	15,765	182,290	918,959	397,158	158,598	54,667	183,893	521,801	.....	.....	.....	
4,598	.....	.....	.....	.....	299,606	286,548	260,010	.....	26,538	13,058	.....	.....	.....	
43,728	$25	4,970	23,333	178,099	1,120,289	656,797	453,464	62,861	140,472	463,492	290,091	.....	173,401	184
43,141	25	2,675	17,885	178,099	858,431	540,755	354,051	62,861	123,843	317,676	.....	.....	.....	
587	.....	2,295	5,448	.....	261,858	116,042	99,413	.....	16,629	145,816	.....	.....	.....	
43,444	5,921	562	.....	3,512	1,251,985	780,879	715,780	3,326	61,773	471,106	221,716	.....	249,390	185
40,718	5,921	562	.....	3,512	843,806	416,404	377,840	3,326	35,238	427,402	.....	.....	.....	
2,726	.....	.....	.....	.....	408,179	364,475	337,940	.....	26,535	43,704	.....	.....	.....	
11,769	9,815	700	1,944	121,396	660,560	518,888	440,748	52,470	25,670	141,672	.....	$177,047	318,719	186
8,389	9,815	700	1,503	121,396	367,620	312,393	244,102	52,470	15,821	55,227	.....	.....	.....	
3,380	.....	.....	441	.....	292,940	206,495	196,646	.....	9,849	86,445	.....	.....	.....	
11,982	1,276	.....	3,578	6,021	536,265	491,228	418,428	7,050	65,750	45,037	.....	81,232	126,269	187
4,379	1,276	.....	2,560	6,021	304,961	265,616	213,216	7,050	45,350	39,345	.....	.....	.....	
7,603	.....	.....	1,018	.....	231,304	225,612	205,212	.....	20,400	5,692	.....	.....	.....	
11,169	5,000	2,491	47,526	115,215	1,495,777	514,798	365,207	54,354	95,237	980,979	811,167	.....	169,812	188
6,953	5,000	17	33,400	115,215	1,094,207	320,324	180,764	54,354	85,206	773,883	.....	.....	.....	
4,216	.....	2,474	14,126	.....	401,570	194,474	184,443	.....	10,031	207,096	.....	.....	.....	
51,413	447	60	49,452	301,326	1,233,550	943,184	585,088	247,633	110,463	290,366	172,024	.....	118,342	189
9,061	.....	.....	17,310	94,114	774,310	550,035	459,630	33,064	57,341	224,275	38,447	.....	185,828	190
10,798	8,236	420	8,349	20,413	1,298,981	871,576	783,483	18,572	69,521	427,405	40,544	.....	386,861	191
10,079	8,236	420	8,287	20,413	936,924	515,676	461,053	18,572	36,051	421,248	.....	.....	.....	
719	.....	.....	62	.....	362,057	355,900	322,430	.....	33,470	6,157	.....	.....	.....	
67,510	.....	1,820	27,855	87,677	1,572,364	746,041	629,398	61,177	55,466	826,323	560,200	.....	266,123	192
61,322	.....	1,340	21,302	87,677	1,076,161	512,475	409,748	61,177	41,550	563,686	.....	.....	.....	
6,188	.....	480	6,553	.....	496,203	233,566	219,650	.....	13,916	262,637	.....	.....	.....	
23,093	39	3,162	8,544	323,206	1,071,109	739,121	456,880	141,937	140,304	331,988	154,091	.....	177,897	193
17,667	39	.....	8,043	323,206	797,420	566,839	287,015	141,937	137,887	230,581	.....	.....	.....	
5,426	.....	3,162	501	.....	273,689	172,282	169,865	.....	2,417	101,407	.....	.....	.....	
8,480	44	60	10,540	158,619	887,241	617,377	449,112	49,403	118,862	269,864	185,767	.....	84,097	194
7,026	44	60	9,653	158,406	699,839	506,623	352,359	49,403	104,861	193,216	.....	.....	.....	
1,454	.....	.....	887	213	187,402	110,754	96,753	.....	14,001	76,648	.....	.....	.....	
15,717	10,803	.....	2,226	123,826	798,880	583,781	443,057	83,911	56,813	215,099	.....	29,595	244,694	195
8,851	10,803	.....	2,226	123,826	556,644	368,280	242,416	83,911	41,953	188,364	.....	.....	.....	
6,866	.....	.....	.....	.....	242,236	215,501	200,641	.....	14,860	26,735	.....	.....	.....	
3,078	2,009	.....	3,119	72,282	808,963	431,028	307,303	27,259	96,466	377,935	55,483	.....	322,452	196
2,011	2,009	.....	3,119	72,282	481,478	207,416	102,358	27,259	77,799	274,062	.....	.....	.....	
1,067	.....	.....	.....	.....	327,485	223,612	204,945	.....	18,667	103,873	.....	.....	.....	
18,362	1,150	250	15,109	163,350	1,089,919	853,379	631,059	89,202	133,118	236,540	112,633	.....	123,907	197
16,623	.....	.....	6,777	11,574	541,109	420,001	397,551	834	21,616	121,108	23,122	.....	97,986	198
8,312	.....	.....	3,952	11,574	328,594	235,288	223,485	834	10,969	93,306	.....	.....	.....	
8,311	.....	.....	2,825	.....	212,515	184,713	174,066	.....	10,647	27,802	.....	.....	.....	
30,335	.....	.....	27,732	175,961	3,174,231	1,154,187	838,223	93,483	222,481	2,020,044	1,403,314	.....	616,730	199
25,608	.....	.....	23,017	175,961	1,914,663	606,512	382,240	93,483	130,789	1,308,151	.....	.....	.....	
4,727	.....	.....	4,715	.....	1,259,568	547,675	455,983	.....	91,692	711,893	.....	.....	.....	
13,650	20,215	.....	20,979	107,109	869,909	692,010	503,835	48,595	139,580	177,899	166,777	.....	11,122	200
20,360	.....	1,984	24,822	101,927	881,482	625,443	462,917	33,174	129,352	256,039	94,098	.....	161,941	201
40,577	96	936	4,165	138,606	1,904,447	1,594,238	1,339,737	77,049	177,452	310,209	60,592	.....	249,617	202
47,990	10,340	.....	7,059	115,791	970,161	498,079	310,891	74,173	113,015	472,082	310,819	.....	161,263	203

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TABLE 3.—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 6)	Special property. (Table 6)	Poll. (Table 6)	Business. (Table 6)	Non-business license. (Table 6)	(Table 6)	(Table 6)	(Table 7)	(Table 7)	(Table 7)
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918—Continued.											
204	Joplin, Mo.	$706,081	$350,500	.....	.....	$106,245	$9,925	$112,246	$23,854	$26,577	$984	$902
	City corporation	493,715	171,314	.....	.....	106,245	9,925	112,246	23,854	.....	984	902
	School district	212,366	179,186	.....	.....	.....	.....	.....	.....	26,577	.....	.....
205	Tulsa, Okla.	1,510,524	837,727	.....	.....	42,302	27,193	264,927	45,549	69,703	.....	.....
	City corporation	1,037,502	445,552	.....	.....	42,302	27,193	264,927	45,549	.....	.....	.....
	School district	473,022	392,175	.....	.....	.....	.....	.....	.....	69,703	.....	.....
206	Kenosha, Wis.	1,040,847	478,914	$11,442	.....	270,010	4,749	105,570	9,430	34,962	6,892	614
207	Danville, Ill.	603,840	461,835	.....	.....	10,543	3,508	98,634	11,088	16,178	.....	.....
	City corporation	322,664	198,671	.....	.....	10,543	3,508	98,634	11,088	.....	.....	.....
	School district	281,176	263,164	.....	.....	.....	.....	.....	.....	16,178	.....	.....
208	Ogden, Utah.	786,451	360,584	.....	$3,968	24,114	2,765	140,531	8,173	98,002	100	.....
	City corporation	512,490	188,736	.....	3,968	24,114	2,765	140,531	8,173	.....	100	.....
	School district	273,961	171,848	.....	.....	.....	.....	.....	.....	98,002	.....	.....
209	Newport, Ky.	410,520	243,036	.....	.....	27,403	2,456	14,736	1,770	30,513	.....	.....
210	Norristown, Pa.	289,300	224,996	.....	14,382	5,897	1,804	1,333	2,169	20,232	534	1,167
	City corporation	127,945	103,629	.....	7,240	5,897	1,161	1,333	2,169	.....	.....	.....
	School district	161,355	121,367	.....	7,142	.....	643	.....	.....	20,232	534	1,167
211	Council Bluffs, Iowa.	808,282	519,411	.....	4,920	4,522	936	75,233	6,551	26,877	45	472
	City corporation	527,158	270,355	.....	4,920	4,522	936	75,233	6,551	.....	45	472
	School district	281,124	249,056	.....	.....	.....	.....	.....	.....	26,877	.....	.....
212	La Crosse, Wis.	672,933	377,705	3,376	.....	102,441	2,612	52,723	4,877	34,678	594	1,135
213	Stamford, Conn.	1,005,365	850,644	6,963	895	37,138	3,378	28,841	6,598	16,660	3,358	900
	City corporation	585,569	512,176	.....	.....	7,469	1,752	28,841	6,598	.....	3,358	900
	Town	419,796	338,468	6,963	895	29,669	1,626	.....	.....	16,660	.....	.....
214	Charleston, W. Va.	723,657	564,041	.....	5,440	14,071	7,102	68,462	10,638	10,587	.....	.....
	City corporation	378,828	250,838	.....	5,440	14,071	7,102	68,462	10,638	.....	.....	.....
	School district	344,829	313,203	.....	.....	.....	.....	.....	.....	10,587	.....	.....
215	Zanesville, Ohio.	626,870	367,829	2,992	.....	32,476	576	61,072	4,512	10,971	25	.....
	City corporation	464,028	223,464	2,992	.....	32,476	576	61,072	4,512	.....	25	.....
	School district	162,842	144,365	.....	.....	.....	.....	.....	.....	10,971	.....	.....
216	Madison, Wis.	1,323,831	702,574	8,231	.....	104,616	5,735	261,601	2,318	60,148	235	604
217	Waltham, Mass.	862,901	565,197	37,508	16,522	60,976	405	15,753	965	2,240	.....	.....
218	Easton, Pa.	408,022	304,101	.....	20,710	28,547	1,611	5,957	3,159	23,664	1,996	.....
	City corporation	254,967	191,425	.....	11,230	28,547	1,611	5,957	3,134	.....	.....	.....
	School district	153,055	112,676	.....	9,480	.....	.....	.....	25	23,664	1,996	.....
219	Poughkeepsie, N. Y.	887,630	606,323	18,719	.....	38,204	434	54,885	3,831	16,423	1,340	659
220	Jackson, Miss.	424,603	219,208	.....	4,376	12,309	964	27,245	6,168	33,965	250	.....
221	Wilmington, N. C.	553,714	318,178	.....	7,890	36,432	3,664	1,950	411	78,595	.....	.....
	City corporation	472,505	318,178	.....	7,890	36,432	3,664	1,950	411	.....	.....	.....
	School district	81,209	.....	.....	.....	.....	.....	.....	.....	78,595	.....	.....
222	Newport, R. I.	877,399	734,083	26	456	31,888	2,438	.....	720	7,361	9,354	1,552
223	Watertown, N. Y.	612,357	389,889	14,290	.....	36,152	413	23,879	4,554	15,882	2,482	410
224	Battle Creek, Mich.	826,882	602,622	.....	.....	6,669	1,104	43,049	10,522	52,897	.....	.....
	City corporation	477,383	317,246	.....	.....	6,669	1,104	43,049	10,522	.....	.....	.....
	School district	349,499	285,376	.....	.....	.....	.....	.....	.....	52,897	.....	.....
225	Newark, Ohio.	543,821	329,112	2,361	.....	31,037	602	74,294	1,242	10,926	.....	.....
	City corporation	383,110	185,471	2,361	.....	31,037	602	74,294	1,242	.....	.....	.....
	School district	160,711	143,641	.....	.....	.....	.....	.....	.....	10,926	.....	.....
226	East Chicago, Ind.	760,302	399,780	.....	2,604	49,182	4,231	234,055	2,532	63,669	248	.....
	City corporation	518,536	225,328	.....	683	49,182	4,231	234,055	2,532	.....	248	.....
	School district	241,766	174,452	.....	1,921	.....	.....	.....	.....	63,669	.....	.....
227	Green Bay, Wis.	520,744	382,910	13,491	.....	58,058	881	23,127	219	48,377	506	412

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 16, see text discussion for Table 16, p. 90.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1918.

assigned to each, see p. 21. For a text discussion of this table, see p. 45.]

REVENUE RECEIPTS—continued.					GOVERNMENTAL-COST PAYMENTS.								
						For expenses and interest.							
From earnings of general departments. (Table 8)	From highway privileges. (Table 9)	From rents. (Table 9)	From interest. (Table 9)	From earnings of public service enterprises. (Table 10)	Total.	Total.	Expenses of general departments. (Table 11)	Expenses of public service enterprises. (Table 14)	Interest. (Table 15)	For outlays.[1] (Table 16)	Excess of governmental-cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER— Governmental cost payments.	EXCESS OF REVENUE RECEIPTS OVER— Payments for expenses and interest.	City number.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918—Continued.														
$29,134	.....	$706	$15,681	$29,327	$859,611	$539,258	$453,913	$54,347	$30,998	$320,353	$153,530	.....	$166,823	204
27,724	.....	706	10,488	29,327	469,602	337,972	274,875	54,347	8,750	131,630	.....	.....	.....	
1,410	.....	.....	5,193	.....	390,009	201,286	179,038	.....	22,248	188,723	.....	.....	.....	
23,785	$18	160	22,447	176,713	2,209,213	961,712	715,307	95,163	151,242	1,247,501	698,689	.....	548,812	205
23,785	18	160	11,303	176,713	1,318,859	588,934	393,042	95,163	100,729	729,925	.....	.....	.....	
.....	.....	.....	11,144	.....	890,354	372,778	322,265	.....	50,513	517,576	.....	.....	.....	
10,107	1,306	278	10,018	96,555	1,090,800	590,742	487,415	65,050	38,277	500,058	49,953	.....	450,105	206
2,054	.....	.....	.....	.....	489,211	401,645	366,170	.....	35,475	87,566	.....	$114,629	202,195	207
220	.....	.....	.....	.....	256,813	210,194	179,554	.....	30,640	46,619	.....	.....	.....	
1,834	.....	.....	.....	.....	232,398	191,451	186,616	.....	4,835	40,947	.....	.....	.....	
9,803	2,022	549	5,591	130,249	1,003,137	540,818	440,899	26,683	73,236	462,319	216,686	.....	245,633	208
8,022	2,022	549	3,261	130,249	782,828	328,007	236,669	26,683	64,745	454,731	.....	.....	.....	
1,781	.....	.....	2,330	.....	220,309	212,721	204,230	.....	8,491	7,588	.....	.....	.....	
8,680	.....	.....	1,390	80,536	418,757	391,078	298,319	45,222	47,537	27,679	8,237	.....	19,442	209
8,282	1,660	205	5,634	1,005	241,933	227,361	190,986	744	35,631	14,572	.....	47,367	61,939	210
2,941	1,660	205	705	1,005	99,121	89,491	69,283	744	19,464	9,630	.....	.....	.....	
5,341	.....	.....	4,929	.....	142,812	137,870	121,703	.....	16,167	4,942	.....	.....	.....	
8,575	9,084	.....	7,350	144,306	769,505	523,263	391,877	75,504	55,882	246,242	.....	38,777	285,019	211
4,162	9,084	.....	6,572	144,306	478,372	283,248	160,379	75,504	47,365	195,124	.....	.....	.....	
4,413	.....	.....	778	.....	291,133	240,015	231,498	.....	8,517	51,118	.....	.....	.....	
7,780	798	.....	20,596	63,618	668,774	507,187	417,871	46,430	42,886	161,587	.....	4,159	165,745	212
20,577	.....	367	29,046	.....	962,938	816,623	711,027	.....	105,596	146,315	.....	42,427	188,742	213
7,280	.....	250	16,945	.....	516,131	423,601	378,288	.....	45,313	92,530	.....	.....	.....	
13,297	.....	117	12,101	.....	446,807	393,022	332,739	.....	60,283	53,785	.....	.....	.....	
11,128	1,067	338	22,952	7,831	628,206	482,900	394,307	4,257	84,336	145,306	.....	95,451	240,757	214
4,586	1,067	338	8,455	7,831	256,729	234,995	186,528	4,257	44,210	21,734	.....	.....	.....	
6,542	.....	.....	14,497	.....	371,477	247,905	207,779	.....	40,126	123,572	.....	.....	.....	
7,613	.....	146	22,922	115,736	811,094	460,359	325,715	62,558	72,086	350,735	184,224	.....	166,511	215
2,486	.....	146	20,543	115,736	645,202	315,095	194,948	62,558	57,589	330,107	.....	.....	.....	
5,127	.....	.....	2,379	.....	165,892	145,264	130,767	.....	14,497	20,628	.....	.....	.....	
16,179	143	.....	16,676	144,771	1,548,031	855,150	640,493	98,972	115,685	692,881	224,200	.....	468,681	216
24,408	3,224	.....	25,248	110,455	782,516	683,828	568,160	51,972	63,696	98,688	.....	80,385	179,073	217
9,248	1,085	444	4,316	3,184	522,213	407,819	372,928	.....	34,891	114,394	114,191	.....	203	218
4,781	1,085	444	3,569	3,184	297,161	212,150	191,142	.....	21,008	85,011	.....	.....	.....	
4,467	.....	.....	747	.....	225,052	195,669	181,786	.....	13,883	29,383	.....	.....	.....	
30,534	1,665	.....	10,076	104,537	949,244	680,185	516,741	67,795	95,649	269,059	61,614	.....	207,445	219
39,036	50	81	935	80,016	540,067	438,617	291,344	47,316	99,957	101,450	115,464	.....	[2] 14,014	220
24,964	.....	175	8,226	73,229	498,886	463,340	300,244	56,703	106,393	35,546	.....	54,828	90,374	221
22,390	.....	175	8,186	73,229	411,072	375,526	220,379	56,703	98,444	35,546	.....	.....	.....	
2,574	.....	.....	40	.....	87,814	87,814	79,865	.....	7,949	.....	.....	.....	.....	
17,754	10,392	9,408	51,588	379	902,040	786,816	722,259	2,047	62,510	115,224	24,641	.....	90,583	222
15,129	.....	21	8,168	101,088	603,676	520,230	404,083	64,692	51,455	83,446	.....	8,681	92,127	223
20,085	.....	.....	6,960	82,974	729,691	598,957	512,749	51,346	34,862	130,734	.....	97,191	227,925	224
12,701	.....	.....	3,118	82,974	453,199	330,649	244,453	51,346	34,850	122,550	.....	.....	.....	
7,384	.....	.....	3,842	.....	276,492	268,308	268,296	.....	12	8,184	.....	.....	.....	
8,284	.....	.....	19,180	66,783	490,998	372,500	259,164	39,395	73,941	118,498	.....	52,823	171,321	225
2,660	.....	.....	18,660	66,783	341,859	225,150	124,059	39,395	61,696	116,709	.....	.....	.....	
5,624	.....	.....	520	.....	149,139	147,350	135,105	.....	12,245	1,789	.....	.....	.....	
1,458	.....	.....	2,543	.....	741,950	478,587	459,163	.....	19,424	263,363	.....	18,352	281,715	226
900	.....	.....	1,377	.....	542,059	299,727	289,777	.....	9,950	242,332	.....	.....	.....	
558	.....	.....	1,166	.....	199,891	178,860	169,386	.....	9,474	21,031	.....	.....	.....	
6,976	1	.....	5,200	586	520,247	438,108	403,540	471	34,097	82,139	.....	497	82,636	227

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

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TABLE 4.—PER CAPITA REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1918.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 50. For absolute amounts, see Table 3.]

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	$32.75	$21.03	$0.06	$1.94	$2.12	$0.17	$1.35	$0.86	$1.82	$3.39	$34.16	$26.05	$20.11	$1.61	$4.34	$8.11	$1.42	.....	$6.69
	Group I	38.92	25.98	0.01	2.30	1.85	0.16	0.78	1.03	3.01	3.80	40.16	31.57	24.06	1.55	5.96	8.59	1.24	.....	7.35
	Group II	37.55	22.38	0.03	2.33	2.96	0.16	3.11	1.12	1.56	3.90	38.68	29.10	22.66	2.18	4.26	9.58	1.12	.....	8.45
	Group III	26.54	17.05	0.11	1.42	2.29	0.15	1.20	0.66	0.95	2.72	27.60	20.88	16.41	1.40	3.07	6.72	1.06	.....	5.66
	Group IV	23.89	14.56	0.11	1.30	1.82	0.18	1.65	0.53	0.62	3.11	25.84	18.54	14.40	1.61	2.53	7.30	1.95	.....	5.35
	Group V	24.42	14.90	0.12	1.75	2.14	0.21	1.38	0.64	0.52	2.76	26.98	19.00	14.93	1.51	2.57	7.98	2.56	.....	5.42
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.																			
1	New York, N. Y.	$42.33	$30.03	.....	$1.58	$1.55	$0.18	$0.63	$0.36	$3.26	$3.85	$41.54	$36.49	$25.64	$1.14	$9.70	$5.05	.....	$0.79	$5.84
2	Chicago, Ill.	36.42	20.57	.....	3.66	3.64	0.22	0.80	1.51	2.78	3.25	38.45	25.32	22.26	1.42	1.64	13.13	$2.03	.....	11.10
3	Philadelphia, Pa.	30.87	19.23	$0.03	1.31	0.45	0.05	0.51	1.07	4.90	3.33	38.12	26.76	21.60	1.50	3.66	11.36	7.25	.....	4.11
4	St. Louis, Mo.	33.74	19.50	.....	2.86	2.01	0.14	0.57	0.92	2.25	3.50	31.04	24.48	21.10	2.11	1.27	6.57	.....	0.69	7.26
5	Boston, Mass.	48.03	30.91	0.17	6.42	0.34	0.12	0.30	1.35	4.23	4.18	50.02	42.37	31.68	2.10	8.59	7.65	1.99	.....	5.66
6	Cleveland, Ohio.	34.54	20.87	.....	1.95	2.57	0.12	0.78	2.48	1.44	4.33	39.26	27.12	19.77	2.30	5.05	12.14	4.72	.....	7.42
7	Detroit, Mich.	42.12	28.58	.....	1.14	3.39	0.23	2.47	2.19	0.70	3.42	47.19	29.06	25.69	1.37	2.00	18.13	5.07	.....	13.06
8	Baltimore, Md.	31.27	18.89	.....	2.16	0.66	0.02	0.93	1.38	3.31	3.92	31.43	26.03	18.49	1.62	5.92	5.41	0.16	.....	5.25
9	Pittsburgh, Pa.	39.99	29.27	.....	1.48	0.67	0.21	1.03	1.56	1.57	4.19	39.61	32.03	25.38	2.21	4.43	7.58	.....	0.38	7.96
10	Los Angeles, Calif.	46.70	30.53	.....	2.87	2.88	0.29	1.69	1.20	0.82	6.41	42.21	33.33	25.33	3.50	4.50	8.88	.....	4.49	13.37
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.																			
11	Buffalo, N. Y.	$40.51	$27.27	.....	$2.41	$2.57	$0.15	$1.49	$1.44	$1.57	$3.60	$40.67	$34.55	$28.79	$2.17	$3.58	$6.12	$0.16	.....	$5.96
12	San Francisco, Calif.	42.42	27.06	.....	3.15	3.48	0.04	1.88	0.90	0.80	5.11	45.00	32.27	24.64	3.24	4.39	12.72	2.58	.....	10.15
13	Milwaukee, Wis.	36.44	24.68	.....	4.55	1.74	0.15	1.80	0.88	0.40	2.23	38.86	24.23	21.67	0.87	1.69	14.64	2.42	.....	12.21
14	Newark, N. J.	39.33	23.27	$0.16	2.04	1.95	0.10	4.27	1.20	2.26	4.09	40.78	33.29	25.28	1.71	6.30	7.49	1.46	.....	6.03
15	Cincinnati, Ohio.	36.95	21.77	.....	1.92	1.12	0.12	0.64	1.71	6.31	3.35	40.41	33.08	23.81	1.51	7.76	7.34	3.47	.....	3.87
16	New Orleans, La.	24.44	14.86	0.13	2.58	0.89	0.08	0.60	0.88	0.87	3.57	25.90	20.38	12.78	2.31	5.28	5.52	1.46	.....	4.07
17	Minneapolis, Minn.	30.90	20.17	.....	1.42	4.23	0.16	1.18	0.97	0.93	1.85	35.89	25.63	21.42	0.98	3.22	10.26	4.99	.....	5.27
18	Washington, D. C.	47.49	20.32	.....	3.47	0.77	0.51	19.19	0.92	0.22	2.09	39.75	30.13	28.42	1.13	0.58	9.62	.....	$7.74	17.36
19	Seattle, Wash.	43.28	23.13	.....	0.42	6.95	0.29	1.84	1.11	0.29	9.24	47.50	32.68	20.14	6.44	6.10	14.82	4.22	.....	10.61
20	Jersey City, N. J.	29.94	17.25	0.01	1.72	0.29	0.06	3.39	0.78	1.92	4.51	31.83	26.70	20.51	1.25	4.94	5.13	1.89	.....	3.23
21	Kansas City, Mo.	30.01	22.25	.....	2.83	5.79	0.16	0.73	1.42	1.37	4.47	40.62	28.24	23.11	3.01	2.12	12.39	1.62	.....	10.78
22	Portland, Oreg.	37.03	22.71	.....	0.50	7.06	0.16	0.81	1.13	1.66	3.01	32.56	24.40	17.77	1.57	5.06	8.15	.....	4.48	12.63
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.																			
23	Indianapolis, Ind.	$26.90	$16.12	$0.06	$1.08	$6.72	$0.05	$1.65	$0.39	$0.67	$0.15	$27.51	$16.97	$15.82	$0.06	$1.09	$10.54	$0.62	.....	$9.93
24	Denver, Colo.	24.84	17.21	.....	0.66	3.54	0.13	0.66	0.96	1.52	0.15	22.27	20.05	18.22	0.29	1.54	2.22	.....	$2.56	4.78
25	Rochester, N. Y.	31.68	20.60	.....	1.29	3.99	0.04	0.69	0.46	1.54	3.07	35.53	27.25	22.02	1.69	3.54	8.29	3.85	.....	4.44
26	Providence, R. I.	27.63	18.49	0.12	1.28	0.33	0.03	0.29	0.77	2.74	3.58	29.77	22.49	17.72	1.23	3.54	7.29	2.15	.....	5.14
27	St. Paul, Minn.	27.39	15.81	.....	2.47	4.27	0.12	0.87	0.74	1.07	2.04	30.04	21.84	16.87	1.54	3.43	8.20	2.65	.....	5.55
28	Louisville, Ky.	25.24	16.84	.....	2.12	0.59	0.04	1.40	0.48	0.57	3.20	23.21	18.45	15.08	0.94	2.42	4.76	.....	2.03	6.79
29	Columbus, Ohio.	29.20	17.30	.....	1.05	3.76	0.08	0.48	0.84	1.74	3.94	28.85	21.31	14.18	2.70	4.43	7.55	.....	0.35	7.90
30	Oakland, Calif.	25.18	16.04	.....	1.64	0.87	0.09	5.41	0.40	0.13	0.60	23.60	20.63	17.80	0.82	2.01	2.97	.....	1.59	4.55
31	Toledo, Ohio.	27.88	17.79	.....	1.15	2.78	0.04	0.60	0.52	1.20	3.80	27.90	20.68	15.16	1.98	3.55	7.21	0.02	.....	7.20
32	Atlanta, Ga.	21.73	13.52	0.08	1.44	2.18	0.46	0.60	0.39	0.22	2.84	20.23	17.39	14.57	1.77	1.05	2.85	.....	1.50	4.35
33	Birmingham, Ala.	12.34	5.24	.....	2.59	1.20	0.37	1.48	0.89	0.24	0.33	13.29	10.74	7.80	0.36	2.57	2.55	0.95	.....	1.60
34	Omaha, Nebr.	30.88	17.12	.....	0.81	4.34	0.28	0.52	0.77	1.98	5.05	34.48	24.39	16.92	2.05	5.43	10.09	3.60	.....	6.49
35	Worcester, Mass.	34.34	21.17	0.63	3.00	1.39	0.07	0.40	2.10	1.83	3.75	33.37	26.65	22.24	0.94	3.47	6.72	.....	0.98	7.70
36	Richmond, Va.	29.13	16.34	0.16	1.87	0.63	0.27	0.98	0.23	2.15	6.50	28.34	23.35	14.72	3.88	4.75	4.99	.....	0.79	5.78
37	Syracuse, N. Y.	29.34	20.01	.....	1.69	3.25	0.10	0.53	0.34	0.55	2.87	32.31	23.13	18.71	1.23	3.19	9.18	2.97	.....	6.21
38	Spokane, Wash.	23.33	10.85	.....	0.14	5.00	0.24	3.01	0.88	0.43	2.77	19.86	17.17	12.44	1.01	3.72	2.69	.....	3.46	6.16
39	New Haven, Conn.	23.24	19.07	0.22	1.44	0.06	0.30	0.94	0.89	0.30	0.02	23.42	20.11	18.89	0.01	1.22	3.31	0.18	.....	3.13
40	Memphis, Tenn.	23.22	14.04	.....	1.70	1.10	0.12	2.23	0.66	0.33	3.04	21.11	19.54	13.99	1.47	4.09	1.56	.....	2.11	3.67
41	Scranton, Pa.	16.10	12.00	0.30	1.72	0.60	0.12	0.74	0.21	0.42	.....	15.48	14.14	12.98	.....	1.16	1.34	.....	0.62	1.96
42	Paterson, N. J.	18.77	11.67	0.05	1.48	0.85	0.09	3.02	0.55	1.05	(1)	21.24	18.11	13.61	0.01	2.50	5.13	2.47	.....	2.65
43	Grand Rapids, Mich.	24.98	16.79	.....	0.72	1.86	0.07	1.81	1.00	0.39	2.33	26.10	20.83	17.44	1.83	1.57	5.27	1.13	.....	4.14
44	Dallas, Tex.	23.89	19.84	.....	0.18	2.09	0.41	1.42	0.65	0.87	3.42	26.67	20.11	16.16	1.57	2.38	6.56	.....	2.22	8.78
45	San Antonio, Tex.	21.62	18.45	.....	0.61	0.04	0.17	1.73	0.19	0.32	0.12	21.32	17.64	14.80	0.16	2.68	3.67	.....	0.30	3.98
46	Fall River, Mass.	23.89	18.53	0.46	0.78	0.21	0.06	0.06	0.58	0.99	2.21	25.13	20.55	16.66	1.12	2.78	4.57	1.24	.....	3.34
47	Dayton, Ohio.	25.35	16.00	.....	1.36	2.80	0.13	0.58	0.98	1.01	2.50	34.02	19.16	14.96	1.00	3.21	14.85	8.67	.....	6.19
48	Bridgeport, Conn.	29.17	24.47	0.38	1.44	0.42	0.38	0.75	0.48	0.85	(1)	45.14	24.05	21.18	(1)	2.87	21.08	15.96	.....	5.12
49	Salt Lake City, Utah.	30.76	15.10	.....	2.06	6.86	0.15	2.77	0.51	0.23	3.09	30.00	22.62	17.18	1.58	3.86	7.39	.....	0.75	8.14
50	New Bedford, Mass.	29.59	20.84	0.40	2.15	0.21	0.05	0.18	1.34	0.92	3.50	33.67	23.65	18.51	1.54	3.60	10.02	4.08	.....	5.94
51	Nashville, Tenn.	20.51	10.05	.....	1.82	1.11	0.21	2.98	0.33	0.91	3.11	22.52	18.35	13.41	1.48	3.46	4.16	2.01	.....	2.15
52	Tacoma, Wash.	30.58	11.00	.....	0.18	3.06	0.52	3.50	0.46	0.69	11.18	26.82	20.24	12.44	3.06	4.74	6.58	.....	3.75	10.33
53	Houston, Tex.	30.93	23.84	.....	0.47	0.06	0.38	1.57	0.45	1.64	2.52	41.53	23.03	15.09	1.17	6.77	18.50	10.60	.....	7.90
54	Cambridge, Mass.	32.20	22.41	0.33	2.76	0.40	0.02	0.14	0.99	1.66	3.49	31.18	23.38	21.45	1.96	4.98	2.80	.....	1.02	3.82
55	Trenton, N. J.	24.17	12.91	0.17	1.31	1.45	0.09	2.90	0.69	1.17	3.47	25.46	21.06	15.52	2.41	3.13	4.40	1.28	.....	3.11
56	Lowell, Mass.	24.62	17.60	0.39	2.37	0.36	0.05	0.14	0.57	0.66	2.48	26.15	20.50	16.41	1.70	2.39	5.64	1.52	.....	4.12
57	Hartford, Conn.	41.06	29.67	0.54	0.86	1.78	0.32	0.62	1.04	1.69	4.54	48.24	31.64	25.20	2.06	4.37	16.60	7.18	.....	9.42
58	Youngstown, Ohio.	26.21	16.73	.....	1.15	3.97	0.37	0.48	0.30	0.73	2.47	26.60	17.79	13.46	1.22	3.11	8.80	0.39	.....	8.41
59	Fort Worth, Tex.	16.92	11.05	.....	0.25	.....	0.21	0.94	0.88	0.34	3.25	17.50	13.30	8.73	1.84	2.73	4.20	0.59	.....	3.61
60	Reading, Pa.	14.26	9.13	0.32	0.79	0.19	0.05	0.79	0.12	0.40	2.48	12.94	11.33	9.36	1.18	0.79	1.61	.....	1.32	2.93
61	Springfield, Mass.	42.24	28.98	0.60	3.75	0.86	0.13	0.17	2.12	0.72	4.90	41.75	32.88	27.26	2.13	3.48	8.87	.....	0.49	9.36
62	Camden, N. J.	19.72	9.74	0.10	1.46	1.07	0.07	2.26	0.29	1.32	3.42	24.01	18.75	14.55	1.15	3.04	5.26	4.29	.....	0.97
63	Albany, N. Y.	32.27	22.28	.....	1.75	2.78	0.02	0.60	0.17	0.75	3.90	35.20	26.69	20.40	2.41	3.88	8.52	2.94	.....	5.58
64	Des Moines, Iowa.	35.42	22.31	.....	0.29	10.85	0.24	0.47	0.53	0.44	0.29	41.55	21.40	18.86	0.53	2.01	20.16	6.13	.....	14.02
65	Lynn, Mass.	25.48	16.71	0.50	1.95	0.52	0.09	0.25	1.15	0.66	3.66	26.37	21.35	16.62	1.93	2.76	5.02	0.89	.....	4.12
66	Schenectady, N. Y.	23.91	17.80	.....	1.30	1.80	0.06	0.55	0.39	0.28	1.72	20.63	18.07	14.56	0.75	2.77	2.57	.....	3.27	5.84
67	Yonkers, N. Y.	33.23	29.03	.....	1.40	3.84	0.03	0.69	0.08	0.32	2.85	40.62	32.43	24.08	2.22	6.13	8.19	2.39	.....	5.80
68	Lawrence, Mass.	20.64	15.26	0.14	2.01	0.31	0.05	0.09	0.96	0.26	1.56	21.37	19.06	15.57	1.45	2.04	2.31	0.73	.....	1.58
69	Kansas City, Kans.	32.80	17.46	.....	0.73	4.65	0.11	0.30	0.15	0.49	8.91	29.16	21.86	11.31	6.69	3.86	7.31	.....	3.64	10.95

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

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TABLE 4.—PER CAPITA REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 50. For absolute amounts, see Table 3.]

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.		Business and non-business license.	Special assessments and special charges for outlays.	Fines, forfeits, and escheats.	Subventions, grants, gifts, donations, and pension assessments.	Earnings of general departments	Highway privileges, rents, and interest.	Earnings of public service enterprises.	All governmental costs.	Expenses and interest.				Outlays.		Governmental-cost payments.	Payments for expenses and interest.
			Property.	Poll.									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 1918.																			
70	Oklahoma City, Okla.	$21.67	$14.60	.....	$0.40	$1.42	$0.46	$0.84	$0.60	$1.07	$2.28	$23.84	$13.64	$9.33	$0.69	$3.62	$10.20	$2.17	.....	$8.02
71	Duluth, Minn.	32.27	18.06	.....	0.68	4.78	0.49	1.02	0.30	0.33	6.62	30.11	22.28	14.69	4.06	3.53	7.83	.....	$2.17	10.00
72	Wilmington, Del.	17.72	11.46	.....	0.10	0.23	0.23	1.45	0.20	0.73	3.32	21.75	15.38	11.26	1.27	2.86	6.37	4.03	.....	2.34
73	Akron, Ohio.	32.91	19.03	.....	1.51	4.12	0.42	0.65	0.70	0.86	5.63	36.61	24.11	17.10	2.20	4.81	12.49	3.69	.....	8.80
74	Norfolk, Va.	27.01	17.04	$0.05	3.94	.....	0.11	0.75	0.35	1.51	3.24	32.78	25.63	18.47	1.72	5.45	7.14	5.77	.....	1.38
75	Elizabeth, N. J.	20.33	12.26	0.18	1.57	1.34	0.06	3.11	0.38	1.41	0.02	19.33	15.95	13.62	0.02	2.31	3.38	.....	0.99	4.38
76	Utica, N. Y.	18.55	14.63	.....	1.85	0.87	0.05	0.57	0.17	0.30	0.11	21.29	16.46	14.84	.....	1.62	4.83	2.74	.....	2.10
77	Waterbury, Conn.	25.53	17.91	0.34	1.05	0.55	0.34	0.72	0.24	0.39	3.99	28.83	20.33	17.42	0.56	2.35	8.49	3.30	.....	5.19
78	Somerville, Mass.	24.03	17.21	0.52	0.93	0.76	0.03	0.30	1.12	0.17	2.99	24.69	20.80	17.28	0.98	2.54	3.89	0.67	.....	3.23
79	St. Joseph, Mo.	19.45	13.22	.....	1.62	3.26	0.17	0.58	0.17	0.39	0.04	18.52	13.89	12.74	0.01	1.15	4.63	.....	0.92	5.55
80	Manchester, N. H.	19.83	15.14	0.43	0.85	0.02	0.03	0.07	0.31	0.52	2.46	22.65	17.61	14.82	1.73	1.07	5.04	2.82	.....	2.22
81	Jacksonville, Fla.	29.97	9.28	.....	1.59	1.03	0.46	4.48	0.57	0.74	11.82	34.39	21.84	13.02	5.55	3.27	12.55	4.42	.....	8.13
82	Hoboken, N. J.	26.45	16.04	0.02	2.37	0.02	0.05	3.50	0.28	1.09	3.07	35.27	24.18	17.88	2.07	3.32	11.10	8.82	.....	2.28
83	Wilkes-Barre, Pa.	16.54	12.71	0.39	1.06	1.38	0.04	0.65	0.16	0.13	0.02	18.42	12.99	11.14	0.05	1.80	5.43	1.88	.....	3.55
84	Troy, N. Y.	25.63	18.57	.....	1.47	0.56	0.01	0.59	0.20	0.20	4.04	23.58	21.65	17.45	1.42	2.78	1.93	.....	2.05	3.97
85	Fort Wayne, Ind.	25.23	10.56	0.36	0.64	5.56	0.06	1.60	0.31	0.28	5.86	26.29	16.02	11.11	4.39	0.51	10.27	1.06	.....	9.21
86	East St. Louis, Ill.	15.91	8.57	.....	2.93	2.46	0.05	1.61	0.29	(1)	.....	16.25	11.75	10.29	.....	1.46	4.50	0.33	.....	4.16
87	Evansville, Ind.	19.16	11.73	0.09	0.98	0.94	0.03	1.82	0.33	0.56	2.70	20.16	15.23	12.09	2.18	0.96	4.93	1.00	.....	3.93
88	Erie, Pa.	22.76	12.32	0.21	1.01	1.47	0.22	0.73	0.50	0.60	5.68	28.01	15.99	12.27	2.39	1.33	12.02	5.25	.....	6.77
89	Passaic, N. J.	14.88	9.59	0.01	0.96	0.63	0.11	2.69	0.19	0.69	(1)	16.97	13.92	11.73	(1)	2.19	3.05	2.09	.....	0.97
90	Wichita, Kans.	21.04	13.53	.....	0.61	5.37	0.32	0.20	0.18	0.79	0.03	16.81	11.83	9.70	0.06	2.07	4.98	.....	4.23	9.21
91	Harrisburg, Pa.	19.82	13.40	0.14	0.70	0.97	0.15	0.74	0.15	0.88	2.70	17.74	15.03	12.16	1.16	1.72	2.71	.....	2.08	4.79
92	Bayonne, N. J.	28.43	14.39	.....	0.95	0.96	0.07	5.89	0.09	0.99	5.09	33.69	27.87	21.39	3.74	2.75	5.81	5.26	.....	0.56
93	Peoria, Ill.	24.15	16.06	.....	3.35	2.76	0.11	0.77	0.70	0.36	0.05	25.01	18.30	16.95	0.07	1.29	6.70	0.86	.....	5.85
94	South Bend, Ind.	20.66	10.58	0.12	0.79	4.72	0.04	1.67	0.21	0.20	2.03	22.20	13.38	11.78	0.90	0.69	8.82	1.54	.....	7.28
95	Johnstown, Pa.	15.15	10.71	0.42	1.02	0.71	0.34	0.60	0.73	0.62	0.01	16.08	11.81	10.89	0.01	0.91	4.27	0.93	.....	3.34
96	El Paso, Tex.	25.33	15.47	.....	1.02	0.32	0.36	1.56	0.44	0.20	5.96	26.24	19.21	13.68	3.09	2.44	7.03	0.90	.....	6.12
97	Savannah, Ga.	23.28	13.01	.....	2.39	0.52	0.32	3.43	0.58	0.26	2.76	26.35	19.67	15.06	1.88	2.73	6.69	3.07	.....	3.61
98	Brockton, Mass.	26.01	17.52	0.53	1.88	0.83	0.15	0.07	2.20	0.40	2.44	28.80	22.34	18.53	1.17	2.65	6.45	2.79	.....	3.67
99	Sacramento, Calif.	35.34	17.86	.....	1.96	2.51	0.14	8.83	0.26	0.50	3.28	38.95	25.44	20.62	1.41	3.41	13.51	3.61	.....	9.90
100	Terre Haute, Ind.	16.70	11.94	0.08	1.18	0.14	0.02	2.21	0.37	0.38	0.39	18.27	14.36	13.20	0.33	0.84	3.91	1.57	.....	2.34
101	Holyoke, Mass.	36.25	17.73	0.42	2.47	0.21	0.11	0.23	0.83	0.76	13.50	34.25	31.02	18.36	10.31	2.35	3.23	.....	1.99	5.23
102	Allentown, Pa.	16.66	11.89	0.42	0.82	0.25	0.07	0.62	0.05	0.30	2.23	22.74	13.35	11.14	1.16	1.05	9.39	6.09	.....	3.30
103	Portland, Me.	31.56	19.04	0.58	1.21	0.45	.....	2.99	1.08	1.18	5.02	35.55	27.72	20.89	2.03	4.80	7.84	3.99	.....	3.84
104	Springfield, Ill.	20.45	13.51	.....	0.32	1.66	0.06	0.02	0.34	0.67	3.87	27.52	15.98	12.26	2.44	1.28	11.54	7.08	.....	4.47
105	Canton, Ohio.	25.49	15.14	.....	1.13	4.34	0.14	0.53	0.31	0.79	3.11	35.19	17.86	11.74	1.67	4.45	17.32	9.70	.....	7.62
106	Berkeley, Calif.	23.86	14.30	.....	0.33	3.69	0.02	4.70	0.25	0.51	0.06	22.54	17.96	16.51	0.05	1.39	4.59	.....	1.32	5.91
107	Chattanooga, Tenn.	15.20	9.67	.....	1.00	0.86	0.17	2.31	0.79	0.27	0.12	18.09	13.97	10.74	0.10	3.14	4.12	2.89	.....	1.22
108	Charleston, S. C.	19.66	14.15	0.07	1.99	0.33	0.35	1.07	0.23	0.81	0.65	40.41	16.49	13.19	0.46	2.84	23.92	20.75	.....	3.17
109	Pawtucket, R. I.	27.46	17.98	0.15	0.97	0.09	0.05	0.22	0.50	1.80	5.71	28.40	22.91	15.75	1.81	5.34	5.50	0.94	.....	4.56
110	Altoona, Pa.	16.75	10.13	0.09	0.71	1.77	0.17	0.78	0.39	0.31	2.40	17.89	12.76	10.28	0.54	1.94	5.14	1.14	.....	3.99
111	Covington, Ky.	16.72	8.81	.....	1.38	1.75	0.05	1.21	0.07	0.46	2.99	19.23	14.21	10.65	1.13	2.43	5.02	2.51	.....	2.51
112	Atlantic City, N. J.	42.74	24.54	0.01	5.00	0.27	0.27	4.64	0.83	3.16	4.01	47.98	36.19	26.33	1.77	8.09	11.79	5.24	.....	6.54
113	Mobile, Ala.	16.04	6.63	.....	2.02	1.55	0.39	1.95	0.34	0.33	2.82	13.69	13.19	8.94	1.52	2.72	0.49	.....	2.35	2.85
114	Sioux City, Iowa.	31.68	21.12	.....	0.34	4.37	0.52	0.68	0.66	0.72	3.27	20.33	18.32	15.63	1.27	1.42	11.00	2.35	2.35	13.35
115	Little Rock, Ark.	10.93	7.01	.....	0.64	0.35	0.33	1.17	0.54	0.65	0.25	15.90	12.62	10.54	0.24	1.84	3.28	4.98	.....	[2] 1.69
116	Flint, Mich.	32.16	17.90	.....	0.28	4.83	0.23	1.29	1.99	0.62	5.02	45.58	21.09	15.10	3.75	2.24	24.49	13.42	.....	11.07
117	Tampa, Fla.	21.46	13.24	.....	1.18	1.65	0.28	3.64	0.82	0.59	0.07	18.95	16.19	12.81	0.07	3.32	2.76	.....	2.51	5.27
118	Saginaw, Mich.	23.42	14.94	.....	0.08	2.17	0.09	2.06	0.60	0.72	2.77	18.08	16.63	13.80	1.72	1.12	1.45	.....	5.34	6.79
119	Rockford, Ill.	26.01	18.03	.....	0.42	3.42	0.28	0.47	0.72	0.18	2.48	27.36	17.03	13.89	1.51	1.68	10.28	1.35	.....	8.93
120	San Diego, Calif.	56.13	34.99	.....	3.08	3.58	0.49	5.53	0.89	0.57	7.01	49.35	40.12	27.70	3.46	8.96	9.23	.....	6.78	16.01
121	Pueblo, Colo.	21.37	12.31	.....	0.33	2.55	0.22	0.84	0.14	0.14	4.84	20.27	17.00	10.93	2.95	3.12	3.27	.....	1.10	4.37
122	Gary, Ind.	31.75	14.85	.....	1.52	13.35	0.08	1.60	0.23	0.11	0.01	30.37	14.51	13.89	0.01	0.61	16.37	.....	0.87	17.24
123	New Britain, Conn.	23.61	15.57	0.38	0.68	0.62	0.28	0.69	1.39	0.60	3.41	25.17	19.29	15.72	0.85	2.72	5.88	1.56	.....	4.32
124	Binghamton, N. Y.	27.18	20.08	.....	1.48	1.41	0.12	0.55	0.86	0.24	2.44	31.75	21.23	18.20	1.35	1.67	10.53	4.57	.....	5.96
125	York, Pa.	12.22	8.51	0.20	0.55	1.28	0.07	0.75	0.15	0.70	(1)	10.57	8.94	7.79	(1)	1.14	1.64	.....	1.65	3.29
126	Springfield, Ohio.	22.74	13.51	.....	0.53	2.95	0.13	0.55	1.16	1.25	2.66	28.64	17.81	14.04	0.98	2.79	10.83	5.90	.....	4.93
127	Malden, Mass.	23.68	15.49	0.48	2.41	0.77	0.02	0.11	1.13	0.81	2.48	24.84	21.78	17.48	1.21	3.08	3.06	1.15	.....	1.91
128	Lancaster, Pa.	14.06	8.71	0.04	0.60	0.07	0.01	0.76	0.17	0.32	3.39	14.30	12.28	8.72	2.34	1.22	2.02	0.24	.....	1.78
129	Pasadena, Calif.	41.64	22.04	.....	0.48	1.38	0.14	4.23	1.05	0.41	11.91	35.50	28.60	21.13	5.16	2.31	6.90	.....	6.14	13.04
130	Kalamazoo, Mich.	19.76	13.18	.....	0.12	1.64	0.08	1.41	1.28	0.20	1.84	17.86	14.85	12.21	1.22	1.42	3.00	.....	1.90	4.91
131	Augusta, Ga.	28.56	15.27	.....	2.12	0.26	0.35	3.44	1.78	0.62	4.72	28.43	21.30	16.28	1.21	3.81	7.13	.....	0.13	7.26
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.																			
132	Davenport, Iowa.	$24.22	$19.24	.....	$0.33	$2.41	$0.20	$0.56	$0.54	$0.39	$0.53	$31.38	$17.83	$16.42	$0.03	$1.38	$13.55	$7.16	.....	$6.39
133	Topeka, Kans.	25.58	17.58	.....	0.53	3.65	0.12	0.28	0.59	0.56	2.26	24.82	17.49	13.62	1.48	2.39	7.33	.....	$0.76	8.09
134	Salem, Mass.	24.77	16.62	$0.44	2.47	0.26	0.07	0.05	1.75	0.35	2.77	31.63	22.51	18.23	1.73	2.56	9.12	6.87	.....	2.26
135	Haverhill, Mass.	26.60	17.37	0.61	1.89	0.56	0.08	0.05	1.50	1.04	3.00	25.59	22.34	18.74	1.37	2.23	3.25	.....	1.02	4.27
136	Huntington, W. Va.	17.96	13.95	0.18	0.17	2.53	0.35	0.28	0.11	0.16	0.23	17.83	12.07	10.55	0.16	1.36	5.76	.....	0.13	5.89
137	Muskogee, Okla.	15.95	10.72	.....	0.27	(1)	0.39	0.63	0.62	0.63	2.69	13.44	12.18	7.76	1.23	3.14	1.27	.....	2.51	3.78
138	Bay City, Mich.	21.76	13.18	.....	0.07	1.42	0.03	2.17	0.46	0.24	4.19	20.82	16.82	13.01	2.73	1.08	4.00	.....	0.94	4.94
139	Chelsea, Mass.	22.83	16.30	0.43	1.42	0.27	0.05	0.01	0.96	0.72	2.65	24.60	20.03	15.70	0.63	3.71	4.56	1.77	.....	2.79
140	McKeesport, Pa.	18.68	11.65	0.17	0.66	0.67	0.31	0.64	0.45	0.54	3.58	19.24	16.28	12.16	2.73	1.40	2.97	0.57	.....	2.40
141	Racine, Wis.	24.07	12.55	.....	4.59	4.16	0.14	1.88	0.27	0.19	0.30	22.98	16.14	14.75	0.44	0.95	6.85	.....	1.10	7.95
142	Superior, Wis.	23.41	15.71	.....	2.61	3.22	0.68	0.86	0.15	0.19	.....	20.88	16.56	14.66	.....	1.90	4.32	.....	2.53	6.85
143	Lincoln, Nebr.	30.81	19.38	0.20	0.49	4.92	0.11	0.82	0.42	0.19	4.29	29.65	20.19	13.87	4.07	2.25	9.46	.....	1.16	10.62
144	Roanoke, Va.	14.55	11.00	0.07	1.80	0.14	0.22	0.61	0.19	0.36	0.14	15.12	11.15	9.04	0.06	2.05	3.97	0.57	.....	3.40
145	Macon, Ga.	24.33	9.05	.....	2.21	0.70	0.36	5.41	1.20	0.75	4.65	28.37	18.67	14.39	2.39	1.89	9.69	4.04	.....	5.66
146	Woonsocket, R. I.	19.33	11.86	0.15	1.04	0.57	0.02	0.25	0.57	1.50	3.38	26.92	18.36	12.94	0.96	4.46	8.55	7.58	.....	0.97
147	Lansing, Mich.	32.23	18.70	.....	0.11	2.55	0.21	1.49	0.94	0.10	8.13	36.92	20.14	14.56	5.12	0.45	16.78	4.68	.....	12.10

[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 4.—PER CAPITA REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 50. For absolute amounts, see Table 3.]

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.						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.	Outlays.			
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918—Continued.																				
148	Montgomery, Ala.	$18.77	$6.09	.....	$3.73	$2.43	$0.78	$1.87	$0.31	$0.35	$3.21	$16.84	$15.14	$9.66	$1.22	$4.27	$1.70	.....	$1.93	$3.63
149	West Hoboken, N. J.	15.50	9.27	$0.02	1.24	0.98	0.02	3.60	0.11	0.26	.....	14.08	12.51	10.89	.....	1.62	1.57	.....	1.42	2.99
150	Newton, Mass.	47.59	27.84	0.48	9.17	1.79	0.06	0.64	1.49	2.29	3.83	45.87	40.25	33.21	1.32	5.72	5.62	.....	1.72	7.34
151	Butte, Mont.	40.16	14.97	0.66	10.81	6.10	0.69	5.89	0.42	0.60	0.02	43.70	32.35	29.87	0.01	2.46	11.35	$3.54	.....	7.81
152	Wheeling, W. Va.	23.29	13.48	0.22	0.51	0.14	1.07	3.22	0.26	0.45	3.96	17.56	16.18	13.12	1.93	1.12	1.38	.....	5.74	7.12
153	East Orange, N. J.	30.38	17.80	0.16	0.46	1.30	0.03	4.14	0.81	1.49	4.17	35.26	25.08	19.88	1.26	3.94	10.18	4.87	.....	5.31
154	Galveston, Tex.	33.22	17.63	.....	0.65	0.37	0.06	6.47	3.66	1.04	3.34	32.27	26.16	17.37	2.32	6.47	6.11	.....	0.95	7.06
155	Perth Amboy, N. J.	22.28	9.91	0.01	1.76	2.16	0.17	2.28	0.40	0.50	5.07	27.36	20.11	12.78	3.62	3.71	7.25	5.09	.....	2.17
156	Fitchburg, Mass.	29.38	20.46	0.50	2.05	0.56	0.08	0.05	1.88	0.91	2.87	28.32	23.90	19.58	1.58	2.74	4.42	.....	1.07	5.49
157	Lexington, Ky.	20.41	12.59	.....	2.98	2.43	0.09	1.10	0.40	0.72	0.11	26.06	16.31	13.65	0.05	2.61	9.75	5.65	.....	4.10
158	New Castle, Pa.	16.23	12.21	.....	0.51	1.59	0.37	0.64	0.43	0.38	0.10	18.60	12.12	11.11	0.01	1.00	6.48	2.37	.....	4.11
159	Chester, Pa.	14.27	9.21	0.47	0.95	1.82	0.26	0.83	0.24	0.41	0.09	16.01	12.98	11.04	0.01	1.93	3.03	1.74	.....	1.29
160	Decatur, Ill.	23.14	14.38	.....	0.30	4.76	0.12	0.57	0.36	0.35	2.30	22.51	14.46	11.67	1.18	1.61	8.04	.....	0.63	8.68
161	Springfield, Mo.	15.05	10.89	0.15	2.07	0.58	0.18	0.72	0.20	0.17	0.10	14.48	11.55	11.16	0.11	0.27	2.93	.....	0.57	3.51
162	Hamilton, Ohio.	24.09	11.96	.....	1.09	2.73	0.04	0.49	0.09	0.26	7.42	22.86	20.40	10.38	6.93	3.09	2.46	.....	1.23	3.69
163	Charlotte, N. C.	18.91	9.07	0.24	1.59	1.77	0.12	1.32	0.23	0.09	4.48	19.26	16.66	10.68	2.62	3.37	2.60	0.35	.....	2.25
164	Portsmouth, Va.	11.78	7.46	0.04	1.05	.....	0.13	0.62	0.44	1.91	0.13	12.29	9.97	7.20	0.17	2.60	2.32	0.51	.....	1.82
165	Everett, Mass.	19.38	13.22	0.44	0.59	0.12	0.02	0.07	1.07	0.59	3.27	21.35	20.57	16.11	0.98	3.48	0.78	1.97	.....	[2] 1.19
166	Dubuque, Iowa.	21.99	16.50	.....	0.07	2.62	0.04	0.42	0.13	0.10	2.10	21.55	15.31	11.65	1.81	1.86	6.24	.....	0.44	6.68
167	San Jose, Calif.	19.34	10.64	.....	2.17	0.47	0.10	5.16	0.63	0.16	[1]	21.82	17.29	16.15	.....	1.14	4.54	2.48	.....	2.06
168	Pittsfield, Mass.	28.12	19.67	0.58	2.39	1.03	0.08	0.05	0.57	0.29	3.46	28.45	21.59	17.83	0.61	3.14	6.86	0.33	.....	6.53
169	New Rochelle, N. Y.	30.08	25.68	.....	1.07	1.16	0.04	0.54	0.89	0.61	0.09	35.44	25.71	21.56	0.04	4.11	9.73	5.36	.....	4.37
170	Quincy, Mass.	37.40	26.91	0.55	1.50	1.36	0.15	0.25	0.95	0.53	5.20	37.46	29.57	23.29	1.59	4.70	7.89	0.06	.....	7.83
171	Colorado Springs, Colo.	20.75	12.23	.....	0.43	0.33	0.13	2.64	0.38	0.17	4.45	23.05	16.48	12.98	1.27	2.23	6.56	2.29	.....	4.27
172	Knoxville, Tenn.	24.25	12.26	0.06	2.27	1.43	0.31	3.18	1.76	0.25	2.73	37.29	23.70	16.46	2.61	4.63	13.60	13.05	.....	0.55
173	Joliet, Ill.	28.48	15.01	.....	4.07	5.71	0.14	0.54	0.25	0.28	2.48	30.03	17.71	13.73	2.49	1.50	12.31	1.55	.....	10.76
174	Niagara Falls, N. Y.	20.61	6.90	.....	1.58	4.32	0.53	0.61	1.97	0.45	4.24	42.86	30.97	24.57	1.81	4.59	11.89	22.26	.....	[2] 10.36
175	Mount Vernon, N. Y.	31.60	27.28	.....	1.27	1.49	0.08	0.57	0.44	0.47	.....	34.43	29.33	24.30	.....	5.03	5.11	2.83	.....	2.27
176	Elmira, N. Y.	29.18	18.75	.....	1.33	1.99	0.08	0.62	0.19	0.32	5.90	28.02	22.76	16.80	2.89	3.06	5.26	.....	1.16	6.43
177	Lorain, Ohio.	21.62	12.46	.....	1.08	3.01	0.15	0.37	0.31	0.39	3.85	23.49	16.56	11.64	1.81	3.11	6.92	1.87	.....	5.05
178	Cedar Rapids, Iowa.	33.25	23.29	.....	0.23	4.94	0.21	0.55	0.40	0.24	3.40	28.30	20.76	17.11	2.02	1.64	7.54	.....	4.95	12.49
179	Amsterdam, N. Y.	15.85	11.19	.....	1.06	0.36	0.05	0.40	0.11	0.23	2.45	18.26	12.98	10.46	1.12	1.40	5.28	2.40	.....	2.87
180	Auburn, N. Y.	23.02	15.25	.....	1.38	1.69	0.04	0.52	0.45	0.33	3.35	23.81	18.31	15.70	1.39	1.23	5.49	0.79	.....	4.71
181	Jamestown, N. Y.	29.88	18.06	.....	1.17	1.74	0.16	0.70	1.06	0.16	6.83	30.19	21.95	15.75	3.73	2.46	8.25	0.31	.....	7.93
182	Waterloo, Iowa.	25.37	14.91	0.26	0.13	5.90	0.26	0.52	0.51	0.17	2.70	29.79	14.76	11.13	1.50	2.13	15.03	4.41	.....	10.61
183	Everett, Wash.	27.02	10.26	.....	0.16	7.00	0.19	3.66	0.42	0.42	4.90	32.75	18.38	11.25	1.47	5.66	14.38	5.73	.....	8.65
184	Shreveport, La.	22.40	10.76	0.12	1.47	1.79	0.73	0.78	1.18	0.76	4.81	30.23	17.72	12.23	1.70	3.79	12.51	7.83	.....	4.68
185	Fresno, Calif.	27.85	13.40	.....	2.93	4.02	0.16	5.90	1.17	0.18	0.09	33.84	21.11	19.35	0.09	1.67	12.74	6.00	.....	6.74
186	Quincy, Ill.	22.73	15.65	.....	1.96	0.44	0.13	0.61	0.32	0.34	3.29	17.93	14.08	11.96	1.42	0.70	3.85	.....	4.81	8.65
187	Boise, Idaho.	16.85	10.54	.....	0.23	3.23	0.12	2.10	0.33	0.13	0.16	14.63	13.40	11.42	0.19	1.79	1.23	.....	2.22	3.44
188	Lima, Ohio.	18.69	9.40	.....	1.05	2.70	0.13	0.46	0.30	1.50	3.14	40.82	14.05	9.97	1.48	2.60	26.77	22.14	.....	4.64
189	Taunton, Mass.	29.02	15.42	0.37	1.48	0.48	0.06	0.20	1.41	1.37	8.24	33.72	25.78	15.99	6.77	3.02	7.94	4.70	.....	3.26
190	Oshkosh, Wis.	20.20	12.16	.....	1.91	1.73	0.05	1.04	0.25	0.48	2.58	21.26	15.10	12.62	0.91	1.57	6.16	1.06	.....	5.10
191	Stockton, Calif.	34.75	21.00	.....	2.52	5.83	0.22	3.84	0.30	0.47	0.56	35.87	24.07	21.64	0.51	1.92	11.80	1.12	.....	10.68
192	Jackson, Mich.	28.12	17.02	.....	0.65	3.21	0.24	1.85	1.88	0.82	2.44	43.68	20.73	17.49	1.70	1.54	22.96	15.56	.....	7.39
193	Austin, Tex.	25.75	13.72	.....	0.30	.....	0.10	1.58	0.65	0.33	9.08	30.08	20.75	12.83	3.99	3.94	9.32	4.33	.....	5.00
194	Columbia, S. C.	19.95	10.79	0.12	2.21	0.41	0.68	0.68	0.24	0.30	4.51	25.23	17.56	12.77	1.40	3.38	7.67	5.28	.....	2.39
195	Aurora, Ill.	23.81	14.26	.....	1.39	2.92	0.20	0.67	0.45	0.37	3.56	22.96	16.78	12.73	2.41	1.63	6.18	.....	0.85	7.03
196	Bellingham, Wash.	21.93	8.72	.....	0.14	6.98	0.14	3.61	0.09	0.15	2.10	23.54	12.54	8.94	0.79	2.81	11.00	1.61	.....	9.38
197	Waco, Tex.	28.60	20.02	.....	0.65	0.03	0.40	1.68	0.54	0.48	4.78	31.90	24.97	18.47	2.61	3.90	6.92	3.30	.....	3.63
198	Williamsport, Pa.	15.18	11.14	0.50	1.02	0.68	0.07	0.75	0.49	0.20	0.34	15.86	12.31	11.65	0.02	0.63	3.55	0.68	.....	2.87
199	Highland Park, Mich.	52.30	35.92	.....	0.22	7.83	0.27	1.15	0.90	0.82	5.20	93.75	34.09	24.76	2.76	6.57	59.66	41.45	.....	18.21
200	Orange, N. J.	20.90	10.54	0.04	1.16	0.43	0.04	3.87	0.41	1.22	3.18	25.86	20.57	14.98	1.44	4.15	5.29	4.96	.....	0.33
201	Lynchburg, Va.	23.47	14.49	0.06	3.48	0.14	0.15	0.70	0.61	0.80	3.04	26.28	18.65	13.80	0.99	3.86	7.63	2.81	.....	4.83
202	Brookline, Mass.	55.00	29.99	0.47	18.42	0.46	0.02	0.14	1.21	0.16	4.13	56.80	47.55	39.96	2.30	5.29	9.25	1.81	.....	7.45
203	Winston-Salem, N. C.	19.68	10.10	0.26	0.10	2.09	0.40	1.31	1.43	0.52	3.46	28.95	14.86	9.28	2.21	3.37	14.09	9.28	.....	4.81
204	Joplin, Mo.	21.08	10.47	.....	3.47	3.35	0.71	0.85	0.87	0.49	0.88	25.67	16.10	13.55	1.62	0.93	9.56	4.58	.....	4.98
205	Tulsa, Okla.	45.13	25.03	.....	2.08	7.91	1.36	2.08	0.71	0.68	5.28	66.00	28.73	21.37	2.84	4.52	37.27	20.87	.....	16.40
206	Kenosha, Wis.	31.30	14.75	.....	8.26	3.17	0.28	1.28	0.30	0.35	2.90	32.80	17.77	14.66	1.96	1.15	15.04	1.50	.....	13.54
207	Danville, Ill.	18.19	13.91	.....	0.42	2.97	0.33	0.49	0.06	.....	.....	14.73	12.10	11.03	.....	1.07	2.64	.....	3.45	6.09
208	Ogden, Utah.	24.32	11.15	0.12	0.83	4.34	0.25	3.03	0.30	0.25	4.03	31.02	16.72	13.62	0.82	2.26	14.29	6.70	.....	7.59
209	Newport, Ky.	12.78	7.56	.....	0.93	0.46	0.06	0.95	0.27	0.04	2.51	13.03	12.17	9.28	1.41	1.48	0.86	0.26	.....	0.60
210	Norristown, Pa.	9.05	7.04	0.45	0.24	0.04	0.07	0.69	0.26	0.23	0.03	7.57	7.11	5.97	0.02	1.11	0.46	.....	1.48	1.94
211	Council Bluffs, Iowa.	25.32	16.27	0.15	0.17	2.36	0.21	0.86	0.27	0.51	4.52	24.10	16.39	12.27	2.36	1.75	7.71	.....	1.21	8.93
212	La Crosse, Wis.	21.14	11.97	[1]	3.30	1.66	0.15	1.14	0.24	0.67	2.00	21.01	15.93	13.13	1.46	1.35	5.08	.....	0.13	5.21
213	Stamford, Conn.	31.58	26.94	0.03	1.27	0.91	0.21	0.66	0.65	0.92	.....	30.25	25.65	22.34	.....	3.32	4.60	.....	1.33	5.93
214	Charleston, W. Va.	22.89	17.84	0.17	0.67	2.17	0.34	0.33	0.35	0.77	0.25	19.87	15.27	12.47	0.13	2.67	4.60	.....	3.02	7.61
215	Zanesville, Ohio.	20.02	11.84	.....	1.06	1.95	0.14	0.35	0.24	0.74	3.70	25.90	14.70	10.40	2.00	2.30	11.20	5.88	.....	5.32
216	Madison, Wis.	42.27	22.70	.....	3.52	8.35	0.07	1.95	0.52	0.54	4.62	49.43	27.31	20.45	3.16	3.69	22.13	7.16	.....	14.97
217	Waltham, Mass.	27.79	19.41	0.53	1.98	0.51	0.03	0.07	0.79	0.92	3.56	25.20	22.02	18.30	1.67	2.05	3.18	.....	2.59	5.77
218	Easton, Pa.	13.22	9.86	0.67	0.98	0.19	0.10	0.83	0.30	0.19	0.10	16.93	13.22	12.09	.....	1.13	3.71	3.70	.....	0.01
219	Poughkeepsie, N. Y.	28.83	20.30	.....	1.26	1.78	0.12	0.60	0.99	0.38	3.40	30.83	22.09	16.78	2.20	3.11	8.74	2.00	.....	6.74
220	Jackson, Miss.	13.80	7.13	0.14	0.43	0.89	0.20	1.11	1.27	0.03	2.60	17.56	14.28	9.47	1.54	3.25	3.30	3.75	.....	[2] 0.46
221	Wilmington, N. C.	18.09	10.39	0.26	1.31	0.06	0.01	2.57	0.82	0.27	2.39	16.30	15.14	9.81	1.85	3.48	1.16	.....	1.79	2.95
222	Newport, R. I.	28.69	24.00	0.01	1.12	.....	0.02	0.60	0.58	2.33	0.01	29.49	25.73	23.61	0.07	2.04	3.77	0.81	.....	2.96
223	Watertown, N. Y.	20.17	13.31	.....	1.20	0.79	0.15	0.62	0.50	0.27	3.33	19.88	17.13	13.31	2.13	1.69	2.75	.....	0.29	3.03
224	Battle Creek, Mich.	27.26	19.87	.....	0.26	1.42	0.35	1.74	0.66	0.23	2.74	24.06	19.75	16.91	1.69	1.15	4.31	.....	3.20	7.52
225	Newark, Ohio.	17.94	10.93	.....	1.04	2.45	0.04	0.36	0.27	0.63	2.20	16.20	12.29	8.55	1.30	2.44	3.91	.....	1.74	5.65
226	East Chicago, Ind.	25.10	13.20	0.09	1.76	7.73	0.08	2.11	0.05	0.08	.....	24.50	15.80	15.16	.....	0.64	8.70	.....	0.61	9.30
227	Green Bay, Wis.	17.35	12.54	.....	1.96	0.77	0.01	1.64	0.23	0.17	0.02	17.33	14.60	13.44	0.02	1.14	2.74	.....	0.02	2.75

[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 CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1918.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 53. For amounts on which percentages are based, see Table 3.]

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	64.2	0.2	5.9	6.5	0.5	4.1	2.6	5.6	10.4	66.3	13.3	20.4	58.9	4.7	12.7	23.7	95.9
	Group I	66.7	(1)	5.9	4.7	0.4	2.0	2.6	7.7	9.8	65.8	15.3	18.9	59.9	3.9	14.8	21.4	96.9
	Group II	59.6	0.1	6.2	7.9	0.4	8.3	3.0	4.2	10.4	66.1	11.3	22.6	58.6	5.6	11.0	24.8	97.1
	Group III	64.2	0.4	5.4	8.6	0.6	4.5	2.5	3.6	10.2	67.1	11.5	21.4	59.5	5.1	11.1	24.4	96.2
	Group IV	60.9	0.5	5.4	7.6	0.8	6.9	2.2	2.6	13.0	67.0	10.6	22.4	55.7	6.2	9.8	28.3	92.4
	roup V	61.0	0.5	7.2	8.7	0.9	5.6	2.6	2.1	11.3	67.3	10.5	22.2	55.3	5.6	9.5	29.6	90.5
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.																	
1	New York, N. Y	73.1	.....	3.7	3.7	0.4	1.5	0.9	7.7	9.1	63.3	22.9	13.8	61.7	2.7	23.4	12.2	101.9
2	Chicago, Ill	56.5	.....	10.0	10.0	0.6	2.2	4.1	7.6	8.9	65.0	4.6	30.4	57.9	3.7	4.3	34.1	94.7
3	Philadelphia, Pa	62.3	0.1	4.2	1.4	0.2	1.6	3.5	15.9	10.8	74.8	11.8	13.4	56.7	3.9	9.6	29.8	81.0
4	St. Louis, Mo	61.4	.....	9.0	6.3	0.4	1.8	2.9	7.1	11.0	73.1	4.0	22.9	68.0	6.8	4.1	21.2	102.2
5	Boston, Mass	64.4	0.4	13.4	0.7	0.3	0.6	2.8	8.8	8.7	70.3	17.9	11.8	63.3	4.2	17.2	15.3	96.0
6	Cleveland, Ohio	60.4	.....	5.6	7.4	0.3	2.3	7.2	4.2	12.6	63.9	14.6	21.5	50.4	5.9	12.9	30.9	88.0
7	Detroit, Mich	67.9	.....	2.7	8.1	0.5	5.9	5.2	1.7	8.1	64.2	4.7	31.1	54.4	2.9	4.2	38.4	89.3
8	Baltimore, Md	60.4	.....	6.9	2.1	0.1	3.0	4.4	10.6	12.5	64.2	19.9	15.9	58.8	5.1	18.8	17.2	99.5
9	Pittsburgh, Pa	73.2	.....	3.7	1.7	0.5	2.6	3.9	4.0	10.5	69.0	11.1	19.9	64.1	5.6	11.2	19.1	101.0
10	Los Angeles, Calif	65.4	.....	6.1	6.2	0.6	3.6	2.6	1.7	13.7	61.7	9.6	28.7	60.0	8.3	10.7	21.0	110.6
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.																	
11	Buffalo, N. Y	67.3	.....	6.0	6.4	0.4	3.7	3.5	3.7	8.9	76.4	8.8	14.8	70.8	5.3	8.8	15.0	99.6
12	San Francisco, Calif	63.8	.....	7.4	8.2	0.1	4.4	2.1	1.9	12.0	65.7	10.3	24.0	54.8	7.2	9.7	28.3	94.3
13	Milwaukee, Wis	67.7	.....	12.5	4.8	0.4	4.9	2.4	1.1	6.1	61.8	4.6	33.6	55.8	2.2	4.3	37.7	93.8
14	Newark, N. J	59.2	0.4	5.2	5.0	0.2	10.9	3.0	5.7	10.4	68.6	16.0	15.4	62.0	4.2	15.4	18.4	96.4
15	Cincinnati, Ohio	58.9	.....	5.2	3.0	0.3	1.7	4.6	17.1	9.1	68.5	21.0	10.5	58.9	3.7	19.2	18.1	91.4
16	New Orleans, La	60.8	0.5	10.5	3.6	0.3	2.4	3.6	3.5	14.6	61.8	21.6	16.6	49.3	8.9	20.4	21.3	94.4
17	Minneapolis, Minn	65.3	.....	4.6	13.7	0.5	3.8	3.1	3.0	6.0	72.5	10.4	17.1	59.7	2.7	9.0	28.6	86.1
18	Washington, D. C	42.8	.....	7.3	1.6	1.1	40.4	1.9	0.5	4.4	62.2	1.2	36.6	71.5	2.8	1.4	24.2	119.5
19	Seattle, Wash	53.4	.....	1.0	16.1	0.7	4.2	2.6	0.7	21.3	61.4	14.1	24.5	42.4	13.6	12.8	31.2	91.1
20	Jersey City, N. J	57.6	(1)	5.8	1.0	0.2	11.3	2.6	6.4	15.1	72.7	16.5	10.8	64.4	3.9	15.5	16.1	94.1
21	Kansas City, Mo	57.0	.....	7.3	14.9	0.4	1.9	3.6	3.5	11.4	66.9	5.4	27.7	56.9	7.4	5.2	30.5	96.0
22	Portland, Oreg	61.3	.....	1.3	19.1	0.4	2.2	3.1	4.5	8.1	52.2	13.7	34.1	54.6	4.8	15.5	25.0	113.8
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.																	
23	Indianapolis, Ind	59.9	0.2	4.0	25.0	0.2	6.1	1.5	2.5	0.6	59.0	4.1	36.9	57.5	0.2	4.0	38.3	97.8
24	Denver, Colo	69.3	.....	2.7	14.3	0.5	2.6	3.9	6.1	0.6	74.5	6.2	19.3	81.8	1.3	6.9	10.0	111.5
25	Rochester, N. Y	65.0	.....	4.1	12.6	0.1	2.2	1.4	4.9	9.7	74.8	11.2	14.0	62.0	4.8	9.9	23.3	89.2
26	Providence, R. I	66.9	0.4	4.6	1.2	0.1	1.0	2.8	9.9	13.0	68.6	12.8	18.6	59.5	4.1	11.9	24.5	92.8
27	St. Paul, Minn	57.7	.....	9.0	15.6	0.4	3.2	2.7	3.9	7.4	67.2	12.5	20.3	56.2	5.1	11.4	27.3	91.2
28	Louisville, Ky	66.7	.....	8.4	2.3	0.2	5.6	1.9	2.2	12.7	63.5	9.6	26.9	65.0	4.0	10.4	20.5	108.7
29	Columbus, Ohio	59.2	.....	3.6	12.9	0.3	1.7	2.9	6.0	13.5	57.8	15.2	27.0	49.1	9.4	15.4	26.2	101.2
30	Oakland, Calif	63.7	.....	6.6	3.5	0.4	21.5	1.6	0.5	2.4	73.9	8.0	18.1	75.4	3.5	8.5	12.6	106.7
31	Toledo, Ohio	63.8	.....	4.1	10.0	0.1	2.2	1.9	4.3	13.6	61.5	12.7	25.8	54.3	7.1	12.7	25.9	99.9
32	Atlanta, Ga	62.2	0.4	6.6	10.0	2.1	2.8	1.8	1.0	13.1	75.2	4.8	20.0	72.0	8.7	5.2	14.1	107.4
33	Birmingham, Ala	42.5	.....	21.0	9.7	3.0	12.0	7.2	1.9	2.7	66.2	20.8	13.0	58.7	2.7	19.3	19.2	92.9
34	Omaha, Nebr	55.4	.....	2.6	14.1	0.9	1.7	2.5	6.4	16.4	61.4	17.6	21.0	49.1	5.9	15.7	29.3	89.6
35	Worcester, Mass	61.6	1.8	8.7	4.1	0.2	1.2	6.1	5.3	10.9	67.5	10.1	22.4	66.6	2.8	10.4	20.1	102.9
36	Richmond, Va	56.1	0.5	6.4	2.2	0.9	3.4	0.8	7.4	22.3	63.8	16.3	19.9	52.0	13.7	16.8	17.6	102.8
37	Syracuse, N. Y	68.2	.....	5.7	11.1	0.3	1.8	1.2	1.9	9.8	68.0	10.9	21.1	57.9	3.8	9.9	23.4	90.8
38	Spokane, Wash	46.5	.....	0.6	21.4	1.0	12.9	3.8	1.8	11.9	57.7	15.9	26.4	62.6	5.1	18.7	13.6	117.4
39	New Haven, Conn	82.0	1.0	6.2	0.3	1.3	4.0	3.8	1.3	0.1	81.3	5.2	13.5	80.7	(1)	5.2	14.1	99.3
40	Memphis, Tenn	60.5	.....	7.3	4.8	0.5	9.6	2.8	1.4	13.1	66.6	17.6	15.8	66.3	7.0	19.4	7.4	110.0
41	Scranton, Pa	74.5	1.9	10.7	3.7	0.7	4.6	1.3	2.6	.....	80.6	7.2	12.2	83.9	.....	7.5	8.7	104.0
42	Paterson, N. J	62.2	0.3	7.9	4.5	0.5	16.1	2.9	5.6	(1)	72.5	13.3	14.2	64.1	(1)	11.8	24.1	88.4
43	Grand Rapids, Mich	67.2	.....	2.9	7.4	0.3	7.2	4.0	1.6	9.3	77.1	6.3	16.6	66.8	7.0	6.0	20.2	95.7
44	Dallas, Tex	68.7	.....	0.6	7.2	1.4	4.9	2.3	3.0	11.8	61.4	8.2	30.4	60.6	5.9	8.9	24.6	108.3
45	San Antonio, Tex	85.3	.....	2.8	0.2	0.8	8.0	0.9	1.5	0.5	69.2	12.4	18.4	69.5	0.8	12.6	17.2	101.4
46	Fall River, Mass	77.6	1.9	3.3	0.9	0.3	0.2	2.4	4.1	9.2	74.4	11.6	14.0	66.3	4.5	11.1	18.2	95.1
47	Dayton, Ohio	63.1	.....	5.3	11.0	0.5	2.3	3.9	4.0	9.9	62.9	12.7	24.4	44.0	2.9	9.4	43.7	74.5
48	Bridgeport, Conn	83.9	1.3	4.9	1.4	1.3	2.6	1.7	2.9	(1)	72.6	9.8	17.6	46.9	(1)	6.4	46.7	64.6
49	Salt Lake City, Utah	49.1	.....	6.7	22.3	0.5	9.0	1.7	0.7	10.0	61.0	12.5	26.5	57.2	5.3	12.9	24.6	102.5
50	New Bedford, Mass	70.4	1.4	7.3	0.7	0.2	0.6	4.5	3.1	11.8	67.8	12.2	20.0	55.0	4.6	10.7	29.8	87.9
51	Nashville, Tenn	49.0	.....	8.9	5.4	1.0	14.5	1.6	4.5	15.2	72.6	16.9	10.5	59.6	6.6	15.4	18.5	91.1
52	Tacoma, Wash	36.0	.....	0.6	10.0	1.7	11.4	1.5	2.2	36.6	50.7	15.5	33.8	46.4	11.4	17.7	24.5	114.0
53	Houston, Tex	77.1	.....	1.5	0.2	1.2	5.1	1.4	5.3	8.1	52.6	21.9	25.5	36.3	2.8	16.3	44.5	76.5
54	Cambridge, Mass	69.6	1.0	8.6	1.2	0.1	0.4	3.1	5.1	10.8	72.7	15.5	11.8	68.8	6.3	16.0	9.0	103.3
55	Trenton, N. J	53.4	0.7	5.4	6.0	0.4	12.0	2.9	4.8	14.4	74.2	12.9	12.9	61.0	9.5	12.3	17.3	95.0
56	Lowell, Mass	71.5	1.6	9.6	1.5	0.2	0.6	2.3	2.7	10.1	73.6	9.7	16.7	62.8	6.5	9.1	21.6	94.2
57	Hartford, Conn	72.3	1.3	2.1	4.3	0.8	1.5	2.5	4.1	11.1	66.4	10.7	22.9	52.2	4.3	9.1	34.4	85.1
58	Youngstown, Ohio	63.8	.....	4.4	15.2	1.4	1.8	1.2	2.8	9.4	56.0	11.9	32.1	50.6	4.6	11.7	33.1	98.5
59	Fort Worth, Tex	65.3	.....	1.5	.....	1.2	5.5	5.2	2.0	19.2	62.5	16.1	21.4	49.9	10.5	15.6	24.0	96.6
60	Reading, Pa	64.0	2.3	5.5	1.3	0.3	5.6	0.8	2.8	17.4	73.9	5.5	20.6	72.3	9.1	6.1	12.5	110.2
61	Springfield, Mass	68.6	1.4	8.9	2.0	0.3	0.4	5.0	1.7	11.6	69.6	8.2	22.2	65.3	5.1	8.3	21.3	101.2
62	Camden, N. J	49.4	0.5	7.4	5.4	0.4	11.4	1.5	6.7	17.3	79.7	15.4	4.9	60.6	4.8	12.7	21.9	82.1
63	Albany, N. Y	69.0	.....	5.4	8.6	0.1	1.9	0.5	2.3	12.1	70.7	12.0	17.3	57.9	6.9	11.0	24.2	91.7
64	Des Moines, Iowa	63.0	.....	0.8	30.6	0.7	1.3	1.5	1.3	0.8	54.7	5.7	39.6	45.4	1.3	4.8	48.5	85.2
65	Lynn, Mass	65.6	2.0	7.6	2.0	0.3	1.0	4.5	2.6	14.4	73.0	10.8	16.2	63.0	7.5	10.5	19.0	96.6
66	Schenectady, N. Y	74.5	.....	5.4	7.5	0.3	2.3	1.6	1.2	7.2	64.0	11.6	24.4	70.5	3.6	13.4	12.4	115.9
67	Yonkers, N. Y	75.9	.....	3.7	10.0	0.1	1.8	0.2	0.8	7.4	68.8	16.0	15.2	59.3	5.5	15.1	20.2	94.1
68	Lawrence, Mass	73.9	0.7	9.8	1.5	0.2	0.4	4.6	1.3	7.6	82.5	9.9	7.6	72.9	6.8	9.5	10.8	96.6
69	Kansas City, Kans	53.2	.....	2.2	14.2	0.3	0.9	0.4	1.5	27.1	54.9	11.8	33.3	38.8	22.9	13.2	25.1	112.5

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

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TABLE 5.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1918—Continued.

For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 53. For amounts on which percentages are based, see Table 3.]

City number.	CITY.	REVENUE RECEIPTS. Per cent obtained from— Taxes. Property.	Poll.	Business and non-business license.	Special assessments and special charges for outlays.	Fines, forfeits, and escheats.	Subventions, grants, gifts, donations, and pension assessments.	Earnings of general departments.	Highway privileges, rents, and interests.	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 1918.																	
70	Oklahoma City, Okla	67.4	.....	1.9	6.6	2.1	3.9	2.7	4.9	10.5	46.3	16.7	37.0	39.1	2.9	15.2	42.8	90.9
71	Duluth, Minn	56.0	.....	2.1	14.8	1.5	3.2	0.9	1.0	20.5	58.1	10.9	31.0	48.8	13.5	11.7	26.0	107.2
72	Wilmington, Del	64.7	.....	0.6	1.3	1.3	8.2	1.1	4.1	18.7	70.7	16.1	13.2	51.8	5.8	13.1	29.3	81.5
73	Akron, Ohio	57.8	.....	4.6	12.5	1.3	2.0	2.1	2.6	17.1	58.6	14.6	26.8	46.7	6.0	13.1	34.1	89.9
74	Norfolk, Va	63.1	0.2	14.6	.....	0.4	2.8	1.3	5.6	12.0	74.7	20.2	5.1	56.3	5.2	16.6	21.8	82.4
75	Elizabeth, N. J	60.3	0.9	7.7	6.6	0.3	15.3	1.9	6.9	0.1	67.1	11.3	21.6	70.5	0.1	11.9	17.5	105.1
76	Utica, N. Y	78.9	.....	10.0	4.7	0.3	3.1	0.9	1.6	0.6	80.0	8.7	11.3	69.7	.....	7.6	22.7	87.1
77	Waterbury, Conn	70.1	1.3	4.1	2.1	1.3	2.8	1.0	1.5	15.6	70.4	9.2	20.4	60.4	1.9	8.2	29.5	88.6
78	Somerville, Mass	71.6	2.2	3.9	3.2	0.1	1.2	4.6	0.7	12.4	76.0	10.6	13.4	70.0	4.0	10.3	15.8	97.3
79	St. Joseph, Mo	68.0	.....	8.3	16.8	0.9	3.0	0.9	2.0	0.2	65.5	5.9	28.6	68.8	0.1	6.2	25.0	105.0
80	Manchester, N. H	76.4	2.2	4.3	0.1	0.1	0.3	1.5	2.6	12.4	83.4	5.4	11.2	65.4	7.6	4.7	22.3	87.5
81	Jacksonville, Fla	31.0	.....	5.3	3.4	1.5	14.9	1.9	2.5	39.4	62.0	10.9	27.1	37.9	16.1	9.5	36.5	87.2
82	Hoboken, N. J	60.7	0.1	9.0	0.1	0.2	13.2	1.1	4.1	11.6	78.8	12.6	8.6	50.7	8.4	9.4	31.5	75.0
83	Wilkes-Barre, Pa	76.7	2.4	6.4	8.3	0.3	4.0	1.0	0.8	0.1	67.5	10.9	21.6	60.5	0.3	9.8	29.5	90.0
84	Troy, N. Y	72.4	.....	5.8	2.2	(1)	2.3	0.8	0.8	15.8	73.6	10.9	15.5	74.0	6.0	11.8	8.2	108.7
85	Fort Wayne, Ind	41.9	1.4	2.5	22.0	0.2	6.3	1.2	1.1	23.2	61.5	2.0	36.5	42.3	16.7	2.0	39.1	96.0
86	East St. Louis, Ill	53.8	.....	18.4	15.4	0.3	10.1	1.8	(1)	.....	64.7	9.2	26.1	63.3	.....	9.0	27.7	97.9
87	Evansville, Ind	61.2	0.5	5.1	4.9	0.1	9.5	1.7	2.9	14.1	74.5	5.0	20.5	60.0	10.8	4.8	24.5	95.0
88	Erie, Pa	54.1	0.9	4.5	6.5	1.0	3.2	2.2	2.7	25.0	64.4	5.9	29.7	43.8	8.5	4.8	42.9	81.3
89	Passaic, N. J	64.4	0.1	6.5	4.2	0.7	18.1	1.3	4.6	(1)	78.8	14.7	6.5	69.1	(1)	12.9	18.0	87.8
90	Wichita, Kans	64.3	.....	2.9	25.5	1.5	1.0	0.9	3.8	0.1	46.4	9.8	43.8	57.7	0.4	12.3	29.6	125.1
91	Harrisburg, Pa	67.6	0.7	3.5	4.9	0.7	3.7	0.8	4.5	13.6	67.2	8.7	24.1	68.5	6.5	9.7	15.3	111.7
92	Bayonne, N. J	50.6	.....	3.3	3.4	0.3	20.7	0.3	3.5	17.9	88.4	9.7	1.9	63.5	11.0	8.2	17.3	84.4
93	Peoria, Ill	66.5	.....	13.9	11.4	0.5	3.2	2.9	1.5	0.2	70.4	5.3	24.3	67.8	0.3	5.2	26.8	96.6
94	South Bend, Ind	52.7	0.6	3.8	22.9	0.2	8.1	1.0	1.0	9.8	61.4	3.4	35.2	53.1	4.1	3.1	39.7	93.1
95	Johnstown, Pa	70.7	2.8	6.8	4.7	2.2	4.0	4.8	4.1	0.1	71.9	6.0	22.1	67.7	0.1	5.7	26.5	94.2
96	El Paso, Tex	61.1	.....	4.0	1.3	1.4	6.1	1.8	0.8	23.5	66.2	9.6	24.2	52.1	11.8	9.3	26.8	96.6
97	Savannah, Ga	55.9	.....	10.3	2.2	1.4	14.7	2.5	1.1	11.9	72.7	11.7	15.6	57.1	7.1	10.4	25.4	88.3
98	Brockton, Mass	67.4	2.0	7.2	3.2	0.6	0.3	8.5	1.5	9.4	75.7	10.2	14.1	64.3	4.1	9.2	22.4	90.3
99	Sacramento, Calif	50.5	.....	5.6	7.1	0.4	25.0	0.7	1.4	9.3	62.3	9.7	28.0	52.9	3.6	8.8	34.7	90.7
100	Terre Haute, Ind	71.5	0.5	7.1	0.8	0.1	13.2	2.2	2.3	2.3	81.0	5.0	14.0	72.2	1.8	4.6	21.4	91.4
101	Holyoke, Mass	48.9	1.1	6.8	0.6	0.3	0.6	2.3	2.1	37.2	79.1	6.5	14.4	53.6	30.1	6.8	9.4	105.8
102	Allentown, Pa	71.4	2.5	4.9	1.5	0.4	3.7	0.3	1.8	13.4	73.8	6.3	19.9	49.0	5.1	4.6	41.3	73.2
103	Portland, Me	60.3	1.8	3.8	1.4	.....	9.5	3.4	3.7	15.9	72.6	15.2	12.2	58.7	5.7	13.5	22.0	88.8
104	Springfield, Ill	66.1	.....	1.6	8.1	0.3	0.1	1.7	3.3	18.9	71.9	6.3	21.8	44.6	8.9	4.6	41.9	74.3
105	Canton, Ohio	59.4	.....	4.4	17.0	0.6	2.1	1.2	3.1	12.2	52.6	17.5	29.9	33.4	4.7	12.7	49.2	72.4
106	Berkeley, Calif	59.9	.....	1.4	15.5	0.1	19.7	1.1	2.1	0.2	69.4	5.8	24.8	73.2	0.2	6.2	20.4	105.9
107	Chattanooga, Tenn	63.6	.....	6.6	5.6	1.1	15.2	5.2	1.8	0.8	71.3	20.6	8.1	59.4	0.5	17.3	22.8	84.0
108	Charleston, S. C	72.0	0.3	10.1	1.7	1.8	5.4	1.2	4.1	3.4	69.4	14.4	16.2	32.6	1.1	7.0	59.2	48.7
109	Pawtucket, R. I	65.5	0.5	3.5	0.3	0.2	0.8	1.8	6.5	20.8	64.0	19.5	16.5	55.5	6.4	18.8	19.4	96.7
110	Altoona, Pa	60.5	0.5	4.2	10.6	1.0	4.7	2.3	1.8	14.3	64.6	11.6	23.8	57.4	3.0	10.8	28.7	93.6
111	Covington, Ky	52.7	.....	8.2	10.5	0.3	7.2	0.4	2.7	17.9	70.5	14.5	15.0	55.4	5.9	12.6	26.1	86.9
112	Atlantic City, N. J	57.4	(1)	11.7	0.6	0.6	10.9	1.9	7.4	9.4	65.8	18.9	15.3	54.9	3.7	16.9	24.6	89.1
113	Mobile, Ala	41.4	.....	12.6	9.6	2.5	12.1	2.1	2.1	17.6	65.3	17.0	17.7	65.4	11.1	19.9	3.6	117.2
114	Sioux City, Iowa	66.7	.....	1.1	13.8	1.6	2.2	2.1	2.3	10.3	53.3	4.5	42.2	53.3	4.3	4.9	37.5	108.0
115	Little Rock, Ark	64.1	.....	5.8	3.2	3.0	10.7	4.9	5.9	2.3	98.6	16.9	(2)	66.2	1.5	11.6	20.6	68.7
116	Flint, Mich	55.7	.....	0.9	15.0	0.7	4.0	6.2	1.9	15.6	58.6	7.0	34.4	33.1	8.2	4.9	53.7	70.6
117	Tampa, Fla	61.7	.....	5.5	7.7	1.3	17.0	3.8	2.7	0.3	60.0	15.5	24.5	67.6	0.4	17.5	14.5	113.3
118	Saginaw, Mich	63.8	.....	0.3	9.2	0.4	8.8	2.5	3.1	11.8	66.2	4.8	29.0	76.3	9.5	6.2	8.0	129.5
119	Rockford, Ill	69.3	.....	1.6	13.1	1.1	1.8	2.8	0.7	9.5	59.2	6.5	34.3	50.8	5.5	6.2	37.6	95.1
120	San Diego, Calif	62.3	.....	5.5	6.4	0.9	9.9	1.6	1.0	12.5	55.5	16.0	28.5	56.1	7.0	18.2	18.7	113.7
121	Pueblo, Colo	57.6	.....	1.6	11.9	1.0	3.9	0.6	0.6	22.7	65.0	14.6	20.4	53.9	14.6	15.4	16.1	105.4
122	Gary, Ind	46.8	.....	4.8	42.0	0.2	5.0	0.7	0.3	(1)	43.8	1.9	54.3	45.0	(1)	1.9	53.0	102.8
123	New Britain, Conn	66.0	1.6	2.9	2.6	1.2	2.9	5.9	2.5	14.4	70.2	11.5	18.3	62.4	3.4	10.8	23.4	93.8
124	Binghamton, N. Y	73.9	.....	5.4	5.2	0.4	2.0	3.2	0.9	9.0	71.9	6.2	21.9	57.3	4.2	5.3	33.2	85.6
125	York, Pa	69.6	1.7	4.5	10.5	0.6	6.1	1.2	5.8	(1)	63.8	9.3	26.9	73.7	(1)	10.8	15.5	115.6
126	Springfield, Ohio	59.4	.....	2.3	13.0	0.6	2.4	5.1	5.5	11.7	66.0	12.3	21.7	49.0	3.4	9.8	37.8	79.4
127	Malden, Mass	65.4	2.0	10.2	3.2	0.1	0.4	4.8	3.4	10.5	78.9	13.0	8.1	70.4	4.9	12.4	12.3	95.4
128	Lancaster, Pa	62.0	0.3	4.3	0.5	0.1	5.4	1.2	2.3	24.1	78.7	8.7	12.6	61.0	16.3	8.5	14.1	98.3
129	Pasadena, Calif	52.9	.....	1.1	3.3	0.3	10.2	2.5	1.0	28.6	63.1	5.5	31.4	59.5	14.5	6.5	19.4	117.3
130	Kalamazoo, Mich	66.7	.....	0.6	8.3	0.4	7.2	6.5	1.0	9.3	68.0	7.2	24.8	68.4	6.8	8.0	16.8	110.7
131	Augusta, Ga	53.5	.....	7.4	0.9	1.2	12.1	6.2	2.2	16.5	61.2	13.3	25.5	57.3	4.3	13.4	25.1	100.5
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.																	
132	Davenport, Iowa	79.5	.....	1.4	10.0	0.8	2.3	2.3	1.6	2.2	67.9	5.7	26.4	52.3	0.1	4.4	43.2	77.2
133	Topeka, Kans	68.7	.....	2.1	14.3	0.5	1.1	2.3	2.2	8.8	59.0	9.3	31.7	54.9	6.0	9.6	29.5	103.1
134	Salem, Mass	67.1	1.8	10.0	1.1	0.3	0.2	7.1	1.4	11.2	80.6	10.3	9.1	57.6	5.5	8.1	28.8	78.3
135	Haverhill, Mass	67.2	2.3	7.1	2.1	0.3	0.2	5.6	3.9	11.3	75.6	8.4	16.0	73.2	5.4	8.7	12.7	104.0
136	Huntington, W. Va	77.6	1.0	1.0	14.1	2.0	1.5	0.6	0.9	1.3	59.6	7.6	32.8	59.1	0.9	7.6	32.3	100.7
137	Muskogee, Okla	67.2	.....	1.7	(1)	2.4	4.0	3.9	4.0	16.9	56.6	19.7	23.7	57.7	9.5	23.3	9.4	118.7
138	Bay City, Mich	60.6	.....	0.3	6.5	0.1	10.0	2.1	1.1	19.3	72.4	4.9	22.7	62.5	13.1	5.2	19.2	104.5
139	Chelsea, Mass	71.4	1.9	6.2	1.2	0.2	(1)	4.2	3.2	11.6	71.5	16.2	12.3	63.8	2.6	15.1	18.6	92.8
140	McKeesport, Pa	62.4	0.9	3.6	3.6	1.7	3.4	2.4	2.9	19.2	79.7	7.4	12.9	63.2	14.2	7.2	15.4	97.0
141	Racine, Wis	52.1	.....	19.1	17.3	0.6	7.8	1.1	0.8	1.3	63.0	4.0	33.0	64.1	1.9	4.1	29.8	104.8
142	Superior, Wis	67.1	.....	11.2	13.7	2.9	3.7	0.6	0.8	.....	62.6	8.1	29.3	70.2	.....	9.1	20.7	112.1
143	Lincoln, Nebr	62.9	0.6	1.6	16.0	0.3	2.7	1.4	0.6	13.9	58.2	7.3	34.5	46.8	13.7	7.6	31.9	103.9
144	Roanoke, Va	75.6	0.5	12.4	1.0	1.5	4.2	1.3	2.5	1.0	62.6	14.1	23.3	59.8	0.4	13.5	26.3	96.2
145	Macon, Ga	37.2	.....	9.1	2.9	1.5	22.2	4.9	3.1	19.1	69.0	7.8	23.2	50.7	8.4	6.7	34.2	85.8
146	Woonsocket, R. I	61.3	0.8	5.4	3.0	0.1	1.3	2.9	7.8	17.5	71.9	23.1	5.0	48.1	3.6	16.6	31.8	71.8
147	Lansing, Mich	58.0	.....	0.3	7.9	0.7	4.6	2.9	0.3	25.2	61.1	1.4	37.5	39.4	13.9	1.2	45.5	87.3

[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 5.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF REVENUE RECEIPTS AND GOVERNMENTAL-COST PAYMENTS: 1918—Continued.

For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 53. For amounts on which percentages are based, see Table 3.]

City number.	CITY.	REVENUE RECEIPTS. Per cent obtained from—Taxes. Property.	Poll.	Business and non-business license.	Special assessments and special charges for outlays.	Fines, forfeits, and escheats.	Subventions, grants, gifts, donations, and pension assessments.	Earnings of general departments.	Highway privileges, rents, and interests.	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 1918—Continued.																		
148	Montgomery, Ala.	32.4	.....	19.9	13.0	4.1	10.0	1.6	1.9	17.1	57.9	22.7	19.4	57.3	7.2	25.4	10.1	111.5
149	West Hoboken, N. J.	59.8	0.1	8.0	6.3	0.1	23.2	0.7	1.7	.....	70.3	10.4	19.3	77.3	.....	11.5	11.2	110.1
150	Newton, Mass.	58.5	1.0	19.3	3.8	0.1	1.3	3.1	4.8	8.1	72.6	12.0	15.4	72.5	2.9	12.5	12.3	103.7
151	Butte, Mont.	37.3	1.6	26.9	15.2	1.7	14.7	1.1	1.5	(1)	74.4	6.1	19.5	68.4	(2)	5.6	26.0	92.0
152	Wheeling, W. Va.	57.9	0.9	2.2	0.6	4.6	13.8	1.1	1.9	17.0	64.6	4.8	30.6	74.8	11.0	6.4	7.9	132.7
153	East Orange, N. J.	58.6	0.5	1.5	4.3	0.1	13.6	2.7	4.9	13.7	69.6	13.0	17.4	56.4	3.6	11.2	28.9	86.2
154	Galveston, Tex.	53.1	.....	2.0	1.1	0.2	19.5	11.0	3.1	10.0	59.3	19.5	21.2	53.8	7.2	20.1	18.9	102.9
155	Perth Amboy, N. J.	44.5	0.1	7.9	9.7	0.8	10.3	1.8	2.3	22.7	73.6	16.7	9.7	46.7	13.2	13.6	26.5	81.4
156	Fitchburg, Mass.	69.6	1.7	7.0	1.9	0.3	0.2	6.4	3.1	9.8	72.0	9.3	18.7	69.1	5.6	9.7	15.6	103.8
157	Lexington, Ky.	61.7	.....	14.6	11.9	0.4	5.4	2.0	3.5	0.6	67.1	12.8	20.1	52.4	0.2	10.0	37.4	78.3
158	New Castle, Pa.	75.2	.....	3.1	9.8	2.3	4.0	2.7	2.3	0.6	68.5	6.2	25.3	59.7	(1)	5.4	34.8	87.3
159	Chester, Pa.	64.5	3.3	6.7	12.8	1.8	5.8	1.7	2.9	0.6	77.5	13.5	9.0	69.0	0.1	12.1	18.9	89.2
160	Decatur, Ill.	62.2	.....	1.3	20.6	0.5	2.5	1.6	1.5	10.0	55.6	7.0	37.4	51.9	5.3	7.1	35.7	102.9
161	Springfield, Mo.	72.3	1.0	13.7	3.9	1.2	4.8	1.3	1.1	0.6	74.9	1.8	23.3	77.1	0.8	1.9	20.2	104.0
162	Hamilton, Ohio	49.9	.....	4.5	11.3	0.2	2.0	0.4	1.1	30.8	71.9	12.8	15.3	45.4	30.3	13.5	10.8	105.4
163	Charlotte, N. C.	48.0	1.3	8.4	9.4	0.6	7.0	1.2	0.4	23.7	70.0	17.8	12.2	55.4	13.6	17.5	13.5	98.2
164	Portsmouth, Va.	63.3	0.3	8.9	.....	1.1	5.3	3.7	16.2	1.1	62.6	22.0	15.4	58.6	1.4	21.1	18.9	95.9
165	Everett, Mass.	68.2	2.3	3.0	0.6	0.1	0.4	5.5	3.0	16.9	88.2	17.9	(2)	75.5	4.6	16.3	3.7	90.8
166	Dubuque, Iowa.	75.0	.....	0.3	11.9	0.2	1.9	0.6	0.5	9.6	61.2	8.5	30.3	54.0	8.4	8.6	28.9	102.0
167	San Jose, Calif.	55.0	.....	11.2	2.4	0.5	26.7	3.3	0.8	(1)	83.5	5.9	10.6	74.0	.....	5.2	20.8	88.6
168	Pittsfield, Mass.	69.9	2.1	8.5	3.6	0.3	0.2	2.0	1.0	12.3	65.6	11.2	23.2	62.7	2.2	11.1	24.1	98.9
169	New Rochelle, N. Y.	85.4	.....	3.6	3.8	0.1	1.8	3.0	2.0	0.3	71.8	13.7	14.5	60.8	0.1	11.6	27.5	84.9
170	Quincy, Mass.	72.0	1.5	4.0	3.6	0.4	0.7	2.5	1.4	13.9	66.5	12.6	20.9	62.2	4.2	12.6	21.1	99.8
171	Colorado Springs, Colo.	58.9	.....	2.1	1.6	0.6	12.7	1.8	0.8	21.4	68.7	10.7	20.6	56.3	5.5	9.7	28.5	90.0
172	Knoxville, Tenn.	50.6	0.2	9.4	5.9	1.3	13.1	7.2	1.0	11.2	78.7	19.1	2.2	44.1	7.0	12.4	36.5	65.0
173	Joliet, Ill.	52.7	.....	14.3	20.0	0.5	1.9	0.9	1.0	8.7	56.9	5.3	37.8	45.7	8.3	5.0	41.0	94.8
174	Niagara Falls, N. Y.	33.5	.....	7.6	21.0	2.6	3.0	9.6	2.2	20.6	128.0	22.3	(2)	57.3	4.2	10.7	27.7	48.1
175	Mount Vernon, N. Y.	86.3	.....	4.0	4.7	0.2	1.8	1.4	1.5	.....	76.9	15.9	7.2	70.6	.....	14.6	14.8	91.8
176	Elmira, N. Y.	64.2	.....	4.6	6.8	0.3	2.1	0.7	1.1	20.2	67.5	10.5	22.0	60.0	10.3	10.9	18.8	104.2
177	Lorain, Ohio	57.7	.....	5.0	13.9	0.7	1.7	1.4	1.8	17.8	62.2	14.4	23.4	49.5	7.7	13.3	29.5	92.0
178	Cedar Rapids, Iowa.	70.0	.....	0.7	14.8	0.6	1.6	1.2	0.7	10.2	57.5	4.9	37.6	60.5	7.1	5.8	26.6	117.5
179	Amsterdam, N. Y.	70.6	.....	6.7	2.3	0.3	2.6	0.7	1.4	15.4	73.1	8.8	18.1	57.3	6.2	7.7	28.9	86.8
180	Auburn, N. Y.	66.2	.....	6.0	7.4	0.2	2.3	2.0	1.5	14.5	74.2	5.3	20.5	65.9	5.8	5.2	23.1	96.7
181	Jamestown, N. Y.	60.4	.....	3.9	5.8	0.5	2.3	3.6	0.6	22.8	65.2	8.3	26.5	52.2	12.4	8.2	27.3	99.0
182	Waterloo, Iowa.	58.7	1.0	0.5	23.3	1.0	2.1	2.0	0.7	10.6	49.8	8.4	41.8	37.4	5.0	7.2	50.4	85.2
183	Everett, Wash.	38.0	.....	0.6	25.9	0.7	13.6	1.5	1.6	18.1	47.1	20.9	32.0	34.4	4.5	17.3	43.9	82.5
184	Shreveport, La.	48.1	0.5	6.6	8.0	3.2	3.5	5.3	3.4	21.5	62.2	16.9	20.9	40.5	5.6	12.5	41.4	74.1
185	Fresno, Calif.	48.1	.....	10.5	14.4	0.6	21.2	4.2	0.6	0.3	69.8	6.0	24.2	57.2	0.3	4.9	37.6	82.3
186	Quincy, Ill.	68.8	.....	8.6	1.9	0.6	2.7	1.4	1.5	14.5	58.9	3.1	38.0	66.7	7.9	3.9	21.4	126.8
187	Boise, Idaho	62.6	.....	1.3	19.2	0.7	12.5	1.9	0.8	1.0	68.9	10.6	20.5	78.0	1.3	12.3	8.4	115.1
188	Lima, Ohio.	50.3	.....	5.6	14.4	0.7	2.5	1.6	8.0	16.8	61.3	13.9	24.8	24.4	3.6	6.4	65.6	45.8
189	Taunton, Mass.	53.1	1.3	5.1	1.7	0.2	0.7	4.8	4.7	28.4	78.4	10.4	11.2	47.4	20.1	9.0	23.5	86.1
190	Oshkosh, Wis.	60.2	.....	9.4	8.6	0.3	5.2	1.2	2.4	12.8	67.0	7.8	25.2	59.4	4.3	7.4	29.0	95.0
191	Stockton, Calif.	60.4	.....	7.3	16.8	0.6	11.1	0.9	1.4	1.6	63.7	5.5	30.8	60.3	1.4	5.4	32.9	96.9
192	Jackson, Mich.	60.5	.....	2.3	11.4	0.9	6.6	6.7	2.9	8.7	68.2	5.5	26.3	40.0	3.9	3.5	52.6	64.4
193	Austin, Tex.	53.3	.....	1.2	.....	0.4	6.1	2.5	1.3	35.2	55.3	15.3	19.4	42.7	13.3	13.1	31.0	85.6
194	Columbia, S. C.	54.1	0.6	11.1	2.0	3.4	3.4	1.2	1.5	22.6	71.1	16.9	12.0	50.6	5.6	13.4	30.4	79.1
195	Aurora, Ill.	59.9	.....	5.8	12.3	0.8	2.8	1.9	1.6	14.9	63.6	6.9	29.5	55.5	10.5	7.1	26.9	103.7
196	Bellingham, Wash.	39.8	.....	0.6	31.9	0.6	16.5	0.4	0.7	9.2	44.4	12.8	42.8	38.0	3.4	11.9	46.7	93.1
197	Waco, Tex.	70.0	.....	2.3	0.1	1.4	5.9	1.9	1.7	16.7	73.7	13.6	12.7	57.9	8.2	12.2	21.7	89.7
198	Williamsport, Pa.	73.4	3.3	6.7	4.5	0.4	5.0	3.2	1.3	2.2	76.9	4.2	18.9	73.5	0.2	4.0	22.4	95.7
199	Highland Park, Mich.	68.7	.....	0.4	15.0	0.5	2.2	1.7	1.6	9.9	52.6	12.6	34.8	26.4	2.9	7.0	63.6	55.8
200	Orange, N. J.	50.4	0.2	5.6	2.1	0.2	18.5	1.9	5.9	15.2	78.6	19.9	1.5	57.9	5.6	16.0	20.4	80.8
201	Lynchburg, Va.	61.7	0.3	14.8	0.6	0.6	3.0	2.6	3.4	12.9	63.0	16.4	20.6	52.5	3.8	14.7	29.0	89.3
202	Brookline, Mass.	54.5	0.9	33.5	0.8	(1)	0.2	2.2	0.3	7.5	76.8	9.6	13.6	70.3	4.0	9.3	16.3	96.8
203	Winston-Salem, N. C.	51.3	1.3	0.5	10.6	2.1	6.7	7.3	2.6	17.6	58.4	17.1	24.5	32.0	7.6	11.6	48.7	68.0
204	Joplin, Mo.	49.6	.....	16.5	15.9	3.4	4.0	4.1	2.3	4.2	72.0	4.4	23.6	52.8	6.3	3.6	37.3	82.1
205	Tulsa, Okla.	55.5	.....	4.6	17.5	3.0	4.6	1.6	1.5	11.7	53.7	10.0	36.3	32.4	4.3	6.8	56.5	68.4
206	Kenosha, Wis.	47.1	.....	26.4	10.1	0.9	4.1	1.0	1.1	9.3	53.1	3.7	43.2	44.7	6.0	3.5	45.8	95.4
207	Danville, Ill.	76.5	.....	2.3	16.3	1.8	2.7	0.3	.....	.....	60.6	5.9	33.5	74.8	.....	7.3	17.9	123.4
208	Ogden, Utah.	45.8	0.5	3.4	17.9	1.0	12.5	1.2	1.0	16.6	59.5	9.3	31.2	44.0	2.7	7.3	46.1	78.4
209	Newport, Ky.	59.2	.....	7.3	3.6	0.4	7.4	2.1	0.3	19.6	83.7	11.6	4.7	71.2	10.8	11.4	6.6	98.0
210	Norristown, Pa.	77.8	5.0	2.7	0.5	0.7	7.6	2.9	2.6	0.3	66.3	12.3	21.4	78.9	0.3	14.7	6.0	119.6
211	Council Bluffs, Iowa.	64.3	0.6	0.7	9.3	0.8	3.4	1.1	2.0	17.9	57.8	6.9	35.3	50.9	9.8	7.3	32.0	105.0
212	La Crosse, Wis.	56.6	.....	15.6	7.8	0.7	5.4	1.2	3.2	9.5	69.0	6.4	24.6	62.5	6.9	6.4	24.2	100.6
213	Stamford, Conn.	85.3	0.1	4.0	2.9	0.7	2.1	2.0	2.9	.....	70.7	10.5	18.8	73.8	.....	11.0	15.2	104.4
214	Charleston, W. Va.	77.9	0.8	2.9	9.5	1.5	1.5	1.5	3.4	1.1	55.1	11.7	33.2	62.8	0.7	13.4	23.1	115.2
215	Zanesville, Ohio.	59.2	.....	5.3	9.7	0.7	1.8	1.2	3.7	18.5	61.9	11.5	26.6	40.2	7.7	8.9	43.2	77.3
216	Madison, Wis.	53.7	.....	8.3	19.8	0.2	4.6	1.2	1.2	10.9	55.9	8.7	35.4	41.4	6.4	7.5	44.8	85.5
217	Waltham, Mass.	69.8	1.9	7.1	1.8	0.1	0.3	2.8	3.3	12.8	71.9	7.4	20.7	72.6	6.6	8.1	12.6	110.3
218	Easton, Pa.	74.5	5.0	7.4	1.5	0.8	6.3	2.8	1.4	0.8	91.4	8.6	0.0	71.4	.....	6.7	21.9	78.1
219	Poughkeepsie, N. Y.	70.4	.....	4.4	6.2	0.4	2.1	3.4	1.3	11.8	65.9	10.8	23.3	54.4	7.1	10.1	28.3	93.5
220	Jackson, Miss.	51.6	1.0	3.1	6.4	1.5	8.1	9.2	0.3	18.8	79.8	23.5	(3)	53.9	8.8	18.5	18.8	78.6
221	Wilmington, N. C.	57.5	1.4	7.2	0.4	0.1	14.2	4.5	1.5	13.2	64.5	19.2	16.3	60.2	11.4	21.3	7.1	111.0
222	Newport, R. I.	83.7	0.1	3.9	.....	0.1	2.1	2.0	8.1	(1)	82.6	7.1	10.3	80.1	0.2	6.9	12.8	97.3
223	Watertown, N. Y.	66.0	.....	6.0	3.9	0.7	3.1	2.5	1.3	16.5	76.6	8.4	15.0	66.9	10.7	8.5	13.8	101.4
224	Battle Creek, Mich.	72.9	.....	0.9	5.2	1.3	6.4	2.4	0.8	10.0	68.2	4.2	27.6	70.3	7.0	4.8	17.9	113.3
225	Newark, Ohio.	61.0	.....	5.8	13.7	0.2	2.0	1.5	3.5	12.3	54.9	13.6	31.5	52.8	8.0	15.1	24.1	110.8
226	East Chicago, Ind.	52.6	0.3	7.0	30.8	0.3	8.4	0.2	0.3	.....	60.4	2.6	37.0	61.9	.....	2.6	35.5	102.5
227	Green Bay, Wis.	72.3	.....	11.3	4.4	(1)	9.5	1.3	1.0	0.1	77.6	6.5	15.9	77.6	0.1	6.6	15.8	100.1

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

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

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TABLE 6.—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 and interest.			Total.	On liquor traffic.	Other than on liquor traffic.
										Collected without issue of license.	Collected with issue of license.
	Grand total	$790,577,487	$705,723,158	$699,610,722	$6,112,436	$16,269,058	$2.014,952	$59,645,759	$35,576,383	$13,648,663	$10,420,713
	Group I	413,450,310	370,452,968	366,848,175	3,604,793	9,202,539	181,082	29,107,327	20,295,396	5,495,820	3,316,111
	Group II	115,010,076	102,931,354	102,102,495	828,859	1,123,437	119,596	9,757,626	5,398,286	2,915,667	1,443,673
	Group III	132,113,083	117,420,918	116,568,402	852,516	3,791,015	778,303	9,482,446	5,160,235	1,867,703	2,454,508
	Group IV	68,175,687	61,247,142	60,828,041	419,101	904,992	476,963	5,142,660	2,692,141	640,126	1,810,393
	Group V	61,828,331	53,670,776	53,263,609	407,167	1,247,075	459,008	6,155,700	2,030,325	2,729,347	1,396,028
	GROUP I.—CITIES HAVING A POPUPLATION OF 500,000 AND OVER IN 1918.										
1	New York, N. Y	$186,546,365	$172,812,981	$170,527,775	$2,285,206	$4,646,439		$7,390,250	$6,117,146	$310,488	$962,616
2	Chicago, Ill	61,720,241	52,405,065	52,183,604	221,461			7,892,423	6,430,073	238,911	1,223,439
3	Philadelphia, Pa	35,691,268	33,367,884	33,193,969	173,915		$51,834	2,164,243	1,902,237		262,006
4	St. Louis, Mo	17,252,850	14,061,871	13,950,794	111,077	986,463		1,990,677	982,883	814,004	193,790
5	Boston, Mass	28,826,698	20,877,902	20,672,555	205,347	2,887,031	129,248	4,843,418	1,047,804	3,704,944	90,670
6	Cleveland, Ohio	15,798,104	14,403,492	14,403,492		45,942		1,304,286	1,250,261		54,025
7	Detroit, Mich	18,693,228	17,659,178	17,531,913	127,265	316,054		372,629	288,406		84,223
8	Baltimore, Md	12,519,563	10,912,475	10,740,453	172,022	320,610		1,080,401	993,011		87,390
9	Pittsburgh, Pa	18,026,370	17,160,170	16,973,574	186,596			815,578	713,049	19,464	83,065
10	Los Angeles, Calif	18,370,623	16,791,950	16,670,046	121,904			1,253,422	570,526	408,009	274,887
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.										
11	Buffalo, N. Y	$14,229,192	$12,773,226	$12,718,026	$55,200	$298,806		$1,114,258	$880,576	$149,124	$84,558
12	San Francisco, Calif	14,344,659	12,849,011	12,830,575	18,436			1,315,776	855,475	259,377	200,924
13	Milwaukee, Wis	13,008,012	10,545,465	10,511,907	33,558	439,083		1,887,306	411,180	1,417,070	59,056
14	Newark, N. J	10,661,524	9,589,952	9,495,337	94,615	153,421	$65,400	818,410	699,100	51,185	68,125
15	Cincinnati, Ohio	9,815,525	8,932,992	8,932,992		85,332		728,276	631,851		96,425
16	New Orleans, La	6,623,485	5,601,317	5,543,139	58,178		49,947	917,726	606,636		311,090
17	Minneapolis, Minn	8,063,356	7,453,019	7,436,711	16,308	80,467		475,293	347,166	61,676	66,451
18	Washington, D. C	8,847,672	7,554,209	7,486,784	67,425	2,905		1,108,404		946,775	161,629
19	Seattle, Wash	8,632,646	8,477,148	8,381,071	96,077			63,127			63,127
20	Jersey City, N. J	5,922,186	5,323,735	5,016,057	307,678	58,019	4,249	511,292	455,685	30,460	25,147
21	Kansas City, Mo	7,730,119	6,852,754	6,808,897	43,857	5,404		739,497	510,617		228,880
22	Portland, Oreg	7,131,700	6,978,526	6,940,999	37,527			78,261			78,261
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.										
23	Indianapolis, Ind	$4,894,546	$4,571,696	$4,571,651	$45		$16,313	$234,401	$202,888		$31,513
24	Denver, Colo	4,797,261	4,619,123	4,603,439	15,684			110,857		$7,102	103,755
25	Rochester, N. Y	5,794,900	5,337,942	5,278,803	59,139	$115,328		331,276	300,562	14,493	16,221
26	Providence, R. I	5,143,473	4,781,993	4,768,723	13,270	683	30,877	316,951	265,100	90	51,761
27	St. Paul, Minn	4,615,677	3,976,147	3,959,284	16,863	15,840		614,650	393,960	182,104	38,586
28	Louisville, Ky	4,553,508	4,043,512	4,026,773	16,739			457,590	302,732		154,858
29	Columbus, Ohio	4,039,766	3,798,744	3,798,744		9,742		208,296	192,896		15,400
30	Oakland, Calif	3,718,577	3,373,866	3,356,742	17,124			322,050	223,105	34,287	64,658
31	Toledo, Ohio	3,825,677	3,555,433	3,555,433		37,947		213,909	197,311		16,598
32	Atlanta, Ga	2,949,790	2,651,935	2,599,823	52,112		15,783	280,121		45,049	235,072
33	Birmingham, Ala	1,469,304	983,797	979,182	4,615			443,205		3,325	439,880
34	Omaha, Nebr	3,188,763	3,044,278	3,044,278				133,412	114,512	751	18,149
35	Worcester, Mass	4,114,281	3,036,676	3,003,198	33,478	474,606	105,256	492,551	194,479	280,220	17,852
36	Richmond, Va	2,917,941	2,595,702	2,589,115	6,587		24,819	288,272			288,272
37	Syracuse, N. Y	3,439,995	3,113,013	3,089,299	23,714	59,710		257,481	228,700	10,336	18,445
38	Spokane, Wash	1,733,121	1,710,449	1,710,449				18,583			18,583
39	New Haven, Conn	3,156,609	2,813,691	2,796,976	16,715	89,996	34,176	203,320	195,311		8,009
40	Memphis, Tenn	2,390,644	2,132,768	2,105,073	27,695			231,693			231,693
41	Scranton, Pa	2,095,953	1,794,221	1,763,526	30,695		44,600	250,303	238,036	4,684	7,583
42	Paterson, N. J	1,868,432	1,636,637	1,587,905	48,732	14,919	7,000	198,036	169,000	13,046	15,990
43	Grand Rapids, Mich	2,338,509	2,242,238	2,242,056	182			82,121	56,594		25,527
44	Dallas, Tex	2,630,772	2,606,504	2,564,067	42,437			23,655	2,601	170	20,884
45	San Antonio, Tex	2,478,688	2,398,900	2,378,190	20,710			63,832	29,578		34,254
46	Fall River, Mass	2,567,650	2,194,808	2,184,326	10,482	211,225	59,974	100,229		88,980	11,249
47	Dayton, Ohio	2,237,561	2,055,645	2,055,645		7,120		140,336	128,524		11,812
48	Bridgeport, Conn	3,299,358	3,049,530	3,036,516	13,014	21,629	47,504	168,550	154,968		13,582
49	Salt Lake City, Utah	2,086,922	1,836,796	1,836,020	776			227,827	124,243		103,584
50	New Bedford, Mass	2,839,544	2,148,005	2,142,795	5,210	382,035	49,074	258,861	92,707	155,288	10,866
51	Nashville, Tenn	1,401,670	1,186,813	1,172,483	14,330			208,537			208,537
52	Tacoma, Wash	1,312,576	1,291,674	1,291,674				17,655			17,655
53	Houston, Tex	2,842,166	2,786,663	2,773,617	13,046			48,908	33,646		15,262
54	Cambridge, Mass	2,922,605	2,295,134	2,266,645	28,489	273,530	38,010	311,130		306,500	4,630
55	Trenton, N. J	1,646,095	1,460,996	1,423,653	37,343	15,508	20,000	140,435	122,950	7,949	9,536
56	Lowell, Mass	2,328,784	1,812,309	1,785,573	26,736	200,811	44,960	260,310	110,583	147,438	11,289
57	Hartford, Conn	3,520,398	2,445,761	2,430,223	15,538	916,002	61,618	93,349	85,394		7,955
58	Youngstown, Ohio	2,007,405	1,865,547	1,865,547		12,960		124,635	118,735		5,900
59	Fort Worth, Tex	1,266,997	1,238,858	1,207,725	31,133			25,433	16,172		9,261
60	Reading, Pa	1,142,728	1,018,934	1,007,878	11,056		35,893	83,661	67,610	2,038	14,013
61	Springfield, Mass	3,614,169	2,825,947	2,806,208	19,739	316,644	65,272	404,469	122,130	267,561	14,778
62	Camden, N. J	1,222,415	1,038,693	1,027,590	11,103	14,858	10,484	147,173	130,114	7,754	9,305
63	Albany, N. Y	2,562,524	2,285,102	2,270,709	14,393	90,343		181,754	169,987	6,426	5,341
64	Des Moines, Iowa	2,364,784	2,334,866	2,330,539	4,327			13,991			13,991
65	Lynn, Mass	2,002,878	1,587,579	1,576,590	10,989	159,041	52,706	202,241		191,133	11,108
66	Schenectady, N. Y	1,982,472	1,835,559	1,823,446	12,113	11,978		131,015	122,170	3,829	5,016
67	Yonkers, N. Y	3,135,855	2,976,325	2,870,719	105,606	15,442		139,057	129,388	4,166	5,503
68	Lawrence, Mass	1,792,188	1,247,768	1,227,211	20,557	323,118	13,984	206,133	123,549	75,893	6,691
69	Kansas City, Kans	1,857,152	1,782,341	1,782,341				61,192		7,091	54,101

[1] Exclusive of receipts from permits issued by public service enterprises, which are included in Table 14.

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ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1918.

assigned to each, see p. 21. For a text discussion of this table, see p. 55.]

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 and interest.	Total.	Original levies.	Penalties and interest.						
	Dog licenses.	General licenses.	Permits.[1]													
$6,924,560	$689,525	$3,828,132	$2,406,903	$72,673,785	$3,079,307	$3,073,719	$5,588	$68,058,351	$65,214,981	$2,843,370	$1,536,127	$5,753,081	$5,539,626	$118,827	$94,628	
4,506,394	262,376	2,820,926	1,423,092	27,011,314	646,690	646,456	234	25,733,918	25,087,089	646,229	630,706	2,367,739	2,274,116	29,120	64,503	
1,078,063	121,569	597,171	359,323	13,736,779	592,963	590,444	2,519	13,034,934	12,342,608	692,326	108,882	750,822	731,783	5,887	13,152	
640,401	157,759	192,894	289,748	16,267,056	1,226,253	1,224,859	1,394	14,580,731	13,537,262	1,043,469	460,072	1,092,230	1,040,818	42,622	8,790	
403,930	73,526	137,337	193,067	7,789,736	289,969	289,817	152	7,327,035	7,198,611	128,424	172,732	768,561	753,730	8,403	6,366	
295,772	74,295	79,804	141,673	7,868,900	323,432	322,143	1,289	7,381,733	7,048,811	332,922	163,735	773,726	739,179	32,730	1,817	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.																
$1,696,695	.....	$792,939	$903,756	$8,874,637	.....	.....	.....	$8,747,234	$8,173,774	$573,460	$127,403	$1,004,393	$970,057	$1,774	$32,562	1
1,422,753	$116,245	1,135,318	171,190	9,265,356	.....	.....	.....	9,265,356	9,228,043	37,313	.....	557,935	546,730	2,227	8,978	2
110,307	45	.....	110,262	774,479	.....	.....	.....	687,869	687,869	.....	86,610	81,753	79,232	.....	2,521	3
213,839	20,399	160,856	32,584	1,549,029	$299,101	$299,101	.....	1,216,671	1,216,671	.....	33,257	107,366	84,051	21,305	2,010	4
89,099	22,480	.....	66,619	264,509	14,295	14,295	.....	230,214	194,917	35,297	20,000	92,928	90,087	1,300	1,541	5
44,384	3,151	.....	41,233	1,779,711	.....	.....	.....	1,584,224	1,584,224	.....	195,487	83,380	81,046	2,106	228	6
347,367	24,816	315,601	6,950	2,133,746	123,579	123,579	.....	1,933,650	1,933,650	.....	76,517	143,083	133,763	200	9,120	7
206,077	26,669	159,151	20,257	392,298	.....	.....	.....	322,456	322,456	.....	69,842	11,161	7,183	.....	3,978	8
50,622	17,888	32,522	212	392,451	.....	.....	.....	392,451	392,451	.....	.....	123,820	123,212	.....	608	9
325,251	30,683	224,539	70,029	1,585,098	209,715	209,481	234	1,353,793	1,353,634	159	21,590	161,920	158,755	208	2,957	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.																
$42,902	$22,885	$5,751	$14,266	$1,234,054	$1,846	$1,846	.....	$1,232,208	$1,213,618	$18,590	.....	$72,356	$72,238	.....	$118	11
179,872	10,296	140,876	28,700	1,651,166	.....	.....	.....	1,651,166	1,651,166	.....	.....	18,985	15,145	.....	3,840	12
136,158	19,390	73,224	43,544	775,691	192,457	192,457	.....	523,700	522,852	848	$59,534	68,518	68,513	.....	5	13
34,341	183	390	33,768	817,720	2,870	2,870	.....	814,850	752,843	62,007	.....	40,265	39,495	$40	730	14
68,925	8,718	40,893	19,314	465,469	.....	.....	.....	461,422	461,422	.....	4,047	49,747	48,855	.....	892	15
54,495	3,311	39,002	12,182	335,578	.....	.....	.....	335,578	253,389	82,189	.....	30,295	30,106	.....	189	16
54,577	3,478	.....	51,099	1,579,544	285,018	282,570	$2,448	1,294,230	1,283,416	10,814	296	59,796	59,742	.....	54	17
182,154	14,973	152,569	14,612	285,575	842	771	71	243,166	234,133	9,033	41,567	188,197	183,362	3,000	1,835	18
92,371	5,282	13,164	73,925	2,548,297	.....	.....	.....	2,548,297	2,058,513	489,784	.....	105,806	100,509	2,687	2,610	19
24,891	3,722	1,185	19,984	89,420	.....	.....	.....	89,420	74,683	14,737	.....	18,012	17,997	.....	15	20
132,464	16,106	87,651	28,707	1,785,671	109,930	109,930	.....	1,672,303	1,672,303	.....	3,438	48,156	47,264	.....	892	21
74,913	13,225	42,466	19,222	2,168,594	.....	.....	.....	2,168,594	2,164,270	4,324	.....	50,689	48,557	160	1,972	22
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.																
$72,136	$13,203	$43,032	$15,901	$1,906,081	$1,172	$1,172	.....	$1,875,472	$1,872,153	$3,319	$29,437	$15,364	$12,522	$1,062	$1,780	23
67,281	8,618	36,412	22,251	950,937	.....	.....	.....	887,167	619,117	268,050	63,770	35,321	35,117	.....	204	24
10,354	7,392	.....	2,962	1,055,027	158,871	158,871	.....	883,624	785,789	97,835	12,532	11,404	11,404	.....	.....	25
12,969	9,423	130	3,411	85,454	.....	.....	.....	85,454	83,990	1,464	.....	7,406	7,406	.....	.....	26
9,040	5,110	24	3,906	1,076,795	113,263	112,771	$492	963,532	905,141	58,391	.....	30,798	30,798	.....	.....	27
52,406	4,142	48,264	.....	140,799	.....	.....	.....	140,799	140,799	.....	.....	10,711	10,711	.....	.....	28
22,984	2,141	11,335	9,508	828,805	126,276	126,276	.....	683,488	683,488	.....	19,041	17,166	17,166	.....	.....	29
22,661	6,862	70	15,729	183,469	.....	.....	.....	168,711	168,711	.....	14,758	19,294	16,794	2,500	.....	30
18,388	4,378	.....	14,010	562,278	86,509	86,509	.....	445,166	445,166	.....	30,603	8,314	7,814	500	.....	31
1,951	1,951	.....	.....	427,340	124,190	124,190	.....	302,648	298,535	4,113	502	90,592	90,089	500	3	32
42,302	5,842	20,177	16,283	224,743	.....	.....	.....	224,743	186,924	37,819	.....	69,731	69,731	.....	.....	33
11,073	4,487	.....	6,586	772,388	.....	.....	.....	754,796	655,371	99,425	17,592	49,424	45,492	.....	3,932	34
5,192	2,920	.....	2,272	231,099	79,971	79,282	689	97,946	92,557	5,389	53,182	12,373	12,363	10	.....	35
9,148	9,068	.....	80	99,929	65,045	65,045	.....	22,796	22,698	98	12,088	42,684	42,684	.....	.....	36
9,791	4,650	.....	5,141	515,414	65,196	65,196	.....	402,853	352,526	50,327	47,365	16,077	16,022	29	26	37
4,089	4,074	.....	15	788,111	11,207	11,191	16	776,585	614,468	162,097	339	38,544	37,200	.....	1,344	38
15,426	1,961	.....	13,465	9,153	5	4	1	9,148	8,100	1,048	.....	46,343	46,215	.....	128	39
26,183	.....	24,149	2,034	167,690	.....	.....	.....	167,690	152,581	15,109	.....	17,511	17,511	.....	.....	40
6,829	3,426	.....	3,403	90,246	.....	.....	.....	90,246	82,603	7,643	.....	17,237	17,237	.....	.....	41
11,840	4,757	.....	7,083	120,768	.....	.....	.....	120,768	108,740	12,028	.....	12,583	12,583	.....	.....	42
14,150	5,366	1,400	7,384	247,816	.....	.....	.....	238,634	224,369	14,265	9,182	9,744	9,744	.....	.....	43
613	613	.....	.....	274,105	.....	.....	.....	274,105	274,105	.....	.....	53,891	53,891	.....	.....	44
15,956	952	122	14,882	5,505	.....	.....	.....	.....	.....	.....	5,505	21,470	21,467	.....	3	45
1,414	.....	.....	1,414	27,577	11,804	11,804	.....	.....	.....	.....	15,773	8,015	7,950	.....	65	46
34,460	798	7,055	26,607	360,726	21,374	21,374	.....	284,352	284,352	.....	55,000	16,958	16,958	.....	.....	47
12,145	3,505	.....	8,640	52,438	1,469	1,273	196	50,969	47,246	3,723	.....	48,302	48,302	.....	.....	48
22,299	8,305	.....	13,994	833,866	151,408	151,408	.....	682,458	682,458	.....	.....	17,899	17,860	.....	39	49
1,569	.....	.....	1,569	25,216	380	380	.....	12,029	11,200	829	12,807	5,539	5,539	.....	.....	50
6,320	.....	.....	6,320	130,725	.....	.....	.....	130,725	126,880	3,845	.....	24,919	24,915	.....	4	51
3,247	3,247	.....	.....	358,858	.....	.....	.....	358,858	296,458	62,400	.....	61,167	45,868	15,000	299	52
6,595	830	.....	5,765	6,978	.....	.....	.....	.....	.....	.....	6,978	44,744	37,144	7,600	.....	53
4,801	.....	.....	4,801	45,561	34,115	34,115	.....	9,827	9,444	383	1,619	2,650	2,650	.....	.....	54
9,156	6,290	.....	2,866	166,193	.....	.....	.....	166,193	143,122	23,071	.....	9,996	9,996	.....	.....	55
1,394	.....	.....	1,394	41,435	25,652	25,652	.....	15,783	15,783	.....	.....	6,133	6,133	.....	.....	56
3,668	1,626	.....	2,042	201,474	42,236	42,236	.....	159,238	156,881	2,357	.....	36,528	36,324	204	.....	57
4,263	1,353	716	2,194	446,293	24,028	24,028	.....	388,498	388,498	.....	33,767	41,252	40,876	.....	376	58
2,706	2,486	.....	220	.....	.....	.....	.....	.....	.....	.....	.....	23,146	10,929	12,217	.....	59
4,240	1,383	.....	2,857	21,006	.....	.....	.....	9,994	8,637	1,357	11,012	5,543	5,543	.....	.....	60
1,837	.....	.....	1,837	93,274	36,518	36,518	.....	56,756	56,228	528	.....	14,619	14,619	.....	.....	61
11,207	.....	8	11,199	115,199	.....	.....	.....	115,199	107,405	7,794	.....	7,560	7,560	.....	.....	62
5,325	4,049	.....	1,276	296,744	.....	.....	.....	296,744	264,673	32,071	.....	2,461	2,461	.....	.....	63
15,927	4,333	.....	11,594	1,135,901	.....	.....	.....	1,131,746	1,131,746	.....	4,155	25,086	22,086	3,000	.....	64
1,311	.....	.....	1,311	54,492	25,517	25,517	.....	28,726	26,151	2,575	249	9,214	9,214	.....	.....	65
3,920	2,146	.....	1,774	186,707	.....	.....	.....	186,707	159,719	26,988	.....	6,367	6,338	.....	29	66
5,031	914	.....	4,117	395,712	.....	.....	.....	395,712	358,584	37,128	.....	3,330	3,330	.....	.....	67
1,185	.....	.....	1,185	31,950	20,047	20,047	.....	9,087	9,087	.....	2,816	5,100	5,100	.....	.....	68
13,619	5,153	.....	8,466	474,779	.....	.....	.....	474,779	474,779	.....	.....	11,720	11,162	.....	558	69

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TABLE 6.—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 and interest.			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 1918.										
70	Oklahoma City, Okla	$1,498,908	$1,458,499	$1,458,499				$15,931		$3,362	$12,569
71	Duluth, Minn	1,819,218	1,741,318	1,737,605	$3,713	$12,006		25,865		12,176	13,689
72	Wilmington, Del	1,108,616	1,098,492	1,094,056	4,436	773		2,137			2,137
73	Akron, Ohio	1,922,780	1,779,135	1,779,135		2,278		115,965	$87,820		28,145
74	Norfolk, Va	1,933,613	1,566,218	1,539,005	27,213		$4,869	310,116			310,116
75	Elizabeth, N. J	1,259,721	1,095,077	1,077,076	18,001	6,836	16,403	136,864	123,026	7,035	6,803
76	Utica, N. Y	1,471,051	1,254,639	1,248,380	6,259	51,587		161,164	151,158	5,991	4,015
77	Waterbury, Conn	1,720,872	1,584,515	1,570,477	14,038	12,686	29,893	90,795	86,938		3,857
78	Somerville, Mass	1,654,000	1,463,142	1,451,638	11,504	62,235	46,208	80,829		77,223	3,606
79	St. Joseph, Mo	1,288,748	1,148,423	1,145,962	2,461			124,577	70,311		54,266
80	Manchester, N. H	1,307,194	1,026,275	1,022,799	3,476	179,354	34,080	62,744	57,488		5,256
81	Jacksonville, Fla	859,811	733,861	721,055	12,806			122,271	37,500	3,751	81,020
82	Hoboken, N. J	1,450,655	1,250,815	1,237,196	13,619	11,707	1,512	180,689	162,948	10,795	6,946
83	Wilkes-Barre, Pa	1,109,383	995,830	992,248	3,582		30,678	78,915	65,200	2,895	10,820
84	Troy, N. Y	1,564,973	1,413,213	1,394,891	18,322	36,679		111,822	105,009	5,295	1,518
85	Fort Wayne, Ind	902,024	824,086	824,086			28,368	46,908	39,022		7,886
86	East St. Louis, Ill	889,100	662,257	662,257				222,495	181,522	3,996	36,977
87	Evansville, Ind	984,754	902,612	902,612			7,025	64,279	55,469		8,810
88	Erie, Pa	1,037,578	943,385	935,656	7,729		16,463	70,334	57,600	2,553	10,181
89	Passaic, N. J	801,529	719,058	709,522	9,536	8,398	1,100	67,869	58,462	3,788	5,619
90	Wichita, Kans	1,040,526	995,801	995,801				34,368		5,818	28,550
91	Harrisburg, Pa	1,043,232	981,881	973,139	8,742		10,241	48,921	23,200	2,381	23,340
92	Bayonne, N. J	1,119,696	1,047,805	1,013,887	33,918	2,591		61,341	55,674	3,662	2,005
93	Peoria, Ill	1,401,077	1,159,549	1,159,549				236,430	207,841	8,492	20,097
94	South Bend, Ind	836,196	772,070	772,070			8,244	48,919	39,458		9,461
95	Johnstown, Pa	855,940	754,439	754,439			29,425	70,528	32,000	1,518	37,010
96	El Paso, Tex	1,157,035	1,085,490	1,074,456	11,034			55,386	22,665		32,721
97	Savannah, Ga	1,066,643	901,294	899,806	1,488			160,775			160,775
98	Brockton, Mass	1,375,168	983,748	964,623	19,125	225,343	36,264	129,107		123,740	5,367
99	Sacramento, Calif	1,367,357	1,231,985	1,231,985				135,320	110,073	7,027	18,220
100	Terre Haute, Ind	839,737	804,458	804,458			5,481	76,439	74,053		2,386
101	Holyoke, Mass	1,368,474	1,019,046	1,006,601	12,445	157,982	27,024	163,063	77,423	81,701	3,939
102	Allentown, Pa	855,138	774,092	771,276	2,816		27,485	50,900	30,000	1,893	19,007
103	Portland, Me	1,347,905	1,232,435	1,229,520	2,915		37,264	77,331		74,393	2,938
104	Springfield, Ill	869,492	849,464	849,464				17,606	101	4,751	12,754
105	Canton, Ohio	1,017,876	944,137	944,137		2,937		65,510	62,795		2,715
106	Berkeley, Calif	904,152	883,716	883,716				16,112		3,890	12,222
107	Chattanooga, Tenn	653,009	591,572	588,545	3,027			61,437			61,437
108	Charleston, S. C	989,055	863,652	861,970	1,682		4,111	119,650		2,097	117,553
109	Pawtucket, R. I	1,158,521	1,090,751	1,086,275	4,476		8,844	55,930	44,450	8	11,472
110	Altoona, Pa	652,627	605,040	605,040			5,427	38,414	13,600	1,548	23,266
111	Covington, Ky	607,356	525,295	525,295				76,537	56,237		20,300
112	Atlantic City, N. J	1,758,887	1,450,582	1,302,129	58,453	9,710	871	293,054	121,200	9,806	162,048
113	Mobile, Ala	510,245	390,989	388,355	2,634			110,964			110,964
114	Sioux City, Iowa	1,264,869	1,244,855	1,244,855				13,896			13,896
115	Little Rock, Ark	448,925	411,422	411,422				32,056			32,056
116	Flint, Mich	1,051,194	1,034,783	1,030,018	4,770			12,175			12,175
117	Tampa, Fla	825,025	757,670	746,478	11,192			66,830	18,000		48,830
118	Saginaw, Mich	854,278	849,912	839,563	10,349	35		3,479	247		3,232
119	Rockford, Ill	1,047,006	1,023,051	1,023,051				17,209		3,808	13,401
120	San Diego, Calif	2,147,540	1,973,700	1,964,950	8,750			163,695	129,149	10,622	23,924
121	Pueblo, Colo	709,302	690,596	690,596				14,190			14,190
122	Gary, Ind	917,227	831,925	831,925				73,872	66,063		7,809
123	New Britain, Conn	927,423	851,192	842,916	8,276	17,381	21,000	35,890	33,890		2,000
124	Binghamton, N. Y	1,182,319	1,080,089	1,074,897	5,192	21,297		78,171	70,303	2,988	4,880
125	York, Pa	489,150	449,233	445,616	3,617		10,792	25,732	12,800	1,245	11,687
126	Springfield, Ohio	734,266	690,708	690,708		15,843		26,820	25,046		1,774
127	Malden, Mass	959,981	741,760	722,631	19,129	67,334	25,120	125,067		124,081	986
128	Lancaster, Pa	483,255	450,171	449,847	324		2,171	30,314	26,400		3,914
129	Pasadena, Calif	1,147,523	1,123,174	1,123,174				17,914		8,232	9,682
130	Kalamazoo, Mich	675,794	669,488	668,143	1,345			3,641			3,641
131	Augusta, Ga	880,729	773,267	746,560	26,707			105,098		17,565	87,533
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.										
132	Davenport, Iowa	$975,094	$958,714	$956,903	$1,811			$13,660			$13,660
133	Topeka, Kans	897,146	870,974	862,762	8,212			22,537		$4,133	18,404
134	Salem, Mass	963,635	741,107	729,954	11,153	$79,203	$21,500	121,298		119,246	2,052
135	Haverhill, Mass	1,002,087	782,476	776,403	6,073	96,603	30,065	91,749		83,911	7,838
136	Huntington, W. Va	696,374	679,412	676,447	2,965		8,580	6,251			6,251
137	Muskogee, Okla	534,680	521,588	521,588				8,860		1,267	7,593
138	Bay City, Mich	644,002	640,682	632,883	7,799			2,907	$2,378		529
139	Chelsea, Mass	878,768	704,511	685,558	18,953	84,337	21,010	66,984	42,235	20,293	4,456
140	McKeesport, Pa	601,797	561,562	561,111	451		8,171	31,743	22,800	1,137	7,806
141	Racine, Wis	813,313	561,756	561,718	38	33,655		215,141	72,500	138,353	4,288
142	Superior, Wis	859,762	617,557	617,164	393	119,537		121,105	70,500	47,190	3,415
143	Lincoln, Nebr	939,584	907,702	899,723	7,979		9,142	20,708		11,480	9,228
144	Roanoke, Va	596,010	508,922	508,624	298	254	3,374	77,122			77,122
145	Macon, Ga	519,201	417,225	411,379	5,846			100,565		14,447	86,118
146	Woonsocket, R. I	591,848	537,921	534,248	3,673	56	6,745	45,168	35,381	1	9,786
147	Lansing, Mich	847,654	842,662	839,819	2,843			3,757			3,757

[1] Exclusive of receipts from permits issued by public service enterprises, which are included in Table 14.

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ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1918—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 55.]

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 and interest.	Total.	Original levies.	Penalties and interest.						
	Dog licenses.	General licenses.	Permits.[1]												
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.															
$24,478	$3,075	$16,554	$4,849	$141,810	$2,500	$2,500	.....	$139,310	$139,310	.....	.....	$46,204	$46,169	.....	$35	70
40,029	2,129	30,820	7,080	463,793	25,876	25,876	.....	427,940	425,257	$2,683	$9,977	47,427	47,363	$64	.....	71
7,214	3,313	.....	3,901	22,435	.....	.....	.....	22,435	18,074	4,361	.....	22,216	22,174	.....	42	72
25,411	.....	.....	25,411	385,715	63,459	63,459	.....	316,874	316,874	.....	5,382	38,976	38,363	.....	613	73
52,410	3,037	47,556	1,817	.....	.....	.....	.....	.....	.....	.....	.....	10,545	10,523	.....	22	74
4,541	1,587	.....	2,954	120,635	.....	.....	.....	119,559	106,365	13,194	1,076	5,002	5,002	.....	.....	75
3,661	2,464	.....	1,197	78,000	301	301	.....	77,699	71,554	6,145	.....	4,643	4,643	.....	.....	76
2,983	315	.....	2,668	48,935	15,558	15,558	.....	33,377	31,310	2,067	.....	30,593	30,267	.....	326	77
1,586	.....	.....	1,586	67,219	37,895	37,895	.....	25,463	24,800	663	3,861	2,727	2,727	.....	.....	78
15,748	1,444	11,279	3,025	283,274	21,993	21,993	.....	261,281	261,124	157	.....	14,807	14,049	.....	758	79
4,741	2,889	.....	1,852	1,383	1,383	1,383	.....	.....	.....	.....	.....	2,249	2,249	.....	.....	80
3,679	665	3,014	.....	81,438	95	61	$34	78,859	73,126	5,733	2,484	36,287	35,218	400	669	81
5,932	2,417	.....	3,515	1,754	.....	.....	.....	1,754	1,727	27	.....	4,260	3,178	.....	1,082	82
3,960	849	.....	3,111	108,296	.....	.....	.....	108,296	103,887	4,409	.....	3,532	3,532	.....	.....	83
3,259	2,563	.....	696	43,473	6,549	6,549	.....	36,924	34,049	2,875	.....	714	714	.....	.....	84
2,662	.....	.....	2,662	433,834	.....	.....	.....	429,483	429,056	427	4,351	4,682	4,671	.....	11	85
4,348	1,174	.....	3,174	189,861	.....	.....	.....	189,861	189,861	.....	.....	3,965	3,965	.....	.....	86
10,838	2,289	7,326	1,223	72,424	4,478	4,478	.....	61,390	61,390	.....	6,556	2,079	2,079	.....	.....	87
7,396	1,659	.....	5,737	112,443	.....	.....	.....	112,443	107,798	4,645	.....	16,904	16,744	.....	160	88
5,104	2,001	.....	3,103	47,647	.....	.....	.....	47,647	43,135	4,512	.....	8,441	8,441	.....	.....	89
10,357	1,152	.....	9,205	395,538	2,371	2,371	.....	393,167	378,105	15,062	.....	23,295	23,245	50	.....	90
2,189	1,253	.....	936	70,884	.....	.....	.....	64,493	64,493	.....	6,391	10,712	10,712	.....	.....	91
7,959	1,505	.....	6,454	69,797	.....	.....	.....	69,797	62,006	7,791	.....	5,293	5,293	.....	.....	92
5,098	126	.....	4,972	198,907	.....	.....	.....	198,907	198,907	.....	.....	7,871	7,870	.....	1	93
6,963	.....	.....	6,963	335,272	.....	.....	.....	335,272	334,405	867	.....	2,795	2,795	.....	.....	94
1,548	1,190	.....	358	50,146	.....	.....	.....	37,842	37,286	556	12,304	23,839	23,839	.....	.....	95
16,159	2,678	.....	13,481	22,427	.....	.....	.....	14,870	11,958	2,912	7,557	25,510	24,771	.....	739	96
4,574	2,956	.....	1,618	35,974	.....	.....	.....	26,961	26,961	.....	9,013	22,137	22,131	6	.....	97
706	.....	.....	706	57,022	18,692	18,692	.....	21,800	21,301	499	16,530	10,037	10,037	.....	.....	98
52	52	.....	.....	173,433	.....	.....	.....	172,715	172,715	.....	718	9,394	9,126	.....	268	99
3,359	116	.....	3,243	9,123	.....	.....	.....	8,759	8,400	359	364	1,234	1,119	25	90	100
759	.....	.....	759	14,223	.....	.....	.....	10,691	10,691	.....	3,532	7,346	7,346	.....	.....	101
2,661	1,834	.....	827	16,529	.....	.....	.....	9,240	9,240	.....	7,289	4,272	4,272	.....	.....	102
875	.....	.....	875	29,339	27,531	27,531	.....	1,808	1,808	.....	.....	.....	.....	.....	.....	103
2,422	182	.....	2,240	104,629	.....	.....	.....	104,629	104,629	.....	.....	3,887	3,887	.....	.....	104
5,292	354	.....	4,938	271,657	9,233	9,233	.....	260,450	260,450	.....	1,974	8,847	8,847	.....	.....	105
4,324	2,643	.....	1,681	228,173	3,381	3,381	.....	224,792	224,792	.....	.....	1,132	1,109	.....	23	106
.....	.....	.....	.....	52,440	.....	.....	.....	52,440	47,826	4,614	.....	10,149	10,149	.....	.....	107
1,642	405	1,237	.....	20,438	.....	.....	.....	17,303	15,323	1,980	3,135	21,067	20,054	.....	1,013	108
2,996	2,268	.....	728	5,260	.....	.....	.....	4,472	4,295	177	788	3,301	3,301	.....	.....	109
3,746	972	.....	2,774	105,754	.....	.....	.....	97,066	97,066	.....	8,688	10,225	10,225	.....	.....	110
5,524	.....	4,625	899	104,482	.....	.....	.....	104,482	104,482	.....	.....	3,190	3,190	.....	.....	111
4,670	1,783	66	2,821	16,267	.....	.....	.....	16,267	15,291	976	.....	15,976	15,976	.....	.....	112
8,292	506	7,786	.....	91,123	.....	.....	.....	90,696	90,696	.....	427	23,240	23,240	.....	.....	113
6,118	1,177	.....	4,941	257,424	4,444	4,444	.....	252,980	252,980	.....	.....	30,533	30,533	.....	.....	114
5,447	1,268	445	3,734	20,430	.....	.....	.....	19,642	19,577	65	788	19,138	19,136	.....	2	115
4,231	596	.....	3,635	279,565	3,661	3,661	.....	275,904	275,904	.....	.....	13,030	12,666	.....	364	116
525	297	158	70	94,659	.....	.....	.....	91,014	90,518	496	3,645	16,046	16,046	.....	.....	117
852	351	.....	501	123,204	.....	.....	.....	116,372	116,372	.....	6,832	5,134	5,085	.....	49	118
6,746	472	6,274	.....	193,962	.....	.....	.....	193,962	193,962	.....	.....	15,860	15,860	.....	.....	119
10,145	1,900	.....	8,245	201,767	50	50	.....	201,717	179,919	21,798	.....	27,567	19,644	7,923	.....	120
4,516	574	.....	3,942	143,196	3	3	.....	138,055	138,055	.....	5,138	12,429	12,429	.....	.....	121
11,430	285	.....	11,145	747,546	.....	.....	.....	747,546	747,546	.....	.....	4,325	4,325	.....	.....	122
1,960	566	.....	1,394	34,514	10,059	9,963	96	24,455	22,692	1,763	.....	15,761	15,761	.....	.....	123
2,762	1,882	.....	880	77,464	3,719	3,719	.....	60,708	59,836	872	13,037	6,532	6,532	.....	.....	124
3,393	32	.....	3,361	67,735	.....	.....	.....	67,735	62,041	5,694	.....	3,743	3,743	.....	.....	125
895	451	.....	444	154,472	.....	.....	.....	148,255	148,255	.....	6,217	6,781	6,750	.....	31	126
700	.....	.....	700	40,107	16,848	16,826	22	23,259	22,793	466	.....	1,047	1,047	.....	.....	127
599	.....	.....	599	3,525	.....	.....	.....	.....	.....	.....	3,525	584	584	.....	.....	128
6,435	[2] 2,998	.....	3,437	70,581	8,214	8,214	.....	47,662	47,662	.....	14,705	7,259	7,216	.....	43	129
2,665	2,468	197	.....	83,308	23	23	.....	78,218	68,639	9,579	5,067	4,011	4,011	.....	.....	130
2,364	2,364	.....	.....	13,071	1,653	1,653	.....	10,037	10,037	.....	1,381	17,782	17,757	.....	25	131
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.															
$2,720	$2,720	.....	.....	$120,258	$15	$15	.....	$120,243	$120,243	.....	.....	$9,719	$9,719	.....	.....	132
3,635	2,103	.....	$1,532	180,874	1,293	1,293	.....	164,581	164,581	.....	$15,000	6,093	6,093	.....	.....	133
527	.....	.....	527	12,927	8,086	8,086	.....	4,841	4,841	.....	.....	3,330	3,330	.....	.....	134
1,194	.....	.....	1,194	27,554	13,540	13,540	.....	4,509	4,444	$65	9,505	3,882	3,882	.....	.....	135
2,131	410	.....	1,721	123,180	.....	.....	.....	123,180	121,480	1,700	.....	17,168	17,168	.....	.....	136
4,232	39	$4,192	1	6	6	6	.....	.....	.....	.....	.....	18,982	18,982	.....	.....	137
413	.....	.....	413	68,880	.....	.....	.....	68,880	62,834	6,046	.....	1,246	1,246	.....	.....	138
1,926	1,042	.....	884	13,243	11,760	11,760	.....	1,062	1,062	.....	421	2,569	2,569	.....	.....	139
321	162	.....	159	32,212	.....	.....	.....	32,212	32,212	.....	.....	15,074	15,074	.....	.....	140
2,761	2,761	.....	.....	197,698	17,872	17,872	.....	178,682	178,682	.....	1,144	6,456	6,443	.....	$13	141
1,563	987	.....	576	151,017	11,381	11,381	.....	139,636	139,636	.....	.....	31,876	31,876	.....	.....	142
2,032	960	.....	1,072	230,262	.....	.....	.....	230,262	190,706	39,556	.....	4,952	4,788	.....	164	143
6,338	2,342	3,972	24	6,676	.....	.....	.....	6,676	6,676	.....	.....	10,213	10,213	.....	.....	144
1,411	368	.....	1,043	32,107	.....	.....	.....	31,724	31,038	686	383	16,741	16,741	.....	.....	145
1,958	1,488	2	468	25,881	.....	.....	.....	25,881	25,404	477	.....	870	870	.....	.....	146
1,235	922	.....	313	115,038	.....	.....	.....	107,012	103,891	3,121	8,026	9,672	9,503	.....	169	147

[2] Includes $344 received from cat licenses.

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TABLE 6.—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 and interest.			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 1918—Continued.										
148	Montgomery, Ala.	$436,064	$270,366	$267,577	$2,789	.....	.....	$155,141	.....	.....	$155,141
149	West Hoboken, N. J.	467,348	403,202	395,532	7,670	$8,252	$986	52,708	$48,910	$1,840	1,958
150	Newton, Mass.	1,662,236	1,111,609	1,102,706	8,903	122,865	21,140	406,017	.....	405,111	906
151	Butte, Mont.	1,170,218	632,798	660,620	2,178	.....	29,100	469,413	45,867	388,289	35,257
152	Wheeling, W. Va.	621,907	590,296	583,479	6,817	.....	9,497	19,383	.....	6,675	12,708
153	East Orange, N. J.	806,292	775,287	760,058	15,229	3,731	7,000	15,863	11,550	571	3,742
154	Galveston, Tex.	781,847	754,070	746,293	7,777	.....	.....	19,055	16,878	.....	2,177
155	Perth Amboy, N. J.	498,357	420,084	414,672	5,412	2,520	531	73,877	68,230	2,940	2,707
156	Fitchburg, Mass.	975,027	760,756	751,762	8,994	106,134	21,150	86,488	.....	82,566	3,922
157	Lexington, Ky.	653,707	528,683	525,732	2,951	.....	.....	123,917	85,312	.....	38,605
158	New Castle, Pa.	533,082	511,846	511,024	822	.....	.....	19,220	4,800	1,026	13,394
159	Chester, Pa.	445,102	385,558	377,498	8,060	.....	19,804	30,015	18,156	1,094	10,765
160	Decatur, Ill.	614,239	601,621	601,621	.....	.....	.....	10,186	.....	3,702	6,484
161	Springfield, Mo.	544,820	452,650	450,625	2,025	.....	6,230	75,306	42,750	.....	32,556
162	Hamilton, Ohio	539,720	494,155	494,155	.....	369	.....	43,483	42,763	.....	720
163	Charlotte, N. C.	448,530	373,212	373,212	.....	.....	9,842	46,785	.....	1,031	45,754
164	Portsmouth, Va.	348,005	303,673	293,124	10,549	.....	1,539	40,823	.....	.....	40,823
165	Everett, Mass.	571,935	471,295	457,008	14,287	59,502	17,630	22,299	.....	21,085	1,214
166	Dubuque, Iowa.	665,074	662,394	661,410	984	.....	.....	2,613	.....	.....	2,613
167	San Jose, Calif.	509,143	422,841	422,841	.....	.....	.....	85,205	66,262	1,335	17,608
168	Pittsfield, Mass.	898,296	722,932	708,984	13,948	57,574	23,030	94,271	32,184	59,233	2,854
169	New Rochelle, N. Y.	1,048,324	997,320	962,830	34,490	9,097	.....	39,625	36,837	2,026	762
170	Quincy, Mass.	1,129,891	1,001,816	982,038	19,778	48,285	21,394	55,401	.....	52,571	2,830
171	Colorado Springs, Colo.	493,049	476,448	473,424	3,024	.....	.....	14,000	.....	.....	14,000
172	Knoxville, Tenn.	568,283	477,779	476,719	1,060	.....	2,185	84,825	.....	.....	84,825
173	Joliet, Ill.	735,705	578,718	578,718	.....	.....	.....	152,382	143,820	2,280	6,282
174	Niagara Falls, N. Y.	326,123	246,317	243,408	2,909	19,172	.....	57,494	48,734	4,826	3,934
175	Mount Vernon, N. Y.	1,094,259	1,037,386	1,009,446	27,940	8,111	.....	46,357	41,219	3,002	2,136
176	Elmira, N. Y.	768,567	700,505	693,945	6,560	17,083	.....	49,660	45,316	2,744	1,600
177	Lorain, Ohio	518,163	476,837	476,837	.....	104	.....	40,128	37,040	.....	3,088
178	Cedar Rapids, Iowa.	898,851	889,905	889,905	.....	.....	.....	3,522	.....	.....	3,522
179	Amsterdam, N. Y.	465,933	411,822	409,623	2,199	13,861	.....	38,652	35,583	2,864	205
180	Auburn, N. Y.	632,771	571,100	565,243	5,857	9,062	.....	51,711	36,046	14,988	677
181	Jamestown, N. Y.	722,452	655,237	651,614	3,623	23,200	.....	42,065	29,179	11,600	1,286
182	Waterloo, Iowa.	571,379	556,651	556,651	.....	.....	9,890	4,097	.....	.....	4,097
183	Everett, Wash.	387,914	381,905	381,905	.....	.....	.....	5,517	2,606	.....	2,911
184	Shreveport, La.	457,980	398,951	396,350	2,601	.....	4,492	49,554	.....	.....	49,554
185	Fresno, Calif.	603,952	495,689	495,689	.....	.....	.....	105,112	63,400	2,313	39,399
186	Quincy, Ill.	648,817	576,473	576,473	.....	.....	.....	68,560	62,432	3,029	3,099
187	Boise, Idaho.	394,735	386,434	384,748	1,686	.....	.....	6,396	.....	.....	6,396
188	Lima, Ohio.	382,929	342,925	342,925	.....	1,674	.....	37,465	35,258	.....	2,207
189	Taunton, Mass.	631,685	476,869	472,327	4,542	87,107	13,402	53,800	2	51,656	2,142
190	Oshkosh, Wis.	512,312	437,760	437,355	405	5,042	.....	67,290	29,000	36,239	2,051
191	Stockton, Calif.	851,920	760,533	760,533	.....	.....	.....	89,936	83,711	1,716	4,509
192	Jackson, Mich.	636,341	612,823	612,002	821	.....	.....	22,141	16,750	.....	5,391
193	Austin, Tex.	499,075	488,460	480,707	7,753	.....	.....	10,116	7,844	.....	2,272
194	Columbia, S. C.	461,301	379,595	373,669	5,926	.....	4,119	72,676	.....	1,428	71,248
195	Aurora, Ill.	544,339	496,036	496,036	.....	.....	.....	47,917	39,700	2,465	5,752
196	Bellingham, Wash.	304,297	299,578	299,578	.....	.....	.....	4,023	.....	.....	4,023
197	Waco, Tex.	706,551	684,241	677,958	6,283	.....	.....	20,045	3,151	.....	16,894
198	Williamsport, Pa.	431,778	379,990	376,743	3,247	.....	17,000	34,255	18,963	1,555	13,737
199	Highland Park, Mich.	1,223,617	1,216,158	1,215,198	960	.....	.....	5,261	.....	.....	5,261
200	Orange, N. J.	395,035	352,254	341,293	10,961	2,143	1,500	36,169	30,900	1,341	3,928
201	Lynchburg, Va.	605,079	486,096	486,081	15	.....	2,151	108,880	.....	.....	108,880
202	Brookline, Mass.	1,638,845	896,462	894,030	2,432	109,053	15,832	616,964	.....	615,847	1,117
203	Winston-Salem, N. C.	350,696	338,405	337,204	1,201	.....	8,814	849	.....	849	.....
204	Joplin, Mo.	466,670	350,500	346,931	3,569	.....	.....	106,245	62,505	.....	43,740
205	Tulsa, Okla.	907,222	837,727	837,727	.....	.....	.....	42,302	.....	8,019	34,283
206	Kenosha, Wis.	765,115	478,914	478,914	.....	11,442	.....	270,010	49,000	219,033	1,977
207	Danville, Ill.	475,886	461,835	461,835	.....	.....	.....	10,543	3,383	2,137	5,023
208	Ogden, Utah	391,431	360,584	360,584	.....	.....	3,968	24,114	14,575	.....	9,539
209	Newport, Ky.	272,895	243,036	242,487	549	.....	.....	27,403	18,744	.....	8,659
210	Norristown, Pa.	247,079	224,996	223,605	1,391	.....	14,382	5,897	2,640	756	2,501
211	Council Bluffs, Iowa.	529,789	519,411	519,411	.....	.....	4,920	4,522	.....	.....	4,522
212	La Crosse, Wis.	486,134	377,705	377,705	.....	3,376	.....	102,441	32,400	67,999	2,042
213	Stamford, Conn.	899,018	850,644	838,233	12,411	6,963	895	37,138	33,641	.....	3,497
214	Charleston, W. Va.	590,654	564,041	560,285	3,756	.....	5,440	14,071	.....	.....	14,071
215	Zanesville, Ohio	403,873	367,829	367,829	.....	2,992	.....	32,476	31,590	.....	886
216	Madison, Wis.	821,156	702,574	701,811	763	8,231	.....	104,616	.....	100,353	4,263
217	Waltham, Mass.	680,508	565,197	559,218	5,979	37,508	16,522	60,976	.....	59,632	1,344
218	Easton, Pa.	354,969	304,101	301,119	2,982	.....	20,710	28,547	16,400	1,039	11,108
219	Poughkeepsie, N. Y.	663,680	606,323	602,861	3,462	18,719	.....	38,204	34,999	1,977	1,228
220	Jackson, Miss.	236,857	219,208	218,156	1,052	.....	4,376	12,309	.....	.....	12,309
221	Wilmington, N. C.	366,164	318,178	311,847	6,331	.....	7,890	36,432	.....	1,094	35,338
222	Newport, R. I.	768,891	734,083	729,666	4,417	26	456	31,888	24,172	9	7,707
223	Watertown, N. Y.	440,744	389,889	388,634	1,255	14,290	.....	36,152	31,183	1,956	3,013
224	Battle Creek, Mich.	610,395	602,622	597,811	4,811	.....	.....	6,669	.....	.....	6,669
225	Newark, Ohio	363,112	329,112	329,112	.....	2,361	.....	31,037	29,846	.....	1,191
226	East Chicago, Ind.	455,797	399,780	399,780	.....	.....	2,604	49,182	44,500	.....	4,682
227	Green Bay, Wis.	435,340	362,910	362,626	284	13,491	.....	58,058	23,800	32,048	2,210

[1] Exclusive of receipts from permits issued by public service enterprises, which are included in Table 14.

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ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1918—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 55.]

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 and interest.	Total.	Original levies.	Penalties and interest.	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 1918—Continued.																
$10,557	.....	$9,590	$967	$108,004	.....	.....	.....	$107,904	$92,551	$15,353	$100	$34,514	$34,514	.....	.....	148
2,200	$897	.....	1,303	43,657	.....	.....	.....	43,657	37,531	6,126	.....	824	824	.....	.....	149
605	.....	.....	605	79,334	$42,309	$42,309	.....	37,025	33,703	3,322	.....	2,840	2,766	.....	$74	150
8,907	2,858	.....	6,049	270,093	45,119	45,119	.....	224,974	224,974	.....	.....	30,617	30,617	.....	.....	151
2,731	697	2,034	.....	6,013	.....	.....	.....	6,013	5,979	34	.....	46,697	18,197	$28,500	.....	152
4,411	516	.....	3,895	57,236	.....	.....	.....	57,236	55,906	1,330	.....	1,359	1,359	.....	.....	153
8,722	476	7,423	823	16,016	.....	.....	.....	16,016	16,016	.....	.....	2,463	2,463	.....	.....	154
1,345	268	.....	1,077	92,309	.....	.....	.....	84,832	82,281	2,551	7,477	7,248	7,248	.....	.....	155
499	.....	6	493	23,864	9,269	9,269	.....	6,699	6,320	379	7,896	3,573	3,573	.....	.....	156
1,107	797	.....	310	102,255	.....	.....	.....	102,255	102,255	.....	.....	3,617	3,617	.....	.....	157
2,016	423	.....	1,593	66,558	.....	.....	.....	66,282	60,305	5,977	276	15,388	15,382	.....	6	158
9,725	651	.....	9,074	76,194	.....	.....	.....	73,464	72,929	535	2,730	10,711	10,711	.....	.....	159
2,432	822	.....	1,610	198,959	.....	.....	.....	198,959	198,959	.....	.....	4,968	4,968	.....	.....	160
10,634	1,399	6,481	2,754	24,158	.....	.....	.....	24,158	24,158	.....	.....	7,452	7,452	.....	.....	161
1,713	497	.....	1,216	112,854	1,210	1,210	.....	111,644	111,644	.....	.....	1,738	1,738	.....	.....	162
18,691	239	18,452	.....	72,955	.....	.....	.....	64,615	50,608	14,007	8,340	4,756	4,635	.....	121	163
1,970	1,487	.....	483	.....	.....	.....	.....	.....	.....	.....	.....	5,402	5,402	.....	.....	164
1,209	.....	.....	1,209	4,627	172	172	.....	3,145	2,854	291	1,310	964	964	.....	.....	165
67	67	.....	.....	105,207	.....	.....	.....	105,207	98,622	6,585	.....	1,425	1,425	.....	.....	166
1,097	78	.....	1,019	18,772	.....	.....	.....	18,509	18,509	.....	263	4,109	4,109	.....	.....	167
489	.....	.....	489	40,722	14,849	14,849	.....	16,884	16,462	422	8,989	3,346	3,346	.....	.....	168
2,282	1,270	.....	1,012	45,332	.....	.....	.....	45,332	37,681	7,651	.....	1,689	1,689	.....	.....	169
2,995	.....	.....	2,995	53,227	10,519	10,519	.....	31,911	28,087	3,824	10,797	5,800	3,544	2,256	.....	170
2,601	2,292	.....	309	13,020	.....	.....	.....	13,020	9,763	3,257	.....	4,964	4,924	.....	40	171
3,494	.....	.....	3,494	55,674	.....	.....	.....	55,555	54,806	749	119	12,126	12,126	.....	.....	172
4,605	1,740	.....	2,865	219,932	.....	.....	.....	219,932	197,728	22,204	.....	5,237	5,237	.....	.....	173
3,140	1,857	570	713	166,241	.....	.....	.....	164,540	164,540	.....	1,701	20,428	18,457	1,971	.....	174
2,405	2,104	.....	301	57,208	26,246	25,108	$1,138	30,962	25,125	5,837	.....	2,910	2,910	.....	.....	175
1,319	174	769	376	76,076	432	432	.....	75,644	75,644	.....	.....	3,156	3,156	.....	.....	176
1,094	.....	.....	1,094	115,221	.....	.....	.....	115,221	115,221	.....	.....	5,840	5,840	.....	.....	177
5,424	1,572	.....	3,852	188,619	1,658	1,658	.....	184,337	184,337	.....	2,624	8,028	8,028	.....	.....	178
1,598	1,031	.....	567	13,870	.....	.....	.....	13,870	13,870	.....	.....	2,065	2,050	.....	15	179
898	590	.....	308	64,459	15,546	15,546	.....	48,913	48,742	171	.....	1,475	1,475	.....	.....	180
1,860	1,243	.....	617	65,394	.....	.....	.....	64,769	54,219	10,550	625	5,866	5,855	.....	11	181
741	741	.....	.....	220,505	135	135	.....	220,370	220,370	.....	.....	9,833	9,833	.....	.....	182
492	245	.....	247	260,509	.....	.....	.....	260,109	205,799	54,310	400	7,102	7,085	.....	17	183
4,983	1,820	.....	3,163	66,198	.....	.....	.....	64,295	63,672	623	1,903	26,884	26,845	.....	39	184
3,151	353	.....	2,798	148,658	4,800	4,800	.....	141,296	141,296	.....	2,762	5,919	5,465	.....	454	185
3,784	1,765	.....	2,019	16,071	.....	.....	.....	15,922	15,312	610	149	4,668	4,668	.....	.....	186
1,905	840	.....	1,065	118,457	20,047	20,047	.....	97,091	89,155	7,936	1,319	4,371	4,368	3	.....	187
865	75	.....	790	98,809	.....	.....	.....	96,994	96,994	.....	1,815	4,657	4,657	.....	.....	188
507	.....	.....	507	17,584	11,424	11,424	.....	5,069	4,550	519	1,091	2,173	2,082	.....	91	189
2,220	1,515	.....	705	63,079	11,716	11,716	.....	49,807	49,807	.....	1,556	1,980	1,980	.....	.....	190
1,451	545	.....	906	211,006	.....	.....	.....	211,006	211,006	.....	.....	8,116	8,116	.....	.....	191
1,377	1,011	349	17	115,563	.....	.....	.....	94,184	93,916	268	21,379	8,651	8,651	.....	.....	192
499	302	.....	197	.....	.....	.....	.....	.....	.....	.....	.....	3,686	3,686	.....	.....	193
4,911	867	3,604	440	14,356	.....	.....	.....	14,206	11,079	3,127	150	24,024	24,024	.....	.....	194
386	321	.....	65	101,565	.....	.....	.....	101,565	101,565	.....	.....	6,810	6,810	.....	.....	195
696	688	.....	8	240,016	.....	.....	.....	240,016	204,355	35,661	.....	4,708	4,653	.....	55	196
2,285	988	.....	1,277	1,194	.....	.....	.....	1,194	1,194	.....	.....	13,827	13,827	.....	.....	197
533	363	.....	170	23,261	1,376	1,376	.....	21,885	21,885	.....	.....	2,281	2,281	.....	.....	198
2,198	388	.....	1,810	265,217	.....	.....	.....	259,036	238,133	20,903	6,181	9,271	9,271	.....	.....	199
2,969	668	.....	2,301	14,598	.....	.....	.....	14,598	13,057	1,541	.....	1,357	1,357	.....	.....	200
7,952	915	7,037	.....	4,648	.....	.....	.....	4,648	4,648	.....	.....	5,050	5,050	.....	.....	201
534	.....	.....	534	16,503	4,973	4,973	.....	5,786	5,700	86	4,744	531	531	.....	.....	202
2,628	.....	2,272	356	69,927	4,827	4,827	.....	52,817	52,469	348	12,283	13,539	13,539	.....	.....	203
9,925	.....	8,962	963	112,246	5,395	5,395	.....	106,851	106,851	.....	.....	23,854	23,565	.....	289	204
27,193	1,007	81	26,105	264,927	8,682	8,682	.....	256,245	256,245	.....	.....	45,549	45,549	.....	.....	205
4,749	899	.....	3,850	105,570	3,673	3,673	.....	101,752	101,752	.....	145	9,430	9,430	.....	.....	206
3,508	2,167	.....	1,341	98,634	.....	.....	.....	98,634	98,634	.....	.....	11,088	11,088	.....	.....	207
2,765	989	.....	1,776	140,531	.....	.....	.....	134,892	119,435	15,457	5,639	8,173	8,173	.....	.....	208
2,456	.....	1,722	734	14,736	.....	.....	.....	14,736	14,736	.....	.....	1,770	1,770	.....	.....	209
1,804	643	.....	1,161	1,333	.....	.....	.....	1,333	1,333	.....	.....	2,169	2,138	.....	31	210
936	681	.....	255	75,233	605	605	.....	73,118	73,118	.....	1,510	6,551	6,530	.....	21	211
2,612	1,739	.....	873	52,723	839	839	.....	51,884	51,884	.....	.....	4,877	4,877	.....	.....	212
3,378	1,131	.....	2,247	28,841	25	25	.....	28,816	28,312	504	.....	6,598	6,591	.....	7	213
7,102	200	140	6,762	68,462	.....	.....	.....	68,462	68,462	.....	.....	10,638	10,638	.....	.....	214
576	.....	.....	576	61,072	.....	.....	.....	61,072	61,072	.....	.....	4,512	4,512	.....	.....	215
5,735	1,049	.....	4,686	261,601	2,909	2,909	.....	252,262	229,309	22,953	6,430	2,318	2,318	.....	.....	216
405	.....	.....	405	15,753	9,903	9,752	151	5,850	5,278	572	.....	965	965	.....	.....	217
1,611	1,032	.....	579	5,957	.....	.....	.....	1,354	1,354	.....	4,603	3,159	3,159	.....	.....	218
434	74	.....	360	54,885	50	50	.....	54,835	53,236	1,599	.....	3,831	3,831	.....	.....	219
964	364	.....	600	27,245	.....	.....	.....	27,245	27,245	.....	.....	6,168	6,058	.....	110	220
3,664	1,340	2,078	246	1,950	.....	.....	.....	.....	.....	.....	1,950	411	411	.....	.....	221
2,438	2,088	.....	350	.....	.....	.....	.....	.....	.....	.....	.....	720	720	.....	.....	222
413	.....	68	345	23,879	.....	.....	.....	23,879	20,780	3,099	.....	4,554	4,554	.....	.....	223
1,104	1,104	.....	.....	43,049	.....	.....	.....	43,049	43,049	.....	.....	10,522	10,522	.....	.....	224
602	.....	.....	602	74,294	.....	.....	.....	74,294	74,294	.....	.....	1,242	1,152	.....	90	225
4,231	148	.....	4,083	234,055	.....	.....	.....	234,055	234,055	.....	.....	2,532	2,532	.....	.....	226
881	881	.....	.....	23,127	771	771	.....	22,356	22,356	.....	.....	219	219	.....	.....	227

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TABLE 7.—REVENUE RECEIPTS FROM SUBVENTIONS, GRANTS, DONATIONS, GIFTS, AND PENSION ASSESSMENTS: 1918.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 64.]

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	$41,277,908	$30,375,406	$5,612,997	$4,945,131	$344,374	$2,223,004	$456,838	$186,107	$1,369,016	$211,043	$2,986,566
	Group I	8,513,397	8,265,298		248,099		755,805	143,459	52,085	432,214	128,047	2,099,129
	Group II	13,772,528	9,280,098	26,097	4,466,333		307,302	133,413	51,369	121,520	1,000	395,637
	Group III	7,755,283	5,660,306	1,929,744	28,720	136,513	428,041	29,806	23,897	321,979	52,359	315,485
	Group IV	6,358,940	4,093,790	2,193,249	8,665	63,236	577,050	106,220	35,571	410,830	24,429	124,116
	Group V	4,877,760	3,075,914	1,463,907	193,314	144,625	154,806	43,940	23,185	82,473	5,208	52,199
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.											
1	New York, N. Y.	$2,459,284	$2,459,284				$35,066	$26,040	$9,026			$1,096,953
2	Chicago, Ill.	1,517,879	1,517,879				4,785	2,960	1,825			518,864
3	Philadelphia, Pa.	559,059	464,325		$94,734		74,871	3,485			$71,386	244,002
4	St. Louis, Mo.	421,386	415,386		6,000		1,594	300	1,294			14,925
5	Boston, Mass.	103,829	74,819		29,010		76,662	2,477	17,524		56,661	51,992
6	Cleveland, Ohio	407,032	407,032				79,251	46	21,991	$57,214		54,693
7	Detroit, Mich.	1,128,531	1,110,647		17,884		379,654	4,653	1	375,000		44,820
8	Baltimore, Md.	534,861	534,861				200	200				20,769
9	Pittsburgh, Pa.	453,758	361,789		91,969		100,812	100,812				52,111
10	Los Angeles, Calif.	927,778	919,276		8,502		2,910	2,486	424			
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.											
11	Buffalo, N. Y.	$630,242	$244,061		$386,181		$210		$210			$85,759
12	San Francisco, Calif.	873,759	734,591		139,168		2,865			$2,865		18,104
13	Milwaukee, Wis.	732,737	461,981		270,756		3,039	$500	1,389	150	$1,000	64,907
14	Newark, N. J.	1,750,878	1,691,028		59,850		3,920	95	3,825			34,908
15	Cincinnati, Ohio	195,467	189,967		5,500		26,519	25,725	794			43,079
16	New Orleans, La.	158,854	158,854				36,822	12,196	24,626			28,703
17	Minneapolis, Minn.	365,175	322,725		42,450		41,792	12,328	10,959	18,505		33,258
18	Washington, D. C.	7,032,403	[1] 3,636,725		[1] 3,395,678		82,569	82,569				23,991
19	Seattle, Wash.	655,641	531,558		124,083							19,129
20	Jersey City, N. J.	1,035,688	1,020,627		15,061		2,934		2,934			19,697
21	Kansas City, Mo.	213,216	199,610		13,606		6,547		6,547			4,592
22	Portland, Oreg.	128,468	88,371	$26,097	[2] 14,000		100,085		85	100,000		19,510
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000, IN 1918.											
23	Indianapolis, Ind.	$402,283	$273,715	$128,568			$40,826	$100	$597	$36,816	$3,313	$23,652
24	Denver, Colo.	111,663	111,663				59,034	3,870	1,205	53,959		5,428
25	Rochester, N. Y.	138,895	138,895				4,185	3,500	685			40,583
26	Providence, R. I.	34,181	34,181				15,260	200	100	14,460	500	24,977
27	St. Paul, Minn.	174,135	174,135				34,417		663	33,754		11,276
28	Louisville, Ky.	330,270	285,270			$45,000	1,547	1,200	347			5,209
29	Columbus, Ohio	82,676	82,676				2,635	2,116	519			20,891
30	Oakland, Calif.	1,038,095	377,741	660,354			87,542			87,542		11,260
31	Toledo, Ohio	100,670	100,670				4,104		2,304	1,800		16,512
32	Atlanta, Ga.	107,699	107,699				9,956			7,956	2,000	
33	Birmingham, Ala.	275,920	114,891	112,616		48,413	783	738	45			1,578
34	Omaha, Nebr.	82,759	62,159			20,600						10,363
35	Worcester, Mass.	55,975	37,995	5,102	$12,878		10,495			4,500	5,995	
36	Richmond, Va.	112,807	112,807				32,358	1,180	2,176		29,000	10,879
37	Syracuse, N. Y.	66,517	66,517				2,382		2,382			15,582
38	Spokane, Wash.	469,753	256,342	213,411			450			450		4,693
39	New Haven, Conn.	105,919	100,147		5,772		21,461	1,461		20,000		15,272
40	Memphis, Tenn.	336,417	62,783	251,134		22,500	2,015	2,015				
41	Scranton, Pa.	100,516	100,516				3,500				3,500	6,625
42	Paterson, N. J.	423,374	423,374				460		460			4,279
43	Grand Rapids, Mich.	241,709	233,733	4,476	3,500							
44	Dallas, Tex.	186,157	186,157				986	285	701			
45	San Antonio, Tex.	213,853	210,675	3,178			10,993	1,200		9,793		
46	Fall River, Mass.	7,732	3,382	4,350								
47	Dayton, Ohio	60,673	60,673				4,899	2,036	186	677	2,000	8,118
48	Bridgeport, Conn.	81,477	76,978		4,499		530	500	30			11,973
49	Salt Lake City, Utah	328,571	315,123	13,448								8,071
50	New Bedford, Mass.	21,890	16,246	5,644								
51	Nashville, Tenn.	348,517	32,882	315,635								
52	Tacoma, Wash.	400,406	204,453	195,953								3,081
53	Houston, Tex.	181,687	181,687				7,245	1,000	1,296	4,949		3,066
54	Cambridge, Mass.	10,453	7,570	2,883			1,527	716		811		
55	Trenton, N. J.	321,402	321,402				6,060	1,060		5,000		
56	Lowell, Mass.	15,711	12,098	3,600	13		5,739		5,739			4,949
57	Hartford, Conn.	67,815	65,757		2,058							
58	Youngstown, Ohio	45,246	45,246				100		100			2,290
59	Fort Worth, Tex.	104,700	103,957	743			350		350			8,675
60	Reading, Pa.	81,300	81,300				275			275		
61	Springfield, Mass.	13,782	8,847	4,935			250		250			6,801
62	Camden, N. J.	237,181	237,181				5,000	5,000				
63	Albany, N. Y.	52,755	52,755				3,632	375	3,257			3,288
64	Des Moines, Iowa	45,961	45,961				1,208				1,208	10,496
65	Lynn, Mass.	2,714	2,714				294	38	256			2,645
66	Schenectady, N. Y.	51,857	51,857				23,118			21,118	2,000	
67	Yonkers, N. Y.	60,597	60,597				2,939	96			2,843	2,588
68	Lawrence, Mass.	7,808	6,808	1,000			369	120	249			10,385
69	Kansas City, Kans.	12,775	12,775				1,000	1,000				
							18,119			18,119		

[1] By the United States.

[2] Includes $19 by the United States.

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TABLE 7.—REVENUE RECEIPTS FROM SUBVENTIONS, GRANTS, DONATIONS, GIFTS, AND PENSION ASSESSMENTS: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 64.]

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 1918.												
70	Oklahoma City, Okla.	$83,488	$59,686	$23,802			$366		$366			
71	Duluth, Minn.	90,800	87,660	3,140			579	$204	375			$7,585
72	Wilmington, Del.	37,600	37,600				93,365	385	13,905	$79,075		8,276
73	Akron, Ohio	49,326	49,326				10,362	9,112	1,250			826
74	Norfolk, Va.	62,842	62,842				3,058		3,058			3,379
75	Elizabeth, N. J.	276,820	276,820				141		141			2,330
76	Utica, N. Y.	42,147	42,147				275		275			8,114
77	Waterbury, Conn.	59,075	57,844		$1,231		4,916	4,891	25			
78	Somerville, Mass.	10,191	7,615	2,576			16,000			16,000		
89	St. Joseph, Mo.	48,887	41,790	7,097			292	12	280			988
80	Manchester, N. H.	5,381	5,381									
81	Jacksonville, Fla.	353,342		353,342			1		1			775
82	Hoboken, N. J.	272,315	272,315				100	100				3,109
83	Wilkes-Barre, Pa.	48,397	48,397									2,911
84	Troy, N. Y.	42,082	42,082				595		595			3,473
85	Fort Wayne, Ind.	122,900	94,662	28,238								1,809
86	East St. Louis, Ill.	45,815	45,815				77,942	76,439	1,503			825
87	Evansville, Ind.	138,137	90,703	47,434			202			202		1,649
88	Erie, Pa.	55,807	55,807				475	475				
89	Passaic, N. J.	200,808	200,808				1,893	900	993			1,495
90	Wichita, Kans.	14,627	14,627				328	328				
91	Harrisburg, Pa.	46,473	46,473									7,506
92	Bayonne, N. J.	426,350	426,350				550		550			2,890
93	Peoria, Ill.	40,661	37,671		2,665	[1] $325	6,739		6,739			8,063
94	South Bend, Ind.	108,275	73,750	34,525			8,924	50	2,374	6,500		1,393
95	Johnstown, Pa.	42,476	42,476									
96	El Paso, Tex.	109,302	103,544	5,758			23			23		
97	Savannah, Ga.	236,412		236,412			1,080	1,080				
98	Brockton, Mass.	4,421		4,421			695	695				
99	Sacramento, Calif.	339,973	112,637	224,916		2,420	266,166			266,166		2,968
100	Terre Haute, Ind.	120,550	81,696	38,854			56		56			28,037
101	Holyoke, Mass.	12,941	11,449	1,492			2,000	2,000				
102	Allentown, Pa.	40,220	37,140	3,080								
103	Portland, Me.	182,075	181,712		363		11,559				$11,559	
104	Springfield, Ill.						25	25				985
105	Canton, Ohio	28,432	28,432				25		25			4,599
106	Berkeley, Calif.	290,623	105,062	185,207		354						
107	Chattanooga, Tenn.	141,191	16,032	105,011		20,148	335	335				
108	Charleston, S. C.	46,676	20	46,656			17,806	1,792		8,514	7,500	729
109	Pawtucket, R. I.	12,646	12,646									720
110	Altoona, Pa.	44,263	44,263									2,539
111	Covington, Ky.	72,047	72,047									
112	Atlantic City, N. J.	274,411	274,411				96		96			1,878
113	Mobile, Ala.	112,185		112,185			2,572	2,572				
114	Sioux City, Iowa.	28,799	26,812		1,987		10,422		422	10,000		1,036
115	Little Rock, Ark.	68,627	40,390			28,237						
116	Flint, Mich.	69,595	66,858	2,737			5,000			5,000		
117	Tampa, Fla.	207,493		207,493			400	400				420
118	Saginaw, Mich.	117,072	115,868	1,204			48	48				
119	Rockford, Ill.	25,084	25,084				683		683			1,081
120	San Diego, Calif.	305,480	117,709	176,019		11,752	4,954	1,030	883	2,991		1,518
121	Pueblo, Colo	46,904	15,735	29,691	1,478							
122	Gary, Ind.	72,594	72,594				16,442		255	16,187		633
123	New Britain, Conn.	36,057	35,490		567		2,475	2,162	313			
124	Binghamton, N. Y.	26,697	26,697				408		408			3,166
125	York, Pa.	39,370	39,370									
126	Springfield, Ohio	25,213	25,213				125	125				3,380
127	Malden, Mass.	2,806	668	1,764	374		2,654				2,654	
128	Lancaster, Pa.	34,991	34,991				2,846	130			2,716	1,203
129	Pasadena, Calif.	214,455	78,107	136,348			1,052	880		172		
130	Kalamazoo, Mich.	71,832	70,466	1,366								
131	Augusta, Ga.	172,481		172,481								1,828
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.												
132	Davenport, Iowa.	$26,233	$25,465	$768			$673			$673		$1,207
133	Topeka, Kans.	11,403	11,403				849		$187	662		1,740
134	Salem, Mass.	1,146		1,146			1,244	$1,244				
135	Haverhill, Mass.	2,521		2,521								
136	Huntington, W. Va.	13,511	13,511									
137	Muskogee, Okla.	30,754	18,643	12,111								
138	Bay City, Mich.	105,446	98,329	7,117								
139	Chelsea, Mass.						337	87			$250	
140	McKeesport, Pa.	30,784	30,784				25	25				
141	Racine, Wis.	85,037	49,637	35,400			3,189	25	3,164			900
142	Superior, Wis.	38,480	38,480				573		573			1,077
143	Lincoln, Nebr.	28,111	21,986			$6,125	10,405	405		10,000		
144	Roanoke, Va.	28,181	28,181									
145	Macon, Ga.	193,468		193,468			55,850			55,850		
146	Woonsocket, R. I.	10,095	10,095				8		8			1,155
147	Lansing, Mich.	65,804	63,798	2,006			1,351	851		500		

[1] Includes $54 by other civil divisions.

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TABLE 7.—REVENUE RECEIPTS FROM SUBVENTIONS, GRANTS, DONATIONS, GIFTS, AND PENSION ASSESSMENTS: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 64.]

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 1918—Continued.											
148	Montgomery, Ala.	$83,258		$83,258								
149	West Hoboken, N. J.	158,841	$158,841									$946
150	Newton, Mass.	27,862	22,406	3,136	$2,320		$347	$5		$342		
151	Butte, Mont.	260,683		260,683			86		$86			
152	Wheeling, W. Va.	137,445	12,445			$125,000	25				$25	3,650
153	East Orange, N. J.	178,563	178,563				1,055	1,050	5			1,352
154	Galveston, Tex.	251,238	68,733	1,721	180,784		25,546	25,546				
155	Perth Amboy, N. J.	96,932	96,932									509
156	Fitchburg, Mass.	1,907	24	1,883			350	350				
157	Lexington, Ky.	45,325	44,325	1,000			300	300				
158	New Castle, Pa.	26,965	26,965									
159	Chester, Pa.	32,469	32,469									2,079
160	Decatur, Ill.	22,574	22,574				392	207	185			890
161	Springfield, Mo.	29,584	22,048	7,536			510	510				
162	Hamilton, Ohio.	17,418	17,418				255	255				2,633
163	Charlotte, N. C.	54,242		54,242			202	102		100		
164	Portsmouth, Va.	25,334	25,334									
165	Everett, Mass.	2,844	1,375	1,469								
166	Dubuque, Iowa.	13,927	13,927				2,187		400	1,787		879
167	San Jose, Calif.	203,968	117,126	86,842			11	11				902
168	Pittsfield, Mass.	1,827		1,827								
169	New Rochelle, N. Y.	19,011	19,011				167		167			1,962
170	Quincy, Mass.	9,490	7,187	2,303			266	266				
171	Colorado Springs, Colo.	97,733	13,621	83,000	1,112		4,450	1,842	108	2,500		674
172	Knoxville, Tenn.	124,021	46,566	77,455			13	13				
173	Joliet, Ill.	19,578	19,578				725		725			657
174	Niagara Falls, N. Y.	21,279	21,279				1,044		1,044			1,120
175	Mount Vernon, N. Y.	17,224	17,224				511	3	508			4,103
176	Elmira, N. Y.	22,574	22,574				66		66			955
177	Lorain, Ohio.	14,008	14,008									72
178	Cedar Rapids, Iowa.	19,994	19,142		852		281		281			662
179	Amsterdam, N. Y.	14,831	14,831									578
180	Auburn, N. Y.	18,226	18,226				422		422			1,229
181	Jamestown, N. Y.	22,700	22,700				2,878		2,638		240	790
182	Waterloo, Iowa.	19,081	17,264		1,817		25		25			464
183	Everett, Wash.	135,465	73,001	62,464								789
184	Shreveport, La.	26,932	26,932				1,215	124	1,091			834
185	Fresno, Calif.	215,816	92,549	123,267			850	850				1,435
186	Quincy, Ill.	21,935	21,935				75		75			417
187	Boise, Idaho.	77,077	21,189	55,888								
188	Lima, Ohio.	16,814	16,814									
189	Taunton, Mass.	3,396	404	1,682	1,300		4,000				4,000	
190	Oshkosh, Wis.	37,364	37,364				97		97			546
191	Stockton, Calif.	137,197	93,068	44,129			200	200				1,782
192	Jackson, Mich.	66,613	64,313		2,300		134				134	
193	Austin, Tex.	55,475	53,312	2,163			738	738				
194	Columbia, S. C.	23,850	350	23,500			200	200				
195	Aurora, Ill.	21,997	21,997				156		156			1,036
196	Bellingham, Wash.	122,042	66,350	55,692			1,500			1,500		429
197	Waco, Tex.	57,443	57,036	407			50			50		
198	Williamsport, Pa.	23,679	23,679									2,014
199	Highland Park, Mich.	38,784	37,202	1,582								
200	Orange, N. J.	129,289	129,289				5		5			895
201	Lynchburg, Va.	23,514	23,514									
202	Brookline, Mass.	4,571		4,571			25				25	
203	Winston-Salem, N. C.	44,000		44,000								
204	Joplin, Mo.	26,577	19,738	6,839			984		984			902
205	Tulsa, Okla.	69,703	59,416	10,287								
206	Kenosha, Wis.	34,962	[1] 34,962				6,892	392		6,500		614
207	Danville, Ill.	16,178	16,178									
208	Ogden, Utah.	98,002	98,002				100	100				
209	Newport, Ky.	30,513	30,513									
210	Norristown, Pa.	20,232	20,232				534				534	1,167
211	Council Bluffs, Iowa.	26,877	26,877				45		45			472
212	La Crosse, Wis.	34,678	34,678				594		594			1,135
213	Stamford, Conn.	16,660	16,314		346		3,358		3,358			900
214	Charleston, W. Va.	10,587	10,587									
215	Zanesville Ohio	10,971	10,971				25		25			
216	Madison, Wis.	60,148	37,724	22,424			235		235			604
217	Waltham, Mass.	2,240	909	1,331								
218	Easton, Pa.	23,664	23,664				1,996			1,996		
219	Poughkeepsie, N. Y.	16,423	16,423				1,340		1,340			659
220	Jackson, Miss.	33,965	16,839	2,626	1,000	13,500	250	250				
221	Wilmington, N. C.	78,595		78,595								
222	Newport, R. I.	7,361	7,361				9,354	7,741	1,600	13		1,552
223	Watertown, N. Y.	15,882	15,882				2,482		2,482			410
224	Battle Creek, Mich.	52,897	51,329	1,568								
225	Newark, Ohio.	10,926	10,926									
226	East Chicago, Ind.	63,669	63,669				248	248				
227	Green Bay, Wis.	48,377	46,894		1,483		506		506			412

[1] Includes $500 by the United States.

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TABLE 8.—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.								
			Total.	Executive branch.				Judicial branch.	Elections.	General government buildings.
				Legislative branch.	Chief executive.	Financial.	Law offices and accounts.	Other general executive.			
	Grand total	$29,526,180	$5,579,772	$87,378	$18,440	$1,304,088	$74,111	$206,197	$3,672,988	$26,608	$189,962
	Group I	15,019,215	3,520,792	71,450	13,685	876,064	62,488	58,595	2,377,798	8,606	52,106
	Group II	5,187,055	1,249,457	13,046	845	162,719	2,151	50,925	972,252	7,041	40,478
	Group III	4,685,251	453,543	1,082	500	134,442	5,778	41,309	234,474	7,012	28,946
	Group IV	2,271,599	187,681	1,458	306	75,930	1,965	20,188	49,131	1,313	37,381
	Group V	2,362,460	168,299	342	3,104	54,924	1,729	35,180	39,333	2,636	31,051
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.										
1	New York, N. Y	$2,083,440	$513,041	$63,667	$13,357	$36,959	$4,145	$6,624	$371,412	$4,044	$12,833
2	Chicago, Ill	3,840,331	1,237,571	3,393	108	549,782	.....	991	675,897	.....	7,400
3	Philadelphia, Pa	1,856,974	533,199	.....	.....	57,665	51,552	10,121	413,245	.....	616
4	St. Louis, Mo	709,016	378,031	62	.....	108,366	655	11	267,656	.....	1,281
5	Boston, Mass	1,040,854	109,203	19	.....	35,990	1,255	7,366	62,679	785	1,109
6	Cleveland, Ohio	1,715,123	189,116	.....	.....	22,243	.....	1,203	149,366	65	16,239
7	Detroit, Mich	1,375,450	96,188	.....	.....	6,815	.....	14,565	72,299	84	2,425
8	Baltimore, Md	818,444	54,338	.....	201	8,668	1,275	214	32,869	3,130	7,981
9	Pittsburgh, Pa	917,058	219,408	4,309	9	9,730	.....	52	204,111	9	1,188
10	Los Angeles, Calif	682,325	190,697	.....	10	39,846	3,606	17,448	128,284	489	1,094
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.										
11	Buffalo, N. Y	$688,766	$44,052	.....	.....	$10,480	$1,068	$4,761	$27,123	$69	$551
12	San Francisco, Calif	425,319	154,809	$2,738	.....	6,931	.....	21,365	120,641	2,564	570
13	Milwaukee, Wis	393,021	70,512	3,362	$22	3,933	.....	4,651	47,935	.....	10,609
14	Newark, N. J	500,697	148,690	2,227	643	18,944	82	596	122,654	.....	3,544
15	Cincinnati, Ohio	707,985	113,041	3,260	.....	15,639	.....	1,260	90,795	915	1,172
16	New Orleans, La	330,825	83,568	.....	.....	10,239	113	25	72,706	.....	485
17	Minneapolis, Minn	362,209	73,137	1,268	.....	15	.....	6,425	62,455	2,192	782
18	Washington, D. C	340,930	66,636	.....	.....	6,438	136	.....	59,974	.....	88
19	Seattle, Wash	408,371	137,064	191	15	20,250	733	7,686	92,852	1,301	14,036
20	Jersey City, N. J	244,713	110,396	.....	.....	5,325	.....	248	104,740	.....	83
21	Kansas City, Mo	437,243	167,744	.....	.....	58,499	7	190	101,979	.....	7,069
22	Portland, Oreg	347,567	79,808	.....	165	6,026	12	3,718	68,398	.....	1,489
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.										
23	Indianapolis, Ind	$111,268	$32,776	$162	.....	$30,996	.....	$1,618	.....	.....	.....
24	Denver, Colo	258,406	111,547	.....	.....	1,109	$167	1,307	$108,964	.....	.....
25	Rochester, N. Y	120,692	17,646	.....	.....	5,176	1,345	383	10,737	.....	$5
26	Providence, R. I	200,008	28,261	.....	.....	7,355	.....	474	19,780	$460	192
27	St. Paul, Minn	187,214	6,365	.....	.....	120	104	2,380	3,719	33	.....
28	Louisville, Ky	115,309	6,577	.....	.....	6,460	64	.....	.....	.....	53
29	Columbus, Ohio	185,801	16,491	.....	.....	.....	.....	140	16,213	73	65
30	Oakland, Calif	84,909	1,849	.....	$22	125	.....	369	1,291	.....	42
31	Toledo, Ohio	104,866	10,635	.....	.....	.....	.....	7,428	3,205	.....	2
32	Atlanta, Ga	75,620	52	26	.....	17	.....	.....	.....	.....	9
33	Birmingham, Ala	167,282	10,370	.....	.....	.....	20	274	.....	.....	10,076
34	Omaha, Nebr	137,273	2,987	.....	136	510	.....	.....	.....	.....	2,341
35	Worcester, Mass	347,539	11,321	.....	.....	1,269	64	8,449	.....	3	1,536
36	Richmond, Va	36,967	1,058	.....	.....	18	.....	.....	.....	941	99
37	Syracuse, N. Y	54,118	24,174	.....	.....	16,015	.....	273	7,579	.....	307
38	Spokane, Wash	138,909	1,736	.....	25	276	866	492	.....	.....	77
39	New Haven, Conn	136,053	4,944	.....	.....	.....	.....	362	4,255	.....	327
40	Memphis, Tenn	99,614	1,646	.....	.....	.....	1,614	.....	32	.....	.....
41	Scranton, Pa	30,945	3,509	634	.....	2,560	.....	.....	.....	.....	316
42	Paterson, N. J	78,150	9,158	.....	.....	489	26	274	8,254	40	75
43	Grand Rapids, Mich	133,449	27,583	.....	16	20,766	14	1,176	5,469	.....	142
44	Dallas, Tex	85,643	4,178	.....	.....	10	.....	.....	.....	.....	4,168
45	San Antonio, Tex	24,474	2,740	.....	.....	2,729	11	.....	.....	.....	.....
46	Fall River, Mass	75,812	3,784	.....	.....	2,342	.....	1,425	.....	.....	17
47	Dayton, Ohio	126,038	5,217	.....	.....	203	.....	.....	4,760	.....	254
48	Bridgeport, Conn	60,679	1,351	.....	.....	.....	165	287	929	.....	.....
49	Salt Lake City, Utah	61,924	10,463	.....	.....	1,366	10	221	8,866	.....	.....
50	New Bedford, Mass	162,944	5,005	.....	.....	2,183	.....	2,822	.....	.....	.....
51	Nashville, Tenn	38,752	78	.....	.....	78	.....	.....	.....	.....	.....
52	Tacoma, Wash	53,674	4,854	.....	.....	145	.....	1,684	.....	.....	3,025
53	Houston, Tex	52,335	7,338	.....	.....	5,616	23	1,228	.....	.....	471
54	Cambridge, Mass	113,368	7,265	.....	.....	4,790	1,123	1,352	.....	.....	.....
55	Trenton, N. J	79,323	9,792	.....	.....	3,103	.....	.....	6,676	.....	13
56	Lowell, Mass	64,850	3,331	.....	.....	2,040	.....	1,286	.....	5	.....
57	Hartford, Conn	118,103	4,911	.....	.....	22	119	1,043	3,700	.....	27
58	Youngstown, Ohio	33,925	6,020	.....	.....	97	.....	53	5,848	.....	22
59	Fort Worth, Tex	98,628	471	.....	207	118	.....	146	.....	.....	.....
60	Reading, Pa	12,932	894	.....	.....	.....	.....	439	.....	.....	455
61	Springfield, Mass	230,218	8,579	.....	.....	6,857	.....	1,560	.....	.....	162
62	Camden, N. J	31,120	8,897	257	.....	763	.....	.....	7,808	.....	69
63	Albany, N. Y	18,129	2,408	.....	67	1,193	.....	168	444	.....	536
64	Des Moines, Iowa	55,177	8,474	.....	24	18	26	.....	2,932	5,457	17
65	Lynn, Mass	119,980	10,933	.....	1	6,064	.....	868	.....	.....	4,000
66	Schenectady, N. Y	40,774	4,434	3	.....	1,441	.....	247	2,743	.....	.....
67	Yonkers, N. Y	8,530	572	.....	.....	.....	.....	299	270	.....	3
68	Lawrence, Mass	98,598	778	.....	.....	3	.....	773	.....	.....	2
69	Kansas City, Kans	14,929	61	.....	2	.....	17	.....	.....	.....	42

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BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1918.

assigned to each, see p. 21. For a text discussion of this table, see p. 68.]

II.—PROTECTION TO PERSON AND PROPERTY.												City number.
Total.	Police department.	Fire department.	Militia and armories.	Register of deeds and mortgages.	Inspection service.							
					Total.	Buildings.	Plumbing.	Weights and measures.	Electric wiring.	Boilers.	All other.	
$4,178,563	$408,074	$191,140	$19,706	$1,900,016	$1,361,327	$202,471	$115,113	$125,431	$428,557	$178,884	$310,871	
2,559,709	50,631	46,967	5	1,332,982	956,729	153,519	11,549	70,830	313,089	148,045	259,697	
698,461	82,423	20,347	1,530	427,999	98,302	167	20,625	20,699	14,502	10,678	21,631	
473,147	136,803	38,823	14,302	71,053	149,982	29,634	33,486	18,928	45,448	11,848	7,638	
228,210	54,517	42,804	2,876	5,406	89,652	5,353	20,483	8,034	31,576	4,910	19,346	
222,036	83,700	42,199	993	2,576	76,632	13,818	28,970	6,940	23,942	403	2,559	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.												
$376,500	$2,938	$14,735	.....	$304,970	$27,922	.....	.....	.....	.....	$26,052	$1,870	1
982,704	9,405	149	.....	353,959	543,394	$93,611	.....	$34,831	$200,542	59,010	155,400	2
413,174	910	4,053	.....	276,618	93,645	.....	.....	10,000	.....	17,131	66,514	3
146,410	1,783	2,026	.....	58,849	82,534	.....	$11,549	4,813	.....	30,311	25,861	4
93,804	8,493	4,328	.....	42,615	38,368	.....	.....	8,635	29,709	.....	24	5
123,398	3,233	2,042	.....	85,465	29,947	555	.....	56	24,744	.....	4,592	6
181,694	14,903	8,748	.....	58,676	94,469	34,418	.....	2,330	42,934	14,787	.....	7
5,681	.....	5,511	$5	.....	165	.....	.....	165	.....	.....	.....	8
113,050	7,009	1,539	.....	60,870	39,673	24,935	.....	.....	13,984	754	.....	9
123,204	1,957	3,836	.....	90,960	6,612	.....	.....	.....	1,176	.....	5,436	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.												
$39,069	$6,502	$3,545	.....	$26,712	$1,496	.....	.....	.....	.....	$1,496	.....	11
82,521	902	4,536	.....	60,441	14,302	.....	.....	.....	$14,302	.....	.....	12
37,115	5,551	3,133	.....	25,492	2,416	$10	.....	.....	.....	834	$1,572	13
49,580	2,881	2,048	.....	41,607	3,182	.....	$1,645	$1,537	.....	.....	.....	14
63,173	1,241	1,416	$1,398	32,670	26,496	157	10,794	.....	.....	.....	15,545	15
125,490	57,174	2,186	.....	54,661	11,210	.....	8,186	2,719	200	.....	110	16
42,978	1,864	445	.....	40,349	79	.....	.....	79	.....	.....	.....	17
47,724	193	380	.....	35,852	5,813	.....	.....	4,542	.....	.....	1,271	18
71,257	5,248	971	.....	55,955	6,688	.....	.....	3,545	.....	3,143	.....	19
30,615	338	1,035	.....	29,232	10	.....	.....	10	.....	.....	.....	20
80,424	104	556	.....	61,504	16,605	.....	.....	8,267	.....	5,205	3,133	21
25,515	25	96	132	23,624	.....	.....	.....	.....	.....	.....	.....	22
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.												
$3,966	$3,807	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	23
82,837	450	$979	.....	$25,469	$22,380	$4,634	.....	.....	$8,656	$7,411	$1,679	24
4,687	2,537	1,690	.....	.....	110	.....	.....	$110	.....	.....	.....	25
35,653	11,759	284	.....	11,314	6,657	.....	.....	3,787	.....	1,008	1,862	26
9,109	290	668	$7,988	.....	.....	.....	.....	.....	.....	.....	.....	27
1,282	414	848	.....	.....	19	.....	.....	19	.....	.....	.....	28
4,283	1,429	2,357	.....	.....	79	79	.....	.....	.....	.....	.....	29
2,758	.....	.....	.....	.....	1,443	.....	.....	.....	1,443	.....	.....	30
26,704	2,227	723	.....	.....	23,754	8,943	$3,041	.....	11,770	.....	.....	31
1,972	643	1,055	143	.....	19	.....	.....	19	.....	.....	.....	32
10,459	340	1,176	.....	.....	5,732	11	5,654	.....	67	.....	.....	33
29,432	3,889	888	.....	.....	24,655	7,690	5,263	1,736	6,370	3,596	.....	34
12,492	8,159	1,378	.....	.....	1,643	.....	.....	1,643	.....	.....	.....	35
2,798	730	944	501	.....	.....	.....	.....	.....	.....	.....	.....	36
9,146	2,808	6,173	.....	.....	130	.....	.....	.....	.....	130	.....	37
7,548	295	290	.....	.....	6,947	.....	925	760	4,028	657	577	38
14,016	202	392	.....	13,372	.....	.....	.....	.....	.....	.....	.....	39
25,927	738	996	.....	.....	20,208	6,195	2,823	3,912	4,139	511	2,578	40
903	.....	341	.....	.....	509	.....	.....	.....	.....	509	.....	41
2,138	1,657	461	.....	.....	171	73	.....	.....	.....	.....	98	42
11,193	7,390	3,664	.....	.....	.....	.....	.....	.....	.....	.....	.....	43
6,524	2,848	2,201	.....	.....	1,314	.....	1,252	46	16	.....	.....	44
2,021	113	434	.....	.....	.....	.....	.....	.....	.....	.....	.....	45
1,615	351	155	.....	.....	611	.....	38	573	.....	.....	.....	46
2,386	1,258	531	.....	.....	373	373	.....	.....	.....	.....	.....	47
10,675	.....	178	.....	10,384	4	4	.....	.....	.....	.....	.....	48
3,247	245	92	.....	.....	1,943	.....	1,790	.....	.....	.....	153	49
31,898	29,949	892	.....	.....	1,037	.....	.....	999	14	.....	24	50
1,746	.....	601	.....	.....	830	.....	15	.....	.....	255	560	51
6,409	1,305	427	.....	.....	3,944	1,179	2,388	.....	.....	397	.....	52
6,086	259	196	.....	.....	2,200	.....	2,200	.....	.....	.....	.....	53
4,825	74	438	3,520	.....	744	.....	.....	744	.....	.....	.....	54
3,697	1,464	636	.....	.....	1,524	207	1,317	.....	.....	.....	.....	55
5,088	3,522	10	.....	.....	1,483	.....	.....	1,057	426	.....	.....	56
44,058	32,773	644	.....	10,514	127	.....	.....	127	.....	.....	.....	57
7,192	37	44	.....	.....	7,111	.....	3,070	.....	3,934	.....	107	58
7,425	190	770	.....	.....	5,571	.....	3,714	6	1,851	.....	.....	59
179	41	122	.....	.....	16	.....	16	.....	.....	.....	.....	60
6,311	2,916	2,489	.....	.....	906	1	.....	905	.....	.....	.....	61
3,345	57	205	.....	.....	2,871	232	.....	.....	2,639	.....	.....	62
1,898	839	1,044	.....	.....	.....	.....	.....	.....	.....	.....	.....	63
439	126	154	.....	.....	.....	.....	.....	.....	.....	.....	.....	64
4,949	2,223	127	.....	.....	1,564	13	.....	1,506	45	.....	.....	65
3,939	3,849	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	66
434	.....	.....	.....	.....	374	.....	.....	.....	.....	374	.....	67
6,365	3,200	298	2,152	.....	715	.....	.....	715	.....	.....	.....	68
1,093	.....	829	.....	.....	264	.....	.....	264	.....	.....	.....	69

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TABLE 8.—REVENUE RECEIPTS FROM EARNINGS OF GENERAL DEPARTMENTS,

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	II.—PROTECTION TO PERSON AND PROPERTY—continued.				III.—CONSERVATION OF HEALTH.					
		Other protection to person and property.				Total.	Health department administration.	Vital statistics.	Prevention and treatment of communicable diseases.	Conservation of child life.	Food regulation and inspection.
		Total.	Pounds.	Examining plumbers and engineers.	All other.						
	Grand total	$298,300	$52,168	$29,559	$216,573	$1,385,651	$49,381	$90,940	$1,118,639	$10,980	$115,711
	Group I	172,395	9,918	22,423	140,054	608,348	17,985	60,392	509,314	6,918	13,739
	Group II	14,860	4,969	576	9,315	171,901	5,412	21,600	125,017	667	19,205
	Group III	62,184	20,126	3,419	38,639	342,451	7,426	5,276	286,729	2,361	40,659
	Group IV	32,925	8,095	1,294	23,536	145,611	14,492	2,081	112,719	301	16,018
	Group V	15,936	9,060	1,847	5,029	117,340	4,066	1,591	84,860	733	26,090
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.										
1	New York, N. Y	$25,935			$25,935	$98,941	$4,889	$43,627	$43,415		$7,010
2	Chicago, Ill	75,797	$3,294	$17,929	54,574	13,770	3,919	6,654	3,197		
3	Philadelphia, Pa	37,948	2,046	1,857	34,045	14,501	8,450		6,051		
4	St. Louis, Mo	1,218			1,218	2,895	455	2	2,438		
5	Boston, Mass					107,339	7	1,703	105,629		
6	Cleveland, Ohio	2,711			2,711	143,962		4,992	137,967	$1,003	
7	Detroit, Mich	4,898	2,261	2,637		177,083		947	176,136		
8	Baltimore, Md					30,443	228	1,461	28,754		
9	Pittsburgh, Pa	3,959	305		3,654	10,058			5,707	4,351	
10	Los Angeles, Calif	19,929	2,012		17,917	9,356	37	1,006	20	1,564	6,729
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.										
11	Buffalo, N. Y	$814	$477	$83	$254	$37,921	$422	$2,147	$35,314	$38	
12	San Francisco, Calif	2,340	2,011		329	18,180	8	1,120	17,052		
13	Milwaukee, Wis	523			523	15,769	4,323	451	10,995		
14	Newark, N. J	62	62			7,730		5,328	1,938		$464
15	Cincinnati, Ohio	52			52	5,543	164	845	4,534		
16	New Orleans, La	254	254			26,592	15	9,101			17,476
17	Minneapolis, Minn	241	241			1,657		433	1,178		46
18	Washington, D. C	5,486	443		5,043	402	402				
19	Seattle, Wash	1,795	1,228		567	23,793	53	383	22,833	524	
20	Jersey City, N. J					32,723		1,586	31,021	105	11
21	Kansas City, Mo	1,655	253	493	909	1,338	25		105		1,208
22	Portland, Oreg	1,638			1,638	253		206	47		
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.										
23	Indianapolis, Ind	$159			$159						
24	Denver, Colo	33,559	$670	$2,584	30,305	$3,019		$187	$2,832		
25	Rochester, N. Y	350		90	260	555	$216		339		
26	Providence, R. I	5,639	4,242		1,397	12,427	105	1,255	11,025	$7	$35
27	St. Paul, Minn	165			165	626	199	211	216		
28	Louisville, Ky	1	1			8,768		156	2,635		5,977
29	Columbus, Ohio	418	192		226	515	236				279
30	Oakland, Calif	1,315	1,315			14,410	30	420			13,960
31	Toledo, Ohio					1,419	350				1,069
32	Atlanta, Ga	112	79		33	808			808		
33	Birmingham, Ala	3,211	3,211			7,152					7,152
34	Omaha, Nebr					6,236			6,236		
35	Worcester, Mass	1,312	690		622	11,302			11,265		37
36	Richmond, Va	623	623								
37	Syracuse, N. Y	35		35		3,666	3,666				
38	Spokane, Wash	16			16	188	13	99	76		
39	New Haven, Conn	50	50			492		492			
40	Memphis, Tenn	3,985	868	280	2,837	3,044	165		427		2,452
41	Scranton, Pa	53	16	37		633			633		
42	Paterson, N. J	449	449			31,941	39	571	29,318	2,013	
43	Grand Rapids, Mich	139	130	9		39,634	392		39,242		
44	Dallas, Tex	161			161	5,643	270		5,373		
45	San Antonio, Tex	1,474	1,474			4,519		154	39		4,326
46	Fall River, Mass	498			498	16,801	48	49	16,704		
47	Dayton, Ohio	224	224			526		191	335		
48	Bridgeport, Conn	109	109			8,370	22	369	5,846		2,133
49	Salt Lake City, Utah	967	967			1,159		116	162	341	540
50	New Bedford, Mass	20			20	14,506			14,506		
51	Nashville, Tenn	315	289		26	180	160				
52	Tacoma, Wash	733			733	1,870		133	1,737		
53	Houston, Tex	3,431	2,434		997	13	13				
54	Cambridge, Mass	49			49	22,434			22,434		
55	Trenton, N. J	74	74			41,633		70	41,563		
56	Lowell, Mass	73			73	2,243			2,243		
57	Hartford, Conn					16,660	49	672	15,939		
58	Youngstown, Ohio					38	10		28		
59	Fort Worth, Tex	894	889		5	970	215				755
60	Reading, Pa					282		42	240		
61	Springfield, Mass					13,304	30		13,274		
62	Camden, N. J	212	92	120		2,945	919		2,026		
63	Albany, N. Y	15		15		167	60	89	18		
64	Des Moines, Iowa	159		159		4,757			2,813		1,944
65	Lynn, Mass	1,035	978		57	14,444	191		14,253		
66	Schenectady, N. Y	90	60	30		56			56		
67	Yonkers, N. Y	60		60							
68	Lawrence, Mass					21,823	8		21,815		
69	Kansas City, Kans					273			273		

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BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1918—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 68.]

IV.—SANITATION, OR PROMOTION OF CLEANLINESS.						V.—HIGHWAYS.								City number.
Total.	Sewers and sewage disposal.	Refuse collection.	Refuse disposal.	Public convenience stations.	Other sanitation.	Total.	General administration.	Roadways of streets, roads, and alleys.	Prevention of street dust.	Other care of streets, roads, and alleys.	Street lighting.	Waterways.	Repair and construction for compensation.	
$2,765,537	$774,975	$594,595	$1,160,789	$26,643	$208,535	$4,580,209	$1,012	$768,766	$19,534	$46,146	$73,223	$90,234	$3,581,294	
1,337,775	277,740	271,727	687,000	3,993	97,315	1,848,653	552	303,481	264	205	11,944	10,437	1,521,770	
246,450	78,850	47,987	74,886	4,287	40,440	1,371,301	5	112,896	1,588	33,682	12,600	74,191	1,136,339	
625,205	102,303	135,735	309,535	13,530	64,102	719,703	.....	182,402	6,306	4,780	28,264	1,138	496,813	
316,213	150,174	102,904	54,384	4,492	4,259	363,119	455	103,796	7,735	2,252	11,534	3,065	234,283	
239,894	165,908	36,242	34,984	341	2,419	277,433	.....	66,191	3,641	5,228	8,881	1,403	192,089	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.														
$164,512	$4,954	$159,558	.....	.....	.....	$119,761	$552	$92,055	.....	$205	$111	.....	$26,838	1
470,880	77,495	.....	$371,701	.....	$21,684	111,502	.....	14,603	.....	.....	.....	.....	96,899	2
34,059	.....	.....	.....	.....	34,059	259,763	.....	3,171	.....	.....	129	.....	256,463	3
7,586	.....	4,909	1,528	$1,149	.....	44,097	.....	3,239	.....	.....	216	.....	40,642	4
69,168	9,067	59,533	.....	568	.....	12,763	.....	4,066	.....	.....	2,679	.....	6,018	5
346,071	9,216	4,712	313,639	.....	18,504	333,861	.....	4,852	.....	.....	5,652	$5,291	318,066	6
18,687	10,851	7,836	.....	.....	.....	215,495	.....	27,231	.....	.....	.....	.....	188,264	7
202,623	166,157	12,729	132	1,053	22,552	425,238	.....	14,244	$264	.....	2,513	5,146	403,071	8
516	.....	.....	.....	.....	516	183,766	.....	137,311	.....	.....	508	.....	45,947	9
23,673	.....	22,450	.....	1,223	.....	142,407	.....	2,709	.....	.....	136	.....	139,562	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.														
$77,049	$9,020	$17,142	$50,887	.....	.....	$378,812	$5	$13,643	.....	$33,680	$2,010	.....	$329,474	11
16,041	.....	.....	16,041	.....	.....	73,364	.....	95	.....	.....	.....	.....	73,269	12
28,569	2,844	15,557	50	.....	$10,118	15,917	.....	3,214	$393	2	176	$1,538	10,594	13
34,820	17,621	486	7,215	$77	9,421	63,636	.....	15,687	185	.....	2,451	.....	45,313	14
12,953	210	2,016	.....	1,324	9,403	295,225	.....	1,018	.....	.....	1,355	.....	292,852	15
34,946	29,925	63	.....	.....	4,958	34,641	.....	2,560	.....	.....	3,865	.....	28,216	16
15,659	8,565	528	365	.....	6,201	14,224	.....	1,511	385	.....	172	.....	12,156	17
12,258	8,903	494	.....	2,861	.....	102,946	.....	186	.....	.....	2,550	.....	100,210	18
10,005	1,275	8,730	.....	.....	.....	100,527	.....	59,020	.....	.....	.....	666	40,841	19
187	187	.....	.....	.....	.....	351	.....	351	.....	.....	.....	.....	.....	20
3,428	35	2,912	328	25	128	94,987	.....	1,614	625	.....	.....	.....	92,748	21
535	265	59	.....	.....	211	196,671	.....	13,997	.....	.....	21	71,987	110,666	22
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.														
$48	.....	$48	.....	.....	.....	$24,427	.....	$1,114	.....	.....	$1,179	.....	$22,134	23
198	$26	19	.....	.....	$153	16,382	.....	788	$151	.....	31	.....	15,412	24
54,714	7,240	.....	$47,474	.....	.....	1,937	.....	1,544	.....	$258	.....	.....	135	25
20,317	11,715	491	.....	$5,816	2,295	18,524	.....	1,443	.....	122	107	.....	16,852	26
10,838	1,408	115	6,290	.....	3,030	54,864	.....	20,477	1,084	.....	.....	.....	33,303	27
1,259	388	864	.....	.....	7	3,848	.....	435	234	.....	.....	.....	3,179	28
98,074	4,366	5,719	87,454	419	116	20,930	.....	878	.....	.....	.....	.....	20,052	29
11,860	.....	.....	11,860	.....	.....	12,385	.....	1,109	.....	.....	.....	.....	11,276	30
1,426	407	1,007	.....	12	.....	8,065	.....	2,962	.....	.....	.....	.....	5,103	31
3,135	.....	3,135	.....	.....	.....	14,240	.....	4,385	.....	.....	204	.....	9,651	32
25,731	.....	1,219	5,876	.....	18,636	10,612	.....	1,294	.....	.....	4,542	.....	4,776	33
20,651	1,340	6,593	12,718	.....	.....	52,516	.....	8,806	.....	.....	207	.....	43,503	34
40,336	2,693	37,643	.....	.....	.....	45,844	.....	43,493	1,349	.....	488	.....	514	35
5,247	.....	819	.....	.....	4,428	16,951	.....	312	.....	.....	.....	$1,138	15,501	36
3,866	136	828	128	709	2,065	3,365	.....	3,365	.....	.....	.....	.....	.....	37
56,248	276	.....	55,972	.....	.....	39,136	.....	65	.....	.....	.....	.....	39,071	38
15,262	572	6	13,509	.....	1,175	2,371	.....	225	.....	.....	.....	.....	2,146	39
1,187	207	853	127	.....	.....	35,969	.....	4,701	.....	1,126	3,702	.....	26,440	40
871	361	44	141	325	.....	7,079	.....	580	.....	.....	.....	.....	6,499	41
3,735	2,070	1,613	.....	52	.....	2,258	.....	1,234	.....	744	280	.....	.....	42
8,065	.....	8,061	.....	.....	4	13,165	.....	999	.....	2,113	75	.....	9,978	43
7,083	5,364	.....	1,442	277	.....	36,366	.....	13,332	.....	.....	5,770	.....	17,264	44
783	571	15	.....	.....	197	8,622	.....	819	.....	.....	.....	.....	7,803	45
1,412	.....	.....	.....	1,412	.....	6,973	.....	3,479	779	111	57	.....	2,547	46
50,684	2,957	.....	47,553	34	140	37,525	.....	1,900	.....	.....	5,065	.....	30,560	47
1,813	1,813	.....	.....	.....	.....	1,771	.....	.....	.....	.....	.....	.....	1,771	48
255	255	.....	.....	.....	.....	12,101	.....	3,191	.....	.....	.....	.....	8,910	49
11,642	11,585	57	.....	.....	.....	25,837	.....	25,578	.....	.....	.....	.....	259	50
2,894	.....	1,194	1,700	.....	.....	8,613	.....	1,350	532	.....	.....	.....	6,722	51
513	308	205	.....	.....	.....	2,172	.....	2,172	.....	.....	.....	.....	.....	52
18,835	1,432	17,398	.....	.....	5	8,523	.....	2,841	479	.....	5,203	.....	.....	53
21,642	219	20,223	1,200	.....	.....	2,882	.....	2,820	62	.....	.....	.....	.....	54
1,575	686	889	.....	.....	.....	2,594	.....	1,308	.....	.....	394	.....	892	55
5,180	577	4,267	.....	336	.....	3,833	.....	370	199	.....	.....	.....	3,264	56
4,484	.....	820	.....	3,664	.....	1,874	.....	70	247	223	249	.....	1,085	57
215	212	3	.....	.....	.....	3,915	.....	.....	.....	.....	.....	.....	3,915	58
29,362	5,101	.....	.....	.....	24,261	1,605	.....	894	.....	.....	711	.....	.....	59
800	800	.....	.....	.....	.....	5,863	.....	179	.....	.....	.....	.....	5,684	60
34,979	32,512	.....	1,993	474	.....	66,141	.....	15,045	1,190	.....	.....	.....	49,906	61
3,783	871	2,912	.....	.....	.....	4,801	.....	289	.....	.....	.....	.....	4,512	62
5,122	.....	.....	.....	.....	5,122	1,583	.....	81	.....	.....	.....	.....	1,502	63
193	3	190	.....	.....	.....	14,933	.....	4,329	.....	1	.....	.....	10,603	64
9,356	782	8,536	38	.....	.....	242	.....	242	.....	.....	.....	.....	.....	65
22,285	1,708	6,517	14,060	.....	.....	3,475	.....	88	.....	82	.....	.....	3,305	66
2,468	.....	.....	.....	.....	2,468	.....	.....	.....	.....	.....	.....	.....	.....	67
4,764	1,332	3,432	.....	.....	.....	43,893	.....	1,664	.....	.....	.....	.....	42,229	68
15	15	.....	.....	.....	.....	8,698	.....	143	.....	.....	.....	.....	8,555	69

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TABLE 8.—REVENUE RECEIPTS FROM EARNINGS OF GENERAL DEPARTMENTS,

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.										
		Total.	Charities.					Hospitals.		Corrections.		
			General supervision.	Outdoor poor relief.	Poor in institutions.	Care of children.	Other charities.	General hospitals.	Insane in institutions.	Institutions for adults.	Institutions for minors.	Probation board and officers.
	Grand total	$4,811,708	$44,544	$474,913	$554,087	$137,604	$7,250	$1,207,765	$625,856	$1,496,543	$260,679	$2,467
	Group I	2,562,214	44,480	209,043	267,817	97,173	1,568	350,934	404,696	947,265	238,025	1,213
	Group II	654,385	26	4,404	79,625	20,124	626	44,421	214,266	272,267	18,626	
	Group III	591,651	37	126,070	123,198	2,922	4,593	184,285	1,937	145,074	3,535	
	Group IV	458,544	1	64,408	50,932	10,622	123	272,084	1,864	58,510		
	Group V	544,914		70,988	32,515	6,763	340	356,041	3,093	73,427	493	1,254
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.											
1	New York, N. Y	$459,064	$44,437		$121,154	$50,216		$25,438			$217,819	
2	Chicago, Ill	263,764		$9,227	1,007		$43	2,543		$246,508	4,436	
3	Philadelphia, Pa	336,122			15,014	8,626	735	39,177	$242,268	30,302		
4	St. Louis, Mo	76,298		105	445	531	447		42,063	32,295	412	
5	Boston, Mass	398,203	23	199,108	14,783	2,943	343	158,001		19,091	3,872	$39
6	Cleveland, Ohio	267,542		18	65,884			100,619	346	93,569	1,106	
7	Detroit, Mich	373,190		61	17,645			6,992		347,298	20	1,174
8	Baltimore, Md	27,186		2	2,413	211			21,384	3,120	56	
9	Pittsburgh, Pa	283,229			15,599	5,944			98,635	157,115	5,936	
10	Los Angeles, Calif	77,616	20	522	13,873	28,702		12,164		17,967	4,368	
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.											
11	Buffalo, N. Y	$77,804	$26	$31	$40,664	$7,014		$1,369		$28,700		
12	San Francisco, Calif	19,744			2,352			1,002		10,037	$6,353	
13	Milwaukee, Wis	124,219		168	3,890	2,851		4,227	$24,187	88,896		
14	Newark, N. J	148,337			1,515		$475	3,718	132,793	7,292	2,544	
15	Cincinnati, Ohio	40,394		37	2,513			15,335	1,762	20,310	437	
16	New Orleans, La	2,721								2,231	490	
17	Minneapolis, Minn	39,889		61	1,770			14,005		22,225	1,828	
18	Washington, D. C	99,697			39	10,259	6	14	10,817	78,562		
19	Seattle, Wash	23,192			18,689			616		841	3,046	
20	Jersey City, N. J	46,345		135	41		145	518	43,902	1,511	93	
21	Kansas City, Mo	22,261			5,116			3,108	805	9,451	3,781	
22	Portland, Oreg	9,782		3,972	3,036			509		2,211	54	
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.											
23	Indianapolis, Ind	$7,066						$7,066				
24	Denver, Colo	16,102		$889	$5,337		$2,621	6,442		$813		
25	Rochester, N. Y	1,551	$37	1,207		$122		185				
26	Providence, R. I	50,014		277	49,737							
27	St. Paul, Minn	7,380						7,305		75		
28	Louisville, Ky	10,074			1,805	34		7,238		368	$629	
29	Columbus, Ohio	23,065								23,065		
30	Oakland, Calif	3,000								3,000		
31	Toledo, Ohio	28,599						492		28,107		
32	Atlanta, Ga	29,408						6,660		22,748		
33	Birmingham, Ala	28,283			50					28,233		
34	Omaha, Nebr	3,786								3,786		
35	Worcester, Mass	134,733		11,355	20,821			102,557				
36	Richmond, Va	924			631			293				
37	Syracuse, N. Y	3,107		3,107								
38	Spokane, Wash	4,430						386		1,376	2,668	
39	New Haven, Conn	3,371			3,371							
40	Memphis, Tenn	18,457						18,457				
41	Scranton, Pa											
42	Paterson, N. J	4,128		36	4,092							
43	Grand Rapids, Mich	3,629		3,629								
44	Dallas, Tex	2,260								2,260		
45	San Antonio, Tex											
46	Fall River, Mass	19,225		14,280	1,309			3,636				
47	Dayton, Ohio	12,156								12,156		
48	Bridgeport, Conn	16,191		8,820	3,497			3,530	$344			
49	Salt Lake City, Utah	5,000								5,000		
50	New Bedford, Mass	23,549		20,366	3,183							
51	Nashville, Tenn	13,890						9,082		4,808		
52	Tacoma, Wash	258		20							238	
53	Houston, Tex	5,034						266		4,768		
54	Cambridge, Mass	22,383		16,105	1,857			4,421				
55	Trenton, N. J	872			872							
56	Lowell, Mass	4,364		2,417	1,947							
57	Hartford, Conn	11,189		172	7,121			2,303	1,593			
58	Youngstown, Ohio											
59	Fort Worth, Tex	3,949						3		3,946		
60	Reading, Pa											
61	Springfield, Mass	30,158		16,137	10,129		1,972	1,920				
62	Camden, N. J	536								536		
63	Albany, N. Y	346						346				
64	Des Moines, Iowa											
65	Lynn, Mass	25,868		20,965	3,206			1,697				
66	Schenectady, N. Y	1,169		1,169								
67	Yonkers, N. Y	2,766				2,766						
68	Lawrence, Mass	9,352		5,119	4,233							
69	Kansas City, Kans	29								29		

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BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1918—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 68.]

VII.—EDUCATION.			VIII.—RECREATION.					IX.—MISCELLANEOUS.					City number.
Total.	Schools.	Libraries.	Total.	Educational recreation.	General recreation.	Parks and trees.	Quasi-productive park enterprises.	Total.	Soldiers' relief and burial and mothers' pensions.	Incidental operating accounts.	Gain and loss accounts.	Unclassified.	
$2,734,353	$2,311,735	$422,618	$2,000,920	$80,142	$415,644	$715,770	$789,364	$1,489,467	$533,360	$828,051	$75,633	$52,423	
709,144	588,184	120,960	1,042,827	74,852	260,135	321,552	386,288	829,753	105,359	680,079	35,680	8,635	
424,378	334,225	90,153	325,605	2,536	31,486	109,990	181,593	48,717	.....	42,364	1,021	5,332	
765,227	646,851	118,376	393,802	1,159	75,268	162,297	155,078	320,522	216,349	79,081	7,582	17,510	
367,131	319,313	47,818	86,457	645	17,826	61,058	6,928	118,633	76,048	14,278	13,477	14,830	
468,473	423,162	45,311	152,229	950	30,929	60,873	59,477	171,842	135,604	12,249	17,873	6,116	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.													
$132,509	$131,647	$862	$208,242	$1,200	$68,228	$138,814	.....	$10,870	.....	$10,730	$140	.....	1
102,794	76,056	26,738	170,673	1,250	41,258	59,131	$69,034	486,673	.....	486,469	204	.....	2
36,602	32,976	3,626	105,795	71,054	.....	34,741	.....	123,759	.....	111,704	12,055	.....	3
24,945	15,990	8,955	28,207	449	13,804	9,910	4,044	547	.....	297	250	.....	4
89,615	80,897	8,718	39,406	.....	25,217	14,189	.....	121,353	$105,359	8,833	364	$6,797	5
144,414	117,250	27,164	161,793	.....	39,980	7,201	114,612	4,966	.....	4,966	.....	.....	6
25,073	15,491	9,582	249,269	318	30,617	19,736	198,598	38,771	.....	38,347	.....	424	7
25,149	25,149	.....	32,298	50	17,131	15,117	.....	15,488	.....	14,053	21	1,414	8
76,071	62,150	13,921	8,902	.....	.....	8,902	.....	22,058	.....	13	22,045	.....	9
51,972	30,578	21,394	38,242	531	23,900	13,811	.....	5,268	.....	4,667	601	.....	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.													
$19,305	$9,016	$10,289	$14,754	.....	.....	$14,754	.....	.....	.....	.....	.....	.....	11
6,807	1,013	5,884	53,169	$107	$6,707	3,139	$43,216	$594	.....	$594	.....	.....	12
66,966	58,541	8,425	26,350	495	2,343	19,768	3,744	7,604	.....	7,601	.....	.....	13
35,035	14,892	20,143	10,869	.....	276	10,593	.....	2,000	.....	.....	.....	$2,000	14
166,116	158,627	7,489	4,263	.....	.....	4,263	.....	7,277	.....	4,071	$20	3,186	15
9,242	6,329	2,913	13,184	538	1,397	6,045	5,204	441	.....	441	.....	.....	16
21,009	11,616	9,393	153,656	.....	13,656	29,633	110,367	.....	.....	.....	.....	.....	17
7,850	330	7,520	2,897	.....	217	2,680	.....	529	.....	528	1	.....	18
17,786	10,118	7,668	24,732	471	148	6,616	17,497	15	.....	15	.....	.....	19
18,602	16,796	1,806	4,494	.....	.....	4,494	.....	1,000	.....	.....	1,000	.....	20
21,571	18,347	3,224	16,233	777	6,742	7,149	1,565	29,257	.....	29,111	.....	146	21
33,999	28,600	5,399	1,004	148	.....	856	.....	.....	.....	.....	.....	.....	22
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.													
$20,334	$16,547	$3,787	$22,651	$233	.....	$22,418	.....	.....	.....	.....	.....	.....	23
6,341	1,913	4,428	21,874	29	$3,610	18,235	.....	$106	.....	$106	.....	.....	24
15,990	13,611	2,379	11,264	35	72	11,157	.....	12,348	.....	.....	.....	$12,348	25
22,148	22,148	.....	10,511	565	1,096	2,516	$6,334	2,153	.....	1,611	$527	15	26
3,038	1,029	2,009	68,607	.....	.....	8,890	59,717	26,387	.....	26,387	.....	.....	27
77,577	33,166	44,411	5,631	.....	.....	5,631	.....	293	.....	.....	293	.....	28
16,401	16,004	397	357	.....	12	345	.....	5,685	.....	5,685	.....	.....	29
6,981	3,038	3,943	23,604	.....	1,762	914	20,928	8,062	.....	8,062	.....	.....	30
23,687	21,181	2,506	3,908	.....	776	3,132	.....	423	.....	.....	.....	423	31
9,221	6,748	2,473	10,600	.....	.....	2,666	7,934	6,184	.....	5,726	458	.....	32
56,965	52,804	4,161	16,836	.....	.....	16,896	.....	814	.....	814	.....	.....	33
19,964	18,320	1,644	1,701	.....	.....	1,701	.....	.....	.....	.....	.....	.....	34
43,414	41,256	2,158	7,021	7	965	1,089	4,960	41,076	$41,076	.....	.....	.....	35
7,493	7,493	.....	1,470	.....	.....	1,470	.....	1,026	.....	1,026	.....	.....	36
5,662	3,584	2,078	1,123	.....	.....	1,123	.....	9	.....	.....	9	.....	37
15,459	13,739	1,720	6,210	112	1,420	1,469	3,209	7,954	.....	7,954	.....	.....	38
87,593	84,527	3,066	7,704	.....	.....	4,846	2,858	300	.....	300	.....	.....	39
8,721	6,692	2,029	4,663	.....	.....	4,663	.....	.....	.....	.....	.....	.....	40
5,273	4,392	881	354	.....	85	269	.....	12,323	.....	12,323	.....	.....	41
24,722	22,590	2,132	70	.....	.....	70	.....	.....	.....	.....	.....	.....	42
19,659	17,569	2,090	8,996	.....	.....	1,185	7,811	1,525	.....	1,525	.....	.....	43
17,385	15,507	1,878	6,204	.....	.....	6,204	.....	.....	.....	.....	.....	.....	44
4,087	2,843	1,244	1,702	.....	.....	1,702	.....	.....	.....	.....	.....	.....	45
10,632	10,428	204	90	.....	.....	90	.....	15,280	15,280	.....	.....	.....	46
10,698	9,122	1,576	5,823	.....	3,236	772	1,815	1,023	.....	493	530	.....	47
12,035	4,207	7,828	1,972	.....	.....	1,972	.....	6,471	6,471	.....	.....	.....	48
4,390	2,390	2,000	22,301	.....	18,467	3,834	.....	3,008	.....	797	.....	2,211	49
8,685	7,606	1,079	4,759	.....	3,463	1,296	.....	37,063	31,625	.....	5,438	.....	50
7,799	6,934	865	3,248	.....	.....	3,248	.....	304	.....	304	.....	.....	51
7,542	5,682	1,860	24,567	139	.....	782	23,646	5,489	.....	5,489	.....	.....	52
5,775	4,491	1,284	731	.....	.....	731	.....	.....	.....	.....	.....	.....	53
6,793	5,531	1,262	2,052	.....	1,292	760	.....	23,092	23,092	.....	.....	.....	54
17,358	14,777	2,581	1,802	39	15	1,748	.....	.....	.....	.....	.....	.....	55
20,398	19,594	804	1,362	.....	.....	1,362	.....	19,051	19,051	.....	.....	.....	56
20,528	20,528	.....	14,121	.....	2,315	3,432	8,374	278	.....	.....	.....	278	57
6,345	6,345	.....	10,200	.....	883	1,825	7,492	.....	.....	.....	.....	.....	58
8,567	7,945	622	46,279	.....	33,779	12,500	.....	.....	.....	.....	.....	.....	59
4,292	4,292	.....	622	.....	.....	622	.....	.....	.....	.....	.....	.....	60
40,458	40,458	.....	2,016	.....	1,263	753	.....	28,272	28,087	98	87	.....	61
6,763	5,746	1,017	50	.....	.....	50	.....	.....	.....	.....	.....	.....	62
1,654	1,654	.....	4,951	.....	.....	4,951	.....	.....	.....	.....	.....	.....	63
25,452	24,299	1,153	899	.....	.....	899	.....	.....	.....	.....	.....	.....	64
8,222	7,237	985	1,498	.....	.....	1,498	.....	44,468	42,214	19	.....	2,235	65
4,659	4,659	.....	757	.....	757	.....	.....	.....	.....	.....	.....	.....	66
2,050	981	1,069	.....	.....	.....	.....	.....	240	.....	.....	240	.....	67
1,780	1,577	203	28	.....	.....	28	.....	9,815	9,453	362	.....	.....	68
4,207	3,667	540	553	.....	.....	553	.....	.....	.....	.....	.....	.....	69

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TABLE 8.—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.								
			Total.	Executive branch.				Judicial branch.	Elections.	General government buildings.
				Legislative branch.	Chief executive.	Financial.	Law offices and accounts.	Other general executive.			
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.										
70	Oklahoma City, Okla	$59,452	$3,186		$31	$12		$132			$3,011
71	Duluth, Minn	29,592	3,165			501	$906	1,267		$280	211
72	Wilmington, Del	19,540	1,826	$10		51		1,765			
73	Akron, Ohio	65,459	668					668			
74	Norfolk, Va	32,090	4,109						$3,743		366
75	Elizabeth, N. J	34,125	8,718	241		1,937		65	6,475		
76	Utica, N. Y	15,438	1,605		7	1,314		284			
77	Waterbury, Conn	21,724	1,421			111		194	1,101		15
78	Somerville, Mass	98,828	8,203			7,152	11	1,040			
79	St. Joseph, Mo	14,758	867			860					7
80	Manchester, N. H	24,383	4,402			3,584		579		210	29
81	Jacksonville, Fla	45,046									
82	Hoboken, N. J	22,043	6,250		54	160		1,030	4,987		19
83	Wilkes-Barre, Pa	12,801	22								22
84	Troy, N. Y	15,319	596			554			42		
85	Fort Wayne, Ind	24,162	421			420					1
86	East St. Louis, Ill	22,382	5,573			5,243		63		52	215
87	Evansville, Ind	25,110									
88	Erie, Pa	38,467	1,376			5	232	1,139			
89	Passaic, N. J	14,765	2,243						2,230		13
90	Wichita, Kans	13,407	7		4						3
91	Harrisburg, Pa	10,920	581				361	220			
92	Bayonne, N. J	6,360	3,264			159			2,965		140
93	Peoria, Ill	50,565	307								307
94	South Bend, Ind	14,848	4,464	45		3,643		740			36
95	Johnstown, Pa	51,121	17			3					14
96	El Paso, Tex	31,142	529				42	468			19
97	Savannah, Ga	40,485	6,068	2		22	29		6,015		
98	Brockton, Mass	152,133	4,339			3,520		819			
99	Sacramento, Calif	17,771	898			8		409		478	3
100	Terre Haute, Ind	24,593	474			111		363			
101	Holyoke, Mass	55,083	2,824			93		419			2,312
102	Allentown, Pa	3,435	20				3				17
103	Portland, Me	70,218	3,754			1,972		1,504		272	6
104	Springfield, Ill	21,371	808				12	796			
105	Canton, Ohio	19,215	640	434		74		107			25
106	Berkeley, Calif	15,746	732		24	215		264	229		
107	Chattanooga, Tenn	48,590	5,018			313					4,705
108	Charleston, S. C	14,253									
109	Pawtucket, R. I	30,073	6,554			2,496	3	968	2,933	7	97
110	Altoona, Pa	23,128									
111	Covington, Ky	3,972	3						3		
112	Atlantic City, N. J	49,290	8,166			3,253	119		4,520		274
113	Mobile, Ala	20,149	588					588			
114	Sioux City, Iowa	38,744	7,045		3		154	155			6,733
115	Little Rock, Ark	31,714	2,247	3		1,055			1,175	14	
116	Flint, Mich	114,818	24,426			17,663			6,726		37
117	Tampa, Fla	46,589	290								290
118	Saginaw, Mich	33,956	6,745		169	4,606		100	1,870		
119	Rockford, Ill	41,126	724					340	384		
120	San Diego, Calif	50,250	3,583		14	1,925		1,644			
121	Pueblo, Colo	7,664	813					527			286
122	Gary, Ind	13,112	2,465	619		1,846					
123	New Britain, Conn	77,347	18,270			712		651	731		16,176
124	Binghamton, N. Y	47,434	636			528		98	10		
125	York, Pa	7,814	238			98					140
126	Springfield, Ohio	60,821	1,565			100		40			1,425
127	Malden, Mass	59,250	3,321			2,912		409			
128	Lancaster, Pa	8,663	524	104			69	216			135
129	Pasadena, Calif	53,677	106			7	24	58			17
130	Kalamazoo, Mich	65,033	9,901			6,701		48	2,942		210
131	Augusta, Ga	90,085	76					11			65
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.										
132	Davenport, Iowa	$27,302	$505	$5		$101	$150	$4			$245
133	Topeka, Kans	29,252	18		$9			1			8
134	Salem, Mass	86,175	1,630			1,177		453			
135	Haverhill, Mass	73,912	4,370		15	3,379		946		$30	
136	Huntington, W. Va	5,495	15								15
137	Muskogee, Okla	30,035	93					93			
138	Bay City, Mich	22,557	936			753				3	180
139	Chelsea, Mass	46,645	3,820	25		3,358		437			
140	McKeesport, Pa	21,648	43			26		17			
141	Racine, Wis	12,990	222			222					
142	Superior, Wis	6,845	1,200								1,200
143	Lincoln, Nebr	19,784	218					184			34
144	Roanoke, Va	8,783	176					2		174	
145	Macon, Ga	55,172	7	5		2					
146	Woonsocket, R. I	25,673	10,697			643		694	$2,525		6,938
147	Lansing, Mich	42,209	6,349					180	4,864	367	835

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BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1918—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 68.]

II.—PROTECTION TO PERSON AND PROPERTY.												City number.
Total.	Police department.	Fire department.	Militia and armories.	Register of deeds and mortgages.	Inspection service.							
					Total.	Buildings.	Plumbing.	Weights and measures.	Electric wiring.	Boilers.	All other.	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.												
$6,546	$93	$86			$6,295	$24	$2,255		$3,176		$840	70
4,214	720	3,228										71
6,219	2,550				3,026						3,026	72
1,017	153	517										73
9,388	343	440	$45		6,338	1,722	949	$1,215	2,452			74
2,113	115	1,190			808		808					75
2,365	2,340	20										76
21	16	5										77
5,029	1,617	534	2,231		542			542				78
1,458		373			962					$962		79
4,170	94	245			31			31				80
8,618	3,920	583			3,042		1,124		1,918			81
12,078	11,957	113										82
2,109	839	1,256			14	14						83
1,219	278	701			235	10	225					84
1,226	175	151			900			900				85
9,227	406	162			8,641	35			1,784		6,822	86
301	142	159										87
16,187		638			4,396		2,688		52	1,656		88
1,685	593	14			1,078	1,078						89
2,024	12	2,012										90
371		223			148			148				91
385	60	325										92
11,181	81	472			10,388			1,355	2,155	1,523	5,355	93
1,676	15	39			1,511		1,152	359				94
2,471	1,554	917										95
3,998	581	774			311			311				96
8,721	2,333	126			2,143		981		1,162			97
2,641	150	954			542			542				98
4,957	370	2,259			2,328	1,191			1,137			99
5,100	1,540	3,105										100
1,828	191	1,210			427	10		417				101
571	461	110										102
5,620	3,378	941	600		525			525				103
10,281	705	4,962			4,614				1,311		3,303	104
953	198	739			16			15	1			105
2,684	18	37			2,388		1,060		1,328			106
2,504	35	2,194										107
1,041	211	629			201			201				108
13,815	7,585	3,222		$3,008								109
5,849		562			4,880				4,880			110
312	33	279										111
4,756					4,431	158	1,620		2,653			112
2,776	1,971	73			227			106		121		113
6,446	649	1,295			4,439		1,407	316	2,716			114
3,627	827	130			2,476		2,476					115
1,980					1,818				1,818			116
1,693		8			458				458			117
60		60										118
2,750		571			2,128		1,918	210				119
3,378	306	2,450										120
895	82				648					648		121
461	2	45			226			226				122
4,317	1,674	245		2,398								123
1,116	980	96										124
69	10	53			6			6				125
1,490	395	25			1,060		1,060					126
1,960	1,282	342			336			336				127
31	21	10										128
1,663	332	30			1,301				1,301			129
1,630	96	173			1,361	1,088		273				130
2,949	28	692			2,037	3	760		1,274			131
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.												
$6,357	$1,098	$394			$4,855	$2,568	$1,118		$1,169			132
3,368		309			3,043		1,085	$333	1,625			133
5,320	4,143	244			443			443				134
1,553	558	348			289	2		287				135
14	14											136
373		235										137
4,959	3,600	1,060			299						$299	138
1,146	398	32			716			714	2			139
618	566	16										140
244	84	35										141
2,155		1,041			1,103			1,103				142
1,158	25	208			383			383				143
1,006	1,004											144
176	16	154										145
5,394	1,064	2,933		$1,397								146
783	543	240										147

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TABLE 8.—REVENUE RECEIPTS FROM EARNINGS OF GENERAL DEPARTMENTS,

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	II.—PROTECTION TO PERSON AND PROPERTY—continued.				III.—CONSERVATION OF HEALTH.					
		Other protection to person and property.				Total.	Health department administration.	Vital statistics.	Prevention and treatment of communicable diseases.	Conservation of child life.	Food regulation and inspection.
		Total.	Pounds.	Examining plumbers and engineers.	All other.						
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.										
70	Oklahoma City, Okla.	$72	$72			$119	$119				
71	Duluth, Minn.	266	255		$11	1,671	108		$1,559	$4	
72	Wilmington, Del.	643	114	$42	487	581	125		456		
73	Akron, Ohio	347	55		292	5,075	69		4,280	33	$693
74	Norfolk, Va.	2,222	62	21	2,139	1,346	260		1,086		
75	Elizabeth, N. J.					2,002	21		1,933		48
76	Utica, N. Y.	5		5		5	5				
77	Waterbury, Conn.					54			54		
78	Somerville, Mass.	105			105	10,751	280		10,036		435
79	St. Joseph, Mo.	123		123		546	20		526		
80	Manchester, N. H.	3,800			3,800	283			283		
81	Jacksonville, Fla.	1,073	1,073			2,456	8				2,448
82	Hoboken, N. J.	8	8			89			89		
83	Wilkes-Barre, Pa.										
84	Troy, N. Y.	5		5		65		$65			
85	Fort Wayne, Ind.					994	994				
86	East St. Louis, Ill.	18	13	5		170			170		
87	Evansville, Ind.										
88	Erie, Pa.	11,153		156	10,997	171			171		
89	Passaic, N. J.					4,842	87	105	4,650		
90	Wichita, Kans.					17			2		15
91	Harrisburg, Pa.										
92	Bayonne, N. J.										
93	Peoria, Ill.	240		138	102	5,635			5,635		
94	South Bend, Ind.	111			111	404	196		208		
95	Johnstown, Pa.					460	1		459		
96	El Paso, Tex.	2,332	2,332			270	100		120		50
97	Savannah, Ga.	4,119	123		3,996	338			338		
98	Brockton, Mass.	995	995			337	2		335		
99	Sacramento, Calif.					6,330	501		1,876		3,953
100	Terre Haute, Ind.	455	71	384							
101	Holyoke, Mass.					10,633	49		10,584		
102	Allentown, Pa.										
103	Portland, Me.	176			176	1,541			1,541		
104	Springfield, Ill.					661	624		37		
105	Canton, Ohio					647	51		596		
106	Berkeley, Calif.	241	241			946		946			
107	Chattanooga, Tenn.	275	275			1,214					1,214
108	Charleston, S. C.										
109	Pawtucket, R. I.										
110	Altoona, Pa.	407	97		310						
111	Covington, Ky.					17			17		
112	Atlantic City, N. J.	325	275		50	292	24		268		
113	Mobile, Ala.	505	419		86	3,109	6				3,103
114	Sioux City, Iowa.	63	63			26			26		
115	Little Rock, Ark.	194	194			2,933			731		2,202
116	Flint, Mich.	162	162								
117	Tampa, Fla.	1,227	412	112	703	1,864			7		1,857
118	Saginaw, Mich.					10,394	6		10,388		
119	Rockford, Ill.	51		51		471			471		
120	San Diego, Calif.	622	410	212		10,536	10,149	104	19	264	
121	Pueblo, Colo.	165	165			195	195				
122	Gary, Ind.	188	188								
123	New Britain, Conn.					116	9	43	64		
124	Binghamton, N. Y.	40		40		34	14		20		
125	York, Pa.										
126	Springfield, Ohio					185	185				
127	Malden, Mass.					10,365	205		10,160		
128	Lancaster, Pa.										
129	Pasadena, Calif.					1,047	65	818	164		
130	Kalamazoo, Mich.					43,341			43,341		
131	Augusta, Ga.	192	21		171	33	14		19		
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.										
132	Davenport, Iowa.	$10		$10							
133	Topeka, Kans.	16		16		$68					$68
134	Salem, Mass.	490	$490			8,326	$98		$8,228		
135	Haverhill, Mass.	358	226		$132	7,941	88		7,853		
136	Huntington, W. Va.										
137	Muskogee, Okla.	138	138								
138	Bay City, Mich.					6,116			6,116		
139	Chelsea, Mass.					1,363	4		1,359		
140	McKeesport, Pa.	36	36			21	21				
141	Racine, Wis.	125			125	589	34	$498	57		
142	Superior, Wis.	11	11			36		3	33		
143	Lincoln, Nebr.	542	22	520		1,545			597		948
144	Roanoke, Va.	2	2								
145	Macon, Ga.	6	2		4	6			6		
146	Woonsocket, R. I.										
147	Lansing, Mich.					693	20	219	454		

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BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1918—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 68.]

IV.—SANITATION, OR PROMOTION OF CLEANLINESS.						V.—HIGHWAYS.								City number.
Total.	Sewers and sewage disposal.	Refuse collection.	Refuse disposal.	Public convenience stations.	Other sanitation.	Total.	General administration.	Roadways of streets, roads, and alleys.	Prevention of street dust.	Other care of streets, roads, and alleys.	Street lighting.	Waterways.	Repair and construction for compensation.	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.														
$30,839	.....	$29,799	$1,040	.....	.....	$9,633	.....	$2,497	.....	.....	$138	$1,109	$5,889	70
10,124	$6,499	3,515	110	.....	.....	3,755	.....	2,335	$1,063	.....	.....	.....	357	71
4,161	4,006	35	120	.....	.....	1,394	.....	1,212	.....	.....	182	.....	.....	72
30,121	5	.....	30,116	.....	.....	13,552	.....	1,867	.....	.....	.....	.....	11,685	73
842	17	825	.....	.....	.....	4,221	.....	214	.....	.....	.....	.....	4,007	74
729	538	.....	.....	.....	$191	12,707	.....	8,712	.....	$343	375	.....	3,277	75
49	49	.....	.....	.....	.....	4,427	.....	4,210	.....	217	.....	.....	.....	76
.....	.....	.....	.....	.....	.....	9,888	.....	9,888	.....	.....	.....	.....	.....	77
13,476	24	12,302	1,150	.....	.....	10,506	.....	1,171	28	.....	.....	.....	9,307	78
134	.....	34	100	.....	.....	3,761	.....	32	.....	.....	30	.....	3,699	79
2,245	1,746	137	.....	$362	.....	9,607	.....	1,054	.....	.....	.....	.....	8,553	80
11,156	6,936	4,208	12	.....	.....	12,145	.....	4,168	.....	.....	.....	.....	7,977	81
.....	.....	.....	.....	.....	.....	381	.....	221	.....	.....	.....	.....	160	82
1,147	15	.....	330	802	.....	3,633	.....	.....	.....	.....	429	.....	3,204	83
.....	.....	.....	.....	.....	.....	885	.....	50	.....	.....	.....	.....	835	84
2,180	668	12	1,500	.....	.....	3,518	.....	112	.....	.....	.....	.....	3,406	85
27	27	.....	.....	.....	.....	10	.....	10	.....	.....	.....	.....	.....	86
2,322	.....	1,744	.....	.....	578	266	.....	227	.....	.....	.....	.....	39	87
6,021	5,165	856	.....	.....	.....	7,195	.....	3,038	.....	.....	.....	.....	4,157	88
2,100	1,750	350	.....	.....	.....	429	.....	.....	75	.....	.....	.....	354	89
48	11	37	.....	.....	.....	4,401	.....	21	.....	.....	.....	.....	4,380	90
.....	.....	.....	.....	.....	.....	5,317	.....	92	.....	.....	.....	.....	5,225	91
1,320	.....	1,320	.....	.....	.....	159	.....	.....	.....	.....	.....	.....	159	92
2,256	.....	2,256	.....	.....	.....	10,584	.....	589	73	.....	2,092	.....	7,830	93
23	14	.....	.....	.....	9	1,133	.....	362	.....	.....	.....	.....	771	94
110	11	.....	.....	99	.....	30,633	.....	228	163	.....	.....	.....	30,242	95
3,321	76	3,245	.....	.....	.....	1,925	.....	639	.....	.....	.....	.....	1,286	96
12,847	2,654	1,150	8,920	.....	123	2,202	$155	841	.....	.....	.....	.....	906	97
100,088	73,118	27,570	.....	.....	.....	1,739	.....	114	214	.....	.....	.....	1,411	98
4	1	.....	3	.....	.....	2,225	.....	91	771	.....	337	.....	1,026	99
.....	.....	.....	.....	.....	.....	5,935	.....	.....	.....	.....	1,138	.....	4,797	100
1,204	1,204	.....	.....	.....	.....	1,819	.....	350	.....	.....	.....	.....	1,469	101
.....	.....	.....	.....	.....	.....	921	.....	921	.....	.....	.....	.....	.....	102
5,278	5,278	.....	.....	.....	.....	22,086	.....	4,480	.....	.....	.....	.....	17,606	103
146	146	.....	.....	.....	.....	21	.....	.....	21	.....	.....	.....	.....	104
2,427	1,726	701	.....	.....	.....	5,980	.....	1,858	500	.....	1,375	.....	2,247	105
745	.....	.....	745	.....	.....	5,822	.....	821	.....	.....	.....	.....	5,001	106
.....	.....	.....	.....	.....	.....	3,263	.....	192	.....	.....	.....	.....	3,071	107
736	.....	286	450	.....	.....	6,553	.....	550	.....	.....	.....	.....	6,003	108
56	.....	.....	.....	.....	56	3,377	.....	1,108	.....	480	35	.....	1,754	109
17	17	.....	.....	.....	.....	4,919	.....	740	.....	.....	.....	.....	4,179	110
444	.....	255	189	.....	.....	797	.....	348	.....	.....	147	.....	302	111
3,229	.....	.....	.....	3,229	.....	27,926	.....	293	.....	.....	1,699	.....	25,934	112
.....	.....	.....	.....	.....	.....	1,540	.....	.....	.....	.....	.....	.....	1,540	113
5,854	5,851	3	.....	.....	.....	13,037	.....	9,790	4	190	.....	.....	3,053	114
4,697	1,545	3,152	.....	.....	.....	2,445	.....	616	.....	.....	.....	.....	1,829	115
14,763	14,763	.....	.....	.....	.....	9,342	.....	9,342	.....	.....	.....	.....	.....	116
1,347	337	1,010	.....	.....	.....	473	.....	84	.....	.....	.....	.....	389	117
109	.....	109	.....	.....	.....	3,551	.....	998	.....	.....	506	.....	2,047	118
9,836	9,836	.....	.....	.....	.....	8,213	.....	84	4,823	.....	.....	.....	3,306	119
9,179	4,308	19	3,433	.....	1,419	3,084	.....	2,784	.....	.....	300	.....	.....	120
50	.....	50	.....	.....	.....	1,592	.....	169	.....	.....	.....	.....	1,423	121
385	20	365	.....	.....	.....	1,812	.....	1,812	.....	.....	.....	.....	.....	122
319	319	.....	.....	.....	.....	17,238	.....	6,339	.....	.....	.....	.....	10,899	123
.....	.....	.....	.....	.....	.....	1,439	.....	.....	.....	1,021	180	.....	238	124
25	25	.....	.....	.....	.....	2,156	.....	200	.....	.....	.....	1,956	.....	125
173	173	.....	.....	.....	.....	7,266	.....	510	.....	.....	2,571	.....	4,185	126
7,173	74	7,099	.....	.....	.....	6,189	.....	5,506	.....	.....	.....	.....	683	127
.....	.....	.....	.....	.....	.....	4,458	.....	583	.....	.....	.....	.....	3,875	128
8,270	.....	221	6,166	.....	1,883	12,733	.....	5,720	.....	.....	.....	.....	7,013	129
1,222	1,222	.....	.....	.....	.....	2,823	.....	1,525	.....	.....	.....	.....	1,298	130
239	.....	239	.....	.....	.....	2,078	.....	2,078	.....	.....	.....	.....	.....	131
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.														
$3,333	$3,030	.....	.....	.....	$303	$7,601	.....	$3,340	.....	$900	$236	.....	$3,125	132
2,242	.....	$2,242	.....	.....	.....	4,054	.....	3,671	.....	.....	.....	.....	383	133
6,865	4,121	2,744	.....	.....	.....	27,108	.....	2,563	.....	.....	.....	.....	24,545	134
118	118	.....	.....	.....	.....	3,633	.....	278	.....	5	.....	.....	3,350	135
9	9	.....	.....	.....	.....	648	.....	648	.....	.....	.....	.....	.....	136
2,100	.....	.....	$2,100	.....	.....	1,763	.....	67	.....	.....	.....	.....	1,696	137
313	86	202	.....	.....	25	469	.....	172	.....	.....	.....	.....	297	138
.....	.....	.....	.....	.....	.....	2,463	.....	2,449	$14	.....	.....	.....	.....	139
2,052	406	1,299	347	.....	.....	85	.....	15	.....	.....	.....	.....	70	140
1,818	1,310	499	9	.....	.....	500	.....	500	.....	.....	.....	.....	.....	141
.....	.....	.....	.....	.....	.....	305	.....	305	.....	.....	.....	.....	.....	142
206	107	14	.....	.....	85	1,675	.....	694	.....	.....	.....	.....	981	143
305	.....	.....	305	.....	.....	1,019	.....	.....	.....	.....	.....	.....	1,019	144
1,081	.....	1,081	.....	.....	.....	3,385	.....	189	.....	.....	.....	.....	3,196	145
.....	.....	.....	.....	.....	.....	1,412	.....	257	.....	.....	.....	.....	1,155	146
16,873	1,529	5,699	9,645	.....	.....	5,436	.....	296	69	.....	.....	.....	5,071	147

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TABLE 8.—REVENUE RECEIPTS FROM EARNINGS OF GENERAL DEPARTMENTS,

[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 institutions.	Institutions for adults.	Institutions for minors.	Probation boards and officers.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.											
70	Oklahoma City, Okla.	$2,780						$230		$2,550		
71	Duluth, Minn.	113					$113					
72	Wilmington, Del.											
73	Akron, Ohio											
74	Norfolk, Va.	1,080		$84	$977			19				
75	Elizabeth, N. J.	1,312		216	546	$550						
76	Utica, N. Y.	394						394				
77	Waterbury, Conn.	5,395			4,419	102		408	$466			
78	Somerville, Mass.	25,129		15,508	9,621							
79	St. Joseph, Mo.	98								98		
80	Manchester, N. H.											
81	Jacksonville, Fla.	6,903								6,903		
82	Hoboken, N. J.											
83	Wilkes-Barre, Pa.											
84	Troy, N. Y.	7,243				6,976		267				
85	Fort Wayne, Ind.											
86	East St. Louis, Ill.											
87	Evansville, Ind.											
88	Erie, Pa.											
89	Passaic, N. J.	598			598							
90	Wichita, Kans.											
91	Harrisburg, Pa.											
92	Bayonne, N. J.											
93	Peoria, Ill.	16,218								16,218		
94	South Bend, Ind.											
95	Johnstown, Pa.	420								420		
96	El Paso, Tex.	10,134								10,134		
97	Savannah, Ga.											
98	Brockton, Mass.	16,057		7,777	8,290							
99	Sacramento, Calif.											
100	Terre Haute, Ind.											
101	Holyoke, Mass.	23,134		19,195	3,939							
102	Allentown, Pa.											
103	Portland, Me.	17,422			17,422							
104	Springfield, Ill.	923								923		
105	Canton, Ohio											
106	Berkeley, Calif.											
107	Chattanooga, Tenn.	32,572						31,212		1,360		
108	Charleston, S. C.	4,210		6	100					4,104		
109	Pawtucket, R. I.	560		160	400							
110	Altoona, Pa.	300								300		
111	Covington, Ky.											
112	Atlantic City, N. J.	403			403							
113	Mobile, Ala.											
114	Sioux City, Iowa.											
115	Little Rock, Ark.	6,238						6,235		3		
116	Flint, Mich.	58,287						58,287				
117	Tampa, Fla.	38,549						34,724		3,825		
118	Saginaw, Mich.	790								790		
119	Rockford, Ill.											
120	San Diego, Calif.											
121	Pueblo, Colo.											
122	Gary, Ind.											
123	New Britain, Conn.	8,365	$1	4,480	2,332		10	144	1,398			
124	Binghamton, N. Y.	37,640		320	737	2,994		33,589				
125	York, Pa.											
126	Springfield, Ohio	39,714						39,714				
127	Malden, Mass.	10,684		9,536	1,148							
128	Lancaster, Pa.											
129	Pasadena, Calif.	7,083		7,083								
130	Kalamazoo, Mich.	43		43								
131	Augusta, Ga.	77,743						66,861		10,882		
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.											
132	Davenport, Iowa.											
133	Topeka, Kans.											
134	Salem, Mass.	$12,384		$8,311	$2,293			$1,780				
135	Haverhill, Mass.	34,488		7,580	7,887			19,021				
136	Huntington, W. Va.	1,497								$1,497		
137	Muskogee, Okla.	24,390						2,484		21,906		
138	Bay City, Mich.											
139	Chelsea, Mass.	16,531		16,531								
140	McKeesport, Pa.											
141	Racine, Wis.											
142	Superior, Wis.											
143	Lincoln, Nebr.											
144	Roanoke, Va.	2,320			1,099					1,221		
145	Macon, Ga.	45,308						45,308				
146	Woonsocket, R. I.	1,433		180	1,253							
147	Lansing, Mich.	1,416		229								$1,187

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BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1918—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 68.]

VII.—EDUCATION.			VIII.—RECREATION.					IX.—MISCELLANEOUS.					City number.
Total.	Schools.	Libraries.	Total.	Educational recreation.	General recreation.	Parks and trees.	Quasi-productive park enterprises.	Total.	Soldiers' relief and burial and mothers' pensions.	Incidental operating accounts.	Gain and loss accounts.	Unclassified.	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.													
$5,066	$4,475	$591	$1,283			$1,283							70
6,344	5,162	1,182	206		$96	110							71
3,678	3,678		1,681		710	971							72
15,026	14,974	52											73
5,548	5,132	416	4,641			2,151	$2,490	$915				$915	74
6,368	3,821	2,547	176		176								75
4,415	3,123	1,292	190			190		1,988			$1,988		76
4,554	2,569	1,985	311	$3		308		80		$80			77
5,197	3,725	1,472	1,083		1,083			19,454	$19,454				78
7,116	5,538	1,578	778			778							79
2,976	2,223	753	700			700							80
1,319	307	1,012	2,449			2,449							81
3,245	2,973	272											82
5,439	5,439		451			451							83
5,068	5,068		243			243							84
10,106	9,570	536	5,717			5,717							85
2,843	2,496	347	4,496		3,294	726	476	36			36		86
21,984	20,180	1,804	237			237							87
7,517	7,044	473											88
2,785	1,815	970	83			83							89
4,837	4,088	749	2,073		992	1,081							90
3,920	3,920		681		93	588		50		50			91
1,154	243	911	78			78							92
3,236	2,027	1,209	1,148		24	708	416						93
7,051	6,707	344	97		13	84							94
17,010	17,010												95
8,285	7,704	581	1,212			1,212		1,468		469	999		96
10,135	9,197	938						174		174			97
2,884	2,019	865	1,194			1,194		22,244	22,244				98
2,557	1,812	745	790			790		10		10			99
12,301	11,264	1,037	783			783							100
2,862	2,862		647		130	517		10,132	10,132				101
1,887	1,887		36			36							102
3,186	2,545	641	2,335		175	2,160		8,996	8,996				103
5,781	5,006	775	2,750		1,257	1,493							104
5,280	4,589	691	3,288			3,288							105
4,011	1,987	2,024	206			206		600			600		106
1,611	914	697	2,408			2,408							107
713	713		1,000			1,000							108
4,083	3,249	834	1,627			1,627		1			1		109
12,043	12,043												110
2,390	1,606	784						9			9		111
3,215	3,144	71	1,303		178	1,125							112
8,983	8,983		50			50		3,103		3,103			113
5,532	4,280	1,252	780			780		24		24			114
1,852	1,315	537	71			71		7,604			7,604		115
5,163	4,952	211	857			857							116
674	170	504	1,799			275	1,524						117
11,722	11,269	453	485		427	58		100				100	118
17,604	16,693	911	1,528			1,528							119
3,503	1,928	1,575	16,242	640	2,393	13,209		745		745			120
2,097	1,365	732	2,022			2,022							121
7,927	1,339	6,588						62		62			122
17,745	17,745		732			732		10,245	250			9,995	123
3,815	3,208	607	753			753		2,001				2,001	124
4,130	4,059	71	1,196		561	635							125
6,038	5,721	317	2,160			2,160		2,240			2,240		126
2,651	1,848	803	190	2		188		16,717	14,972			1,745	127
3,597	3,597		36			36		17		17			128
5,857	4,542	1,315	9,054		6,224	808	2,022	7,864		7,790		74	129
4,248	3,484	764	121			121		1,754		1,754			130
6,967	6,967												131
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.													
$7,025	$6,384	$641	$2,406	$678		$1,728		$75		$75			132
8,067	7,932	135	10,406	141			$10,265	1,029		651	$378		133
1,819	1,217	602	815			815		21,908	$21,298			$610	134
3,765	2,954	811	134		$5	129		17,910	17,910				135
3,273	2,778	495	39			39							136
643	249	394	673			673							137
5,764	5,460	304						4,000			4,000		138
1,750	1,366	384						19,572	19,572				139
13,529	13,529	300						5,000			5,000		140
3,644	2,965	679	5,818		1,176	971	3,671	155			155		141
1,904	1,472	432	1,245			114	1,131						142
11,712	9,325	2,387	3,270	14		279	2,977						143
3,638	3,638		66			66		253		253			144
4,493	4,493		681	8		673		35		7		28	145
4,045	3,884	161	78			78		2,614				2,614	146
8,732	7,973	759	1,927			1,927							147

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TABLE 8.—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.								
			Total.	Legislative branch.	Executive branch.				Judicial branch.	Elections.	General government buildings.
					Chief executive.	Financial.	Law offices and accounts.	Other general executive.			
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918—Continued.										
148	Montgomery, Ala.	$13,676	$2,898		$8		$1	$18			$2,871
149	West Hoboken, N. J.	4,976	54					54			
150	Newton, Mass.	66,005	1,968			$1,373		595			
151	Butte, Mont.	18,804	57			57					
152	Wheeling, W. Va.	11,545	313			3		100			210
153	East Orange, N. J.	35,594	10,137			3,222		67	$6,806		42
154	Galveston, Tex.	156,736	2,134			1,219					915
155	Perth Amboy, N. J.	17,056	4,241			306	24		3,911		
156	Fitchburg, Mass.	79,667	820			251		569			
157	Lexington, Ky.	16,755	7								7
158	New Castle, Pa.	18,201	2,769					94			2,675
159	Chester, Pa.	10,089	1,494			1,459					35
160	Decatur, Ill.	15,108	126		12			109		$5	
161	Springfield, Mo.	8,523	275		10			181		70	14
162	Hamilton, Ohio.	3,538	38					38			
163	Charlotte, N. C.	9,508	500								500
164	Portsmouth, Va.	17,778	708			618		54			36
165	Everett, Mass.	42,784	2,889			2,508		381			
166	Dubuque, Iowa.	5,416	160			3					157
167	San Jose, Calif.	25,110	47			12					35
168	Pittsfield, Mass.	22,574	536			273		251			12
169	New Rochelle, N. Y.	35,028	1,453			133		298	1,007		15
170	Quincy, Mass.	37,156	3,573	$1		2,950	147	475			
171	Colorado Springs, Colo.	14,817	141					136			5
172	Knoxville, Tenn.	68,403	672			572					100
173	Joliet, Ill.	9,654	72			47					25
174	Niagara Falls, N. Y.	75,843	2,747			843	26	338	1,536		4
175	Mount Vernon, N. Y.	16,716	2,261			1,372		474	337		78
176	Elmira, N. Y.	7,336	1,492			305		5	1,182		
177	Lorain, Ohio.	11,907	40					40			
178	Cedar Rapids, Iowa.	15,261	1,128		2	1			1,101	10	14
179	Amsterdam, N. Y.	4,235	962				36	173	753		
180	Auburn, N. Y.	17,057	739		3	258	25				453
181	Jamestown, N. Y.	39,947	1,952			745		319	498	120	270
182	Waterloo, Iowa.	18,914	5,635	5			25	4,601		993	11
183	Everett, Wash.	15,554	8,407		2,422	4,799	801	385			
184	Shreveport, La.	43,728	2,119			1,897	67	155			
185	Fresno, Calif.	43,444	1,602					1,423			179
186	Quincy, Ill.	11,769	306		300						6
187	Boise, Idaho.	11,982	133			17		116			
188	Lima, Ohio.	11,169	2,711			10		57			2,644
189	Taunton, Mass.	51,413	1,112			626		486			
190	Oshkosh, Wis.	9,061	10		10						
191	Stockton, Calif.	10,798									
192	Jackson, Mich.	67,510	8,285		2	5,804		240	2,089		150
193	Austin, Tex.	23,093	81		1	80					
194	Columbia, S. C.	8,480									
195	Aurora, Ill.	15,717	679			4				50	625
196	Bellingham, Wash.	3,078	487			177	12			298	
197	Waco, Tex.	18,362									
198	Williamsport, Pa.	16,623	2								2
199	Highland Park, Mich.	30,335	184		93					6	85
200	Orange, N. J.	13,650	4,955			658		65	4,232		
201	Lynchburg, Va.	20,360	220							220	
202	Brookline, Mass.	40,577	2,887			207	58	359			2,263
203	Winston-Salem, N. C.	47,990	2,532			1,100	75				1,357
204	Joplin, Mo.	29,134	460		82	43		45		290	
205	Tulsa, Okla.	23,785	17,139		98	438		16,603			
206	Kenosha, Wis.	10,107	377				184	177			16
207	Danville, Ill.	2,054									
208	Ogden, Utah.	9,803	3,803			580		380	2,843		
209	Newport, Ky.	8,680									
210	Norristown, Pa.	8,282	2,236	280			7				1,949
211	Council Bluffs, Iowa.	8,575	962	20				12	922		8
212	La Crosse, Wis.	7,780	27								27
213	Stamford, Conn.	20,577	1,041	1		604		88	348		
214	Charleston, W. Va.	11,128	516			55		461			
215	Zanesville, Ohio.	7,613	92					92			
216	Madison, Wis.	16,179	2,740				64	269			2,407
217	Waltham, Mass.	24,408	1,144		15	751		266			112
218	Easton, Pa.	9,248	79		21		1	31			26
219	Poughkeepsie, N. Y.	30,534	578					217	361		
220	Jackson, Miss.	39,036	30				26	2			2
221	Wilmington, N. C.	24,964	5					5			
222	Newport, R. I.	17,754	4,345			50		277	4,018		
223	Watertown, N. Y.	15,129	1,422			1,422					
224	Battle Creek, Mich.	20,085	7,879			6,952		570			357
225	Newark, Ohio.	8,284	898					16			882
226	East Chicago, Ind.	1,458	305			292					13
227	Green Bay, Wis.	6,976	172		1	167		2			2

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BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1918—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 68.]

II.—PROTECTION TO PERSON AND PROPERTY.												City number.
Total.	Police department.	Fire department.	Militia and armories.	Register of deeds and mortgages.	Inspection service.							
					Total.	Buildings.	Plumbing.	Weights and measures.	Electric wiring.	Boilers.	All other.	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.—Continued.												
$734		$211			$424				$424			148
34		34										149
2,242	$1,543	414			285			$285				150
652	181	48										151
2,479	993	1,486										152
7,045		2,483			4,562	$4,562						153
46,704	40,549	5,911										154
3,027	51				2,976	1,677			1,299			155
3,658	1,528	200			436			436				156
107	42	65										157
1,166		251			915		$879	6	30			158
												159
3,145		1,000			2,145		626	332	1,187			160
733	56	414			2	2						161
776		89			687	687						162
3,021	614				2,407	338	1,312		757			163
2,322		1,906			416		1		415			164
351	14	90			247			245	2			165
704	110	6			578				578			166
2,288	29	861			1,398		624		774			167
1,380		425			615	41		574				168
1,107	607	423			14	14						169
1,607	35	384	$900		288			288				170
2,249	390	678			996				996			171
482	348	128										172
2,297	1,331	936			30		30					173
19	13											174
774	45	339			53					$53		175
575	260	285										176
558	379	179										177
3,444	1,651	622			1,146		1,146					178
752	682	70										179
382	227	150										180
1,105	923	162										181
4,074	34	57			2,708		1,618	350	740			182
565	6	235			265		265					183
2,656	1,356	621			11	11						184
7,806	5	115			7,531		3,730		3,801			185
1,158	222	236			700		700					186
2,076		317										187
2,071	105	719			1,082		1,082					188
3,452	830	198	93		200			200				189
957	704	253										190
7,620	29				7,302		4,069		3,233			191
2,069		415			1,654		168		1,486			192
3,725		683			2,216		2,216					193
1,883	527	87			1,269	690	579					194
5,709	303	137			5,237	375	1,190	250	1,272	350	$1,800	195
663	2				470				470			196
812		415										197
146	2	133			11		11					198
9,357	524	145			8,688	1,936	4,229		2,523			199
91	33	58										200
41		41										201
282	13	164			102			96			6	202
2,117	246	95			1,737	720	626				391	203
6,059	4,107	121			1,558		551		1,007			204
854		140										205
1,270	1,261	9										206
20	20											207
1,096	45	680			215				152		63	208
81	21	60										209
2	2											210
752	116	467			169			169				211
776	199	96			481		431	50				212
950	215	95										213
125		125										214
590	8				582		582					215
1,937	1,671	266										216
2,005	1,008	230			257			257				217
804	1	783			20	20						218
573	319	254										219
1,738	1,373	26										220
329	89	63			175	175						221
5,290	2,103	1,892		$1,179	116			116				222
3,699		3,699										223
604	106	373			125		102	23				224
263	263											225
264	108	125										226
82	10	72										227

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TABLE 8.—REVENUE RECEIPTS FROM EARNINGS OF GENERAL DEPARTMENTS,

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	II.—PROTECTION TO PERSON AND PROPERTY—continued.				III.—CONSERVATION OF HEALTH.					
		Other protection to person and property.				Total.	Health department administration.	Vital statistics.	Prevention and treatment of communicable diseases.	Conservation of child life.	Food regulation and inspection.
		Total.	Pounds.	Examining plumbers and engineers.	All other.						
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918—Continued.										
148	Montgomery, Ala	$99	$99			$3,705			$591		$3,114
149	West Hoboken, N. J					107		$107			
150	Newton, Mass					2,361	$130	118	2,113		
151	Butte, Mont	423	335	$88		1,362			9		1,353
152	Wheeling, W. Va					159	159				
153	East Orange, N. J					94	61		33		
154	Galveston, Tex	244	244								
155	Perth Amboy, N. J					1,044	22				1,022
156	Fitchburg, Mass	1,494			$1,494	7,552	28		7,454	$70	
157	Lexington, Ky					112			112		
158	New Castle, Pa					18	18				
159	Chester, Pa										
160	Decatur, Ill										
161	Springfield, Mo	261	193	68							
162	Hamilton, Ohio										
163	Charlotte, N. C										
164	Portsmouth, Va										
165	Everett, Mass					5,096	6		5,090		
166	Dubuque, Iowa	10	10								
167	San Jose, Calif					3,703	49				3,654
168	Pittsfield, Mass	340	340			2,791			2,791		
169	New Rochelle, N. Y	63	9	54		60	3	57			
170	Quincy, Mass					1,283	113		1,170		
171	Colorado Springs, Colo	185	185			714	88		451		175
172	Knoxville, Tenn	6	6			2,625	6		708		1,911
173	Joliet, Ill					253	211		42		
174	Niagara Falls, N. Y	6	6			120	8		112		
175	Mount Vernon, N. Y	337	40	297		54		17	37		
176	Elmira, N. Y	30		30							
177	Lorain, Ohio					168	41		127		
178	Cedar Rapids, Iowa	25		25		160	149		11		
179	Amsterdam, N. Y					477			477		
180	Auburn, N. Y	5		5		2,839			2,839		
181	Jamestown, N. Y	20		20		4	1		3		
182	Waterloo, Iowa	1,275			1,275	37	37				
183	Everett, Wash	59	59			7	7				
184	Shreveport, La	668	668			4,842		422	47		4,373
185	Fresno, Calif	155	155			7,431	10				7,421
186	Quincy, Ill					64	59		5		
187	Boise, Idaho	1,759	467		1,292	49			49		
188	Lima, Ohio	165			165	68	21		47		
189	Taunton, Mass	2,131	2,131			143			143		
190	Oshkosh, Wis					310	310				
191	Stockton, Calif	289	289			1,357	366				991
192	Jackson, Mich					13,349	14		13,335		
193	Austin, Tex	826	826								
194	Columbia, S. C					122			122		
195	Aurora, Ill	32			32						
196	Bellingham, Wash	191	191								
197	Waco, Tex	397	397			291			291		
198	Williamsport, Pa					26	22		4		
199	Highland Park, Mich					504			504		
200	Orange, N. J					107	107				
201	Lynchburg, Va										
202	Brookline, Mass	3	3			4,079			4,079		
203	Winston-Salem, N. C	39	39			1,135			261		874
204	Joplin, Mo	273	273			42	42				
205	Tulsa, Okla	714		714		279			279		
206	Kenosha, Wis					1,014	1,014				
207	Danville, Ill										
208	Ogden, Utah	156	156			98			98		
209	Newport, Ky										
210	Norristown, Pa					153		150	3		
211	Council Bluffs, Iowa										
212	La Crosse, Wis					327	301		26		
213	Stamford, Conn	640	640			51			51		
214	Charleston, W. Va										
215	Zanesville, Ohio					203	17				186
216	Madison, Wis					261	15		246		
217	Waltham, Mass	510			510	2,107	208		1,818	81	
218	Easton, Pa					2			2		
219	Poughkeepsie, N. Y					15,140			14,558	582	
220	Jackson, Miss	339	339								
221	Wilmington, N. C	2	2								
222	Newport, R. I										
223	Watertown, N. Y					10			10		
224	Battle Creek, Mich										
225	Newark, Ohio					118	118				
226	East Chicago, Ind	31	31			40	40				
227	Green Bay, Wis					9			9		

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assigned to each, see p. 21. For a text discussion of this table, see p. 68.]

IV.—SANITATION, OR PROMOTION OF CLEANLINESS.						V.—HIGHWAYS.								City number.
Total.	Sewers and sewage disposal.	Refuse collection.	Refuse disposal.	Public convenience stations.	Other sanitation.	Total.	General administration.	Roadways of streets, roads, and alleys.	Prevention of street dust.	Other care of streets, roads, and alleys.	Street lighting.	Waterways.	Repair and construction for compensation.	
GROUP V.—CITIES HAVING POPULATION OF 30,000 TO 50,000 IN 1918—Continued.														
$901	$900	$1				$1,239		$524					$715	148
														149
15,365	15,284	81				9,169		1,263			$252		7,654	150
5,854			$5,854			2,895		217			2,568		110	151
361		351	10			1,936		1,629			145		162	152
2,968	2,968					6,541		1,018					5,523	153
24,594	22,122	2,472				1,446					286		1,160	154
						5,103			$310	$3,071			1,722	155
1,447	1,447					5,317		2,379	252				2,686	156
960	960					93		19	60				14	157
837	536	1	65	$235		357					71		286	158
														159
216	216					187		51					136	160
477	364	12			$101	520		155					365	161
														162
986		986				1,299		25					1,274	163
10,264	10,264					4,073		1,169					2,904	164
464	314	150				662		662						165
						2,093		191	28				1,874	166
5,079	761		4,318			1,968		317					1,651	167
						1,103		1,103						168
3,491		3,491				1,719		1,492		227				169
6,209	228	5,981				3,935		3,912	23					170
2,538	22	2,516				862					108		754	171
271	32	239				10,597		924					9,673	172
223	193		30			710		659			51			173
212		212				70,849		581		87			70,181	174
						4,723		1,299					3,424	175
13	13					166		16					150	176
						715		177			330		208	177
387	33	300			54	2,668		1,795	41	99	1		732	178
						1,154							1,154	179
254	254					5,519		5,519						180
						838		572					266	181
1,223	1,219	4				2,811		28			1,126		1,657	182
57	7		50			1,554		852					702	183
12,698	8,353		4,302		43	2,481		694			190		1,597	184
16,091	14,943				1,148	5,717		420	2,005		289		3,003	185
866		866				1,958		23					1,935	186
378	363	15				1,673		768			148		757	187
						1,836		852			984			188
15,143	15,037			106		117		117						189
23	23					185		168	17					190
812	812					79							79	191
1,348	946		402			1,318		433					885	192
6,272	6,272					816		816						193
113	113					46		46						194
1,156	1,156					369		5	158		82		124	195
						52		52						196
3,888	3,651				237	1,197		1,077	120					197
408	398	10				962		7					955	198
8,932	8,762		5		165	5,793		1,928					3,865	199
1,962	1,962					898			124	596			178	200
														201
396	239	150			7	964		934	30					202
3,511	1,938	1,099	474											203
251					251	4,494		1,397					3,097	204
1,545	1,505	16	24			3,768		993					2,775	205
						2,067		115					1,952	206
														207
						1,609		1,358					251	208
						1,101		135			855		111	209
12	12					143		143						210
158	158					952		76					876	211
653	553		100			161		19					142	212
3,206	3,077	129				2,528		251				$1,403	872	213
2,957			2,957			48		48						214
337		337				440					440			215
2,141	2,008		133			1,451		1,234	50		167			216
4,848	2,696		2,152			153		153						217
678		678				3,065		411					2,654	218
						4,948		2,546	175	139	320		1,768	219
1,431	60	250	1,121			1,451		1,231			220			220
21,813	19,628	1,604	581			67		67						221
266	185	81				1,289		321					968	222
865	865					1,549		587					962	223
123		123				3,099		2,737		104			258	224
1,381	1,288	93												225
38		38				12					12			226
228	52	176				202		37	165					227

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TABLE 8.—REVENUE RECEIPTS FROM EARNINGS OF GENERAL DEPARTMENTS,

[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 institutions.	Institutions for adults.	Institutions for minors.	Probation boards and officers.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918—Continued.											
148	Montgomery, Ala	$1,815		$6						$1,809		
149	West Hoboken, N. J											
150	Newton, Mass	3,496		2,218	$886			$392				
151	Butte, Mont	34						34				
152	Wheeling, W. Va	1,744								1,744		
153	East Orange, N. J											
154	Galveston, Tex	81,293						80,015		1,278		
155	Perth Amboy, N. J	134		134								
156	Fitchburg, Mass	50,094		4,497	721			44,876				
157	Lexington, Ky	8,027								8,027		
158	New Castle, Pa	1,218			1,218							
159	Chester, Pa											
160	Decatur, Ill											
161	Springfield, Mo	1,301				$1,301						
162	Hamilton, Ohio											
163	Charlotte, N. C											
164	Portsmouth, Va											
165	Everett, Mass	12,188		12,188								
166	Dubuque, Iowa											
167	San Jose, Calif											
168	Pittsfield, Mass	4,660		3,876	784							
169	New Rochelle, N. Y	1,426				1,426						
170	Quincy, Mass	1,627		1,474	153							
171	Colorado Springs, Colo											
172	Knoxville, Tenn	42,875						42,875				
173	Joliet, Ill											
174	Niagara Falls, N. Y	339		339								
175	Mount Vernon, N. Y	453				243		210				
176	Elmira, N. Y	1,600				1,600						
177	Lorain, Ohio											
178	Cedar Rapids, Iowa											
179	Amsterdam, N. Y	194		124		70						
180	Auburn, N. Y	1,278		1,278								
181	Jamestown, N. Y	32,316		1,564				30,752				
182	Waterloo, Iowa											
183	Everett, Wash											
184	Shreveport, La	2,116								2,116		
185	Fresno, Calif											
186	Quincy, Ill	3,876								3,876		
187	Boise, Idaho											
188	Lima, Ohio											
189	Taunton, Mass	8,973		1,427	7,408			138				
190	Oshkosh, Wis	1,583		1,583								
191	Stockton, Calif											
192	Jackson, Mich	32,003						31,969				$34
193	Austin, Tex	6,773						6,768		5		
194	Columbia, S. C	4,848								4,848		
195	Aurora, Ill											
196	Bellingham, Wash											
197	Waco, Tex	3,362								3,362		
198	Williamsport, Pa	6,308		1,129	2,558				$2,621			
199	Highland Park, Mich											
200	Orange, N. J	4,286			4,286							
201	Lynchburg, Va	12,877						12,303		574		
202	Brookline, Mass	1,002		458	414			130				
203	Winston-Salem, N. C	36,051						36,018				33
204	Joplin, Mo	15,843				1,377				14,466		
205	Tulsa, Okla											
206	Kenosha, Wis	1,256		638	618							
207	Danville, Ill											
208	Ogden, Utah											
209	Newport, Ky	4,201				282				3,919		
210	Norristown, Pa											
211	Council Bluffs, Iowa											
212	La Crosse, Wis											
213	Stamford, Conn	1,504		325	149	200	$340	18	472			
214	Charleston, W. Va	940						240		700		
215	Zanesville, Ohio											
216	Madison, Wis											
217	Waltham, Mass	3,383		2,265	408			710				
218	Easton, Pa											
219	Poughkeepsie, N. Y	380			380							
220	Jackson, Miss	2,079								2,079		
221	Wilmington, N. C											
222	Newport, R. I											
223	Watertown, N. Y	1,607		850		264					$493	
224	Battle Creek, Mich	875		875								
225	Newark, Ohio											
226	East Chicago, Ind											
227	Green Bay, Wis	909		909								

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assigned to each, see p. 21. For a text discussion of this table, see p. 68.]

VII.—EDUCATION.			VIII.—RECREATION.					IX.—MISCELLANEOUS.					City number.
Total.	Schools.	Libraries.	Total.	Educational recreation.	General recreation.	Parks and trees.	Quasi-productive park enterprises.	Total.	Soldiers' relief and burials and mothers' pensions.	Incidental operating accounts.	Gain and loss accounts.	Unclassified.	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918—Continued.													
$1,737	$1,163	$574						$647		$647			148
4,781	4,282	499											149
15,275	12,421	2,854	$6,582		$5	$6,577		9,547	$9,523	24			150
7,800	6,611	1,189	10		10			140			$140		151
4,553	4,449	104											152
6,945	5,076	1,869	1,864		360	1,504							153
65	65		500		500								154
2,636	2,426	210	871			871							155
2,658	2,365	293	1,089		3	1,086		7,032	7,032				156
6,858	6,314	544	553			553		38		38			157
11,836	11,815	21											158
8,553	8,553		42			42							159
11,359	10,535	824	75	$75									160
5,003	4,555	448	214			214							161
2,724	2,559	165											162
2,362	1,560	802						1,340		1,340			163
411	411												164
1,175	741	434	34		5	29		19,925	19,925				165
943	639	304	1,516		400	355	$761						166
2,455	1,915	540	9,570		7,707	1,863							167
6,163	6,163		390		16	374		5,551	4,795			$756	168
1,516	1,235	281	24,098		10,690	2,356	11,052	158			158		169
9,251	8,652	599						9,671	8,632			1,039	170
4,339	3,407	932	3,974		318	3,297	359						171
4,473	4,156	317	37			37		6,371			6,371		172
4,086	3,445	641	2,013			2,013							173
1,379	1,135	244	178		175	3							174
7,337	5,492	1,845	1,114		1,095	19							175
2,177	2,177		1,272			1,272		41			41		176
4,120	3,847	273	175		150	25		6,131		6,131			177
6,227	4,956	1,271	1,247	25	318	904							178
696	696												179
6,034	6,034		12		6	6							180
3,509	3,509		223			223							181
3,894	3,026	868	1,240		1,016	224							182
4,938	4,598	340	26			26							183
587	587		14,667			14,667		1,562		1,562			184
2,911	2,726	185	325			325		1,561			1,561		185
3,499	3,380	119	42			42							186
7,673	7,603	70											187
4,429	4,216	213	54			54							188
9,911	9,630	281	1,579			1,579		10,983	10,983				189
5,612	4,837	775	381				381						190
930	719	211											191
7,039	6,188	851	2,099			2,099							192
5,426	5,426												193
1,454	1,454		14	9		5							194
7,222	6,866	356	1			1		581		581			195
1,576	1,067	509	300			300							196
8,812	6,463	2,349											197
8,311	8,311		460			460							198
4,727	4,727		389			389		449		449			199
894	894		101		7	94		356		356			200
5,208	5,208		2,014			2,014							201
16,582	14,962	1,620	7,378		4,877	2,501		7,007	7,007				202
2,644	2,356	288											203
1,710	1,410	300	275			275							204
			200			200							205
3,137	2,348	789	986		926	60							206
2,034	1,834	200											207
2,461	1,781	680	671			671		65			65		208
3,297	2,931	366											209
5,341	5,278	63	332			332		63		63			210
4,895	4,413	482	856			856							211
4,767	4,767		1,069		808	261							212
10,105	10,105							1,194	125			1,069	213
6,542	6,031	511											214
5,127	4,827	300	824		65	759							215
6,221	3,741	2,480	1,424		291	1,133		4			4		216
1,838	1,389	449	128			128		8,802	8,802				217
4,467	4,115	352	81			81		72		72			218
8,865	8,490	375	50			50							219
3,427	3,322	105	28,880				28,880						220
2,750	2,574	176											221
6,564	6,284	280											222
5,977	5,375	602											223
7,384	6,678	706	121			121							224
5,624	5,624												225
748	558	190	51			51							226
5,374	5,065	309											227

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TABLE 9.—REVENUE RECEIPTS FROM HIGHWAY PRIVILEGES, RENT OF INVESTMENT PROPERTIES, AND INTEREST: 1918.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 70.]

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	$15,796,393	$14,829,910	$966,483	$12,538,024	$4,144,811	$8,393,213	$34,247,826	$7,134,041	$773,404	$23,911,953	$2,428,428
	Group I	10,481,006	9,627,990	853,016	10,640,239	4,006,561	6,633,678	22,905,999	3,586,476	514,667	17,401,774	1,403,082
	Group II	2,008,837	1,975,170	33,667	1,457,519	68,693	1,388,826	3,795,354	1,275,033	87,402	2,162,667	270,252
	Group III	2,187,996	2,135,625	52,371	209,667	56,248	153,419	4,329,975	1,061,668	63,470	2,874,517	330,320
	Group IV	796,771	791,452	5,319	111,102	2,760	108,342	1,747,111	632,623	71,132	803,263	240,093
	Group V	321,783	299,673	22,110	119,497	10,549	108,948	1,469,387	578,241	36,733	669,732	184,681
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.											
1	New York, N. Y.	$1,913,503	$1,637,265	$276,238	$3,081,775		$3,081,775	$13,687,302	$693,073	$3,901	$12,858,123	$132,205
2	Chicago, Ill.	5,203,533	4,747,306	456,227	497,546	$401,374	96,172	1,370,538	660,545	452,402	72,130	185,761
3	Philadelphia, Pa.	648,362	640,578	7,784	5,602,095	3,419,075	2,183,020	2,255,174	487,187	36,021	1,131,507	600,459
4	St. Louis, Mo.	1,246,456	1,246,456		181,265	148,028	33,237	311,612	206,888	2,533	62,544	39,647
5	Boston, Mass.	179,889	149,114	30,775	1,104,345	10,456	1,093,889	1,969,681	129,762		1,491,050	348,869
6	Cleveland, Ohio	4,750	4,750		25,955		25,955	966,502	652,766		278,816	34,920
7	Detroit, Mich.	5,896	5,896		8,873		8,873	427,551	138,307	2,344	279,665	7,235
8	Baltimore, Md.	861,007	797,864	63,143	37,191	27,628	9,563	1,068,870	102,040	2,554	914,475	49,801
9	Pittsburgh, Pa.	260,406	242,075	18,331	11,480		11,480	646,576	440,553	13,691	188,147	4,185
10	Los Angeles, Calif.	157,204	156,686	518	89,714		89,714	201,893	75,355	1,221	125,317	
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.											
11	Buffalo, N. Y.	$278,200	$274,306	$3,894	$17,712	$689	$17,023	$454,406	$263,910	$1,464	$180,501	$8,531
12	San Francisco, Calif.	142,003	142,003		103,913		103,913	132,354	84,315	45,089		2,950
13	Milwaukee, Wis.	11,190	2,552	8,638	2,862		2,862	163,763	133,534			30,229
14	Newark, N. J.	235,820	235,757	63				711,892	88,479	9,001	602,651	11,761
15	Cincinnati, Ohio	378,185	378,185		1,307,211	62,255	1,244,956	928,845	261,335	2,083	604,111	61,316
16	New Orleans, La.	107,145	104,302	2,843	10,086	5,749	4,337	209,147	58,423	17,277	60,440	73,007
17	Minneapolis, Minn.	79,935	75,760	4,175	298		298	265,338	45,623	11,174	177,932	30,609
18	Washington, D. C.	31,125	29,636	1,489				52,543	37		49,357	3,149
19	Seattle, Wash.	5,791	5,360	431	9,726		9,726	91,428	91,212	65		151
20	Jersey City, N. J.	208,429	196,595	11,834				391,132	64,138		322,417	3,577
21	Kansas City, Mo.	204,201	203,901	300	1,417		1,417	215,508	142,270		48,750	24,488
22	Portland, Oreg.	326,813	326,813		4,294		4,294	178,998	41,757	1,249	115,508	20,484
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.											
23	Indianapolis, Ind.	$122,588	$121,497	$1,091	$1,669		$1,669	$67,079	$26,614		$16,176	$24,289
24	Denver, Colo.	241,070	240,075	995	27,829	$25,999	1,830	139,140	44,325		34,276	60,539
25	Rochester, N. Y.	254,798	254,628	170	880		880	152,571	64,182	$3,173	68,884	16,332
26	Providence, R. I.	220,976	217,119	3,857	39,333	17,864	21,469	448,622	83,748	3,593	344,975	16,306
27	St. Paul, Minn.	64,263	62,391	1,872	49,013	4,855	44,158	157,576	19,449		122,760	15,367
28	Louisville, Ky.	9,046	8,265	781	510		510	126,259	43,274	14,180	67,725	1,080
29	Columbus, Ohio	16,144	16,117	27	5,432	2,665	2,767	362,107	35,602		319,066	7,439
30	Oakland, Calif.	15,061	15,061		2,000		2,000	10,573	10,573			
31	Toledo, Ohio	574	438	136	8,628		8,628	233,414	78,021	2,940	142,419	10,034
32	Atlanta, Ga.	41,350	41,350		666		666	2,110				2,110
33	Birmingham, Ala.	4,301	4,301		1,039		1,039	39,798	21,829	3,498	14,202	269
34	Omaha, Nebr.	258,827	242,260	16,567	546		546	92,394	21,155	21,004	44,349	5,886
35	Worcester, Mass.	25,297	25,297		2,288		2,288	275,557	6,956	6,705	234,070	27,826
36	Richmond, Va.	139,558	139,558		2,489		2,489	199,184	15,681	1,713	174,163	7,627
37	Syracuse, N. Y.	29,630	29,630					56,858	52,396			4,462
38	Spokane, Wash.	35,424	35,424		120		120	31,885	13,997		17,888	
39	New Haven, Conn.	1,043	408	635	4,700		4,700	40,458	17,140		596	22,722
40	Memphis, Tenn.	25,571	25,571		7,880		7,880	17,065	9,690		7,375	
41	Scranton, Pa.	11,090	11,090		2,727		2,727	49,086	18,372	489	21,160	9,065
42	Paterson, N. J.	88,274	86,287	1,987	878		878	59,171	4,899	363	52,548	1,361
43	Grand Rapids, Mich.	13,534	13,534		1,287		1,287	37,856	15,173		22,212	471
44	Dallas, Tex.	65,760	62,302	3,458	112		112	48,780	11,164		37,202	414
45	San Antonio, Tex.	8,655	8,655					32,444	17,824		13,920	700
46	Fall River, Mass.	3,608	3,608		774		774	123,940	6,468		115,311	2,161
47	Dayton, Ohio	23,074	23,074		4,525	675	3,850	103,048	64,840		31,862	6,346
48	Bridgeport, Conn.							106,842	79,082		26,417	1,343
49	Salt Lake City, Utah	15,883	15,517	366	2,283		2,283	9,414	7,233			2,181
50	New Bedford, Mass.	12,005	11,731	274				99,584	5,679		80,055	13,850
51	Nashville, Tenn.	70,874	70,874		999		999	36,141	9,612		26,340	189
52	Tacoma, Wash.	26,399	26,399		3,363		3,363	50,842	11,137	124	39,539	42
53	Houston, Tex.	88,582	88,138	444	4,963		4,963	97,752	36,829		60,923	
54	Cambridge, Mass.				2,400		2,400	187,586	4,022		180,556	3,008
55	Trenton, N. J.	45,999	45,999		2,201	2,201		85,343	6,133		75,147	4,063
56	Lowell, Mass.							75,275	10,497		59,449	5,329
57	Hartford, Conn.	43,795	42,649	1,146	9,168		9,168	138,087	38,576	883	87,646	10,982
58	Youngstown, Ohio	1,140	1,140		966		966	79,738	49,589		16,463	13,686
59	Fort Worth, Tex.	524		524	6,186		6,186	31,927	8,155	3,434	20,338	
60	Reading, Pa.	18,126	16,963	1,163				26,488	7,855		17,427	1,206
61	Springfield, Mass.	17,909	10,954	6,955	4,884		4,884	55,442	10,453		42,570	2,419
62	Camden, N. J.	58,548	57,445	1,103	976		976	83,107	3,613		76,800	2,694
63	Albany, N. Y.	14,408	14,407	1	545		545	65,479	16,855		44,199	4,425
64	Des Moines, Iowa	31,726	24,161	7,565	25		25	14,708	14,568			140
65	Lynn, Mass.				92		92	68,433	5,416	893	60,807	1,317
66	Schenectady, N. Y.	743	278	465				27,987	3,289		21,939	2,759
67	Yonkers, N. Y.	789		789	4,478	1,989	2,489	27,241	6,321		4,151	16,769
68	Lawrence, Mass.	471	471					26,673	6,030		20,250	393
69	Kansas City, Kans.	20,559	20,559		813		813	28,911	17,352	478	10,362	719

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TABLE 9.—REVENUE RECEIPTS FROM HIGHWAY PRIVILEGES, RENT OF INVESTMENT PROPERTIES, AND INTEREST: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 70.]

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 1918.											
70	Oklahoma City, Okla	$5,693	$5,693	.....	$5,173	.....	$5,173	$96,052	$40,174	.....	$55,423	$455
71	Duluth, Minn	564	564	.....	.....	.....	.....	31,051	6,120	.....	6,490	18,441
72	Wilmington, Del	40,375	40,204	$171	4,299	.....	4,299	25,120	19,639	.....	.....	5,481
73	Akron, Ohio	.....	.....	.....	30	.....	30	80,685	45,138	.....	24,841	10,706
74	Norfolk, Va	47,929	47,779	150	6,533	.....	6,533	84,540	5,196	.....	77,189	2,155
75	Elizabeth, N. J	52,596	52,596	.....	500	.....	500	73,468	12,030	$447	57,576	3,415
76	Utica, N. Y	.....	.....	.....	.....	.....	.....	26,507	14,903	.....	5,838	5,766
77	Waterbury, Conn	.....	.....	.....	5,267	.....	5,267	29,952	11,304	.....	5,398	13,250
78	Somerville, Mass	52	.....	52	.....	.....	.....	15,066	14,015	.....	.....	1,051
79	St. Joseph, Mo	21,385	21,385	.....	371	.....	371	12,317	7,728	.....	417	4,172
80	Manchester, N. H	20,579	20,579	.....	220	.....	220	20,758	6,350	1,500	11,255	1,653
81	Jacksonville, Fla	23,691	23,691	.....	.....	.....	.....	34,594	26,797	.....	4,972	2,825
82	Hoboken, N. J	39,530	39,530	.....	1,893	.....	1,893	44,661	9,817	.....	33,126	1,718
83	Wilkes-Barre, Pa	.....	.....	.....	.....	.....	.....	10,571	5,923	.....	3,463	1,185
84	Troy, N. Y	7,396	7,396	.....	.....	.....	.....	8,103	5,020	.....	2,648	435
85	Fort Wayne, Ind	5,221	5,221	.....	345	.....	345	16,053	13,658	.....	.....	2,395
86	East St. Louis, Ill	100	100	.....	.....	.....	.....	278	81	.....	.....	197
87	Evansville, Ind	33,099	33,099	.....	160	.....	160	9,869	4,173	3,921	241	1,534
88	Erie, Pa	6,341	6,341	.....	.....	.....	.....	39,902	25,897	.....	8,612	5,393
89	Passaic, N. J	25,412	25,083	329	60	.....	60	28,691	1,243	.....	23,959	1,489
90	Wichita, Kans	41,325	40,863	462	1,783	.....	1,783	15,269	13,023	.....	1,694	552
91	Harrisburg, Pa	40,591	40,591	.....	.....	.....	.....	24,176	7,209	8,000	6,622	2,345
92	Bayonne, N. J	27,641	27,638	3	.....	.....	.....	44,495	12,739	.....	30,271	1,485
93	Peoria, Ill	3,811	3,811	.....	5,998	.....	5,998	16,214	4,035	3,175	877	8,127
94	South Bend, Ind	1,100	1,100	.....	70	.....	70	13,033	7,191	.....	2,160	3,682
95	Johnstown, Pa	20,498	20,498	.....	360	.....	360	22,629	14,330	.....	8,299	.....
96	El Paso, Tex	71	71	.....	218	.....	218	13,975	1,781	.....	12,194	.....
97	Savannah, Ga	1,838	1,838	.....	4,273	.....	4,273	12,090	10,380	190	1,520	.....
98	Brockton, Mass	.....	.....	.....	.....	.....	.....	27,319	4,052	.....	20,178	3,089
99	Sacramento, Calif	4,419	4,419	.....	4,480	.....	4,480	25,567	15,665	.....	.....	9,902
100	Terre Haute, Ind	.....	.....	.....	4,000	.....	4,000	21,596	10,371	3,148	788	7,289
101	Holyoke, Mass	6,654	6,654	.....	.....	.....	.....	43,732	6,627	31,710	5,395	.....
102	Allentown, Pa	508	508	.....	.....	.....	.....	18,935	7,654	.....	11,281	.....
103	Portland, Me	4,477	4,141	336	4,111	$260	3,851	67,914	11,946	.....	36,529	19,439
104	Springfield, Ill	7,934	7,934	.....	15,237	.....	15,237	18,823	15,569	993	.....	2,261
105	Canton, Ohio	.....	.....	.....	357	.....	357	48,869	35,686	.....	7,697	5,486
106	Berkeley, Calif	24,474	24,474	.....	3,686	.....	3,686	3,332	3,332	.....	.....	.....
107	Chattanooga, Tenn	675	650	25	587	481	106	15,531	7,939	.....	7,582	10
108	Charleston, S. C	10,607	10,607	.....	.....	.....	.....	39,063	7,977	1,583	1,705	27,798
109	Pawtucket, R. I	21,171	21,171	.....	730	.....	730	87,074	3,464	3,146	79,674	790
110	Altoona, Pa	3,287	3,242	45	682	.....	682	14,410	.....	.....	14,410	.....
111	Covington, Ky	21,150	21,150	.....	298	.....	298	5,799	5,799	.....	.....	.....
112	Atlantic City, N. J	29,781	29,641	140	781	.....	781	157,643	11,784	.....	140,437	5,422
113	Mobile, Ala	14,672	13,462	1,210	706	.....	706	4,356	4,356	.....	.....	.....
114	Sioux City, Iowa	31,019	31,014	5	2,250	.....	2,250	9,114	5,900	.....	2,515	699
115	Little Rock, Ark	22,050	20,798	1,252	10,471	.....	10,471	5,599	5,599	.....	.....	.....
116	Flint, Mich	.....	.....	.....	2,188	.....	2,188	33,848	22,513	11,335	.....	.....
117	Tampa, Fla	5,490	5,490	.....	5,605	.....	5,605	22,678	5,291	.....	17,387	.....
118	Saginaw, Mich	2,871	2,851	20	594	.....	594	37,363	25,498	.....	2,804	9,061
119	Rockford, Ill	9,163	9,163	.....	.....	.....	.....	1,204	40	.....	.....	1,164
120	San Diego, Calif	26,831	26,481	350	400	.....	400	4,863	3,764	.....	.....	1,099
121	Pueblo, Colo	5,451	4,876	575	338	.....	338	1,796	1,125	671	.....	.....
122	Gary, Ind	.....	.....	.....	.....	.....	.....	5,956	4,610	.....	1,256	90
123	New Britain, Conn	.....	.....	.....	3,075	1,619	1,456	30,306	8,012	.....	22,294	.....
124	Binghamton, N. Y	140	.....	140	470	.....	470	12,725	9,485	.....	273	2,967
125	York, Pa	15,946	15,946	.....	220	.....	220	20,942	5,722	.....	11,544	3,676
126	Springfield, Ohio	28,267	28,267	.....	.....	.....	.....	37,125	7,411	368	9,843	19,503
127	Malden, Mass	2,786	2,786	.....	400	400	.....	38,917	2,941	.....	21,033	14,943
128	Lancaster, Pa	3,000	3,000	.....	.....	.....	.....	13,606	10,069	.....	722	2,815
129	Pasadena, Calif	6,232	6,178	54	7,968	.....	7,968	6,557	5,612	945	.....	.....
130	Kalamazoo, Mich	2,601	2,601	.....	.....	.....	.....	7,359	4,528	.....	2,831	.....
131	Augusta, Ga	18,277	18,277	.....	3,915	.....	3,915	9,071	6,388	.....	.....	2,683
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.											
132	Davenport, Iowa	$30	.....	$30	.....	.....	.....	$19,569	$16,061	.....	$834	$2,674
133	Topeka, Kans	6,260	$6,252	8	.....	.....	.....	21,647	11,148	$42	7,782	2,675
134	Salem, Mass	50	.....	50	$2,142	.....	$2,142	14,918	4,565	1,002	.....	9,351
135	Haverhill, Mass	2,361	2,361	.....	.....	.....	.....	48,705	7,404	1,660	31,887	7,754
136	Huntington, W. Va	1,526	1,526	.....	.....	.....	.....	6,467	1,299	.....	5,168	.....
137	Muskogee, Okla	.....	.....	.....	.....	.....	.....	30,885	2,263	.....	28,622	.....
138	Bay City, Mich	.....	.....	.....	.....	.....	.....	11,888	5,301	.....	6,587	.....
139	Chelsea, Mass	200	.....	200	667	.....	667	34,177	3,116	.....	30,016	1,045
140	McKeesport, Pa	10,072	10,072	.....	1,622	.....	1,622	14,356	4,190	261	9,905	.....
141	Racine, Wis	.....	.....	.....	760	.....	760	8,416	3,874	630	.....	3,912
142	Superior, Wis	694	694	.....	34	.....	34	8,408	5,506	.....	256	2,646
143	Lincoln, Nebr	657	.....	657	.....	.....	.....	8,180	8,117	63	.....	.....
144	Roanoke, Va	5,029	5,029	.....	6	.....	6	11,813	4,232	.....	7,581	.....
145	Macon, Ga	20,040	20,040	.....	1,791	.....	1,791	12,882	5,353	.....	7,121	408
146	Woonsocket, R. I	13,701	13,701	.....	144	.....	144	54,309	4,894	.....	49,294	121
147	Lansing, Mich	120	.....	120	269	.....	269	3,999	3,984	15	.....	.....

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TABLE 9.—REVENUE RECEIPTS FROM HIGHWAY PRIVILEGES, RENT OF INVESTMENT PROPERTIES, AND INTEREST: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 70.]

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 1918—Continued.											
148	Montgomery, Ala.	$1,000	$1,000		$2,256		$2,256	$12,219	$12,219			
149	West Hoboken, N. J.	250	250					11,206	1,838		$8,479	$889
150	Newton, Mass.	7,902	7,902					93,849	4,190	$1,792	84,549	3,318
151	Butte, Mont.	18,482	2,149	$16,333				8,038	6,081			1,957
152	Wheeling, W. Va.	5,649	5,559	90	1,171		1,171	12,751	6,744		5,833	174
153	East Orange, N. J.	30,294	30,294		170		170	34,885	6,030		26,916	1,939
154	Galveston, Tex.	7,100	3,112	3,988	10		10	37,589	17,945	18,666		978
155	Perth Amboy, N. J.	9,235	9,235		1,124		1,124	11,105	3,188		7,915	2
156	Fitchburg, Mass.	6,180	6,180		1,310	$1,154	156	31,220	4,100		11,699	15,421
157	Lexington, Ky.	1,500	1,500		2,742		2,742	25,941	20,384	640	4,749	168
158	New Castle, Pa.	2,371	2,371					13,556	13,556			
159	Chester, Pa.	2,599	2,435	164				14,635	4,689		9,530	416
160	Decatur, Ill.				63		63	14,384	5,762	405	6,715	1,502
161	Springfield, Mo.	1,000	1,000		1,100		1,100	4,824	4,824			
162	Hamilton, Ohio.							10,925	4,607		5,323	995
163	Charlotte, N. C.	1,540	1,540		320		320	1,705	1,698			7
164	Portsmouth, Va.	6,997	6,964	33	69,653		69,653	910	644		266	
165	Everett, Mass.	1,390	1,290	100	180		180	22,174	3,727		18,447	
166	Dubuque, Iowa.				140		140	3,990	3,273	87		630
167	San Jose, Calif.	2,953	2,953					3,415	3,415			
168	Pittsfield, Mass.	8,928	8,928					2,718	2,718			
169	New Rochelle, N. Y.	12,233	12,233					11,639	8,326			3,313
170	Quincy, Mass.				765	765		19,765	4,133			15,632
171	Colorado Springs, Colo.	6,223	6,219	4				380				380
172	Knoxville, Tenn.	5,176	5,176		127		127	4,463	2,013		1,250	1,200
173	Joliet, Ill.	1,500	1,500		141		141	9,012	5,983	763		2,266
174	Niagara Falls, N. Y.	350	300	50				16,978	16,064			914
175	Mount Vernon, N. Y.	3,125	3,125					14,858	5,907		4,116	4,835
176	Elmira, N. Y.	1,303	1,303					11,032	6,884	978		3,170
177	Lorain, Ohio.	570	570		65		65	14,106	8,210		5,506	390
178	Cedar Rapids, Iowa.							9,291	3,891		3,885	1,515
179	Amsterdam, N. Y.	2,263	2,263					6,340	2,884		2,664	792
180	Auburn, N. Y.							12,711	7,072		4,370	1,269
181	Jamestown, N. Y.	4,999	4,999					1,200	978			222
182	Waterloo, Iowa.				413		413	6,027	5,406		518	103
183	Everett, Wash.				19		19	15,765	15,037		728	
184	Shreveport, La.	25		25	4,970		4,970	23,333	17,833		2,127	3,373
185	Fresno, Calif.	5,921	5,921		562		562					
186	Quincy, Ill.	9,815	9,810	5	700		700	1,944	1,867			77
187	Boise, Idaho.	1,276	1,276					3,578	2,172	1,406		
188	Lima, Ohio.	5,000	5,000		2,491		2,491	47,526	36,386		11,033	107
189	Taunton, Mass.	447	447		60		60	49,452	3,350	303	44,423	1,376
190	Oshkosh, Wis.							17,310	8,749			8,561
191	Stockton, Calif.	8,236	8,236		420		420	8,349	8,287			62
192	Jackson, Mich.				1,820	710	1,110	27,855	8,838			19,017
193	Austin, Tex.	39	39		3,162	3,162		8,544	6,150		2,383	11
194	Columbia, S. C.	44		44	60		60	10,540	8,159		2,010	371
195	Aurora, Ill.	10,803	10,803					2,226		440		1,786
196	Bellingham, Wash.	2,009	2,009					3,119	3,069			50
197	Waco, Tex.	1,150	1,150		250		250	15,109	3,947		11,162	
198	Williamsport, Pa.							6,777	4,814		1,675	288
199	Highland Park, Mich.							27,732	17,916		9,816	
200	Orange, N. J.	20,215	20,215					20,979	3,453		16,154	1,372
201	Lynchburg, Va.				1,984		1,984	24,822		1,291	23,531	
202	Brookline, Mass.	96	96		936		936	4,165	2,506			1,659
203	Winston-Salem, N. C.	10,340	10,340					7,059	1,297	1,800	3,962	
204	Joplin, Mo.				706		706	15,681	9,117	587	350	5,627
205	Tulsa, Okla.	18	18		160		160	22,447	14,086		8,361	
206	Kenosha, Wis.	1,306	1,306		278		278	10,018	8,384			1,634
207	Danville, Ill.											
208	Ogden, Utah.	2,022	1,922	100	549		549	5,591	3,618	1,562	411	
209	Newport, Ky.							1,390	1,340		50	
210	Norristown, Pa.	1,660	1,660		205		205	5,634	735	266	4,427	206
211	Council Bluffs, Iowa.	9,084	9,084					7,350	3,103			4,247
212	La Crosse, Wis.	798	798					20,596	6,589	1,120	12,336	551
213	Stamford, Conn.				367		367	29,046	315		27,120	1,611
214	Charleston, W. Va.	1,067	1,067		338		338	22,952	3,880		19,072	
215	Zanesville, Ohio.				146		146	22,922	3,615		18,292	1,015
216	Madison, Wis.	143	143					16,676	8,277		5,884	2,515
217	Waltham, Mass.	3,224	3,224					25,248	6,828		16,807	1,613
218	Easton, Pa.	1,085	977	108	444		444	4,316	1,617		2,186	513
219	Poughkeepsie, N. Y.	1,665	1,665					10,076	6,188		2,680	1,208
220	Jackson, Miss.	50	50		81		81	935	935			
221	Wilmington, N. C.				175		175	8,226	3,675		4,479	72
222	Newport, R. I.	10,392	10,392		9,408	4,758	4,650	51,588	5,715	477	17,990	27,406
223	Watertown, N. Y.				21		21	8,168	6,726			1,442
224	Battle Creek, Mich.							6,960	6,960			
225	Newark, Ohio.							19,180	16,203	477	2,500	
226	East Chicago, Ind.							2,543	2,543			
227	Green Bay, Wis.	1		1				5,200	3,272			1,928

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TABLE 10.—REVENUE RECEIPTS FROM EARNINGS OF PUBLIC SERVICE ENTERPRISES: 1918.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 73.]

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	$116,494,645	$90,139,705	$8,315,960	$1,418,511	$1,758,480	$7,786,509	$1,049,706	$172,862	$311,555	$5,541,357
	Group I	55,532,825	43,034,530	2,764,368		831,200	6,535,046	97,414	1,640	271,431	1,997,196
	Group II	18,150,619	12,180,112	1,402,082		397,509	904,973	1,800	44,877		3,219,266
	Group III	19,339,397	16,243,468	1,421,491	630,470	305,401	169,775	419,244	75,735		73,813
	Group IV	13,291,632	10,158,342	1,785,876	597,940	119,124	143,831	271,070	31,279	30,585	153,585
	Group V	10,180,172	8,523,253	942,143	190,101	105,246	32,884	260,178	19,331	9,539	97,497
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.										
1	New York, N. Y	$22,091,073	$14,262,272			$312,845	$5,628,191				$1,887,765
2	Chicago, Ill	8,280,296	7,289,537	$939,135		8,086	43,538				
3	Philadelphia, Pa	5,786,045	5,557,116			15,610	213,319				
4	St. Louis, Mo	2,698,591	2,531,181			77,740	89,670				
5	Boston, Mass	3,213,511	2,950,852			129,115		$33,233			100,311
6	Cleveland, Ohio	2,997,657	2,062,289	795,311		76,889		63,168			
7	Detroit, Mich	2,149,747	2,135,593			14,154					
8	Baltimore, Md	2,332,043	1,670,040			103,512	278,343			$271,431	8,717
9	Pittsburgh, Pa	2,458,864	2,349,683			88,715	18,826		$1,640		
10	Los Angeles, Calif	3,524,998	2,225,967	1,029,922		4,534	263,159	1,013			403
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.										
11	Buffalo, N. Y	$1,727,586	$1,631,929			$84,132			$11,525		
12	San Francisco, Calif	2,425,468	7,650						25,582		$2,392,236
13	Milwaukee, Wis	992,218	987,757			4,461					
14	Newark, N. J	1,712,034	1,624,332			55,629	$32,073				
15	Cincinnati, Ohio	1,386,520	1,354,057	$12,174		11,896	8,223		170		
16	New Orleans, La	1,344,660	615,834			149,742		$1,337			577,747
17	Minneapolis, Minn	689,175	688,969			206					
18	Washington, D. C	778,685	742,341			27,248	8,633	463			
19	Seattle, Wash	3,384,540	1,087,887	1,389,908		4,679	766,720				135,346
20	Jersey City, N. J	1,408,800	1,391,817				16,983				
21	Kansas City, Mo	1,376,091	1,324,939			48,312	2,840				
22	Portland, Oreg	924,842	722,600			11,204	69,501		7,600		113,937
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.										
23	Indianapolis, Ind	$42,757				$39,961			$2,796		
24	Denver, Colo	40,720	$15,533			16,393			7,541		$1,253
25	Rochester, N. Y	813,387	715,445			25,187		$68,255	4,500		
26	Providence, R. I	926,487	893,167			2,573	$2,106	28,641			
27	St. Paul, Minn	513,861	489,680			6,022	31		18,128		
28	Louisville, Ky	768,214	749,851				18,014	349			
29	Columbus, Ohio	867,480	663,122	$167,979		36,379					
30	Oakland, Calif	125,317					82,574		5,236		37,507
31	Toledo, Ohio	766,674	717,102			11,095		37,302	1,175		
32	Atlanta, Ga	557,871	555,511			296		2,064			
33	Birmingham, Ala	61,691	31,375	30,072		244					
34	Omaha, Nebr	897,740	884,098			1,225			12,417		
35	Worcester, Mass	621,903	590,337					31,566			
36	Richmond, Va	1,033,306	355,259		$630,470	21,181	3,656	21,740	1,000		
37	Syracuse, N. Y	455,821	446,570			9,251					
38	Spokane, Wash	436,334	435,403			931					
39	New Haven, Conn	2,539				1,008	1,531				
40	Memphis, Tenn	461,475	447,135			10,665	3,675				
41	Scranton, Pa										
42	Paterson, N. J	49				49					
43	Grand Rapids, Mich	310,624	264,660			8,263		37,701			
44	Dallas, Tex	448,840	448,840								
45	San Antonio, Tex	15,334				12,261		3,073			
46	Fall River, Mass	286,495	260,433			333	664	25,065			
47	Dayton, Ohio	322,798	294,981			27,817					
48	Bridgeport, Conn	4					4				
49	Salt Lake City, Utah	375,689	350,928			1,855		22,906			
50	New Bedford, Mass	424,874	398,067				5,796	21,011			
51	Nashville, Tenn	367,148	352,207			14,402	539				
52	Tacoma, Wash	1,313,381	535,291	710,077		1,879	33,181				32,953
53	Houston, Tex	294,651	235,288			35,880	9,964		11,419		2,100
54	Cambridge, Mass	400,212	376,954			885		22,373			
55	Trenton, N. J	397,412	397,412								
56	Lowell, Mass	283,836	272,066			34		11,756			
57	Hartford, Conn	514,775	505,077			1,379		8,359			
58	Youngstown, Ohio	277,471	272,645			4,826					
59	Fort Worth, Tex	334,254	363,679					575			
60	Reading, Pa	276,486	276,486								
61	Springfield, Mass	531,507	519,568			859			11,080		
62	Camden, N. J	369,228	356,837				6,424	5,967			
63	Albany, N. Y	416,004	413,439			1,337	1,228				
64	Des Moines, Iowa	30,721				8,842		21,879			
65	Lynn, Mass	382,439	348,023					34,416			
66	Schenectady, N. Y	178,357	176,394			1,963					
67	Yonkers, N. Y	293,439	292,925			126	388				
68	Lawrence, Mass	160,552	145,863					14,246	443		
69	Kansas City, Kans	909,220	395,857	513,363							

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TABLE 10.—REVENUE RECEIPTS FROM EARNINGS OF PUBLIC SERVICE ENTERPRISES: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 73.]

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 1918.										
70	Oklahoma City, Okla	$227,555	$227,555								
71	Duluth, Minn	642,456	310,615		$331,841						
72	Wilmington, Del	318,093	312,996			$3,997	$1,100				
73	Akron, Ohio	526,549	512,831			13,718					
74	Norfolk, Va	298,165	261,355			17,142		$16,668			
75	Elizabeth, N. J	2,020				879	1,141				
76	Utica, N. Y	10,102								$10,102	
77	Waterbury, Conn	355,698	355,698								
78	Somerville, Mass	264,996	263,516						$1,480		
79	St. Joseph, Mo	3,584				3,584					
80	Manchester, N. H	196,221	177,551			271		18,399			
81	Jacksonville, Fla	934,648	214,174	$666,583			53,891				
82	Hoboken, N. J	241,237	233,299				5,000	2,938			
83	Wilkes-Barre, Pa	1,842				1,118		724			
84	Troy, N. Y	315,247	314,209			1,007	31				
85	Fort Wayne, Ind	457,360	146,902	306,111		4,347					
86	East St. Louis, Ill										
87	Evansville, Ind	207,567	176,768			3,094	2,109	25,596			
88	Erie, Pa	435,321	428,453			152	751			5,965	
89	Passaic, N. J	125				125					
90	Wichita, Kans	2,293				869			1,424		
91	Harrisburg, Pa	197,878	197,878								
92	Bayonne, N. J	371,669	371,169				500				
93	Peoria, Ill	3,356				2,678	281		397		
94	South Bend, Ind	144,404	140,056					4,348			
95	Johnstown, Pa	737				737					
96	El Paso, Tex	417,984	417,984								
97	Savannah, Ga	191,058	161,512			19,130	619	9,747	50		
98	Brockton, Mass	168,161	158,569					9,592			
99	Sacramento, Calif	226,171	187,270				26,216	12,685			
100	Terre Haute, Ind	25,966						25,966			
101	Holyoke, Mass	896,299	150,959	479,241	266,099						
102	Allentown, Pa	145,379	145,379								
103	Portland, Me	325,037	287,689					24,712	12,636		
104	Springfield, Ill	243,160	165,453	56,310		593		20,804			
105	Canton, Ohio	194,634	185,572			3,495			5,567		
106	Berkeley, Calif	3,485					3,485				
107	Chattanooga, Tenn	7,528				5,361	2,167				
108	Charleston, S. C	40,531				4,621	2,025				$33,885
109	Pawtucket, R. I	346,446	335,411					11,035			
110	Altoona, Pa	143,182	142,808			374					
111	Covington, Ky	178,531	169,666			1,379					7,486
112	Atlantic City, N. J	238,585	238,585								
113	Mobile, Ala	166,195	129,521			6,836	23,770	6,068			
114	Sioux City, Iowa	192,987	190,480			991		1,516			
115	Little Rock, Ark	14,702						14,702			
116	Flint, Mich	290,193	289,553			640					
117	Tampa, Fla	4,015						4,015			
118	Saginaw, Mich	157,578	135,603			557		11,693	9,725		
119	Rockford, Ill	140,446	140,089			357					
120	San Diego, Calif	395,229	366,835				20,703	7,016			675
121	Pueblo, Colo	271,603	266,505			891		4,207			
122	Gary, Ind	313				313					
123	New Britain, Conn	190,020	159,775					14,755		13,604	1,886
124	Binghamton, N. Y	133,981	133,399			582					
125	York, Pa	196				196					
126	Springfield, Ohio	138,694	127,739			11,155					
127	Malden, Mass	129,342	118,591					10,751			
128	Lancaster, Pa	174,981	167,058			7,923					
129	Pasadena, Calif	606,923	278,646	277,631		12				914	49,720
130	Kalamazoo, Mich	93,666	84,116					9,550			
131	Augusta, Ga	239,108	175,550				42	3,583			59,933
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.										
132	Davenport, Iowa	$28,507									$26,507
133	Topeka, Kans	112,034	$111,549			$280			$205		
134	Salem, Mass	136,501	128,689			1,718		$6,094			
135	Haverhill, Mass	147,382	146,711					76	595		
136	Huntington, W. Va	11,248				416	$210	10,622			
137	Muskogee, Okla	130,786	101,239		$25,741			3,806			
138	Bay City, Mich	203,712	87,488	$115,393				831			
139	Chelsea, Mass	128,380	128,380								
140	McKeesport, Pa	172,814	172,814								
141	Racine, Wis	14,467				171	50	14,246			
142	Superior, Wis										
143	Lincoln, Nebr	200,682	167,687	32,370		625					
144	Roanoke, Va	6,600				6,600					
145	Macon, Ga	214,387	208,928			145		5,174	140		
146	Woonsocket, R. I	153,265	151,934						1,331		
147	Lansing, Mich	366,584	129,144	218,715		931		17,794			

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TABLE 10.—REVENUE RECEIPTS FROM EARNINGS OF PUBLIC SERVICE ENTERPRISES: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 73.]

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 1918—Continued.										
148	Montgomery, Ala	$142,661	$137,299			$3,590		$1,772			
149	West Hoboken, N. J										
150	Newton, Mass	169,015	169,915								
151	Butte, Mont	700							$700		
152	Wheeling, W. Va	173,362	168,172			4,464	$212	524			
153	East Orange, N. J	182,697	182,697								
154	Galveston, Tex	142,811	141,967					844			
155	Perth Amboy, N. J	216,127	210,240			2,912	2,975				
156	Fitchburg, Mass	121,745	109,471					10,592	1,682		
157	Lexington, Ky	4,719				4,719					
158	New Castle, Pa	4,258				160				$4,098	
159	Chester, Pa	3,565					3,565				
160	Decatur, Ill	96,406	96,406								
161	Springfield, Mo	3,967				425		3,542			
162	Hamilton, Ohio	306,636	56,669	$85,607	$164,360						
163	Charlotte, N. C	184,378	175,315					6,983	2,080		
164	Portsmouth, Va	5,442				2,197		3,245			
165	Everett, Mass	131,432	121,128					10,304			
166	Dubuque, Iowa	84,464	83,251			859	354				
167	San Jose, Calif	98				98					
168	Pittsfield, Mass	137,412	136,950			462					
169	New Rochelle, N. Y	3,573					3,573				
170	Quincy, Mass	203,033	190,461			512		12,060			
171	Colorado Springs, Colo	173,331	157,367			650		15,314			
172	Knoxville, Tenn	106,266	95,524			10,603			139		
173	Joliet, Ill	95,611	95,611								
174	Niagara Falls, N. Y	163,263	161,706			1,557					
175	Mount Vernon, N. Y										
176	Elmira, N. Y	225,901	210,752			811		14,338			
177	Lorain, Ohio	147,282	144,981					2,301			
178	Cedar Rapids, Iowa	129,746	129,110			636					
179	Amsterdam, N. Y	93,043	93,043								
180	Auburn, N. Y	127,386	119,355					2,570		5,441	
181	Jamestown, N. Y	256,506	141,472	90,931		4,576					$19,527
182	Waterloo, Iowa	100,915	100,915								
183	Everett, Wash	182,290	180,532			412	1,346				
184	Shreveport, La	178,099	138,437			372		3,025			36,265
185	Fresno, Calif	3,512				2,217			1,295		
186	Quincy, Ill	121,396	120,379			1,017					
187	Boise, Idaho	6,021				380		5,641			
188	Lima, Ohio	115,215	113,130			2,085					
189	Taunton, Mass	301,326	107,651	187,706				5,969			
190	Oshkosh, Wis	94,114	91,957					2,157			
191	Stockton, Calif	20,413					20,413				
192	Jackson, Mich	87,577	72,326			615		14,736			
193	Austin, Tex	323,206	126,433	188,589		776		4,269	139		
194	Columbia, S. C	158,619	155,544			262			2,600		213
195	Aurora, Ill	123,826	122,359			230		1,237			
196	Bellingham, Wash	72,282	65 404					6,878			
197	Waco, Tex	163,350	163,350								
198	Williamsport, Pa	11,574				11,574					
199	Highland Park, Mich	175,961	175,961								
200	Orange, N. J	107,109	107,109								
201	Lynchburg, Va	101,927	91,910			9,150			867		
202	Brookline, Mass	138,606	134,119					4,487			
203	Winston-Salem, N. C	115,791	102,120			5,667		558			7,446
204	Joplin, Mo	29,327		22,832		1,831		4,664			
205	Tulsa, Okla	176,713	166,515			887		2,453	6,858		
206	Kenosha, Wis	96,555	96,555								
207	Danville, Ill										
208	Ogden, Utah	130,249	120,959			59		9,231			
209	Newport, Ky	80,536	72,622			277	150				7,487
210	Norristown, Pa	1,005				1,005					
211	Council Bluffs, Iowa	144,306	143,620			686					
212	La Crosse, Wis	63,618	63,362			256					
213	Stamford, Conn										
214	Charleston, W. Va	7,831						7,831			
215	Zanesville, Ohio	115,736	100,454			5,903		9,379			
216	Madison, Wis	144,771	136,669			609		7,441			52
217	Waltham, Mass	110,455	96,899			109		13,447			
218	Easton, Pa	3,184				3,184					
219	Poughkeepsie, N. Y	104,537	104,537								
220	Jackson, Miss	80,016	78,839			102		1,075			
221	Wilmington, N. C	73,229	69,248			3,281			700		
222	Newport, R. I	379				193	36	150			
223	Watertown, N. Y	101,088	101,088								
224	Battle Creek, Mich	82,974	82,013			961					
225	Newark, Ohio	66,783	53,812			453		12,518			
226	East Chicago, Ind										
227	Green Bay, Wis	586				586					

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TABLE 11.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY

[For a list of the cities arranged alphabetically by states, with the number

City number	CITY.	Total.	I.—GENERAL GOVERNMENT.											
			Total.	Legislative branch.			Executive branch.							
				Council and board of aldermen.	Clerk of council.	Legislative investigations.	Chief executive.		Financial.					
							Mayor.	Executive boards and commissions.	Auditor or comptroller.	Special accounting and auditing.	Treasurer or chamberlain.	Assessment and levy of revenue.	Collection of revenue.	Other financial.
	Grand total	$690,160,283	$73,447,354	$1,854,477	$633,247	$55,485	$1,143,193	$2,260,002	$3,538,731	$264,815	$2,467,739	$5,202,083	$4,422,693	$1,930,807
	Group I	351,625,223	43,439,314	883,903	266,585	38,477	542,321	167,653	1,860,755	61,165	815,777	2,377,455	2,500,932	1,602,145
	Group II	105,346,061	12,325,918	316,310	147,352	50	95,280	537,191	599,214	51,381	518,112	1,200,068	541,488	78,383
	Group III	116,688,822	8,378,659	289,903	95,731	12,491	211,775	589,537	516,885	56,780	535,149	322,506	623,598	124,283
	Group IV	61,499,151	4,876,553	153,455	68,211	323	146,552	497,777	305,250	41,893	305,075	420,828	410,823	75,033
	Group V	55,001,019	4,426,913	210,906	55,368	4,144	147,265	467,844	256,627	53,596	293,626	381,226	345,852	50,963
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.													
1	New York, N. Y.	$147,135,389	$12,239,533	$210,971	$87,936	.....	$275,745	.....	$380,052	.....	$111,563	$599,341	$684,630	$943,323
2	Chicago, Ill.	56,708,623	7,730,786	281,552	59,357	$36,133	38,620	$79,311	356,642	$5,692	273,671	410,752	761,690	95,616
3	Philadelphia, Pa.	37,491,912	4,956,283	60,367	29,900	.....	75,994	.....	141,046	.....	82,389	283,330	349,811	365,847
4	St. Louis, Mo.	16,281,679	1,704,740	77,935	9,727	.....	17,571	.....	75,648	2,232	47,404	97,720	165,608	1,454
5	Boston, Mass.	24,353,938	2,347,251	26,333	1,994	1,771	44,269	.....	50,778	.....	60,266	234,630	141,335	36,672
6	Cleveland, Ohio	13,689,283	1,476,696	36,337	15,390	.....	16,259	17,140	69,715	14,140	36,980	154,921	56,187	18,269
7	Detroit, Mich.	16,158,073	1,406,094	57,902	14,760	67	15,657	6,814	69,142	8,830	62,218	96,540	83,427	21,682
8	Baltimore, Md.	10,993,424	973,300	46,224	3,200	.....	12,812	.....	24,254	7,547	15,737	105,767	106,646	7,131
9	Pittsburgh, Pa.	14,879,809	2,076,739	58,500	34,615	506	35,395	34,891	79,114	16,771	83,971	227,432	42,035	112,151
10	Los Angeles, Calif.	13,932,033	1,467,899	27,842	9,706	.....	9,939	29,497	114,364	5,953	41,578	162,022	109,563	.....
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.													
11	Buffalo, N. Y.	$13,802,474	$1,313,771	.....	.....	.....	.....	$144,617	$52,172	$640	$51,009	$154,855	$50,598	.....
12	San Francisco, Calif.	11,699,781	1,550,028	$30,448	$28,980	.....	$24,501	.....	34,784	2,830	32,325	105,185	91,707	.....
13	Milwaukee, Wis.	9,642,612	909,172	54,093	9,909	.....	7,750	32,019	42,693	1,867	35,575	60,469	34,797	$5,111
14	Newark, N. J.	10,587,917	1,151,775	20,240	47,618	$50	14,341	42,030	24,373	5,369	27,185	132,618	107,318	10,055
15	Cincinnati, Ohio	9,861,801	1,462,189	59,271	35,357	.....	20,837	20,659	69,084	8,316	39,788	186,563	41,281	7,967
16	New Orleans, La.	4,818,849	689,997	.....	.....	.....	.....	72,525	34,183	.....	16,475	34,682	38,841	34,620
17	Minneapolis, Minn.	8,000,948	773,302	58,653	4,000	.....	10,064	14,693	55,385	840	70,942	57,714	1,752	5,605
18	Washington, D. C.	10,571,255	776,106	.....	.....	.....	.....	35,641	40,601	.....	11,656	134,365	35,199	3,105
19	Seattle, Wash.	7,379,791	1,057,940	33,105	8,037	.....	9,766	8,099	88,578	14,909	120,172	70,593	12,473	624
20	Jersey City, N. J.	6,398,394	850,639	.....	.....	.....	.....	97,679	23,094	14,691	10,116	95,184	31,641	6,120
21	Kansas City, Mo.	7,121,123	1,146,048	10,500	13,451	.....	8,021	12,292	82,333	749	75,000	124,341	53,589	3,671
22	Portland, Oreg.	5,461,116	644,951	.....	.....	.....	.....	56,937	51,934	1,170	27,869	43,499	42,292	1,505
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.													
23	Indianapolis, Ind.	$4,436,248	$200,832	$10,062	.....	$75	$10,745	.....	$11,029	.....	$13,322	$20,073	$10,788	$213
24	Denver, Colo.	4,891,796	623,500	17,325	.....	.....	11,328	.....	23,474	$961	52,770	55,215	31,504	4,507
25	Rochester, N. Y.	5,829,686	436,520	26,613	$1,000	.....	11,289	.....	26,804	1,025	35,805	31,022	12,682	3,968
26	Providence, R. I.	4,582,452	308,820	34,647	9,278	.....	10,429	.....	11,858	1,000	38,937	33,879	.....	.....
27	St. Paul, Minn.	4,239,085	220,485	.....	.....	.....	.....	$36,659	22,452	3,286	23,888	159	158	2,699
28	Louisville, Ky.	3,622,760	244,406	3,606	5,122	.....	7,841	.....	11,423	1,827	6,700	29,164	18,219	38,714
29	Columbus, Ohio	3,120,431	279,188	6,999	8,961	5,196	6,849	.....	18,941	11,480	11,774	23,651	25,759	7,640
30	Oakland, Calif.	3,742,484	254,482	.....	.....	.....	.....	42,801	27,187	750	5,455	25,173	25,231	6,476
31	Toledo, Ohio	3,062,061	220,904	12,491	11,390	.....	6,893	.....	11,343	2,015	4,005	25,155	22,518	2,543
32	Atlanta, Ga.	2,858,139	141,514	15,201	10,307	.....	7,695	.....	14,699	.....	1,066	25,106	26,533	.....
33	Birmingham, Ala.	1,464,458	124,702	.....	.....	.....	.....	33,553	9,027	2,000	3,005	11,011	22,869	828
34	Omaha, Nebr.	3,007,977	208,386	.....	.....	.....	.....	47,113	18,935	194	4,849	9,059	26,558	3,816
35	Worcester, Mass.	3,688,475	172,830	6,923	2,645	.....	10,651	.....	10,538	177	11,747	25,910	14,940	401
36	Richmond, Va.	2,339,000	254,395	6,539	3,515	.....	6,729	.....	13,359	2,353	13,282	17,567	21,354	.....
37	Syracuse, N. Y.	2,966,783	257,512	15,666	4,000	.....	7,439	.....	13,784	3,000	23,231	21,586	4,305	4,677
38	Spokane, Wash.	1,961,286	131,068	.....	.....	.....	.....	32,309	14,244	3,204	13,568	1,402	1,125	99
39	New Haven, Conn.	2,876,394	173,011	1,012	1,305	.....	6,141	.....	11,049	120	2,163	16,979	16,254	974
40	Memphis, Tenn.	2,124,703	108,812	.....	.....	.....	.....	39,209	3,479	1,080	10,477	19,818	3,690	2
41	Scranton, Pa.	1,941,363	164,525	19,056	7,530	.....	7,635	.....	9,033	.....	12,904	9,697	45,732	9,940
42	Paterson, N. J.	1,926,149	91,569	5,465	735	.....	4,243	.....	4,103	.....	3,992	12,227	13,836	5,452
43	Grand Rapids, Mich.	2,327,872	176,198	2,333	.....	.....	35	12,077	10,808	560	20,010	14,185	12,519	438
44	Dallas, Tex.	2,123,151	137,982	.....	.....	.....	.....	23,038	11,213	.....	40	23,423	10,039	.....
45	San Antonio, Tex.	1,925,226	103,481	.....	.....	.....	.....	25,845	8,367	1,022	1,710	11,556	16,774	.....
46	Fall River, Mass.	2,162,899	112,021	8,696	1,487	.....	5,865	.....	6,941	370	6,521	19,736	10,055	577
47	Dayton, Ohio	1,928,679	217,293	.....	.....	.....	.....	12,864	2,919	2,607	4,557	19,394	16,285	585
48	Bridgeport, Conn.	2,658,214	167,870	1,611	3,187	.....	5,386	.....	9,234	.....	2,268	31,614	13,390	3,204
49	Salt Lake City, Utah	2,089,018	200,603	.....	.....	.....	.....	20,941	12,273	575	17,254	8,722	41,646	281
50	New Bedford, Mass.	2,247,059	154,025	3,327	4,391	7,220	8,168	.....	7,969	.....	18,090	20,137	.....	1,919
51	Nashville, Tenn.	1,584,156	114,495	.....	.....	.....	.....	37,110	10,612	745	8,055	13,646	3,280	.....
52	Tacoma, Wash.	1,460,640	102,028	.....	.....	.....	.....	23,758	12,631	3,737	20,044	.....	1,000	34
53	Houston, Tex.	1,763,921	134,819	.....	.....	.....	.....	26,317	9,944	2,250	2,416	18,556	11,383	277
54	Cambridge, Mass.	2,458,482	162,256	17,593	2,503	.....	15,122	.....	7,275	1,552	9,611	24,614	9,611	4,102
55	Trenton, N. J.	1,774,923	108,012	.....	.....	.....	.....	20,937	4,674	2,000	3,949	9,052	9,517	1,778
56	Lowell, Mass.	1,876,690	133,824	.....	.....	.....	.....	20,955	6,302	1,296	3,871	20,103	11,614	.....
57	Hartford, Conn.	2,855,724	185,241	3,149	2,164	.....	5,167	.....	6,436	240	8,434	21,189	15,117	418
58	Youngstown, Ohio	1,510,980	140,525	12,124	3,820	.....	5,631	.....	7,083	2,127	4,467	17,651	15,000	2,962
59	Fort Worth, Tex.	978,925	82,980	.....	.....	.....	.....	24,077	5,849	.....	2,634	6,954	8,941	.....
60	Reading, Pa.	1,045,102	83,464	.....	.....	.....	.....	24,215	5,784	.....	7,641	7,097	11,454	4,668
61	Springfield, Mass.	2,956,269	142,235	743	1,000	.....	10,652	.....	9,481	.....	11,109	24,440	18,572	351
62	Camden, N. Y.	1,573,632	120,533	13,748	2,781	.....	7,370	.....	8,306	.....	9,981	18,369	13,016	230
63	Albany, N. Y.	2,174,807	227,513	17,296	2,600	.....	8,082	.....	13,140	.....	17,068	17,888	6,281	1,596
64	Des Moines, Iowa	1,973,608	99,257	.....	.....	.....	.....	21,759	7,516	164	2,345	1,827	2,943	488
65	Lynn, Mass.	1,736,838	110,062	.....	.....	.....	.....	19,436	4,603	525	6,276	15,078	11,269	1,967
66	Schenectady, N. Y.	1,510,442	123,613	9,976	1,200	.....	6,428	.....	10,455	.....	13,631	9,762	598	491
67	Yonkers, N. Y.	2,482,065	251,524	17,602	4,810	.....	17,062	.....	20,690	.....	32,492	18,812	2,053	2,562
68	Lawrence, Mass.	1,602,655	81,308	.....	.....	.....	.....	18,250	4,915	880	2,529	9,872	7,586	1,015
69	Kansas City, Kans.	1,155,122	83,036	.....	.....	.....	.....	26,314	4,704	1,758	5,206	4,976	.....	1,391

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1918.

assigned to each, see p. 21. For a text discussion of this table, see p. 74.]

I.—GENERAL GOVERNMENT—Continued.																		
Executive branch—continued.											Judicial branch.							City number.
Legal.		Other general executive offices and accounts.																
Solicitor.	Other legal.	City clerk.	Engineer's department.	Public works and service.	Civil service.	Public safety.	Public buildings and grounds	City planning.	Entertaining.	Conventions and league dues.	All other.	General municipal courts.	Justice courts.	Special courts.	Superior courts.	Coroner.	Marshal and sheriff.	
$3,740,102	$27,270	$756,259	$1,829,152	$2,244,404	$667,378	$179,113	$267,043	$129,747	$112,096	$16,573	$964,615	$5,688,868	$432,121	$1,262,233	$11,902,329	$563,067	$2,260,356	
1,978,702	.....	140,943	328,404	1,449,592	441,947	44,796	25,225	62,983	80,891	715	529,280	4,250,294	234,044	867,629	9,215,551	452,430	1,650,346	
501,528	11,960	79,723	411,736	284,146	118,831	13,866	138,473	7,160	21,950	2,085	130,568	457,732	155,573	283,205	2,330,243	101,447	583,866	
608,342	.....	175,292	419,815	238,512	61,540	91,069	60,367	26,709	4,224	4,851	179,907	521,558	24,817	53,637	300,171	5,130	22,945	
328,363	7,105	171,421	304,804	175,315	26,598	21,038	20,427	20,295	3,414	4,958	60,148	251,879	7,945	34,823	31,414	1,990	1,617	
323,167	8,205	188,880	364,393	96,839	18,462	8,344	22,551	12,600	1,617	3,964	64,712	207,405	9,742	23,039	24,950	2,070	1,582	

GROUP I.—CITIES HAVING A POPULATION OF 500,000 OR OVER IN 1918.

$850,265	.....	.....	.....	$965,117	$198,979	.....	.....	.....	.....	.....	$36,347	$2,516,487	.....	$426,420	$4,816,023	$156,507	$394,932	1
448,464	.....	.....	.....	196,743	103,335	.....	.....	$20,000	$656	$75	51,886	606,790	.....	103,037	1,341,707	95,771	501,487	2
214,479	.....	.....	$52,185	47,448	52,053	$37,755	$25,225	7,193	7,752	.....	164,428	466,892	.....	93,370	859,977	69,454	183,475	3
68,779	.....	$10,437	20,562	40,554	.....	.....	.....	23,581	.....	.....	83,484	19,138	$82,819	43,554	410,189	31,634	123,486	4
66,422	.....	38,425	.....	72,166	1,800	.....	.....	4,804	70,043	300	18,785	213,749	.....	41,272	487,933	31,302	165,796	5
33,008	.....	.....	44,818	12,510	17,537	7,041	.....	5,344	.....	.....	19,717	174,217	211	56,123	250,113	5,402	23,792	6
50,653	.....	62,705	11,666	41,823	22,889	.....	.....	2,039	333	208	9,815	39,063	48,287	40,098	295,624	16,296	76,276	7
52,916	.....	.....	35,237	.....	.....	.....	.....	.....	2,107	65	28,784	61,802	.....	10,059	170,837	9,000	21,055	8
124,029	.....	.....	65,214	53,226	16,423	.....	.....	.....	.....	7	76,287	83,478	39,570	44,596	326,971	28,734	92,020	9
69,687	.....	29,376	98,722	20,005	28,931	.....	.....	.....	.....	60	39,747	68,678	63,157	.....	255,517	8,330	68,027	10

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.

$59,761	.....	$18,422	$22,707	$23,265	$13,002	.....	$75,075	.....	$5,249	$500	$13,973	$88,325	.....	$22,745	$205,205	$6,870	$15,785	11
61,827	.....	.....	53,972	88,695	22,613	.....	.....	$12	7,500	60	.....	48,432	$35,357	15,610	311,834	18,577	75,983	12
45,345	.....	.....	6,633	21,869	18,847	.....	15,284	.....	.....	200	13,356	19,476	707	47,507	208,647	13,658	72,001	13
39,949	.....	.....	.....	39,633	.....	.....	1,712	6,337	.....	510	121	30,016	86	47,541	156,253	5,167	33,080	14
44,940	.....	.....	89,172	34,897	16,673	$13,866	4,202	.....	.....	.....	8,373	80,410	.....	42,599	224,584	8,671	58,560	15
23,244	.....	.....	28,530	21,399	5,070	.....	20,390	.....	919	25	2,685	50,189	.....	.....	142,650	10,408	66,559	16
28,436	.....	11,808	60,270	.....	18,242	.....	.....	.....	158	.....	.....	44,778	899	26,112	133,607	5,667	62,928	17
25,816	.....	.....	14,982	.....	.....	.....	.....	.....	.....	.....	44,182	42,861	22,062	43,303	221,619	9,353	.....	18
54,208	.....	.....	75,240	7,163	13,367	.....	21,720	.....	.....	.....	27,787	10,030	27,022	861	200,775	4,882	50,699	19
36,394	$11,960	34,188	3,787	.....	.....	.....	.....	811	.....	790	.....	14,572	.....	19,018	201,289	2,266	.....	20
41,323	.....	2,366	33,702	31,116	7,018	.....	.....	.....	.....	.....	7,775	20,330	53,724	2,122	220,863	10,091	107,011	21
40,285	.....	12,939	22,741	16,109	3,999	.....	.....	.....	8,124	.....	12,316	8,313	15,716	15,787	102,917	5,837	41,251	22

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.

$18,300	.....	.....	$6,600	$14,845	.....	.....	.....	$500	.....	.....	.....	$11,811	.....	.....	.....	.....	.....	23
32,242	.....	$2,663	18,370	.....	$2,769	.....	.....	.....	$319	.....	$4,497	16,783	.....	.....	$248,586	$1,668	$20,152	24
36,867	.....	6,844	10,305	25,314	4,760	$13,133	.....	1,276	.....	$602	4,013	38,870	.....	$350	.....	.....	.....	25
16,993	.....	6,186	9,190	43,971	.....	.....	$20,833	1,393	.....	.....	.....	2,071	.....	11,678	.....	.....	.....	26
19,577	.....	8,566	8,670	.....	8,437	6,766	.....	.....	.....	2,675	15,565	21,285	.....	.....	.....	.....	.....	27
26,612	.....	.....	9,657	12,462	.....	10,758	.....	.....	.....	.....	.....	25,667	.....	.....	866	.....	.....	28
15,165	.....	.....	16,134	6,529	4,497	5,337	.....	.....	.....	.....	750	42,476	$1,814	.....	.....	.....	.....	29
21,233	.....	.....	12,475	5,267	8,194	4,838	.....	.....	1,887	310	.....	12,389	.....	.....	.....	.....	.....	30
13,810	.....	.....	16,297	8,821	4,674	5,240	.....	.....	.....	.....	5,768	5,789	10,957	.....	.....	.....	.....	31
12,429	.....	.....	9,640	.....	.....	.....	.....	.....	105	.....	.....	4,391	.....	.....	.....	.....	.....	32
13,615	.....	.....	9,082	.....	.....	.....	.....	.....	.....	.....	.....	5,889	.....	.....	.....	.....	.....	33
18,769	.....	.....	17,174	.....	.....	.....	.....	7,220	.....	9	.....	19,091	.....	.....	.....	.....	.....	34
8,490	.....	5,449	16,318	.....	651	.....	10,201	45	.....	.....	1,826	.....	.....	.....	.....	.....	.....	35
20,568	.....	.....	16,640	.....	.....	.....	.....	.....	1,585	131	39,716	12,362	.....	.....	37,887	3,462	62	36
14,457	.....	4,634	14,879	11,385	2,968	9,476	.....	5,081	.....	.....	7,250	25,557	.....	.....	.....	.....	.....	37
15,934	.....	6,077	12,554	.....	1,571	.....	.....	.....	.....	.....	.....	3,432	.....	.....	.....	.....	.....	38
5,413	.....	3,853	6,729	9,161	1,023	.....	482	.....	.....	.....	2,018	42,565	.....	1,700	.....	.....	1,308	39
9,932	.....	3,250	.....	.....	1,109	.....	.....	.....	.....	.....	.....	15,671	.....	.....	500	.....	.....	40
17,041	.....	.....	2,000	6,640	2,216	.....	.....	260	.....	.....	.....	1,300	.....	.....	.....	.....	.....	41
6,492	.....	1,009	1,056	6,940	.....	3,300	.....	.....	.....	.....	.....	6,584	.....	6,543	.....	.....	.....	42
8,623	.....	6,922	19,793	5,784	.....	.....	.....	.....	.....	.....	19,165	4,165	4,114	.....	11,132	.....	.....	43
9,640	.....	8,356	8,932	.....	.....	.....	.....	.....	.....	.....	12,556	6,115	.....	.....	.....	.....	.....	44
12,130	.....	2,714	8,372	.....	.....	.....	.....	.....	.....	30	.....	4,304	.....	.....	.....	.....	.....	45
4,057	.....	8,727	7,369	.....	408	.....	3,302	.....	.....	.....	494	.....	.....	.....	.....	.....	.....	46
13,312	.....	.....	9,236	7,335	4,526	5,250	2,550	1,678	.....	.....	36,988	32,725	.....	.....	.....	.....	.....	47
7,375	.....	4,104	4,326	6,000	.....	.....	.....	756	.....	.....	5,140	20,650	.....	1,000	.....	.....	.....	48
16,357	.....	8,731	22,622	.....	.....	.....	.....	465	.....	40	1,504	14,813	.....	.....	.....	.....	.....	49
4,494	.....	16,229	11,207	.....	338	.....	2,724	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	50
26,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,200	.....	.....	1,200	.....	.....	51
11,581	.....	3,849	9,028	2,621	1,324	.....	.....	.....	.....	.....	.....	2,201	.....	.....	.....	.....	.....	52
10,449	.....	.....	12,392	.....	1,758	.....	3,324	.....	.....	.....	5,105	5,821	.....	.....	.....	.....	.....	53
5,369	.....	7,509	5,763	.....	324	.....	4,104	1,640	328	.....	3,446	.....	.....	.....	.....	.....	.....	54
12,223	.....	9,283	.....	.....	.....	.....	.....	.....	.....	218	.....	5,622	.....	6,817	.....	.....	.....	55
5,444	.....	6,744	6,961	.....	502	.....	4,081	.....	.....	.....	1,536	.....	.....	.....	.....	.....	.....	56
8,621	.....	4,328	11,413	19,721	.....	.....	4,343	67	.....	.....	1,890	15,693	7,932	755	.....	.....	483	57
8,900	.....	.....	7,390	5,153	739	3,354	.....	2,785	.....	.....	.....	19,673	.....	.....	.....	.....	.....	58
9,806	.....	3,961	7,434	.....	.....	.....	.....	.....	.....	.....	.....	3,245	.....	.....	.....	.....	.....	59
5,549	.....	2,687	9,418	.....	.....	.....	.....	52	.....	.....	.....	.....	.....	.....	.....	.....	.....	60
6,982	.....	8,433	.....	1,969	.....	.....	.....	78	.....	.....	.....	.....	.....	.....	.....	.....	.....	61
6,978	.....	4,562	.....	.....	.....	.....	.....	2,326	.....	.....	.....	7,197	.....	6,718	.....	.....	.....	62
7,531	.....	2,928	9,132	10,029	1,811	8,131	.....	1,087	.....	316	4,934	9,564	.....	17,001	.....	.....	940	63
14,679	.....	.....	7,891	.....	306	.....	.....	.....	.....	70	.....	20,269	.....	.....	.....	.....	.....	64
6,389	.....	4,581	3,658	.....	.....	.....	4,423	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	65
7,128	.....	3,221	7,462	9,649	1,399	5,374	.....	.....	.....	300	2,034	10,838	.....	775	.....	.....	.....	66
23,025	.....	4,914	8,169	15,998	4,358	10,112	.....	.....	.....	.....	2,427	20,310	.....	300	.....	.....	.....	67
2,904	.....	3,978	8,077	2,918	.....	.....	.....	.....	.....	.....	1,285	.....	.....	.....	.....	.....	.....	68
8,867	.....	.....	.....	.....	878	.....	.....	.....	.....	150	.....	1,140	.....	.....	.....	.....	.....	69

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TABLE 11.—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.	I.—GENERAL GOVERNMENT—continued.			II.—PROTECTION TO PERSON AND PROPERTY.									
			General government buildings.					Fire department.				Inspection service.		
		Elections.	Care and maintenance.	Rent of leased buildings.	Total.	General supervision.	Police department.	General conduct of department.	Water.	Militia and armories.	Register of deeds and mortgages.	Total.	Buildings.	Plumbing.
	Grand total.....	$6,473,397	$9,238,559	$919,400	$145,624,216	$120,802	75,143,407	$55,582,788	$2,554,491	$1,096,235	$2,291,244	$5,601,590	$2,263,604	$665,096
	Group I.....	4,111,695	5,773,733	683,046	73,272,092	82,223	42,358,722	23,139,898	82,262	819,123	1,721,393	3,299,136	1,483,232	159,361
	Group II.....	998,321	1,494,932	113,744	22,194,041	848	10,306,484	9,630,383	308,455	188,483	481,176	758,236	269,558	133,079
	Group III.....	674,600	984,408	42,127	25,658,650	23,488	11,856,484	11,549,298	880,604	53,253	78,104	772,625	272,624	162,129
	Group IV.....	384,891	570,400	22,485	13,438,464	13,004	5,899,705	6,224,590	575,678	19,910	7,534	395,846	141,099	98,557
	Group V.....	303,890	415,086	57,998	11,060,969	1,239	4,722,012	5,038,619	707,492	15,466	3,037	375,747	97,091	111,970
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.													
1	New York, N. Y.....	$1,352,643	$3,223,727	$567,928	$30,656,560	.....	$17,947,677	$9,317,042	$81,103	$715,440	$577,954	$1,561,022	$743,925	.....
2	Chicago, Ill.....	1,249,555	595,593	11,651	12,603,074	.....	7,483,749	3,662,100	.....	.....	397,094	531,659	162,013	$52,826
3	Philadelphia, Pa.....	702,809	548,967	29,135	7,472,421	.....	5,044,574	1,567,670	.....	35,078	287,800	243,755	84,039	.....
4	St. Louis, Mo.....	60,771	179,166	11,317	3,972,778	$9,831	2,337,334	1,253,428	.....	38,768	72,977	161,527	85,170	17,280
5	Boston, Mass.....	218,936	308,500	4,970	4,955,741	.....	2,681,619	1,892,620	.....	12,719	78,176	253,872	154,385	.....
6	Cleveland, Ohio.....	118,891	272,664	.....	2,388,038	.....	1,270,283	957,086	.....	.....	49,729	81,641	24,692	12,386
7	Detroit, Mich.....	62,392	180,641	8,217	3,755,920	.....	2,121,866	1,382,564	.....	.....	87,386	143,013	49,305	30,494
8	Baltimore, Md.....	126,900	125,160	.....	2,367,273	.....	1,310,099	949,871	.....	1,188	.....	94,023	58,792	23,673
9	Pittsburgh, Pa.....	143,871	223,894	33,038	2,803,287	72,392	1,113,718	1,248,907	.....	15,930	99,113	121,151	70,650	22,702
10	Los Angeles, Calif.....	74,927	115,421	16,790	2,297,000	.....	1,047,803	908,610	1,159	.....	71,164	107,473	50,261	.....
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.													
11	Buffalo, N. Y.....	$114,199	$149,162	$25,635	$3,200,275	.....	$1,428,006	$1,400,844	$87,150	$116,920	$47,683	$79,231	$22,425	$25,293
12	San Francisco, Calif...	204,649	199,947	4,200	3,409,803	.....	1,556,427	1,452,732	146,465	.....	63,776	94,512	26,525	11,455
13	Milwaukee, Wis.....	33,184	97,423	10,752	1,750,836	$848	755,013	818,260	4,664	32	35,016	70,555	26,458	.....
14	Newark, N. J.....	186,367	170,167	3,630	2,121,971	.....	1,175,775	808,757	.....	3,101	32,278	87,164	28,244	9,873
15	Cincinnati, Ohio.....	198,267	128,493	19,269	1,880,572	.....	924,716	813,395	.....	7,740	33,271	80,194	33,642	8,208
16	New Orleans, La.....	596	86,007	.....	1,120,106	.....	471,913	539,270	.....	.....	54,186	39,550	8,217	19,292
17	Minneapolis, Minn.....	1,257	99,492	.....	1,201,259	.....	451,752	620,805	.....	12,941	42,860	64,288	28,296	8,122
18	Washington, D. C.....	.....	86,293	5,068	2,060,500	.....	1,036,121	729,379	.....	38,580	43,997	69,897	32,616	18,569
19	Seattle, Wash.....	34,712	125,798	37,320	1,596,676	.....	552,089	867,526	70,176	.....	19,550	42,891	15,590	5,809
20	Jersey City, N. J.....	128,464	117,375	1,200	1,552,980	.....	931,132	539,348	.....	5,243	35,712	32,868	14,060	9,409
21	Kansas City, Mo.....	69,570	150,590	4,500	1,278,559	.....	662,741	476,883	.....	.....	53,480	59,681	18,818	9,617
22	Portland, Oreg.....	27,056	84,185	2,170	1,020,504	.....	360,799	563,184	.....	3,926	19,367	37,405	14,667	7,432
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.													
23	Indianapolis, Ind.....	$51,553	$20,016	.....	$1,196,980	$12,153	$547,971	$449,575	$158,811	.....	.....	$21,899	$11,334	$2,700
24	Denver, Colo.....	33,720	49,747	.....	752,213	6,739	304,494	311,030	75,069	.....	$20,000	28,454	6,874	4,931
25	Rochester, N. Y.....	68,175	71,603	$4,200	1,199,599	.....	555,344	591,197	.....	.....	.....	23,707	6,639	8,182
26	Providence, R. I.....	25,242	31,235	.....	1,161,987	.....	601,551	483,653	20,000	.....	15,234	29,407	11,765	10,013
27	St. Paul, Minn.....	7,198	32,445	.....	949,481	.....	396,844	438,926	51,800	$12,133	.....	18,657	7,122	1,922
28	Louisville, Ky.....	2,904	32,864	.....	877,865	.....	470,264	378,999	.....	.....	.....	24,984	8,673	2,303
29	Columbus, Ohio.....	40,388	13,348	5,500	668,352	.....	272,670	369,740	.....	.....	.....	20,464	16,135	.....
30	Oakland, Calif.....	11,649	43,167	.....	823,324	.....	353,997	367,191	44,000	.....	.....	30,063	11,065	5,648
31	Toledo, Ohio.....	27,732	4,879	18,584	602,295	.....	272,930	304,400	.....	.....	.....	23,417	11,477	.....
32	Atlanta, Ga.....	1,995	12,347	.....	630,685	.....	320,908	276,895	.....	9,617	.....	16,942	6,787	5,280
33	Birmingham, Ala.....	80	13,743	.....	387,909	.....	150,722	160,548	38,329	.....	.....	23,347	9,648	7,237
34	Omaha, Nebr.....	1,336	34,263	.....	796,721	.....	252,835	342,534	145,053	.....	.....	41,356	16,293	6,585
35	Worcester, Mass.....	22,146	24,682	.....	659,428	.....	335,406	295,162	.....	1,704	.....	20,844	3,792	4,065
36	Richmond, Va.....	3,960	32,674	600	584,856	.....	271,046	269,012	.....	11,175	.....	23,288	13,400	2,700
37	Syracuse, N. Y.....	21,529	41,808	.....	651,510	.....	304,277	324,560	.....	.....	.....	13,113	7,323	2,945
38	Spokane, Wash.....	5,117	20,432	.....	366,166	.....	133,920	194,252	13,000	.....	.....	15,752	2,099	3,502
39	New Haven, Conn.....	21,367	21,395	.....	611,513	.....	318,775	262,582	639	.....	14,831	12,236	5,577	1,700
40	Memphis, Tenn.....	.....	595	.....	511,586	.....	247,740	229,860	.....	.....	.....	21,952	5,467	5,444
41	Scranton, Pa.....	.....	13,541	.....	425,210	4,596	162,810	209,499	22,368	.....	.....	11,837	3,923	1,987
42	Paterson, N. J.....	.....	9,592	.....	505,843	.....	214,523	236,533	45,483	.....	.....	5,977	1,918	3,000
43	Grand Rapids, Mich...	10,423	13,062	.....	482,481	.....	189,280	276,166	.....	380	.....	8,665	3,765	3,642
44	Dallas, Tex.....	3,236	21,394	.....	486,103	.....	195,107	218,260	43,208	2,877	.....	15,877	6,077	3,822
45	San Antonio, Tex.....	1,780	8,181	696	478,815	.....	236,148	186,070	34,585	300	.....	12,356	2,391	5,439
46	Fall River, Mass.....	14,128	13,288	.....	449,854	.....	243,592	190,632	.....	330	.....	8,864	1,205	2,027
47	Dayton, Ohio.....	29,316	12,425	2,741	414,395	.....	188,757	199,141	.....	.....	.....	13,588	6,839	4,235
48	Bridgeport, Conn.....	17,698	30,897	.....	727,843	.....	362,958	325,216	1,424	.....	18,415	13,913	8,340	2,000
49	Salt Lake City, Utah..	8,237	26,142	.....	307,257	.....	168,948	118,655	.....	225	.....	16,631	3,227	3,796
50	New Bedford, Mass....	18,037	29,775	.....	464,161	.....	264,810	173,335	.....	5,950	.....	19,099	5,435	3,271
51	Nashville, Tenn.....	3,604	7,043	.....	384,147	.....	184,376	177,761	.....	.....	.....	13,379	4,434	3,683
52	Tacoma, Wash.....	239	9,981	.....	348,392	.....	101,503	158,892	74,433	.....	.....	7,204	2,443	2,053
53	Houston, Tex.....	6,320	18,507	.....	411,702	.....	177,111	190,484	.....	308	.....	12,314	1,800	3,000
54	Cambridge, Mass.....	23,848	17,942	.....	443,785	.....	222,612	183,291	.....	.....	.....	16,664	2,955	2,421
55	Trenton, N. J.....	2,018	19,924	.....	401,190	.....	194,300	179,475	.....	.....	.....	6,982	3,633	1,724
56	Lowell, Mass.....	20,628	23,787	.....	413,390	.....	182,248	213,739	.....	1,590	.....	12,673	2,300	2,519
57	Hartford, Conn.....	11,329	36,352	.....	615,795	.....	305,754	282,628	3,170	.....	9,624	12,430	5,650	3,500
58	Youngstown, Ohio....	7,536	14,130	.....	304,897	.....	158,472	134,115	.....	.....	.....	9,474	2,060	3,858
59	Fort Worth, Tex.....	791	8,982	306	247,010	.....	117,370	113,149	.....	.....	.....	7,672	2,230	1,762
60	Reading, Pa.....	.....	4,899	.....	200,161	.....	114,597	69,094	.....	.....	.....	14,089	2,032	2,715
61	Springfield, Mass.....	17,371	31,054	.....	599,590	.....	286,996	231,587	.....	1,281	.....	26,701	10,678	4,800
62	Camden, N. J.....	1,717	17,234	.....	424,216	.....	239,280	160,706	.....	.....	.....	14,545	5,849	2,820
63	Albany, N. Y.....	38,706	23,452	8,000	582,132	.....	269,796	291,453	.....	.....	.....	17,350	9,776	4,305
64	Des Moines, Iowa.....	7,438	11,562	.....	372,622	.....	123,047	161,558	76,742	.....	.....	7,202	.....	1,662
65	Lynn, Mass.....	17,598	14,259	.....	332,536	.....	150,643	152,501	.....	1,898	.....	23,773	2,925	1,616
66	Schenectady, N. Y....	15,356	6,036	1,500	277,137	.....	125,812	121,765	.....	.....	.....	5,679	2,157	2,324
67	Yonkers, N. Y.....	23,487	21,441	.....	588,318	.....	338,206	231,133	.....	.....	.....	14,753	4,069	4,950
68	Lawrence, Mass.....	12,753	4,346	.....	289,591	.....	140,921	134,976	.....	3,485	.....	8,090	1,338	2,600
69	Kansas City, Kans....	14,615	13,037	.....	247,607	.....	84,813	124,368	31,590	.....	.....	4,962	1,705	1,441

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1918—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 74.]

II.—PROTECTION TO PERSON AND PROPERTY—continued.											III.—CONSERVATION OF HEALTH.						
Inspection service—Continued.				Other protection to person and property.										Prevention and treatment of communicable diseases.			
Weights and measures.	Electric wiring.	Boilers.	All other.	Total.	Police and fire alarm.	Humane societies.	Pounds.	Examining plumbers and engineers.	Employment agencies.	All other.	Total.	Health department administration.	Vital statistics.	Tuberculosis.	Other communicable diseases in hospitals.	Other treatment of communicable diseases.	City number.
$646,762	$728,904	$174,370	$1,122,854	$3,233,659	$1,056,924	$312,706	$264,771	$66,604	$113,483	$1,419,171	$17,596,943	$3,121,680	$397,465	$4,698,171	$3,640,018	$1,351,416	
266,346	323,691	135,133	931,373	1,769,335	576,215	179,553	69,255	31,306	43,615	869,391	9,057,109	1,677,734	188,256	2,203,397	2,070,317	645,783	
130,385	87,255	14,227	123,732	519,976	157,883	55,747	32,510	13,121	36,910	193,805	3,112,026	298,548	80,920	1,290,895	576,554	212,434	
119,310	153,605	18,791	41,166	444,794	138,468	47,138	77,620	10,518	22,370	148,680	2,930,022	494,260	72,419	820,062	551,591	223,927	
64,526	67,572	5,829	18,263	302,197	95,892	16,509	42,303	5,027	3,326	139,140	1,298,538	320,072	32,251	167,313	261,820	126,086	
66,195	91,781	390	8,320	197,357	58,466	13,759	43,083	6,632	7,262	68,155	1,199,248	331,066	23,619	216,504	179,736	143,186	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.																	
$60,116	.....	$31,125	$725,856	$456,322	.....	$154,131	.....	$4,972	.....	$297,219	$3,431,961	$1,105,466	$54,878	$276,879	$894,716	$225,636	1
31,109	$156,737	36,375	89,599	528,472	$111,600	333	$23,576	22,625	$10,023	360,315	1,819,418	222,486	25,817	872,332	338,193	.....	2
33,445	.....	23,037	53,234	293,544	250,438	12,000	3,855	.....	.....	27,251	773,900	71,723	12,750	.....	413,592	41,512	3
12,028	18,875	28,164	10	93,913	87,401	21	6,057	.....	.....	5,434	310,032	24,104	4,083	127,178	38,867	51,885	4
24,879	74,608	.....	.....	36,735	.....	.....	3,626	2,823	.....	30,286	581,790	82,048	43,202	304,947	9,938	9,501	5
2,752	22,799	.....	19,012	29,299	.....	3,480	.....	.....	7,509	18,310	557,178	5,879	7,157	324,232	38,873	7,959	6
8,766	31,621	10,372	12,455	21,091	.....	.....	5,478	886	1,500	13,227	665,196	54,069	17,749	167,974	210,129	118,894	7
11,558	.....	.....	.....	12,092	.....	7,000	.....	.....	.....	5,092	262,280	49,715	5,631	25,195	31,624	102,510	8
21,739	.....	6,060	.....	132,076	85,465	2,000	10,789	.....	1,360	32,462	449,837	34,785	9,009	89,196	72,788	58,287	9
6,954	19,051	.....	31,207	160,791	41,311	588	15,874	.....	23,223	79,795	205,517	27,459	7,980	15,464	21,597	29,599	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.																	
$12,782	.....	$3,374	$15,357	$40,441	$5,506	$4,860	$1,938	$4,783	.....	$23,354	$662,752	$65,623	$2,482	$272,930	$198,894	$36,473	11
17,517	$22,620	1,800	14,595	93,891	75,662	10,000	.....	.....	.....	10,229	327,515	31,923	4,820	125,129	79,674	6,560	12
11,085	7,980	.....	25,032	66,448	42,211	.....	2,400	4,743	$3,680	13,414	373,434	19,752	13,564	195,990	51,991	9,557	13
22,682	7,235	.....	19,080	14,896	.....	.....	4,000	.....	9,966	930	362,785	21,639	6,700	108,006	80,471	72,445	14
16,380	1,400	.....	20,564	21,256	.....	9,150	2,005	965	1,200	7,936	267,041	18,144	3,102	167,734	34,284	.....	15
2,719	7,434	.....	1,888	15,187	.....	5,880	259	.....	1,099	7,949	129,575	8,747	17,128	2,000	10,994	50,078	16
880	14,139	.....	12,851	8,613	.....	4,460	.....	.....	.....	4,153	201,136	16,751	3,698	114,047	14,881	2,341	17
17,441	.....	.....	1,271	142,526	61,504	.....	6,301	1,454	.....	70,267	194,968	22,115	15,920	63,237	43,267	6,725	18
10,691	5,666	5,135	.....	44,444	.....	4,873	6,922	.....	6,902	25,747	221,042	40,140	1,685	125,997	.....	13,190	19
3,871	.....	.....	5,528	8,677	.....	3,375	.....	.....	4,757	545	206,687	24,097	10,921	78,868	22,812	5,903	20
10,467	11,711	3,918	5,150	25,774	.....	1,866	8,685	1,176	125	13,922	105,923	8,872	.....	32,373	37,045	4,270	21
3,870	9,020	.....	2,416	35,823	.....	11,283	.....	.....	9,181	15,359	59,168	20,745	900	4,584	2,241	4,592	22
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.																	
$6,498	.....	.....	$1,367	$6,571	.....	$3,960	$2,111	.....	.....	$500	$65,208	$28,306	.....	$1,128	.....	$8,979	23
3,285	$6,289	$5,120	1,955	6,427	.....	.....	.....	$2,246	$436	3,745	75,348	9,700	$1,202	.....	$24,251	15,922	24
7,514	.....	.....	1,372	29,351	$11,529	8,177	.....	1,574	.....	8,071	88,138	20,687	5,937	7,862	24,316	5,036	25
4,407	.....	1,000	2,222	12,142	.....	500	7,039	.....	.....	4,603	184,503	14,547	11,288	39,319	74,137	11,093	26
.....	7,190	.....	2,423	31,121	27,036	1,200	2,885	.....	.....	.....	69,911	10,561	1,264	18,074	12,840	3,320	27
2,560	2,770	.....	8,678	3,618	.....	5	3,521	.....	.....	92	131,704	6,268	900	94,177	8,695	.....	28
3,219	.....	.....	1,110	5,478	.....	.....	2,079	404	1,573	1,422	53,048	9,574	.....	7,874	.....	7,876	29
.....	13,350	.....	.....	27,173	14,225	.....	6,000	.....	.....	6,948	49,377	12,501	1,800	.....	.....	900	30
1,606	10,334	.....	.....	1,548	.....	.....	.....	.....	1,548	.....	78,631	7,541	.....	.....	27,630	23,001	31
1,237	3,638	.....	.....	6,323	.....	.....	849	.....	.....	5,474	118,611	19,146	.....	68,996	8,763	7,522	32
1,161	5,301	.....	.....	14,963	.....	.....	7,205	.....	.....	7,758	24,814	7,600	1,140	.....	2,554	2,400	33
6,395	7,443	4,640	.....	14,943	.....	.....	3,811	.....	.....	11,132	54,861	15,654	.....	.....	19,902	2,754	34
6,418	4,769	.....	1,800	6,312	.....	.....	629	.....	.....	5,683	117,509	11,491	2,463	45,505	44,837	2,537	35
1,058	6,130	.....	.....	10,335	.....	500	3,337	101	3,797	2,550	67,284	11,321	1,350	25,722	.....	6,390	36
2,486	.....	359	.....	9,560	.....	5,850	.....	3,335	375	.....	90,512	16,969	3,000	4,546	10,118	32,712	37
3,013	5,294	.....	1,844	9,242	.....	3,463	.....	.....	5,779	.....	35,373	7,493	1,280	.....	10,270	2,545	38
1,923	1,515	121	1,400	2,450	.....	.....	1,697	328	.....	425	57,883	11,050	7,071	11,604	5,593	7,380	39
3,033	4,546	1,620	1,842	12,034	.....	.....	1,888	140	.....	10,006	52,413	8,257	.....	16,673	.....	6,535	40
2,289	.....	2,678	960	14,100	8,514	.....	2,028	28	.....	3,530	33,343	5,552	.....	.....	14,319	1,343	41
1,059	.....	.....	.....	3,327	.....	80	2,247	.....	.....	1,000	47,284	6,323	500	21,453	10,113	850	42
1,258	.....	.....	.....	7,990	.....	.....	1,425	167	.....	6,398	78,779	11,286	.....	29,413	14,108	7,763	43
1,861	4,117	.....	.....	10,774	5,826	556	.....	.....	1,057	3,335	45,053	11,548	2,519	10,666	10,585	1,278	44
1,467	3,059	.....	.....	9,356	.....	93	6,957	.....	.....	2,306	40,309	8,890	1,072	4,832	1,731	4,722	45
2,325	3,307	.....	.....	6,436	.....	.....	313	.....	.....	6,123	106,518	8,088	1,639	70,732	12,970	5,573	46
1,194	1,320	.....	.....	12,909	1,665	1,200	1,199	150	945	7,750	36,298	8,800	900	.....	8,454	.....	47
3,573	.....	.....	.....	5,917	.....	.....	3,372	.....	.....	2,545	89,465	17,505	1,945	16,101	8,851	4,063	48
1,547	4,130	.....	3,931	2,798	.....	1,510	1,288	.....	.....	.....	42,275	16,423	1,620	.....	.....	1,015	49
2,793	7,249	.....	351	967	.....	.....	.....	.....	.....	967	85,600	11,753	2,786	47,198	6,701	3,825	50
2,116	1,679	440	1,027	8,631	.....	7,213	1,418	.....	.....	.....	35,402	11,831	.....	3,873	.....	3,685	51
1,285	.....	1,423	.....	6,360	.....	3,128	.....	.....	1,959	1,273	21,667	2,787	984	.....	7,468	2,885	52
2,031	4,159	.....	1,324	31,485	18,612	342	2,627	.....	2,923	6,981	22,350	10,407	500	.....	1,570	2,506	53
5,852	4,200	.....	1,236	21,218	16,561	.....	.....	.....	531	4,126	89,333	11,879	967	51,381	12,477	.....	54
1,625	.....	.....	.....	20,433	14,820	.....	1,966	.....	.....	3,647	61,453	8,020	1,320	26,688	10,856	540	55
4,033	2,680	.....	1,141	3,140	.....	.....	5	.....	.....	3,135	29,811	8,064	980	11,565	.....	4,111	56
3,280	.....	.....	.....	2,189	.....	.....	1,543	.....	.....	646	91,062	12,171	1,807	8,052	54,037	600	57
720	2,836	.....	.....	2,836	.....	2,013	43	.....	780	.....	13,289	2,700	.....	.....	.....	3,592	58
1,880	1,800	.....	.....	8,819	.....	.....	1,207	.....	667	6,945	18,440	9,854	.....	1,940	3,700	.....	59
1,962	7,380	.....	.....	2,381	1,597	.....	784	.....	.....	.....	19,656	6,194	900	.....	.....	2,194	60
3,454	6,402	.....	1,367	25	.....	.....	.....	.....	.....	25	67,718	4,527	1,796	25,996	16,351	2,968	61
1,740	4,136	.....	.....	9,685	6,468	1,000	1,127	22	.....	1,068	51,506	7,246	.....	.....	34,219	2,622	62
3,269	.....	.....	.....	3,533	.....	2,966	567	.....	.....	.....	76,047	16,507	4,474	29,352	6,954	5,465	63
.....	5,540	.....	.....	4,073	.....	.....	.....	290	.....	3,783	25,089	8,249	.....	.....	3,691	1,200	64
4,805	14,427	.....	.....	3,721	.....	.....	1,194	.....	.....	2,527	59,528	8,243	894	27,836	13,890	1,583	65
1,198	.....	.....	.....	23,881	10,435	1,733	.....	507	.....	11,206	41,636	7,247	1,943	1,538	4,307	1,787	66
1,925	.....	1,390	2,419	4,226	1,180	.....	2,045	1,001	.....	.....	107,987	12,216	1,500	46,657	20,319	825	67
2,755	.....	.....	1,397	2,119	.....	.....	1,164	.....	.....	955	68,209	4,598	2,678	43,309	14	8,385	68
201	1,615	.....	.....	1,874	.....	1,649	.....	225	.....	.....	9,787	6,506	.....	.....	.....	1,545	69

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TABLE 11.—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.	III.—CONSERVATION OF HEALTH—con.				IV.—SANITATION, OR PROMOTION OF CLEANLINESS.						V.—HIGHWAYS.		
		Conservation of child life.		Food regulation and inspection.										
		Medical work for school children.	Other conservation of child life.	Milk and dairy control.	Other food regulation.	Total.	Sewers and sewage disposal.	Refuse collection.	Refuse disposal.	Public convenience stations.	Other sanitation.	Total.	General administration.	Care and maintenance of roadways.
	Grand total	$1,577,733	$1,151,814	$874,245	$784,401	$54,223,701	$8,053,204	$10,454,559	$3,063,255	$286,320	$2,366,363	$70,764,177	$1,472,884	$26,344,943
	Group I	579,503	974,000	488,573	223,946	28,237,978	3,678,449	21,770,749	1,684,839	84,533	1,019,408	31,262,719	677,988	11,980,454
	Group II	322,742	53,615	94,811	181,507	7,417,823	1,233,586	5,276,727	384,767	42,151	480,592	12,341,347	218,036	4,682,338
	Group III	342,039	68,710	154,842	202,172	9,598,286	1,324,179	7,173,599	520,428	94,524	485,556	13,496,293	244,502	4,806,015
	Group IV	193,133	27,639	72,942	97,282	4,999,490	970,204	3,500,714	270,384	46,983	211,205	6,747,603	172,202	2,401,239
	Group V	140,316	27,250	63,077	74,494	3,970,124	846,786	2,732,770	202,837	18,129	169,602	6,916,215	160,156	2,474,897
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.													
1	New York, N. Y.	$3,500	$631,740	$212,132	$27,014	$11,034,150	$1,157,179	$9,666,804	.....	.....	$210,167	$11,268,661	$245,532	$4,686,095
2	Chicago, Ill.	135,205	83,590	77,853	63,942	4,810,850	982,073	2,615,210	$986,976	$2,880	223,711	3,772,725	70,925	1,313,981
3	Philadelphia, Pa.	82,574	123,385	28,364	.....	3,383,182	213,309	3,053,894	.....	3,560	112,419	4,270,109	123,097	1,632,972
4	St. Louis, Mo.	40,006	.....	19,099	4,810	1,192,520	217,137	849,577	37,399	6,966	81,441	1,785,999	39,633	552,412
5	Boston, Mass.	63,830	19,722	30,324	18,278	2,169,040	473,299	1,438,101	161,023	23,414	73,203	2,219,957	74,770	613,351
6	Cleveland, Ohio	56,778	46,360	22,203	47,737	1,209,750	73,954	637,442	398,672	.....	99,682	1,315,824	.....	437,427
7	Detroit, Mich.	49,271	11,537	24,776	10,797	1,575,906	103,563	1,416,364	.....	.....	55,979	1,226,309	4,063	513,543
8	Baltimore, Md.	11,857	.....	21,078	14,670	1,217,323	326,570	718,812	100,769	11,033	60,139	2,031,453	36,231	380,308
9	Pittsburgh, Pa.	88,630	38,000	35,651	23,491	1,035,929	79,984	851,319	.....	28,101	76,525	1,426,240	52,298	685,578
10	Los Angeles, Calif.	47,852	20,206	17,093	18,207	609,328	51,381	523,226	.....	8,579	26,142	1,945,442	31,439	1,164,787
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.													
11	Buffalo, N. Y.	$53,922	$516	$14,866	$12,046	$960,836	$57,951	$766,268	$88,127	.....	$48,490	$2,105,331	$31,177	$722,821
12	San Francisco, Calif.	27,286	575	11,813	39,735	538,485	160,636	349,941	.....	$2,456	25,452	1,136,557	.....	558,937
13	Milwaukee, Wis.	37,337	18,011	7,680	19,502	1,000,908	100,425	659,033	80,211	838	100,401	1,079,842	25,618	265,907
14	Newark, N. J.	41,582	13,921	3,331	14,690	883,286	106,272	564,436	123,182	4,886	89,510	803,196	3,337	350,768
15	Cincinnati, Ohio	23,476	.....	6,416	13,885	471,988	52,598	365,696	.....	8,810	44,884	1,299,666	.....	528,004
16	New Orleans, La.	4,240	3,000	.....	33,388	747,600	262,834	462,725	.....	.....	22,041	544,371	.....	154,878
17	Minneapolis, Minn.	38,450	.....	2,821	8,147	417,452	40,632	297,584	43,938	.....	35,298	1,059,327	38,132	211,305
18	Washington, D. C.	16,775	.....	8,944	17,935	798,364	206,300	551,704	.....	18,254	22,106	1,139,786	76,487	469,171
19	Seattle, Wash.	25,480	2,965	5,420	6,165	565,591	73,897	432,193	20,428	5,947	33,126	832,118	35,805	486,097
20	Jersey City, N. J.	35,816	14,627	9,618	4,025	390,729	21,641	327,814	.....	.....	38,274	518,317	.....	288,439
21	Kansas City, Mo.	5,680	.....	11,254	6,429	359,290	48,114	292,626	.....	960	17,590	840,768	7,480	490,465
22	Portland, Oreg.	7,648	.....	12,648	5,510	278,294	39,286	206,707	28,881	.....	3,420	982,068	.....	155,546
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.													
23	Indianapolis, Ind.	$12,936	$5,000	$2,700	$6,159	$278,802	$16,986	$233,839	.....	$7,342	$20,635	$429,419	$5,858	$113,703
24	Denver, Colo.	4,608	.....	7,091	12,484	184,599	26,103	133,236	$4,528	3,348	17,384	710,641	6,054	353,020
25	Rochester, N. Y.	10,344	9,731	3,463	762	677,824	18,701	543,417	102,080	4,770	8,856	763,503	17,912	147,101
26	Providence, R. I.	15,392	5,148	12,179	1,400	341,975	151,548	163,971	1,297	10,200	14,959	732,521	683	328,966
27	St. Paul, Minn.	14,300	.....	5,942	3,610	298,701	76,559	173,607	4,522	4,439	39,574	682,446	11,927	175,275
28	Louisville, Ky.	4,868	1,500	4,400	10,896	295,935	25,329	253,983	.....	.....	16,623	379,193	6,300	131,929
29	Columbus, Ohio	5,514	.....	.....	22,210	423,236	58,450	266,286	78,391	4,894	15,215	193,418	.....	55,319
30	Oakland, Calif.	4,426	.....	12,575	17,175	169,737	21,207	124,613	12,795	.....	11,122	295,748	30,425	74,440
31	Toledo, Ohio	7,729	.....	5,652	7,078	202,283	10,383	177,464	5,875	4,141	4,420	431,823	.....	238,312
32	Atlanta, Ga.	3,384	.....	4,800	6,000	355,975	49,144	272,358	30,054	.....	4,419	371,567	7,350	156,582
33	Birmingham, Ala.	.....	.....	.....	11,120	136,142	6,787	107,076	2,320	.....	19,959	143,373	4,083	64,238
34	Omaha, Nebr.	8,613	.....	2,000	5,938	153,293	28,315	101,918	6,711	.....	16,349	328,251	.....	95,671
35	Worcester, Mass.	4,904	840	2,632	2,300	253,537	120,168	131,047	1,355	.....	967	570,594	14,112	211,503
36	Richmond, Va.	11,290	3,550	5,431	2,200	260,454	13,476	211,251	17,340	.....	18,381	139,807	.....	71,499
37	Syracuse, N. Y.	15,224	.....	4,000	3,943	384,504	34,080	326,298	13,882	3,396	6,848	308,064	.....	85,120
38	Spokane, Wash.	7,617	.....	2,480	3,688	154,662	19,352	117,240	10,578	1,884	5,608	227,302	.....	60,276
39	New Haven, Conn.	9,935	.....	1,800	3,450	138,134	25,951	98,097	1,731	.....	12,355	332,346	4,400	140,600
40	Memphis, Tenn.	3,314	.....	15,985	1,549	141,176	10,205	99,792	15,583	.....	15,596	345,722	.....	140,051
41	Scranton, Pa.	7,440	.....	1,496	3,193	146,306	19,343	110,889	9,876	5,298	900	162,360	.....	71,426
42	Paterson, N. J.	3,221	2,838	.....	1,986	130,623	13,968	97,749	10,851	793	7,262	135,466	.....	39,327
43	Grand Rapids, Mich.	7,203	2,924	6,082	.....	113,532	21,509	87,487	1,109	16	3,411	185,633	5,344	53,675
44	Dallas, Tex.	.....	4,315	2,761	1,381	289,627	13,834	230,927	26,521	2,289	16,056	305,911	3,935	173,371
45	San Antonio, Tex.	2,838	.....	4,893	11,331	213,411	24,506	160,500	260	1,079	18,066	179,079	2,477	93,856
46	Fall River, Mass.	2,759	.....	2,510	2,247	113,519	10,443	98,210	.....	2,628	2,238	287,540	16,550	105,348
47	Dayton, Ohio	6,311	.....	2,166	9,667	154,363	18,936	90,691	35,430	2,010	7,296	219,713	8,190	43,425
48	Bridgeport, Conn.	35,013	1,391	1,603	2,993	235,194	16,861	187,358	19,940	.....	10,535	261,682	.....	91,177
49	Salt Lake City, Utah	7,105	2,812	2,938	10,312	196,663	22,500	149,149	4,402	3,429	17,183	201,881	12,261	61,801
50	New Bedford, Mass.	7,874	2,791	1,336	1,336	238,060	44,666	189,774	.....	.....	3,620	322,687	13,062	129,615
51	Nashville, Tenn.	5,613	5,400	.....	5,000	96,231	5,800	86,289	353	.....	3,789	212,610	2,500	65,594
52	Tacoma, Wash.	3,398	.....	2,955	1,190	64,083	17,022	44,972	.....	1,259	830	153,770	3,344	47,110
53	Houston, Tex.	3,600	171	1,809	1,787	178,646	47,141	114,240	10,365	.....	6,900	256,536	8,638	112,132
54	Cambridge, Mass.	5,827	1,809	2,484	2,509	265,241	54,296	207,228	13	.....	3,704	230,318	7,063	65,848
55	Trenton, N. J.	9,736	.....	1,793	2,500	149,430	16,625	128,230	.....	.....	4,575	175,490	4,875	71,863
56	Lowell, Mass.	800	.....	3,017	1,274	159,215	16,034	134,059	.....	6,297	2,825	257,085	5,369	56,732
57	Hartford, Conn.	7,337	.....	2,318	4,690	256,961	17,330	215,470	757	7,862	15,542	272,273	.....	87,945
58	Youngstown, Ohio	4,260	.....	.....	2,647	78,579	10,255	52,509	6,506	3	9,306	150,678	.....	56,953
59	Fort Worth, Tex.	.....	.....	1,943	1,003	48,401	11,215	27,903	.....	393	8,860	83,633	4,260	34,519
60	Reading, Pa.	6,098	.....	.....	4,270	115,231	37,759	51,523	22,779	.....	3,170	163,125	.....	64,251
61	Springfield, Mass.	10,865	.....	3,715	1,500	299,290	36,098	249,389	.....	5,283	8,520	402,044	.....	147,485
62	Camden, N. J.	5,919	.....	1,500	.....	86,589	12,574	72,655	.....	.....	1,360	159,930	14,399	39,425
63	Albany, N. Y.	9,436	.....	2,759	1,100	173,428	19,585	98,851	22,417	.....	32,575	171,543	.....	46,669
64	Des Moines, Iowa	8,743	.....	683	2,518	106,295	18,507	69,045	6,909	1,569	10,265	191,400	7,331	50,765
65	Lynn, Mass.	3,434	.....	2,648	1,000	153,596	21,890	121,799	.....	2,193	7,714	224,888	5,395	113,542
66	Schenectady, N. Y.	19,136	4,265	1,023	390	220,723	35,305	156,628	25,518	.....	3,182	93,366	2,470	21,334
67	Yonkers, N. Y.	6,750	14,195	5,525	.....	252,735	17,095	210,395	6,671	.....	18,574	254,141	.....	85,414
68	Lawrence, Mass.	6,875	.....	1,200	1,150	172,493	5,212	159,356	.....	4,975	2,950	274,229	2,576	82,126
69	Kansas City, Kans.	.....	.....	500	1,236	38,852	5,006	25,331	703	2,734	5,078	121,544	5,359	49,682

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1918—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 74.)

V.—HIGHWAYS—continued.						VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.								City number.
								Charities.				Hospitals.		
Care and maintenance of other highway structures.	Prevention of street dust.	Other care of streets, roads, and alleys.	Street lighting.	Waterways.	Repair and construction for compensation.	Total.	General supervision.	Outdoor poor relief.	Poor in institutions.	Care of children.	Other charities.	General hospitals.	Insane in hospitals.	
$6,201,524	$3,413,109	$3,126,998	$25,820,009	$661,380	$3,723,330	$50,886,090	$824,216	$4,251,292	$6,942,551	$7,353,627	$3,291,660	$14,835,495	$3,384,532	
2,805,302	603,373	1,999,806	11,157,026	223,157	1,710,613	31,830,961	476,281	1,715,137	3,715,533	5,803,323	3,065,368	8,597,344	1,883,221	
1,403,816	705,075	367,736	3,657,870	281,409	1,025,067	9,367,922	90,751	495,674	1,431,149	956,496	134,083	2,510,460	1,352,923	
1,054,154	1,152,889	430,647	5,298,851	25,018	484,217	5,515,174	149,489	1,006,538	1,180,209	321,884	61,898	2,039,974	96,479	
459,125	358,307	140,092	2,956,561	10,544	249,533	2,153,071	54,730	470,997	338,591	162,644	20,100	885,941	24,136	
479,127	588,485	188,717	2,749,701	21,252	253,900	2,018,962	52,965	561,946	277,069	109,280	10,211	801,776	27,773	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.														
$910,251		$1,551,137	$3,875,646			$15,249,955	$278,297	$404,822	$720,457	$4,378,144	$2,920,692	$4,612,423		1
525,647		152,419	1,594,821	$49,645	$65,287	3,595,399		471,567	580,893	83,841	22,067	1,110,106	$42,687	2
225,736	$73,876	40,877	1,962,572	151,565	59,364	4,395,349	43,537	59,045	603,295	970,168	37,045	601,373	996,775	3
55,110	352,533		745,619		40,642	1,355,478		94,422	122,805	53,444	19,936	377,131	362,435	4
431,366	109,684	215,628	773,182		1,976	2,196,909	85,853	236,588	277,103	136,132	17,058	937,414		5
240,411			278,562	41,358	318,066	945,244	1,473	60,428	202,930	14,681	19,821	312,498	78,024	6
129,782		39,745	364,243		174,933	1,216,346	22,701	205,572	279,298	2,946	11,433	217,212	29,657	7
46,738	12,764		609,750	80,589	865,073	887,808	13,278	18,022	333,099	24,407	3,502	88,375	199,140	8
212,185			430,232		45,947	1,237,109	22,694	22,151	474,373	96,968		700	164,653	9
28,026	59,466		522,399		139,325	751,364	8,448	92,520	121,278	42,592	13,214	340,112	9,850	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.														
$470,420	$3,708	$139,400	$530,478	$13,650	$193,677	$1,119,323	$37,618	$100,033	$392,479	$240,125	$25,215	$64,535		11
36,701			473,482		67,437	1,198,875		18,974	282,752	192,292	38,425	442,736	$3,110	12
197,138	240,122	45,031	271,248	23,995	10,783	895,352	12,801	51,234	103,556	93,830		139,463	238,836	13
98,707	16,122	22,918	266,031		45,313	1,182,681		75,936	102,866	30,934	10,193	311,776	395,585	14
9,236	50,734	20,318	398,522		292,852	780,536	6,988	89,399	130,278	13,879	5,787	385,987	4,549	15
53,760	63,957		240,658		31,118	230,328	1,214	15,442	36,924	28,623	750	12,500	17,374	16
61,105	288,153	109,731	338,162	553	12,156	510,204	7,138	7,131	16,426	41,600	23,607	296,404	5,043	17
48,071	8,561	30,338	406,948		100,210	1,702,834	24,992	17,658	58,374	265,508	13,630	269,932	475,053	18
48,646	723		220,006		40,841	356,250		52,633	57,453	3,474	5,532	103,861	47	19
49,070			178,931	1,877		529,778		17,490	97,664	46,018	6,728	175,157	120,681	20
95,282	18,039		136,754		92,748	689,809		29,356	100,461		4,176	265,502	92,645	21
235,680	14,956		196,650	241,304	137,932	171,952		21,388	51,916	163	40	42,607		22
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.														
$86,732	$32,229		$168,763		$22,134	$198,392		$13,792				$184,600		23
61,827	92,768	$26	181,534		15,412	277,693	$8,282	34,692	$29,977	$92	$8,412	142,778		24
48,593	53,550	93,752	402,460		135	372,506	17,749	97,875	49,472	84,388	791	97,211	$366	25
50,678	73,554	12,449	245,729	$516	19,946	196,736	9,735	23,715	82,750	2,000		78,500		26
36,938	141,654	57,035	226,014	300	33,303	147,656	5,130	21,300	13,532			80,097		27
9,492	47,858		180,435		3,179	360,835		9,562	35,125	25,097	756	175,959		28
17,163			100,884		20,052	55,458		14,749		3,530				29
15,963	16,787		148,171		9,962	38,410		7,180			3,066			30
42,868	345	11,154	134,041		5,103	67,325		15,994		352	634	10,400		31
41,724			156,771		9,140	264,163	3,755	30,631	7,700	5,100	1,400	177,333		32
13,700	8,517		45,612		7,223	38,263		3,083	5,392					33
24,672			164,405		43,503	12,559						3,023		34
35,340	79,586	38,512	191,541			383,167		44,979	69,104			266,216		35
8,136			47,886	12,286		160,273		21,505	56,799	3,050	800	65,818	1,693	36
46,787	20,731		155,426			218,000	17,764	40,487	77,677	34,334		40,442	5,269	37
22,937	24,526		83,350		36,213	36,795		1,056		4,190	1,705	5,641		38
39,389	25,591	15,067	105,153		2,146	130,626	5,639	11,732	57,239	6,461	5,285	6,820	30,483	39
8,320	39,952		133,210		24,189	144,711		17,466				106,070		40
5,375			79,060		6,499									41
5,815	12,814	3,569	73,941			80,367		12,763	31,849			35,755		42
8,293	21,720	27,300	64,570		4,726	74,349		64,357				2,775		43
300	21,340		89,701		17,264	80,091		10,001		1,200	740	54,647		44
9,421	17,878		48,017		7,430	67,505		6,002	3,353			39,046		45
8,495	42,355	3,687	108,359		2,746	205,254	8,502	64,029	68,605			63,534		46
4,560	23,620		109,358		30,560	98,751		10,356	3,000		3,695	60,000		47
51,047	23,193	4,000	90,494		1,771	158,529	7,168	24,002	56,261	7,319	2,484	30,132	29,063	48
11,000	33,103		74,806		8,910	31,595		60			5,655			49
37,308	19,286	11,060	112,097		259	150,797	9,961	71,353	53,673			14,848		50
19,232	40,753		77,683		6,848	83,786		8,816				55,721		51
44,648	1,110	517	52,041	5,000		23,185		1,013						52
39,203	11,836		78,689	6,038		63,622		17,180	10,500			13,738		53
44,200	28,817	14,788	69,602			150,773	8,825	50,227	38,477	6,643		46,601		54
6,681	7,129	3,150	80,900		892	38,549		17,601	18,370	2,578				55
15,692	26,939	28,370	120,719		3,264	124,359	5,758	26,457	90,354					56
16,837	52,546	26,975	86,885		1,085	156,132	7,319	11,835	100,387	1,282	3,580	1,515	25,149	57
2,707			87,103		3,915	68,726		7,317				59,000		58
12,378			32,476			8,922		2,496				5,500		59
41	10,469		84,431		3,933									60
10,652	37,533	22,586	133,882		49,906	83,532	7,241	23,114	44,373	1,081	2,840	4,883		61
7,442			93,274	878	4,512	25,371	200	11,328		1,100	2,007	7,000		62
11,827	3,062	7,779	100,704		1,502	193,346	6,001	16,862	32,462	79,292	15,797	36,893	3,228	63
25,074	2,068	1,927	93,632		10,603	2,710		894			991	825		64
10,642	18,968	11,964	63,335		1,042	99,945	5,089	64,395	20,631	3,368		3,712		65
847		295	65,115		3,305	83,936	6,742	19,040	39,739	11,058	1,128	5,841	338	66
	8,244	10,970	149,513			121,679	3,940	12,851	7,273	38,089		55,396	840	67
31,424	30,458	23,715	61,701		42,229	124,275	4,689	41,866	76,135					68
1,749			45,378		19,376	11,520		25		280	132	1,714		69

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TABLE 11.—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—continued.			VII.—EDUCATION.			VIII.—RECREATION.				
		Corrections.										
		Institutions for adults.	Institutions for minors.	Probation boards and officers.	Total.	Schools.	Libraries.	Total.	Educational recreation.	General recreation.	Parks and trees.	Quasi productive park enterprises.
	Grand total	$7,095,677	$2,059,995	$847,045	$225,211,252	$216,073,165	$9,138,087	$24,190,527	$2,806,260	$4,933,260	$15,746,966	$704,041
	Group I	4,651,787	1,321,573	601,394	103,438,608	99,089,899	4,348,709	12,723,429	2,015,314	2,669,959	7,680,906	357,250
	Group II	1,673,208	533,336	188,842	31,501,993	30,052,545	1,449,448	3,684,504	457,516	668,583	2,405,785	152,620
	Group III	458,576	161,722	38,405	43,013,849	41,337,948	1,675,901	4,420,396	274,011	889,266	3,130,274	126,845
	Group IV	175,769	12,494	7,669	24,736,325	23,853,534	882,791	1,836,224	28,043	398,852	1,401,323	8,006
	Group V	136,337	30,870	10,735	22,520,477	21,739,239	781,238	1,525,974	31,376	306,600	1,128,678	59,320
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.											
1	New York, N. Y	$1,935,120			$43,639,496	$42,154,138	$1,485,358	$3,430,254	$1,050,720	$290,774	$2,088,760	
2	Chicago, Ill	727,183	$364,470	$192,583	16,404,942	15,870,152	534,790	3,021,108	288,109	863,825	1,802,468	$66,706
3	Philadelphia, Pa	604,860	346,234	132,417	8,626,398	8,328,295	298,103	1,596,441	263,252	341,835	991,354	
4	St. Louis, Mo	173,200	116,829	35,276	4,873,923	4,657,017	216,906	754,688	100,587	132,811	516,965	4,325
5	Boston, Mass	272,547	51,120	133,094	6,696,016	6,226,167	459,849	1,422,044	85,800	406,099	930,145	
6	Cleveland, Ohio	155,530	76,944	22,915	4,901,887	4,512,966	388,921	368,771	23,183	54,035	196,063	95,490
7	Detroit, Mich	359,430	78,313	9,784	4,840,718	4,568,651	272,067	788,764	64,982	186,244	346,809	190,729
8	Baltimore, Md	72,233	126,802	8,950	2,516,398	2,417,398	99,000	495,277	9,094	114,167	372,016	
9	Pittsburgh, Pa	318,496	97,231	39,843	4,782,396	4,409,139	373,257	529,178	96,372	185,362	247,444	
10	Los Angeles, Calif	33,188	63,630	26,532	6,166,434	5,945,976	220,458	316,904	33,215	94,807	188,882	
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.											
11	Buffalo, N. Y	$208,565	$19,146	$31,607	$3,320,583	$3,172,482	$148,101	$611,882	$97,786	$71,146	$442,950	
12	San Francisco, Calif	138,599	43,569	38,418	2,596,704	2,486,724	109,980	470,176	32,283	99,917	297,604	$40,372
13	Milwaukee, Wis	209,017	21,043	25,572	2,948,649	2,823,393	125,256	400,071	123,997	60,170	213,730	2,174
14	Newark, N. J	125,176	116,411	13,754	3,474,928	3,318,877	156,051	388,746	15,000	116,662	257,084	
15	Cincinnati, Ohio	64,459	52,662	26,548	3,100,016	2,972,026	127,990	114,360	9,557	23,433	81,370	
16	New Orleans, La	82,338	35,163		1,157,139	1,118,419	38,720	91,827	12,116	19,158	58,931	1,622
17	Minneapolis, Minn	78,476	19,683	14,696	3,217,729	3,038,619	179,110	403,432	31,162	73,633	211,590	87,047
18	Washington, D. C	470,219	100,054	7,414	3,111,035	3,027,537	83,498	491,950	92,563	53,824	345,563	
19	Seattle, Wash	84,135	49,115		2,368,365	2,209,887	158,478	178,171	16,264	46,192	95,720	19,995
20	Jersey City, N. J	53,684	3,573	8,783	1,899,632	1,833,951	65,681	160,650		20,580	140,070	
21	Kansas City, Mo	125,152	62,895	9,622	2,332,899	2,207,017	125,882	228,678	18,098	44,112	165,058	1,410
22	Portland, Oreg	33,388	10,022	12,428	1,974,314	1,843,613	130,701	144,561	8,690	39,756	96,115	
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.											
23	Indianapolis, Ind				$1,633,238	$1,636,888	$56,350	$269,576	$23,746	$62,226	$183,604	
24	Denver, Colo	$37,673	$9,412	$6,375	1,737,312	1,673,617	63,695	363,490	18,663	59,212	285,615	
25	Rochester, N. Y	22,914		1,740	1,742,242	1,673,111	69,131	280,531	21,217	96,197	163,117	
26	Providence, R. I	36			1,355,269	1,319,769	35,500	141,955	11,680	28,493	92,065	$9,717
27	St. Paul, Minn	27,597			1,463,839	1,355,567	108,272	243,559	12,882	31,234	149,448	49,995
28	Louisville, Ky	41,250	73,086		1,153,359	1,080,067	73,292	112,426		360	112,066	
29	Columbus, Ohio	35,679		1,500	1,323,044	1,289,008	34,036	36,801		12,775	24,026	
30	Oakland, Calif	28,164			1,787,162	1,697,675	89,487	241,537	9,855	101,510	105,728	24,444
31	Toledo, Ohio	39,945			1,296,376	1,266,280	30,096	36,064	4,685	4,828	26,551	
32	Atlanta, Ga	38,244			799,487	772,336	27,151	85,501	6,868	5,402	71,481	1,750
33	Birmingham, Ala	29,788			553,767	534,924	18,843	23,834	4,146	220	19,468	
34	Omaha, Nebr	9,536			1,276,479	1,237,387	39,092	117,247	5,786	28,560	82,901	
35	Worcester, Mass		2,868		1,297,270	1,222,799	74,471	100,395	836	25,196	69,110	5,253
36	Richmond, Va	3,293	5,065	2,250	793,487	793,487		59,337		8,113	51,224	
37	Syracuse, N. Y			2,027	859,946	816,643	43,303	68,062	20,160	13,028	34,874	
38	Spokane, Wash	14,744	8,779	680	904,061	863,305	40,756	74,670	9,340	14,536	48,495	2,299
39	New Haven, Conn		3,379	3,588	1,182,741	1,138,168	44,573	110,059	1,991	11,199	94,606	2,263
40	Memphis, Tenn		21,175		635,528	595,584	39,944	154,356	33,729	14,557	106,070	
41	Scranton, Pa				926,821	906,065	20,756	44,960	9,097	14,205	21,658	
42	Paterson, N. J				818,533	780,530	38,003	55,390		10,859	44,531	
43	Grand Rapids, Mich	5,766		1,451	1,106,710	1,049,754	56,956	86,965	7,989	14,159	59,537	5,280
44	Dallas, Tex	13,503			699,265	686,791	12,474	76,423	3,812	14,125	58,486	
45	San Antonio, Tex	17,840		1,264	679,451	664,760	14,691	104,418	14,310	12,311	77,797	
46	Fall River, Mass		584		761,298	729,346	31,952	39,141		5,083	34,058	
47	Dayton, Ohio	21,700			677,475	640,262	37,213	44,043	1,188	19,148	22,305	1,402
48	Bridgeport, Conn			2,100	853,108	828,324	24,784	99,847		9,627	90,220	
49	Salt Lake City, Utah	14,820	8,566	2,494	968,170	939,809	28,361	88,653	5,277	23,312	60,064	
50	New Bedford, Mass		462		665,465	618,127	47,338	59,807	2,023	13,928	43,856	
51	Nashville, Tenn	9,556	6,122	3,571	536,404	512,555	23,849	97,296	2,350	8,011	86,435	
52	Tacoma, Wash	14,225	7,947		661,246	633,141	28,105	73,388	10,762	371	46,432	15,823
53	Houston, Tex	15,863	6,341		595,252	584,521	10,731	27,030	2,093	9,337	15,600	
54	Cambridge, Mass				803,845	766,249	37,596	106,790		9,409	97,381	
55	Trenton, N. J				773,920	740,421	33,499	41,408	2,066	12,867	26,475	
56	Lowell, Mass		1,790		564,789	542,813	21,976	32,147		10,882	21,265	
57	Hartford, Conn			5,065	1,046,055	1,018,055	28,000	130,998		25,774	98,205	7,019
58	Youngstown, Ohio	2,409			691,142	663,930	27,212	33,373		2,446	29,327	1,600
59	Fort Worth, Tex	926			374,276	362,151	12,125	90,127	5,355	36,746	48,026	
60	Reading, Pa				406,224	392,835	13,389	40,633	6,786	5,170	28,677	
61	Springfield, Mass				1,136,900	1,057,965	78,935	135,418	10,575	27,006	97,837	
62	Camden, N. J	3,736			637,864	623,127	14,737	20,172		7,864	12,308	
63	Albany, N. Y		1,811	1,000	598,102	581,102	17,000	106,368	1,500	10,192	94,676	
64	Des Moines, Iowa				1,094,020	1,065,298	28,722	57,391	2,744	8,128	46,519	
65	Lynn, Mass		2,750		548,101	512,801	35,300	81,492		24,770	56,722	
66	Schenectady, N. Y				612,710	599,710	13,000	30,863		9,161	21,702	
67	Yonkers, N. Y			3,300	826,977	811,695	15,282	36,558		12,530	24,028	
68	Lawrence, Mass		1,585		504,956	479,879	25,077	31,531		10,244	21,287	
69	Kansas City, Kans	9,369			590,163	579,317	10,846	28,366		3,955	24,411	

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1918—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 74.]

IX.—MISCELLANEOUS.						X.—GENERAL.								City number.
Total.	Mothers' pensions.	Soldiers' relief and burial.	Administration of—		Other miscellaneous.	Total.	Pensions and gratuities for—					Judgments and losses.	Undistributed expenses.	
			Public trust funds.	Investment funds.			Total.	Policemen.	Firemen.	Teachers and other school employees.	Health department employees.	All other.		
$7,041,611	$1,925,677	$1,404,497	$685,477	$85,353	$2,940,607	$21,174,412	$13,507,523	$5,599,944	$4,127,118	$2,447,630	$119,955	$1,212,876	$1,593,905	$6,072,984	
3,852,572	985,522	577,962	624,055	51,543	1,613,490	14,510,441	9,642,000	4,055,719	2,510,517	1,885,087	115,682	1,074,995	816,447	4,051,994	
871,339	384,022	207,220	22,338	9,744	248,015	2,529,148	1,766,868	786,170	732,015	202,872	.....	45,811	262,674	499,606	
1,219,327	265,347	332,926	25,757	14,119	581,178	2,458,173	1,356,352	484,973	561,247	256,257	1,863	52,012	234,066	867,755	
534,477	115,581	113,553	5,574	6,712	293,057	878,409	478,337	165,806	219,066	73,567	2,162	17,736	141,414	258,658	
563,896	175,205	172,836	7,753	3,235	204,867	798,241	263,966	107,276	104,273	29,847	248	22,322	139,304	394,971	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.														
$1,331,015	$53,303	$181,651	$3,049	.....	$1,093,012	$7,794,801	$6,007,625	$2,549,022	$1,519,636	$1,156,717	$105,993	$676,257	$471,181	$1,315,995	1
331,294	243,373	18,892	22,960	$35,860	10,209	2,619,027	1,682,071	964,791	383,724	230,023	.....	103,533	110,004	826,952	2
683,951	31,101	65,527	543,055	260	44,008	1,333,908	332,354	60,170	24,505	172,094	.....	70,085	62,158	938,896	3
43,338	.....	.....	42,629	509	200	288,133	53,868	.....	53,868	.....	.....	.....	10,658	223,657	4
948,310	397,345	229,390	3,808	.....	317,767	826,930	704,523	164,745	198,584	147,421	2,500	191,273	68,109	54,298	5
130,954	73,076	41,822	1,950	8,648	5,458	394,921	297,043	121,966	118,508	49,478	7,091	.....	27,392	70,486	6
274,073	170,266	23,622	.....	.....	80,185	408,757	223,274	90,962	92,551	39,761	.....	.....	16,659	168,824	7
33,675	.....	.....	974	2,281	30,420	208,637	120,055	39,965	43,859	35,958	98	175	4,561	84,021	8
48,871	17,058	13,167	5,030	1,044	12,572	490,223	175,884	37,280	57,297	53,635	.....	27,672	16,138	298,201	9
27,091	.....	3,891	600	2,941	19,659	145,054	44,803	26,818	17,985	.....	.....	.....	29,587	70,664	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.														
$161,005	$55,652	$33,995	$278	$723	$65,357	$345,716	$306,812	$101,960	$116,977	$48,326	.....	$39,549	$34,826	$5,078	11
159,514	137,292	8,000	1,280	131	12,811	312,124	242,844	103,332	139,512	.....	.....	.....	43,128	26,152	12
46,400	.....	31,209	454	.....	14,737	237,948	183,299	183,299	.....	.....	.....	.....	22,003	32,646	13
50,783	17,737	18,351	1,967	1,477	11,256	162,761	123,913	39,701	82,376	.....	.....	1,836	.....	38,848	14
147,689	62,160	52,895	8,426	6,550	17,658	337,744	264,904	92,757	104,673	67,474	.....	.....	18,771	54,069	15
15,100	.....	500	2,294	45	12,261	92,806	91,068	23,067	44,839	23,162	.....	.....	1,120	618	16
18,545	.....	83	5,826	.....	12,636	198,562	168,519	25,093	82,116	61,310	.....	.....	6,981	23,062	17
6,766	.....	6,766	.....	.....	.....	288,946	162,449	114,187	48,262	.....	.....	.....	20,626	105,871	18
58,976	34,852	16,492	300	687	6,645	144,662	51,353	21,096	30,088	.....	.....	169	35,902	57,407	19
67,220	22,537	4,492	773	131	39,287	221,762	144,420	80,543	62,077	.....	.....	1,800	4,659	72,683	20
14,262	9,781	.....	405	.....	4,076	124,887	12,220	.....	12,220	.....	.....	.....	49,672	62,995	21
125,074	44,011	29,437	335	.....	51,291	60,230	15,067	1,135	8,875	2,600	.....	2,457	24,986	20,177	22
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.														
$10,909	.....	.....	$1,572	.....	$9,337	$142,892	$97,167	$33,776	$29,966	$33,425	.....	.....	$8,318	$37,407	23
53,527	$12,000	.....	16,034	.....	25,493	108,473	59,930	21,608	19,572	18,750	.....	.....	5,190	43,353	24
96,379	.....	$26,810	28	.....	70,041	171,944	98,254	26,738	44,118	26,735	$663	.....	4,125	69,565	25
49,857	.....	1,059	.....	.....	48,798	108,829	96,523	43,337	43,084	10,102	.....	.....	10,524	1,782	26
3,448	.....	.....	1,186	.....	2,262	179,559	79,127	18,001	43,704	17,422	.....	.....	19,136	81,296	27
11,448	.....	.....	1,151	$28	10,269	55,589	40,338	21,420	18,918	.....	.....	.....	1,365	13,886	28
853	.....	.....	853	.....	.....	87,033	45,317	20,148	13,525	11,644	.....	.....	3,705	38,011	29
232	.....	.....	.....	.....	2,232	80,475	35,445	13,150	19,015	780	.....	$2,500	5,166	39,864	30
6,424	.....	.....	767	312	5,345	119,936	78,774	32,420	35,866	10,488	.....	.....	18,533	22,629	31
4,083	.....	.....	.....	36	4,047	86,553	17,222	6,705	4,320	1,647	.....	4,550	4,913	64,418	32
7,607	.....	.....	86	.....	7,521	24,047	2,194	.....	2,194	.....	.....	.....	509	21,344	33
.....	.....	.....	.....	.....	.....	60,180	49,885	9,838	16,661	23,388	.....	.....	2,500	7,795	34
92,231	40,405	34,585	7	.....	17,234	41,514	24,773	12,363	3,258	1,651	.....	7,501	13,510	3,231	35
1,605	.....	250	23	81	1,251	17,502	9,495	5,995	3,500	.....	.....	.....	5,955	2,052	36
33,259	8,567	21,385	211	1,428	1,668	95,414	58,458	19,794	26,413	12,251	.....	.....	31,114	5,842	37
1,631	.....	.....	.....	.....	1,631	29,558	13,675	8,550	5,125	.....	.....	.....	443	15,440	38
30,692	.....	.....	226	.....	30,466	109,389	44,976	19,190	13,835	8,451	.....	3,500	8,720	55,693	39
26,102	.....	.....	.....	.....	26,102	4,297	.....	.....	.....	.....	.....	.....	.....	4,297	40
280	.....	.....	267	13	.....	37,558	22,484	6,000	4,684	11,800	.....	.....	1,336	13,738	41
3,320	.....	.....	79	41	3,200	57,754	38,217	11,910	26,307	.....	.....	.....	.....	19,537	42
2,867	.....	.....	.....	.....	2,867	20,358	9,545	3,063	6,482	.....	.....	.....	2,351	8,462	43
1,070	.....	.....	.....	.....	1,070	1,626	1,196	.....	864	.....	.....	332	430	.....	44
5,135	.....	.....	.....	.....	5,135	53,822	.....	.....	.....	.....	.....	.....	250	53,372	45
69,449	21,978	19,440	.....	.....	28,031	18,305	5,704	3,744	1,960	.....	.....	.....	6,421	6,180	46
823	.....	.....	667	.....	156	65,525	45,032	16,819	16,557	11,656	.....	.....	2,852	17,641	47
17,493	.....	7,589	.....	.....	9,904	47,183	26,856	7,373	19,483	.....	.....	.....	5,779	14,548	48
25,496	.....	.....	.....	.....	25,496	26,425	2,752	.....	300	2,452	.....	.....	1,902	21,771	49
90,823	40,623	45,230	.....	.....	4,970	15,634	7,518	4,119	876	.....	.....	2,523	6,946	1,170	50
.....	.....	.....	.....	.....	.....	23,785	13,043	8,741	4,302	.....	.....	.....	.....	10,742	51
197	.....	.....	.....	197	.....	12,684	10,060	5,184	4,876	.....	.....	.....	1,242	1,382	52
14,331	.....	.....	.....	1,079	13,252	59,633	.....	.....	.....	.....	.....	.....	111	59,522	53
134,993	36,897	35,516	22	169	62,389	71,148	62,017	10,008	20,579	12,034	.....	19,396	5,507	3,624	54
807	.....	.....	97	.....	710	24,664	24,664	10,386	14,278	.....	.....	.....	.....	.....	55
115,850	40,650	35,122	2	.....	40,076	46,220	14,924	6,514	6,141	.....	.....	2,269	4,878	26,418	56
56,956	.....	.....	63	6,518	50,405	44,221	28,969	11,993	15,126	1,850	.....	.....	2,136	13,116	57
539	.....	.....	539	.....	.....	29,232	23,690	11,481	8,349	3,860	.....	.....	4,292	1,250	58
4,087	.....	.....	.....	3,939	148	21,049	.....	.....	.....	.....	.....	.....	7,444	13,605	59
10	.....	.....	10	.....	.....	16,598	8,015	.....	2,038	5,977	.....	.....	.....	8,583	60
50,274	16,424	21,383	200	.....	12,267	39,268	11,996	8,179	3,052	.....	.....	765	9,395	17,877	61
16,889	.....	.....	83	.....	16,806	30,562	27,785	7,320	16,815	.....	650	3,000	.....	2,777	62
8,121	.....	4,000	28	154	3,939	38,207	33,382	8,849	11,720	12,813	.....	.....	3,936	889	63
656	.....	.....	30	.....	626	24,168	14,760	7,405	7,355	.....	.....	.....	1,266	8,142	64
89,516	10,256	68,694	.....	.....	10,566	37,174	23,464	8,785	5,953	2,500	550	5,676	10,044	3,666	65
6,170	2,304	3,341	.....	.....	525	20,288	19,985	1,073	4,329	14,583	.....	.....	303	.....	66
17,981	12,195	.....	1,526	124	4,136	24,165	18,465	10,837	7,628	.....	.....	.....	5,700	.....	67
44,324	23,048	8,522	.....	.....	12,754	11,739	558	262	296	.....	.....	.....	853	10,328	68
8,053	.....	.....	.....	.....	8,053	16,194	9,718	1,895	7,823	.....	.....	.....	4,966	1,510	69

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TABLE 11.—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.	Collection of revenue.	Other financial.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.														
70	Oklahoma City, Okla...	$932,438	$82,355	.....	.....	.....	.....	$22,967	$6,392	$1,169	$9,249	$6,079	$219	.....
71	Duluth, Minn.....	1,426,258	141,871	.....	.....	.....	.....	27,358	4,837	846	11,073	20,190	.....	.....
72	Wilmington, Del.....	1,079,713	112,475	$7,211	$2,829	.....	$3,207	.....	3,207	.....	3,589	10,652	14,247	$288
73	Akron, Ohio.....	1,600,556	128,531	5,119	2,625	.....	3,954	.....	10,606	1,393	1,886	15,161	15,161	1,325
74	Norfolk, Va.....	1,697,594	146,631	3,046	9,272	$206	3,732	.....	9,438	650	9,452	9,263	16,513	1,670
75	Elizabeth, N. J.....	1,224,780	98,709	1,144	2,684	.....	2,302	.....	15,949	5,592	4,644	18,658	1,238	623
76	Utica, N. Y.....	1,324,904	118,259	10,400	1,100	.....	5,687	.....	8,636	.....	13,065	12,319	750	270
77	Waterbury, Conn.....	1,553,762	133,519	2,030	800	.....	5,256	.....	9,678	2,000	1,642	12,082	11,198	1,145
78	Somerville, Mass.....	1,531,237	89,027	3,415	1,928	.....	4,749	.....	4,583	.....	6,117	13,182	10,048	645
79	St. Joseph, Mo.....	1,106,346	78,148	1,713	.....	.....	4,760	.....	8,976	1,100	6,944	9,569	.....	.....
80	Manchester, N. H.....	1,179,514	95,837	2,862	200	.....	4,568	.....	4,748	.....	3,346	12,796	7,903	410
81	Jacksonville, Fla.....	1,029,384	92,615	8,652	8,853	71	5,885	6,718	6,942	1,983	8,913	8,129	.....	1,338
82	Hoboken, N. J.....	1,407,302	134,410	.....	.....	.....	.....	28,449	3,300	1,025	5,352	12,739	8,989	3,541
83	Wilkes-Barre, Pa.....	872,457	71,833	.....	.....	.....	.....	18,636	4,894	.....	7,283	8,517	5,978	695
84	Troy, N. Y.....	1,362,715	125,221	11,492	960	.....	5,564	.....	10,725	.....	10,129	10,514	3,103	337
85	Fort Wayne, Ind.....	867,093	50,705	3,948	1,141	.....	3,008	.....	4,468	746	2,583	2,728	.....	594
86	East St. Louis, Ill.....	795,450	75,709	2,234	3,375	.....	6,772	.....	5,816	218	7,025	6,159	8,556	.....
87	Evansville, Ind.....	930,636	55,324	2,317	2,369	.....	5,500	.....	7,092	.....	4,140	500	1,236	400
88	Erie, Pa.....	939,475	78,115	.....	.....	.....	.....	22,579	2,405	.....	3,022	3,858	16,191	6,614
89	Passaic, N. J.....	889,593	61,541	.....	.....	.....	.....	13,467	3,722	883	1,793	6,419	3,586	441
90	Wichita, Kans.....	714,193	57,145	.....	.....	.....	.....	10,583	2,339	.....	2,244	1,200	8,276	.....
91	Harrisburg, Pa.....	890,719	62,688	.....	.....	.....	.....	17,431	700	.....	1,898	3,450	12,054	6,844
92	Bayonne, N. J.....	1,560,887	102,991	.....	.....	.....	.....	13,683	451	3,999	5,720	7,668	8,135	350
93	Peoria, Ill.....	1,223,213	78,294	9,124	3,303	.....	4,246	.....	4,954	987	3,892	2,262	4,765	.....
94	South Bend, Ind.....	836,343	47,556	2,484	1,777	.....	3,000	.....	4,360	.....	3,065	500	1,403	206
95	Johnstown, Pa.....	767,357	54,657	.....	.....	.....	.....	16,531	1,200	151	2,035	4,221	9,333	4,464
96	El Paso, Tex.....	959,865	92,579	.....	.....	.....	.....	25,006	10,105	2,200	2,903	4,232	11,465	7,396
97	Savannah, Ga.....	1,042,651	75,065	5,028	4,790	.....	9,221	.....	7,572	.....	8,523	6,203	6,179	.....
98	Brockton, Mass.....	1,278,725	78,368	297	975	.....	3,685	.....	4,022	.....	5,386	14,175	10,298	450
99	Sacramento, Calif.....	1,422,242	112,894	.....	.....	.....	.....	30,774	6,676	1,398	1,053	9,510	13,497	475
100	Terre Haute, Ind.....	888,886	62,461	1,999	1,103	46	3,384	.....	3,599	.....	3,000	500	4	200
101	Holyoke, Mass.....	1,219,326	90,867	1,291	800	.....	5,490	.....	4,916	663	6,900	11,817	6,745	314
102	Allentown, Pa.....	725,315	47,305	.....	.....	.....	.....	15,110	2,215	.....	4,236	4,316	10,602	1,429
103	Portland, Me.....	1,351,730	75,103	204	500	.....	3,892	.....	2,632	.....	10,941	10,031	.....	1,168
104	Springfield, Ill.....	771,029	76,157	.....	.....	.....	.....	23,331	4,275	300	3,871	5,169	17,323	243
105	Canton, Ohio.....	734,456	81,462	5,845	2,160	.....	3,919	.....	4,588	427	4,279	8,910	8,160	1,999
106	Berkeley, Calif.....	1,020,540	71,854	.....	.....	.....	.....	18,155	4,759	250	7,983	9,025	.....	.....
107	Chattanooga, Tenn.....	657,159	50,043	.....	.....	.....	.....	18,582	1,878	100	5,367	1,300	1,840	1,791
108	Charleston, S. C.....	805,259	47,443	2,558	2,214	.....	4,998	.....	.....	.....	9,125	7,050	2,861	5
109	Pawtucket, R. I.....	955,787	83,152	7,250	250	.....	1,723	.....	5,568	600	8,586	11,723	1,654	656
110	Altoona, Pa.....	613,719	54,389	.....	.....	.....	.....	13,245	608	200	350	3,195	10,245	5,309
111	Covington, Ky.....	635,238	66,751	.....	.....	.....	.....	17,276	2,467	.....	2,591	1,908	2,958	2
112	Atlantic City, N. J.....	1,567,292	125,629	.....	.....	.....	.....	22,972	8,446	2,500	4,960	9,795	12,884	1,858
113	Mobile, Ala.....	527,288	43,950	.....	.....	.....	.....	15,000	.....	615	2,320	1,500	10,546	.....
114	Sioux City, Iowa.....	921,255	50,806	.....	.....	.....	.....	18,591	2,575	405	1,792	.....	1,004	50
115	Little Rock, Ark.....	618,622	56,867	8,620	1,200	.....	7,559	.....	1,961	244	2,659	247	8,326	3,471
116	Flint, Mich.....	873,182	93,303	4,703	1,500	.....	2,396	.....	4,320	1,854	7,618	2,522	142	364
117	Tampa, Fla.....	732,979	50,925	6,131	290	.....	4,210	.....	5,858	.....	3,244	5,284	6,607	492
118	Saginaw, Mich.....	784,332	67,279	.....	.....	.....	.....	20,351	4,663	.....	7,162	8,976	.....	927
119	Rockford, Ill.....	737,882	63,683	5,743	.....	.....	2,034	.....	5,396	500	.....	5,045	24,419	.....
120	San Diego, Calif.....	1,562,740	168,906	.....	.....	.....	.....	16,389	10,577	2,380	16,039	9,639	3,907	1,609
121	Pueblo, Colo.....	613,155	39,655	.....	.....	.....	.....	10,215	2,125	.....	4,240	4,403	.....	.....
122	Gary, Ind.....	778,021	61,185	1,950	2,159	.....	2,974	.....	7,299	1,872	3,300	.....	4,483	92
123	New Britain, Conn.....	876,742	64,852	1,776	1,648	.....	2,521	.....	1,184	.....	927	6,363	6,268	96
124	Binghamton, N. Y.....	998,701	89,134	13,118	1,000	.....	4,641	.....	6,019	.....	5,845	7,227	470	202
125	York, Pa.....	411,309	33,497	.....	.....	.....	.....	14,580	750	.....	475	1,200	6,541	3,879
126	Springfield, Ohio.....	734,042	71,827	.....	.....	.....	.....	3,383	4,013	1,089	2,684	5,711	9,153	521
127	Malden, Mass.....	913,372	47,682	2,299	1,200	.....	3,069	.....	4,016	.....	3,832	7,275	5,088	390
128	Lancaster, Pa.....	450,803	28,882	489	1,700	.....	4,061	.....	3,201	154	1,885	1,094	3,147	6,127
129	Pasadena, Calif.....	1,076,918	70,616	.....	.....	.....	.....	16,415	10,970	450	2,069	9,498	3,489	.....
130	Kalamazoo, Mich.....	620,371	41,628	3,251	.....	.....	574	.....	2,827	50	4,906	4,200	3,534	.....
131	Augusta, Ga.....	824,299	65,985	2,712	1,506	.....	4,011	.....	2,752	900	3,923	2,970	28,102	1,418
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.														
132	Davenport, Iowa.....	$817,911	$48,335	$8,091	.....	.....	$1,558	.....	$4,468	$775	$7,124	$4,528	$361	.....
133	Topeka, Kans.....	674,697	46,173	.....	.....	.....	.....	$11,253	1,433	188	1,963	.....	5,697	.....
134	Salem, Mass.....	899,365	55,982	6,744	$450	.....	3,729	.....	1,461	.....	3,185	8,435	4,624	$1,025
135	Haverhill, Mass.....	921,613	60,608	.....	.....	.....	.....	10,974	4,681	375	6,610	10,472	.....	573
136	Huntington, W. Va.....	513,710	41,732	.....	.....	.....	.....	10,850	3,004	.....	4,346	606	2,187	521
137	Muskogee, Okla.....	377,377	38,534	.....	.....	.....	.....	13,882	4,729	396	1,914	.....	1,028	.....
138	Bay City, Mich.....	632,654	37,823	3,741	2,400	.....	1,958	.....	3,000	990	4,734	3,699	.....	.....
139	Chelsea, Mass.....	759,777	53,409	4,925	1,245	.....	2,836	.....	1,622	150	7,944	7,664	.....	145
140	McKeesport, Pa.....	586,166	51,013	.....	.....	.....	.....	11,486	2,988	1,364	727	4,022	6,794	4,147
141	Racine, Wis.....	700,011	36,672	6,472	.....	.....	826	.....	3,853	200	2,935	3,622	304	118
142	Superior, Wis.....	688,217	58,814	.....	.....	.....	.....	15,907	1,545	.....	2,067	5,071	2,444	.....
143	Lincoln, Nebr.....	649,581	56,889	.....	.....	.....	.....	11,727	4,451	115	5,923	2,947	3,647	.....
144	Roanoke, Va.....	418,484	52,582	81	.....	.....	2,323	.....	4,932	3,100	2,342	4,218	5,315	.....
145	Macon, Ga.....	663,561	42,950	3,788	.....	.....	4,069	.....	.....	450	4,246	6,056	5,061	.....
146	Woonsocket, R. I.....	587,088	42,050	6,278	200	.....	1,857	.....	3,126	400	3,350	7,779	664	843
147	Lansing, Mich.....	656,280	60,408	9,266	.....	.....	2,042	.....	4,452	283	4,590	4,951	2,990	495

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1918—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 74.]

I.—GENERAL GOVERNMENT—continued.																		
Executive branch—Continued.											Judicial branch.							
Legal.		Other general executive offices and accounts.																City number.
Solicitor.	Other legal.	City clerk.	Engineer's department.	Public works and service.	Civil service.	Public safety.	Public buildings and grounds	City planning.	Entertaining.	Conventions and league dues.	All other.	General municipal courts.	Justice courts.	Special courts.	Superior courts.	Coroner.	Marshal and sheriff.	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.																		
$6,907	.....	$3,423	$8,523	.....	$1,596	.....	.....	.....	.....	$40	.....	$3,605	.....	.....	.....	.....	.....	70
11,940	.....	7,039	9,102	$6,862	689	.....	.....	.....	.....	.....	.....	25,497	.....	.....	.....	.....	.....	71
4,000	.....	.....	10,162	18,947	.....	.....	.....	.....	.....	.....	$185	5,680	.....	.....	$4,420	.....	.....	72
7,799	.....	.....	7,214	6,590	466	$1,838	.....	$34	.....	.....	.....	7,033	$5,545	.....	.....	.....	.....	73
.....	.....	6,703	14,244	.....	131	.....	.....	381	.....	315	17,613	3,603	.....	$1,033	21,487	$1,346	$30	74
6,495	.....	3,673	1,546	15,330	.....	.....	.....	.....	.....	305	.....	3,510	.....	5,279	.....	.....	.....	75
8,940	.....	4,310	5,159	8,679	1,542	5,567	.....	.....	.....	.....	2,643	8,354	.....	185	.....	.....	.....	76
10,010	.....	7,043	7,522	1,500	.....	.....	.....	.....	.....	.....	.....	24,313	.....	1,251	.....	.....	1,587	77
2,667	.....	5,783	6,967	.....	404	.....	$5,525	11	.....	.....	2,473	.....	.....	.....	.....	.....	.....	78
12,937	.....	3,540	6,376	7,230	.....	.....	.....	.....	.....	.....	.....	2,713	.....	.....	.....	.....	.....	79
2,563	.....	5,033	8,701	15,328	.....	.....	9,907	.....	$28	.....	1,211	3,300	.....	.....	.....	.....	.....	80
9,554	.....	.....	.....	11,084	.....	.....	.....	.....	.....	.....	68	1,810	.....	.....	.....	.....	.....	81
11,453	.....	10,572	.....	.....	.....	.....	.....	.....	.....	136	.....	5,047	.....	5,745	.....	.....	.....	82
7,132	.....	5,279	2,500	.....	.....	.....	.....	.....	.....	45	.....	1,650	.....	.....	.....	.....	.....	83
10,610	.....	592	3,034	9,338	2,895	5,725	.....	.....	.....	300	2,027	6,964	.....	3,529	.....	.....	.....	84
3,658	.....	.....	3,831	6,719	.....	.....	.....	.....	.....	55	.....	3,029	.....	.....	.....	.....	.....	85
2,385	.....	.....	5,558	1,235	.....	.....	.....	.....	.....	.....	.....	4,496	.....	.....	.....	.....	.....	86
2,035	.....	.....	2,683	5,944	.....	2,400	.....	.....	.....	.....	.....	3,300	.....	.....	.....	.....	.....	87
8,694	$2,000	5,192	.....	.....	.....	.....	.....	.....	.....	45	.....	.....	.....	.....	.....	.....	.....	88
2,793	.....	7,141	2,746	.....	.....	.....	.....	.....	.....	428	.....	4,761	.....	4,328	.....	.....	.....	89
9,279	.....	5,740	3,326	.....	150	.....	.....	.....	.....	100	.....	1,728	.....	.....	.....	.....	.....	90
4,912	.....	3,756	3,143	.....	.....	.....	.....	1,341	.....	674	.....	.....	.....	.....	.....	.....	.....	91
4,793	.....	7,914	3,500	.....	.....	.....	.....	.....	.....	.....	.....	6,043	.....	4,685	.....	.....	.....	92
4,244	.....	.....	3,201	3,502	.....	.....	.....	.....	.....	.....	.....	5,586	.....	.....	.....	.....	.....	93
3,310	.....	.....	3,137	6,152	.....	.....	.....	500	.....	15	.....	3,945	.....	.....	.....	.....	.....	94
2,949	.....	3,060	6,539	.....	143	.....	.....	1,594	.....	136	.....	.....	.....	.....	.....	.....	.....	95
5,804	.....	5,330	6,482	612	2,662	.....	.....	.....	.....	.....	.....	3,041	.....	.....	.....	.....	.....	96
5,892	.....	.....	.....	.....	.....	.....	.....	.....	164	112	238	14,739	.....	.....	.....	.....	.....	97
2,572	.....	4,970	2,500	.....	.....	.....	4,995	494	.....	.....	1,046	.....	.....	.....	.....	.....	.....	98
7,834	.....	.....	8,914	.....	1,406	.....	.....	.....	400	50	.....	6,774	.....	.....	.....	.....	.....	99
3,718	.....	.....	3,393	5,500	.....	.....	.....	.....	.....	.....	.....	4,104	.....	.....	.....	.....	.....	100
1,934	.....	4,176	4,527	7,575	.....	.....	.....	20	.....	.....	1,589	.....	.....	.....	.....	.....	.....	101
4,404	.....	1,330	.....	.....	.....	.....	.....	570	.....	.....	.....	.....	.....	.....	.....	.....	.....	102
4,235	1,226	6,113	.....	.....	.....	.....	.....	.....	307	.....	2,812	.....	.....	.....	.....	.....	.....	103
5,410	.....	.....	1,852	.....	3,051	.....	.....	.....	.....	.....	.....	2,566	.....	.....	.....	.....	.....	104
3,752	.....	.....	.....	4,240	2,140	2,773	.....	.....	.....	.....	224	4,016	.....	.....	.....	.....	.....	105
10,361	.....	.....	8,824	.....	.....	.....	.....	2,008	.....	60	.....	4,831	.....	.....	.....	.....	.....	106
5,125	.....	.....	.....	.....	.....	.....	.....	.....	23	.....	.....	4,935	.....	.....	.....	.....	.....	107
3,090	.....	.....	7,452	.....	.....	.....	.....	.....	989	534	.....	1,500	.....	.....	.....	.....	.....	108
4,437	.....	6,699	6,407	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,808	.....	84	.....	109
3,506	.....	1,200	9,255	.....	.....	.....	.....	.....	.....	335	.....	95	.....	.....	.....	.....	.....	110
4,510	.....	3,970	5,839	.....	425	.....	.....	.....	.....	.....	.....	3,735	.....	.....	5,282	560	.....	111
13,083	.....	5,844	9,835	.....	.....	.....	.....	.....	104	40	.....	4,709	.....	5,480	.....	.....	.....	112
2,173	.....	2,292	5,033	.....	.....	.....	.....	.....	.....	.....	.....	1,800	.....	.....	.....	.....	.....	113
5,581	.....	.....	1,544	.....	40	.....	.....	.....	.....	74	.....	994	.....	.....	.....	.....	.....	114
2,400	.....	.....	.....	6,939	.....	.....	.....	.....	312	.....	300	7,351	.....	.....	225	.....	.....	115
3,211	.....	5,365	21,159	2,117	.....	.....	.....	12,032	.....	20	.....	5,961	.....	.....	.....	.....	.....	116
2,595	.....	2,522	.....	5,152	.....	.....	.....	.....	.....	.....	.....	2,415	.....	.....	.....	.....	.....	117
3,081	.....	.....	3,784	1,566	.....	.....	.....	.....	.....	.....	.....	2,184	2,400	.....	.....	.....	.....	118
2,872	.....	.....	3,628	912	.....	.....	.....	.....	.....	40	.....	2,365	.....	.....	.....	.....	.....	119
15,691	3,879	9,401	18,334	.....	4,348	.....	.....	.....	.....	100	13,701	4,812	.....	.....	.....	.....	.....	120
5,278	.....	2,945	2,212	.....	649	.....	.....	.....	.....	.....	.....	900	.....	.....	.....	.....	.....	121
3,878	.....	.....	5,660	4,967	.....	.....	.....	.....	.....	20	.....	2,120	.....	.....	.....	.....	.....	122
2,749	.....	824	3,500	3,260	131	.....	.....	.....	.....	.....	.....	11,563	.....	280	.....	.....	.....	123
6,388	.....	2,800	3,828	6,355	868	2,735	.....	.....	.....	.....	1,985	6,051	.....	220	.....	.....	.....	124
2,290	.....	.....	.....	.....	.....	.....	.....	1,080	.....	35	.....	.....	.....	.....	.....	.....	.....	125
4,148	.....	.....	8,943	.....	122	.....	.....	.....	.....	.....	9,257	3,989	.....	.....	.....	.....	.....	126
1,673	.....	2,510	5,384	.....	.....	.....	.....	28	.....	.....	1,545	.....	.....	.....	.....	.....	.....	127
1,800	.....	1,200	2,009	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	128
5,505	.....	4,068	7,967	.....	.....	.....	.....	202	737	924	.....	1,893	.....	.....	.....	.....	.....	129
2,516	.....	2,069	2,884	.....	1,482	.....	.....	.....	.....	20	1,231	3,974	.....	.....	.....	.....	.....	130
2,808	.....	.....	4,941	1,680	1,258	.....	.....	.....	350	.....	.....	2,495	.....	.....	.....	.....	.....	131
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.																		
$3,869	.....	.....	$3,777	$2,260	.....	.....	.....	.....	.....	$285	.....	$1,601	.....	.....	.....	.....	.....	132
10,194	.....	$3,201	1,700	.....	$76	.....	.....	$13	.....	121	.....	2,719	.....	.....	.....	.....	.....	133
3,090	.....	4,147	5,195	.....	.....	.....	$1,371	3,099	.....	.....	$1,191	.....	.....	.....	.....	.....	.....	134
2,405	.....	4,474	2,876	.....	.....	.....	403	185	.....	.....	1,663	.....	.....	.....	.....	.....	.....	135
3,200	.....	3,000	3,298	.....	.....	.....	.....	.....	.....	.....	.....	1,639	.....	.....	.....	.....	.....	136
2,409	.....	5,832	4,741	.....	.....	.....	.....	.....	.....	.....	.....	913	.....	.....	.....	.....	.....	137
2,226	.....	.....	2,404	494	.....	.....	.....	.....	.....	370	.....	1,622	.....	.....	.....	.....	.....	138
2,918	.....	3,680	1,448	.....	15	.....	2,327	.....	.....	.....	2,165	.....	.....	.....	.....	.....	.....	139
6,133	.....	1,613	6,445	.....	.....	.....	.....	.....	.....	35	.....	1,000	.....	.....	.....	.....	.....	140
1,467	.....	.....	4,250	2,916	.....	.....	.....	.....	$1,107	25	.....	60	.....	.....	.....	.....	.....	141
6,221	.....	1,949	3,220	2,936	.....	.....	.....	.....	.....	.....	2,000	2,821	.....	.....	.....	.....	.....	142
7,188	.....	2,217	5,052	.....	.....	.....	.....	.....	.....	40	.....	2,500	.....	.....	.....	.....	.....	143
3,083	.....	.....	5,706	.....	.....	.....	.....	.....	.....	.....	.....	1,428	.....	$268	$9,308	$250	.....	144
3,524	.....	3,660	3,339	.....	1,840	.....	.....	.....	.....	175	22	2,792	.....	.....	.....	.....	.....	145
1,548	.....	5,166	3,085	.....	.....	.....	.....	.....	.....	.....	800	.....	.....	1,692	.....	22	.....	146
3,434	.....	3,322	4,175	.....	.....	.....	.....	.....	.....	10	.....	9,744	.....	.....	.....	.....	.....	147

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TABLE 11.—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.	I.—GENERAL GOVERNMENT—continued.			II.—PROTECTION TO PERSON AND PROPERTY.									
			General government buildings.					Fire department.				Inspection service.		
		Elections.	Care and maintenance.	Rent of leased buildings.	Total.	General supervision.	Police department.	General conduct of department.	Water.	Militia and armories.	Register of deeds and mortgages.	Total.	Buildings.	Plumbing.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.													
70	Oklahoma City, Okla..	$1,652	$3,054	$2,480	$198,273	.....	$72,903	$117,893	.....	.....	.....	$6,060	$3,301	.....
71	Duluth, Minn.....	7,757	6,281	2,400	308,726	.....	114,174	178,276	.....	$4,000	.....	7,850	4,445	$1,486
72	Wilmington, Del.....	1,876	21,975	.....	216,818	.....	151,186	84,069	.....	.....	.....	6,269	2,975	1,794
73	Akron, Ohio.....	25,643	9,139	.....	233,485	.....	96,264	119,705	.....	.....	.....	14,185	7,199	3,786
74	Norfolk, Va.....	4,218	12,121	324	424,236	.....	221,157	168,768	$1,221	3,160	.....	15,112	3,254	3,367
75	Elizabeth, N. J.....	1,016	8,671	50	302,452	.....	151,311	134,849	8,129	.....	.....	5,763	2,926	1,453
76	Utica, N. Y.....	12,031	8,622	.....	300,625	.....	101,732	151,524	35,041	.....	.....	7,768	3,566	3,000
77	Waterbury, Conn.....	11,708	22,754	.....	266,588	$1,624	125,255	125,854	.....	19	$1,401	9,414	3,067	3,130
78	Somerville, Mass.....	10,704	9,826	.....	278,872	.....	128,001	131,345	.....	369	.....	4,110	.....	1,200
79	St. Joseph, Mo.....	2,701	9,589	.....	302,585	.....	123,098	113,340	58,735	.....	.....	4,592	1,800	1,800
80	Manchester, N. H.....	5,679	7,304	.....	313,127	.....	113,174	170,991	20,000	400	.....	3,271	1,252	420
81	Jacksonville, Fla.....	3,247	10,368	.....	297,614	.....	151,135	121,297	5,000	1,160	.....	16,908	2,855	4,993
82	Hoboken, N. J.....	2,794	35,268	.....	380,635	.....	194,898	178,299	.....	650	.....	5,815	3,715	900
83	Wilkes-Barre, Pa.....	.....	9,224	.....	188,606	1,041	94,159	78,358	6,898	.....	.....	6,597	5,054	.....
84	Troy, N. Y.....	15,900	11,483	.....	292,033	.....	149,318	135,894	.....	.....	.....	4,027	1,849	1,275
85	Fort Wayne, Ind.....	10,154	4,133	.....	195,827	2,200	76,203	111,112	.....	.....	.....	5,002	2,420	2,582
86	East St. Louis, Ill.....	13,738	8,142	.....	235,303	1,060	95,749	108,062	22,389	.....	.....	7,401	1,500	1,740
87	Evansville, Ind.....	10,462	4,946	.....	210,499	.....	102,470	103,046	.....	.....	.....	4,983	3,276	.....
88	Erie, Pa.....	.....	7,515	.....	245,974	.....	102,876	129,857	.....	.....	.....	9,424	3,148	3,240
89	Passaic, N. J.....	797	8,236	.....	183,152	.....	74,524	71,513	30,679	300	.....	3,704	1,344	800
90	Wichita, Kans.....	6,387	5,793	.....	143,756	.....	51,017	58,469	27,360	.....	.....	4,080	1,320	1,510
91	Harrisburg, Pa.....	.....	2,090	4,395	132,918	.....	76,051	46,203	.....	.....	.....	5,823	1,672	1,591
92	Bayonne, N. J.....	18,373	17,677	.....	313,946	.....	170,639	162,339	.....	589	.....	4,254	2,000	1,000
93	Peoria, Ill.....	16,639	11,589	.....	281,245	1,680	99,074	98,270	53,653	.....	.....	14,974	3,353	2,883
94	South Bend, Ind.....	8,833	4,869	.....	172,980	2,900	76,406	79,953	.....	.....	.....	10,919	5,416	1,550
95	Johnstown, Pa.....	.....	2,301	.....	145,780	.....	65,291	68,351	3,473	.....	.....	3,046	.....	1,759
96	El Paso, Tex.....	2,366	2,975	.....	213,336	.....	115,117	89,856	19,403	.....	.....	15,975	7,011	2,305
97	Savannah, Ga.....	785	5,619	.....	296,133	.....	151,435	123,651	.....	3,000	.....	6,319	1,618	3,361
98	Brockton, Mass.....	9,166	13,337	.....	244,376	.....	110,397	128,554	.....	349	.....	1,917	.....	.....
99	Sacramento, Calif.....	11,250	12,833	.....	210,847	.....	95,861	127,168	.....	.....	.....	6,013	4,223	1,790
100	Terre Haute, Ind.....	27,123	4,788	.....	224,336	1,200	81,987	92,515	42,061	.....	.....	6,049	1,800	1,500
101	Holyoke, Mass.....	9,198	22,912	.....	287,088	.....	116,572	158,085	6,078	9	.....	6,128	1,098	1,747
102	Allentown, Pa.....	.....	3,093	.....	117,910	.....	53,421	60,211	.....	.....	.....	4,238	2,599	.....
103	Portland, Me.....	9,332	21,710	.....	336,348	.....	150,833	172,512	5,196	1,899	.....	5,186	1,846	1,332
104	Springfield, Ill.....	4,779	3,987	.....	141,039	.....	49,060	83,298	.....	.....	.....	6,644	1,967	1,350
105	Canton, Ohio.....	14,962	8,068	.....	131,997	.....	59,679	68,812	.....	.....	.....	2,425	1,215	.....
106	Berkeley, Calif.....	24	5,574	.....	175,955	.....	57,590	101,321	7,907	.....	.....	6,459	3,596	1,052
107	Chattanooga, Tenn.....	.....	9,102	.....	177,910	.....	79,790	79,639	12,865	.....	.....	5,036	920	1,500
108	Charleston, S. C.....	2,331	2,836	.....	233,933	.....	138,880	87,875	44,000	.....	.....	7,358	.....	1,227
109	Pawtucket, R. I.....	5,305	11,106	8,296	195,101	.....	83,900	85,595	17,580	.....	2,000	2,660	715	1,923
110	Altoona, Pa.....	.....	6,846	.....	123,908	.....	45,129	68,834	.....	.....	.....	4,653	1,539	1,164
111	Covington, Ky.....	3,139	12,089	.....	156,886	.....	80,149	73,965	.....	.....	.....	2,750	1,500	1,050
112	Atlantic City, N. J....	162	22,957	.....	472,134	.....	183,905	225,206	.....	900	.....	12,207	8,353	1,300
113	Mobile, Ala.....	856	1,815	.....	164,911	.....	81,282	75,060	.....	441	.....	1,524	.....	.....
114	Sioux City, Iowa.....	1,983	16,173	.....	146,831	.....	67,430	68,990	.....	.....	.....	9,578	3,708	1,734
115	Little Rock, Ark.....	1,066	3,987	.....	160,941	.....	62,201	62,442	32,108	.....	.....	3,883	.....	2,083
116	Flint, Mich.....	7,902	10,117	.....	151,556	.....	63,612	56,989	24,992	.....	.....	7,694	1,263	2,749
117	Tampa, Fla.....	787	5,338	.....	176,580	.....	69,516	71,813	27,431	.....	.....	4,905	2,022	.....
118	Saginaw, Mich.....	1,166	11,019	.....	144,890	.....	68,849	69,306	.....	.....	.....	6,481	1,265	1,443
119	Rockford, Ill.....	6,975	3,754	.....	142,612	349	52,799	86,592	.....	.....	.....	2,503	.....	1,247
120	San Diego, Calif.....	21,077	12,823	4,200	313,334	.....	142,251	143,083	.....	.....	.....	13,578	2,995	3,945
121	Pueblo, Colo.....	3,451	3,237	.....	148,687	.....	46,002	61,702	35,472	.....	.....	2,977	.....	1,200
122	Gary, Ind.....	12,559	7,852	.....	202,056	950	93,719	72,165	25,710	.....	.....	6,582	3,215	2,196
123	New Britain, Conn....	4,636	17,126	.....	159,625	.....	78,120	67,435	.....	242	4,133	8,287	2,630	1,800
124	Binghamton, N. Y....	10,481	8,901	.....	211,387	.....	76,487	93,366	.....	.....	.....	2,754	1,787	.....
125	York, Pa.....	.....	2,567	100	66,362	.....	33,255	29,187	156	.....	.....	2,564	.....	1,336
126	Springfield, Ohio.....	9,361	9,453	.....	117,412	.....	48,701	66,500	.....	.....	.....	1,400	.....	1,400
127	Malden, Mass.....	6,798	2,575	.....	171,302	.....	75,866	85,484	.....	1,823	.....	6,265	1,940	1,310
128	Lancaster, Pa.....	.....	2,015	.....	84,753	.....	45,646	37,045	.....	.....	.....	2,062	1,200	.....
129	Pasadena, Calif.....	66	6,363	.....	135,414	.....	53,743	64,219	2,141	.....	.....	10,685	3,206	3,647
130	Kalamazoo, Mich.....	3,891	4,219	.....	108,803	.....	38,036	66,694	.....	.....	.....	3,770	1,528	1,200
131	Augusta, Ga.....	705	3,214	240	152,686	.....	70,370	68,779	.....	600	.....	4,980	1,633	1,407
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.													
132	Davenport, Iowa.....	$2,877	$6,761	.....	$180,767	$97	$59,579	$69,972	$38,576	.....	.....	$6,882	$2,362	$1,648
133	Topeka, Kans.....	3,105	4,510	.....	133,836	.....	42,471	87,189	.....	.....	.....	4,146	1,269	1,392
134	Salem, Mass.....	4,268	3,968	.....	166,942	.....	71,927	80,544	.....	$464	.....	5,616	1,054	1,238
135	Haverhill, Mass.....	6,834	8,033	.....	168,591	.....	68,435	89,549	.....	1,957	.....	6,149	2,101	1,382
136	Huntington, W. Va...	2,690	6,391	.....	94,148	.....	44,705	33,233	12,421	.....	.....	2,077	900	.....
137	Muskogee, Okla.....	1,894	796	.....	67,194	.....	26,299	39,944	.....	.....	.....	.....	.....	.....
138	Bay City, Mich.....	2,172	8,013	.....	123,070	.....	46,562	74,127	.....	.....	.....	2,381	225	1,294
139	Chelsea, Mass.....	5,290	9,035	.....	175,887	.....	76,411	87,028	2,668	200	.....	8,869	1,752	1,200
140	McKeesport, Pa.....	.....	509	$3,750	110,527	.....	58,046	49,387	.....	.....	.....	1,987	.....	1,325
141	Racine, Wis.....	4,460	3,998	.....	115,583	.....	39,005	53,980	19,546	.....	.....	2,526	.....	1,219
142	Superior, Wis.....	4,891	7,742	.....	188,173	.....	59,504	85,729	36,315	.....	.....	3,670	.....	1,446
143	Lincoln, Nebr.....	3,538	7,541	.....	100,453	.....	34,903	60,049	.....	.....	.....	3,317	750	1,350
144	Roanoke, Va.....	2,184	8,044	.....	111,333	.....	48,179	55,908	6,337	50	.....	859	.....	.....
145	Macon, Ga.....	514	3,414	.....	206,537	.....	86,411	85,317	20,221	3,000	.....	6,208	2,292	1,786
146	Woonsocket, R. I.....	212	4,528	.....	187,025	.....	88,883	69,927	20,957	.....	$1,717	1,957	248	1,665
147	Lansing, Mich.....	2,146	8,340	168	121,264	.....	35,568	59,809	18,133	.....	.....	5,272	1,705	2,236

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1918—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 74.]

II.—PROTECTION TO PERSON AND PROPERTY—continued.											III.—CONSERVATION OF HEALTH.						
Inspection service—Continued.				Other protection to person and property.										Prevention and treatment of communicable diseases.			
Weights and measures.	Electric wiring.	Boilers.	All other.	Total.	Police and fire alarm.	Humane societies.	Pounds.	Examining plumbers and engineers.	Employment agencies.	All other.	Total.	Health department administration.	Vital statistics.	Tuberculosis.	Other communicable diseases in hospitals.	Other treatment of communicable diseases.	City number.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.																	
$1,360	$1,399			$1,417			$968	$449			$20,724	$7,531			$9,420	$1,056	70
	1,925			4,420			2,535			$1,885	37,033	4,044		$2,206	12,053	5,351	71
			$1,500	5,294	$2,557	$1,666	400	131	$540		13,579	5,597		5,118		490	72
	3,200			3,331	1,693	600	116		867	55	59,052	10,327		422	13,457	3,812	73
4,657	3,834			14,818	4,769	2,800	1,443	242		5,564	44,887	11,996		1,200	6,273	10,784	74
1,384				2,400		45	2,035			320	28,830	10,204			7,428	713	75
1,202				1,560			1,200	360			18,133	3,739	$1,720	4,460		3,394	76
1,977			1,240	3,021			3,021				51,719	2,690	7,949	3,467	31,763	1,400	77
2,910				15,047						15,047	44,310	6,137	1,147	15,159	12,501	755	78
		$992		2,820	1,280		1,203	337			21,574	7,580			8,170		79
1,599				5,291		100		8		5,183	26,001	7,912	995	776	8,495		80
2,180	5,313		1,567	2,114			2,114				31,553	16,487				1,667	81
1,200				973			973				22,485	7,784	673			908	82
1,143	400			1,553			1,353	200			5,086	2,106				130	83
903				2,794		2,414			380		28,182	5,036	1,170	12,050	300	1,113	84
				1,310		660	600	50			11,149	2,869			4,801		85
	2,961		1,200	642		400	193			49	12,790	3,975			4,092	4,723	86
1,707											17,595	4,090		1,500	6,330		87
1,394		1,642		3,817	3,727			90			18,242	7,048			3,756	683	88
1,560				2,432		100				2,332	20,301	7,262	781	5,591	3,422		89
	1,250			2,830		1,000	374			1,456	4,883	1,435		11	899	234	90
2,560				4,836	4,228		454	154			15,925	4,488			5,560		91
1,254				6,125	4,175	750				1,200	15,358	5,146					92
1,232	1,304	1,424	4,778	13,594	7,416			336		5,842	33,098	5,420	900	7,498	13,328	3,063	93
1,548	2,405			2,802	2,764			38			12,594	2,065	884		1,276	5,091	94
1,287				5,619			6	70		5,543	18,465	3,468	847		5,858	1,668	95
1,457	2,695		2,507	2,985			1,485			1,500	20,058	6,560	694		5,820	2,698	96
	1,340			11,728			112			11,616	28,955	8,387	1,532	542	1,315	5,838	97
1,917				3,159			844			2,315	35,613	11,284	561	13,019	69	3,326	98
				11,805	8,392		1,874		1,539		24,524	8,686		600		1,800	99
1,200	1,549			524			294	230			13,950	1,350				11,700	100
1,933	1,350			216						216	68,815	5,712	911	25,204	5,630	18,813	101
1,639				40				40			9,461	3,228			21	843	102
2,008				722						722	15,328	6,530	818	1,069	3,700	16	103
1,241	1,366		720	2,067	1,867			200			8,039	2,431			1,949	136	104
1,210				1,081	1,081						9,188	1,866				1,995	105
	1,811			2,678			2,678				13,221	4,538	951			10u	106
776	1,840			580		300	280				14,146	1,748		7,550	683	1,374	107
2,439	3,692			5,320	1,659		519			3,612	15,019	4,374	1,360	311	593	2,676	108
22				3,366	2,327		1,039				6,456	2,807	750			762	109
400	1,550			5,292	4,876		406	10			4,790	1,971				420	110
		200		22						22	5,176	1,730			1,797		111
	2,554			49,916	10,214	300	2,856	735		35,811	17,273	6,136		1,000	6,505	2,432	112
1,433		91		6,604	3,463	480	1,661			1,000	14,303	6,023	2,000	100	334		113
1,111	2,278		747	833			769	11		53	4,084	1,905			628		114
	1,800			307			300	7			18,992	3,478			7,444		115
334	2,637		711	1,269			1,117	152			16,653	7,217	300	1,419	2,270		116
1,302	1,581			2,915			1,880	71		964	13,415		360			1,553	117
1,008	1,692		1,073	254			131	123			18,161	3,143		11,744		400	118
1,256				369				369			22,592	3,599		11,856	226	1,007	119
	3,267	1,151	2,220	14,422	9,573		2,267	6		2,576	46,339	14,473	400	1,075	15,621	1,403	120
	1,448	320		2,534	1,966		568				11,490	5,996			361	1,732	121
1,171				2,930	2,880		50				18,282	6,042			6,594		122
1,107	2,750			1,408			1,365			43	19,409	5,326	745	4,821	124	2,656	123
967				38,780	6,740	1,974		571		29,495	17,975	5,737	1,776		1,026	2,800	124
1,228				1,200	1,200						2,416	900				896	125
				811		418	393				11,486	6,247		958		2,538	126
1,765	1,250			1,864						1,864	29,758	2,068	314	7,438	13,795	3,421	127
862											4,024	3,059				165	128
	3,832			4,626		2,502				2,124	16,046	2,891	310			1,624	129
1,012	30			253				37		216	50,210	2,275		19,149	23,654		130
671	1,269			7,957	7,015		427			515	18,253	3,419	1,463		2,479	3,921	131
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.																	
	$2,872			$5,661	$5,361	$300					$9,700	$1,659			$948	$666	132
$360	1,125			30				$30			15,146	3,407		$3,883	6,206		133
1,624	1,700			8,391	6,702		$490			$1,199	27,915	2,584	$725	14,905	5,576		134
1,050	1,510		$76	2,501	345		339			1,817	43,101	4,777	800	20,542	12,652	692	135
1,177				1,712						1,712	7,827	2,318				3,383	136
				951			951				4,362	1,224			90	540	137
	312		550								14,898	2,172			8,239	1,663	138
2,240	3,077			711						711	15,114	2,936	854	6,033		2,656	139
662				1,107			1,037	70			15,912	4,540			2,289	6,260	140
1,307				526	226	300					6,568	2,345	780		1,935	520	141
2,224				2,955			2,128		$827		12,239	4,854	1,024		1,897	1,689	142
837	300		50	2,170			156	164		1,859	14,401	6,522			1,741	3,553	143
859											8,630	5,535			1,839		144
30	2,100			5,380	5,018		62			300	10,048	1,956	31	299	465	1,328	145
44				3,584	3,298		180			106	4,402	450	750		116	1,041	146
1,331				2,482				1,502		980	13,267	4,454	200		4,793		147

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TABLE 11.—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.	III.—CONSERVATION OF HEALTH—CON.				IV.—SANITATION, OR PROMOTION OF CLEANLINESS.						V.—HIGHWAYS.		
		Conservation of child life:		Food regulation and inspection.		Total.	Sewers and sewage disposal.	Refuse collection.	Refuse disposal.	Public convenience stations.	Other sanitation.	Total.	General administration.	Care and maintenance of roadways.
		Medical work for school children.	Other conservation of child life.	Milk and dairy control.	Other food regulation.									
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.													
70	Oklahoma City, Okla.	$1,411		$1,306		$58,453	$5,954	$47,396		$402	$4,701	$71,214	$1,947	$23,371
71	Duluth, Minn.	6,832	$1,019	1,340	$4,188	60,309	16,766	31,219	$8,414	854	3,056	167,481	2,524	49,759
72	Wilmington, Del.			1,275	1,099	137,268	8,435	116,370	6,875		5,588	100,437	2,500	32,373
73	Akron, Ohio.	29,467		1,567		165,840	33,844	97,877	28,996	720	4,403	118,892		37,092
74	Norfolk, Va.	8,732	900	1,833	3,169	238,410	69,133	155,142	5,801		8,334	183,828		92,564
75	Elizabeth, N. J.	7,121	1,541	1,823		113,091	21,123	88,293			3,675	105,383		29,273
76	Utica, N. Y.		2,300		2,520	150,633	10,085	135,011	4,097		1,440	107,934	1,000	26,033
77	Waterbury, Conn.	2,980		850	620	94,510	15,183	77,206	6		2,115	229,917	11,628	97,739
78	Somerville, Mass.	3,063		4,017	1,531	181,976	47,236	133,798	666		276	145,308	5,252	23,728
79	St. Joseph, Mo.	3,649	500	900	775	36,736	13,031	19,042	568	2,324	1,771	91,313	1,200	20,584
80	Manchester, N. H.	6,000	1,239	584		119,191	13,980	99,070		3,741	2,400	233,589		112,093
81	Jacksonville, Fla.	8,495		1,072	3,832	137,449	43,925	76,298	3,362		13,864	145,158		54,481
82	Hoboken, N. J.	10,986	934	1,200		94,072	20,964	67,808			5,300	64,128		28,352
83	Wilkes-Barre, Pa.	1,000	300	1,050	500	82,855	17,332	56,177	1,500	4,699	3,147	101,311	1,905	34,092
84	Troy, N. Y.	6,487	276	1,030	720	162,806	13,059	124,984	13,268		11,495	147,357		60,970
85	Fort Wayne, Ind.	1,079		1,500	900	66,797	9,217	43,309	9,171	1,500	3,600	114,280	908	27,962
86	East St. Louis, Ill.					30,289	11,831	16,458			2,000	72,718	1,852	23,464
87	Evansville, Ind.	3,125	1,200	900	450	45,699	6,855	24,187	12,915		1,742	72,214		14,094
88	Erie, Pa.	4,684		1,051	1,020	75,128	9,289	51,543	8,712		5,584	102,793	6,436	27,634
89	Passaic, N. J.	2,425		820		70,159	5,590	63,669			900	57,776		14,209
90	Wichita, Kans.			1,284	1,020	43,372	12,727	26,517	1,421		2,707	86,331	2,110	30,561
91	Harrisburg, Pa.	150	3,242		2,485	110,953	7,315	101,777			1,861	124,869	3,002	47,890
92	Bayonne, N. J.	6,584	3,628			134,000	15,711	116,889			1,400	212,441	2,610	133,160
93	Peoria, Ill.	1,749		960	780	80,722	8,721	69,179	849		1,973	114,002	1,300	21,420
94	South Bend, Ind.	1,580		658	1,040	40,957	3,456	34,573	1,369		1,559	64,830	3,177	8,613
95	Johnstown, Pa.	5,130	534	960		45,074	14,616	21,655	4,200	1,676	2,927	149,635	3,697	29,899
96	El Paso, Tex.	987		1,296	2,003	140,919	9,501	106,421	17,706	2,616	4,675	51,964		13,899
97	Savannah, Ga.		581	3,160	7,600	190,527	19,574	134,395	22,117		14,441	99,779	9,047	38,395
98	Brockton, Mass.	3,528	650	1,087	2,089	114,266	60,382	48,073		4,411	1,400	160,141	6,144	60,225
99	Sacramento, Calif.	3,402		3,250	6,786	136,728	42,036	75,308	12,921		6,463	119,705	14,432	28,723
100	Terre Haute, Ind.				900	40,448	6,866	27,904	5,678			63,431	2,250	12,045
101	Holyoke, Mass.	3,499	3,750	2,509	2,787	93,102	6,466	76,461		4,905	5,270	97,511	2,367	35,012
102	Allentown, Pa.	4,201		1,168		54,250	873	46,933	4,116		2,328	119,043	3,269	57,147
103	Portland, Me.			1,864	1,331	84,074	28,728	48,624	1,853	108	4,761	274,314	18,722	72,073
104	Springfield, Ill.	2,702	292	100	429	59,549	7,120	44,962	4,707		2,760	46,925		5,416
105	Canton, Ohio.	4,315		162	850	51,961	19,720	26,778	3,519		1,944	37,011		10,314
106	Berkeley, Calif.	2,457		3,329	1,840	46,408	1,016	33,044	8,844		3,504	106,842	3,116	47,961
107	Chattanooga, Tenn.	500		1,008	1,283	50,563	6,673	42,083			1,807	78,180		46,325
108	Charleston, S. C.		300	1,196	4,289	90,657	21,848	61,086	348		7,375	69,845	2,385	18,633
109	Pawtucket, R. I.	1,000		569	568	55,482	25,746	27,293			2,443	164,042	5,032	81,664
110	Altoona, Pa.	1,333			1,066	29,455	6,194	20,951			2,310	57,019	2,286	22,941
111	Covington, Ky.	849		800		84,153	5,189	71,851	3,438		3,675	74,150	2,235	25,206
112	Atlantic City, N. J.				1,200	124,760		64,746	39,904	13,330	6,780	152,502	4,371	44,842
113	Mobile, Ala.	480		780	4,586	28,729	11,919	12,908	1,500		2,402	98,820		61,817
114	Sioux City, Iowa.	189		762	600	82,104	24,695	53,321	600		3,488	78,316		31,691
115	Little Rock, Ark.	1,612		3,747	2,711	30,819	3,433	23,168	3,200		1,018	46,532		32,815
116	Flint, Mich.	2,556		1,230	1,661	60,429	15,050	41,913			3,466	95,081		55,630
117	Tampa, Fla.			4,351	7,151	104,535	23,090	73,232	2,233		5,980	134,266		28,694
118	Saginaw, Mich.	1,513			1,361	39,733	7,370	30,975	861		527	102,923	765	35,764
119	Rockford, Ill.	5,664		240		45,941	15,850	28,763			1,328	67,363		17,365
120	San Diego, Calif.	5,386	4,203	1,500	2,778	56,135	9,415	38,558	244	4,328	3,590	174,182	16,720	52,099
121	Pueblo, Colo.	1,405		1,040	946	22,119	10,221	9,562	833		1,503	82,655	2,982	29,392
122	Gary, Ind.	4,400			1,246	65,272	13,960	36,574	13,092		1,646	60,129		23,270
123	New Britain, Conn.	1,832	250	1,107	2,048	46,835	22,041	22,186	913		1,695	99,918	1,820	22,414
124	Binghamton, N. Y.	4,025		2,611		50,925	15,462	30,940	1,620	103	2,800	112,031	2,968	57,029
125	York, Pa.	620				46,660	10,126	36,534				58,167		22,209
126	Springfield, Ohio.	349		697	697	45,529	9,886	29,576	4,667		1,400	76,038		14,347
127	Malden, Mass.	1,372		800	550	84,687	19,008	64,250		1,224	205	118,027	3,573	48,333
128	Lancaster, Pa.	800				21,913	651	21,166	96			97,587	2,500	34,398
129	Pasadena, Calif.	5,587		1,940	3,694	74,511	19,420	51,479	2,203	42	1,367	116,721	10,870	31,389
130	Kalamazoo, Mich.	2,221		2,014	897	22,948	2,070	11,902			1,976	57,198	1,300	17,897
131	Augusta, Ga.	1,620		645	4,706	45,615	6,227	31,347	981		7,060	117,046		62,055
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.													
132	Davenport, Iowa.	$3,747		$1,000	$1,770	$57,387	$12,279	$38,516	$4,376		$2,216	$71,665	$2,927	$16,113
133	Topeka, Kans.			1,450	200	41,777	4,290	27,313	4,205	$150	5,819	58,181		26,463
134	Salem, Mass.	1,550		1,500	1,075	69,190	24,787	40,504	1,194	856	1,849	127,550	3,574	31,716
135	Haverhill, Mass.	1,844		984	900	47,453	1,916	43,196	2,341			126,084	4,939	38,396
136	Huntington, W. Va.	1,029		607	490	38,731	2,606	32,167	2,778		1,180	35,506	2,500	9,955
137	Muskogee, Okla.	1,496		1,012		7,799	2,571	4,074	1,154			32,109	1,500	9,420
138	Bay City, Mich.	1,624			1,200	26,039	6,772	18,967			300	96,705	3,017	24,628
139	Chelsea, Mass.	1,875		760		50,663	19,600	28,563	1,285		1,215	70,632	481	28,688
140	McKeesport, Pa.	2,161			662	59,951	7,979	44,574	6,320		1,078	51,785	2,668	11,252
141	Racine, Wis.	988				48,352	4,844	32,405	7,548		3,555	102,322		22,965
142	Superior, Wis.	975		1,020	780	41,613	6,311	30,469	1,873		2,960	61,200	1,249	9,932
143	Lincoln, Nebr.	886		600	1,099	36,860	7,073	28,614		322	851	47,582		45,515
144	Roanoke, Va.	261		945		24,981	3,871	17,539	1,566		2,005	41,897		14,749
145	Macon, Ga.	1,521		2,033	2,415	72,240	12,149	49,882	1,269	142	8,798	53,928	2,650	26,931
146	Woonsocket, R. I.	1,748		297		27,391	17,002	10,350	39			122,814	2,939	58,585
147	Lansing, Mich.	1,620	$1,200	500	500	44,804	3,500	39,303	981	627	393	99,489	2,944	33,012

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1918—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 74.]

V.—HIGHWAYS—continued.						VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.								
								Charities.				Hospitals.		
Care and maintenance of other highway structures.	Prevention of street dust.	Other care of streets, roads, and alleys.	Street lighting.	Waterways.	Repair and construction for compensation.	Total.	General supervision.	Outdoor poor relief.	Poor in institutions.	Care of children.	Other charities.	General hospitals.	Insane in hospitals.	City number.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.														
$1,097			$38,910		$5,889	$18,779		$836	$2,463		$1,609	$5,425		70
24,409	$32,453	$16,731	41,248		357	9,132	$4,075	424			2,595			71
399	1,447	992	58,536	$4,190		9,030		3,530	500			5,000		72
145			69,970		11,685	28,835		11,453		$2,500		7,902		73
13,462	977		53,018	3,300	20,507	75,283		8,756	42,381	4,078	5,922	4,589		74
7,359	1,885	5,660	57,928		3,277	39,197	1,573	8,175	9,609	2,792	1,000	16,000	$48	75
3,419		5,192	71,690			49,307	5,958	13,789				26,192		76
28,534	23,383	10,036	58,567			73,638	3,210	15,417	30,938	3,809	1,137	3,703	14,344	77
8,020	35,037	5,259	62,090		5,112	54,534	3,762	24,806	15,513			9,852		78
7,231	21,903	421	36,185		3,609	23,091		12,879						79
21,359	19,099	14,764	58,821		8,553	27,651		25,251	600	800	100	900		80
3,476			79,224		7,977	42,470		5,681				11,500		81
		7,481	28,135		160	40,436	2,866	6,995	75			30,500		82
5,095	2,267		54,367		3,585	700		700						83
1,435	6,000		78,090	100	762	125,585	6,379	19,612	24,858	49,540	120	23,058	2,008	84
27,171			54,833		3,406									85
	443		46,959											86
2,329	6,289		48,983		39	10,956		4,506		350	900	5,200		87
2,708			61,858		4,157	780		780						88
8,030			33,183	2,000	354	25,554		6,348	6,891	2,315		10,000		89
12,242	2,592		34,446		4,380	7,531		4,156		1,800				90
1,511		5,093	62,148		5,225	2,825		75				2,750		91
24,212		2,622	49,678		159	26,646		5,050				21,596		92
16,082	231		67,139		7,830	33,111								93
1,999	630	791	48,849		771									94
46,405	1,499	2,530	32,363		30,242	3,542								95
3,097	2,461		31,221		1,286	28,095		5,476		150	708	7,226		96
913			50,318	200	908	35,939		11,341		4,341	714	16,243		97
11,423	21,700	7,032	52,206		1,411	70,987	3,355	37,923	19,279			10,000		98
2,386	6,561		66,577		1,026	15,529		12,450				3,079		99
145	31	1,154	43,009		4,797	8,600		600			800	7,200		100
4,807	8,524	12,900	32,529		1,372	93,482	6,710	40,642	38,814			6,752		101
3,144	7,500		47,983			750		750						102
15,923	32,837	16,944	99,455	754	17,606	97,883	3,109	14,884	57,798	13,455		8,400	237	103
	4,000		37,509			3,424								104
1,025			23,425		2,247	10,506		4,275				2,847		105
10,973	602		39,189		5,001	13,673	473	9,000		2,400		1,800		106
574	1,682		26,528		3,071	88,282		5,323	300	1,500	300	70,025		107
2,873			41,196		4,758	101,987		420	15,693	40,411	500	41,800		108
611	9,521	4,709	60,751		1,754	40,890	1,283	19,480	11,604			7,530		109
1,459			26,154		4,179	2,995								110
62	12,364		33,481		302	17,162				225				111
	3,920		69,906		29,463	55,136		10,459	8,477	600	600	35,000		112
			35,663		1,540	23,553		3,381			659	19,513		113
12,585	844	1,067	29,076		3,053	77		77						114
			11,888		1,829	21,446		2,468				17,568		115
9,284	5,605		24,562			88,072	853	4,347	3,290			79,582		116
17,163			88,020		389	67,323		3,808	900	1,500	675	53,353		117
23,212		934	40,151		2,047	13,003		10,299						118
4,088	4,823		37,781		3,306	2,650		300	500	500		1,350		119
5,750	28,458		71,155			917			300	617				120
11,721	4,144		33,789		636	1,900		900						121
500			36,359			900		900						122
9,660	17,771	6,833	30,396		11,018	53,189	3,771	12,871	21,459	519	1,321	4,323	7,499	123
10,127	3,544	2,400	35,725		238	134,383	3,249	16,068	15,330	26,469	150	68,019		124
1,141			32,861		1,956	1,837		1,537				300		125
2,881			54,685		4,185	78,278		2,471		1,773		74,034		126
3,579	20,061	7,543	34,255		683	43,196	3,234	23,795	11,009			5,090		127
28	1,018		55,768		3,875	806		806						128
5,644	818		61,825		6,175	22,800		21,336				1,464		129
3,588	30	918	32,167		1,298	6,296	870	5,189				237		130
10,130	982		43,879			178,512		8,172		200	200	159,039		131
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.														
$1,990	$1,622	$1,539	$44,349		$3,125									132
5,044	150	518	25,623		383	$8,345		$2,638						133
12,497	12,303	4,504	38,411		24,545	67,911	$2,766	39,929	$21,765			$1,948	$363	134
15,754	13,705	7,407	42,533		3,350	95,500	3,278	24,183	28,235			39,202		135
1,568	120	780	20,583			19,662	1,397	12,697	977			1,530		136
			19,493		1,696	23,792		1,695				4,160		137
24,443	871	3,651	39,798		297	4,179		3,579		$600				138
1,019	11,935	2,723	25,786			59,932	4,075	45,975		1,099		8,679		139
3,647			34,148		70	439								140
12,714	21,684	3,402	38,428	$3,129		14,501	1,060	11,266	220			1,845		141
10,272	7,317	8,193	24,207			1,033		1,033						142
1,086					981	5,901		2,100				3,801		143
5,088	200		20,841		1,019	14,470		3,241	3,304	525	$1,000	3,000		144
3,779			17,372		3,196	73,446		6,253			780	59,001		145
16,785	12,279	2,681	28,390		1,155	19,980	2,165	10,140	5,299	891	125	1,343		146
11,400	6,688		40,352		5,093	14,706	975	8,611				4,400		147

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TABLE 11.—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—continued.			VII.—EDUCATION.			VIII.—RECREATION.				
		Corrections.										
		Institutions for adults.	Institutions for minors.	Probation boards and officers.	Total.	Schools.	Libraries.	Total.	Educational recreation.	General recreation.	Parks and trees.	Quasi productive park enterprises.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.											
70	Oklahoma City, Okla.	$8,446			$454,855	$446,636	$8,219	$25,726	$2,520	$446	$22,760	
71	Duluth, Minn.	2,038			640,061	614,647	25,414	29,767		10,828	18,939	
72	Wilmington, Del.				390,934	369,809	21,125	45,149	1,285	3,607	40,257	
73	Akron, Ohio	6,950			819,838	808,674	11,164	9,054		825	8,229	
74	Norfolk, Va.	9,557			496,496	489,445	7,051	51,009	2,331	4,388	42,691	$1,599
75	Elizabeth, N. J.				493,319	473,404	19,915	26,948		18,496	8,452	
76	Utica, N. Y.		$1,730	$1,038	522,652	489,872	32,780	28,670	128	5,921	22,621	
77	Waterbury, Conn.			1,080	619,501	594,278	25,223	24,234	777	6,066	17,391	
78	Somerville, Mass.		601		568,647	527,520	41,127	60,507		10,866	49,641	
79	St. Joseph, Mo.	10,212			517,212	498,801	18,411	22,769	1,059	1,200	20,510	
80	Manchester, N. H.				329,444	310,180	19,264	27,411		5,118	22,293	
81	Jacksonville, Fla.	25,289			239,413	226,340	13,073	30,495	2,224	2,528	25,743	
82	Hoboken, N. J.				585,005	564,120	20,885	47,313		16,328	30,985	
83	Wilkes-Barre, Pa.				372,660	372,660		30,714		2,788	27,926	
84	Troy, N. Y.				371,714	363,214	8,500	30,928		4,889	26,039	
85	Fort Wayne, Ind.				383,204	358,849	24,355	30,108		4,722	25,386	
86	East St. Louis, Ill.				332,138	322,708	9,430	31,390		5,093	25,854	443
87	Evansville, Ind.				471,600	444,028	27,572	29,512		1,500	28,012	
88	Erie, Pa.				405,453	388,803	16,650	8,902		398	8,504	
89	Passaic, N. J.				451,785	436,479	15,306	8,831		1,858	6,973	
90	Wichita, Kans.	1,575			349,968	343,627	6,341	15,785	2,531	1,118	12,136	
91	Harrisburg, Pa.				382,413	377,413	5,000	40,122		5,483	34,639	
92	Bayonne, N. J.				675,421	660,205	15,216	20,582		4,932	15,650	
93	Peoria, Ill.	33,111			494,042	474,191	19,851	80,191	1,454	6,100	72,201	436
94	South Bend, Ind.				457,165	444,130	13,035	27,408	86	11,203	16,119	
95	Johnstown, Pa.	3,542			342,346	342,346		4,483		992	3,491	
96	El Paso, Tex.	14,445			338,331	332,906	5,425	35,702	2,795		32,907	
97	Savannah, Ga.	3,300			257,159	240,872	16,287	36,822		14,816	22,006	
98	Brockton, Mass.		430		506,568	482,343	24,225	18,269		4,220	14,049	
99	Sacramento, Calif.				665,974	640,806	25,168	65,287	3,710	11,375	50,202	
100	Terre Haute, Ind.				435,714	419,299	16,415	23,357			23,357	
101	Holyoke, Mass.		564		411,750	395,750	16,000	33,673		18,177	15,496	
102	Allentown, Pa.				351,938	344,438	7,500	13,681		4,790	8,891	
103	Portland, Me.				382,784	372,367	10,417	41,003		12,209	28,794	
104	Springfield, Ill.	3,424			373,850	362,385	11,465	56,970		2,242	54,728	
105	Canton, Ohio	3,384			392,130	384,242	7,888	5,767	679		5,088	
106	Berkeley, Calif.				559,713	534,065	25,648	28,413		13,861	14,552	
107	Chattanooga, Tenn.	4,330	5,000	1,504	176,957	164,257	12,700	10,469		1,600	8,869	
108	Charleston, S. C.	3,163			157,772	157,672	100	25,587		3,636	21,951	
109	Pawtucket, R. I.	993			381,324	362,719	18,605	19,912		3,529	16,383	
110	Altoona, Pa.	2,995			327,797	327,797		1,088		308	780	
111	Covington, Ky.	14,537	2,450		214,501	207,909	6,652	11,015		80	10,935	
112	Atlantic City, N. J.				511,695	498,656	13,039	86,001		78,345	7,656	
113	Mobile, Ala.				129,210	129,210		9,912		341	9,571	
114	Sioux City, Iowa				492,139	469,338	22,801	32,931	2,540	9,350	20,541	
115	Little Rock, Ark.	1,410			238,001	229,625	8,376	2,914			2,914	
116	Flint, Mich.				317,760	310,580	7,180	17,606		5,910	11,696	
117	Tampa, Fla.	6,412	675		158,242	152,679	5,563	16,014		5,576	6,922	3,516
118	Saginaw, Mich.	2,704			368,352	358,925	9,427	12,482		2,839	9,643	
119	Rockford, Ill.				409,403	392,040	17,363	29,487		3,823	25,664	
120	San Diego, Calif.				613,942	583,229	30,713	169,317	1,718	29,578	138,021	
121	Pueblo, Colo.	1,000			268,715	261,942	6,773	33,018	2,040	3,527	27,451	
122	Gary, Ind.				336,137	312,832	23,305	15,787		3,284	12,503	
123	New Britain, Conn.			1,426	373,273	358,273	15,000	16,212		3,247	12,965	
124	Binghamton, N. Y.	2,051	1,026	2,021	344,125	331,976	12,149	12,374		4,782	7,592	
125	York, Pa.				193,034	192,423	611	5,814		503	5,311	
126	Springfield, Ohio				303,096	297,081	6,015	15,513		1,682	13,831	
127	Malden, Mass.		68		316,542	296,062	20,480	44,351	166	4,090	40,095	
128	Lancaster, Pa.				193,200	190,200	3,000	5,057		1,636	3,421	
129	Pasadena, Calif.				550,022	512,720	37,302	78,664		10,701	65,951	2,012
130	Kalamazoo, Mich.				324,656	310,664	13,992	5,205		602	4,603	
131	Augusta, Ga.	10,901			193,173	192,873	300	12,542			12,542	
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.											
132	Davenport, Iowa				$384,009	$367,979	$16,030	$44,469	$5,332	$1,512	$37,625	
133	Topeka, Kans.	$5,707			323,499	316,779	6,720	35,487	3,009	5,789	16,446	$10,243
134	Salem, Mass.		$1,140		258,047	238,747	19,300	32,067	925	4,707	26,435	
135	Haverhill, Mass.		602		308,121	288,008	20,113	18,224		2,266	15,958	
136	Huntington, W. Va.	3,061			262,539	256,941	5,598	8,228			8,228	
137	Muskogee, Okla.	17,937			184,088	178,275	5,813	9,416			9,416	
138	Bay City, Mich.				311,762	302,138	9,624	11,652			11,652	
139	Chelsea, Mass.		104		257,158	249,137	8,021	18,417		705	17,712	
140	McKeesport, Pa.	439			278,480	274,635	3,845	8,864		3,974	4,890	
141	Racine, Wis.			$100	334,223	317,520	16,703	36,058		13,183	19,926	2,949
142	Superior, Wis.				298,417	284,809	13,608	18,875	49	1,380	16,486	960
143	Lincoln, Nebr.				360,430	348,599	11,831	17,919	1,321	1,960	12,664	1,974
144	Roanoke, Va.	3,400			144,452	144,452		5,916		576	5,340	
145	Macon, Ga.	7,412			159,086	157,851	1,235	23,190	353	8,046	14,791	
146	Woonsocket, R. I.	17			162,325	159,001	3,324	3,098		1,590	1,508	
147	Lansing, Mich.			720	277,854	268,378	9,476	19,458	420	100	18,938	

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1918—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 74.]

IX.—MISCELLANEOUS.						X.—GENERAL.								City number.
Total.	Mothers' pensions.	Soldiers' relief and burial.	Administration of—		Other miscellaneous.	Total.	Pensions and gratuities for—					Judgments and losses.	Undistributed expenses.	
			Public trust funds.	Investment funds.			Total.	Policemen.	Firemen.	Teachers and other school employees.	Health department employees.	All other.		
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.														
$8				$8		$2,051	$1,508		$1,553				$493		70
1,016			$949		$67	30,362	27,731	$7,175	10,255	$10,301			802	$2,329	71
47			47			23,976	14,111	8,474		5,637			140	9,725	72
33			33			36,996	23,564	7,935	15,629				300	13,132	73
30,015			435		29,580	6,739	3,704	3,045	659				2,285	750	74
5,971			150	238	5,583	10,880	10,237	5,786	4,451					643	75
831		$800	31			27,860	20,417	4,233	13,044	3,140			6,367	1,076	76
45,566			22		45,544	14,570	4,596	2,348	2,248				6,835	3,139	77
83,750	$23,587	36,970			23,193	24,306	16,158	5,968	3,575		$687	$5,928	6,692	1,456	78
1,015			5	1,010		11,903	3,554		3,554				171	8,178	79
4,043		352			3,691	3,170	2,025		2,025				173	972	80
1,000					1,000	11,617	5,085	3,553	1,532				610	5,922	81
7,078			221		6,857	31,740	21,392	11,459	9,933					10,348	82
595			40		555	18,097	4,155		2,895	1,260			1,480	12,462	83
34,996	32,500	2,396			100	43,893	37,271	9,132	10,837	17,302			5,722	900	84
3,041			77		2,964	11,892	7,885	2,562	5,303				2,593	1,434	85
202					202	4,911	3,240		3,240				50	1,621	86
89			89			17,148	14,250	6,332	7,918				90	2,808	87
						4,088	4,088		2,553	1,535					88
4,461		100	201		4,160	6,033	4,804	1,242	3,562					1,229	89
20					20	5,402	4,758		4,758				581	63	90
336					336	17,670	11,587		3,381	8,206			604	5,479	91
10,029			29		10,000	19,473	7,591	2,324	5,267					11,882	92
4,052			271		3,781	23,856	20,351	4,579	13,492	2,280			2,743	762	93
726			726			12,127	11,522	4,861	2,266	4,395				605	94
663		500		163		5,712	1,518		1,518					4,194	95
2,135				85	2,050	6,746							1,504	5,242	96
2,777					2,777	19,495	15,514	7,057	3,501		810	4,146		3,981	97
41,425	17,289	24,113			23	8,712	6,064	598	580		665	4,221	836	1,812	98
9,088				2,307	6,781	31,666	7,472	1,270	6,202				1,625	22,569	99
526			526			16,063	10,590	3,510	5,439	1,641			3,528	1,945	100
30,768	15,397	5,004			10,367	12,270	6,684	2,513	2,025			2,146	2,851	2,735	101
515					515	10,462	1,893		1,893					8,569	102
27,093	1,098	11,045	26		14,924	17,800	11,646	6,330	5,316				1,200	4,954	103
347			347			4,699	4,643	2,900	1,743				56		104
308			308			14,126	12,656	4,199	7,197	1,260				1,470	105
749				7	742	3,712							2,330	1,382	106
263		200			63	10,346	8,605	4,967	3,188	450			1,741		107
1,071				67	1,004	11,945	10,858	6,639	2,690	1,529			271	816	108
285		140		25	120	9,143	4,412	4,412					4,731		109
495					495	11,783	7,120		1,548	5,572				4,663	110
6					6	5,378							2,032	3,346	111
1,187			187		1,000	20,975	16,082	3,861	12,221				352	4,541	112
90				90		13,810	606			606			2,293	10,911	113
1,276					1,276	32,691	5,843	1,963	3,880				26,848		114
12,837					12,837	29,273	360		360				19,331	9,082	115
20,279	390				19,889	9,443							8,232	1,211	116
6,637				2,328	4,309	5,042	2,513		2,513				2,529		117
1,536					1,536	15,973	6,807	4,909	1,898					9,166	118
						4,151	3,471	2,551	920				277	403	119
3			3			19,165	5,558	5,438	120					13,607	120
300					300	4,626	641			641				3,985	121
3,895					3,895	14,378	414		414					13,964	122
40,533		250			40,283	2,896	1,500	500	1,000				750	646	123
12,937	8,973	1,959	4		2,001	13,430	3,967	1,754	2,213				2,163	7,300	124
488			488			3,034	1,245		1,245					1,789	125
1,081			204		877	13,722	12,133	4,021	4,483	3,629			225	1,364	126
51,420	16,347	29,224	149		5,700	6,407	5,203		3,288	925		1,010	705	499	127
6			6			14,575	3,258			3,258			7,799	3,518	128
4,566				333	4,233	7,558							1,016	6,542	129
272					272	3,155	1,560		1,560				423	1,172	130
17,700		500		51	17,149	22,787	11,887	5,406	6,196			285	6,535	4,365	131
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.														
$437			$273		$164	$21,052	$4,222	$2,323	$1,899				$750	$16,080	132
125			18		107	12,128	10,999		5,727	$5,272			200	929	133
52,578	$20,425	$12,493	273	$319	19,068	41,183	10,541	2,566	3,291	250	$248	$4,156	3,580	27,062	134
46,764	6,048	35,703	160		4,853	7,077	4,781	3,175	1,606				2,056	240	135
						5,337								5,337	136
9,000					9,000	1,083	1,083		1,083						137
1,029					1,029	5,497	631		631				285	4,581	138
46,348	25,866	16,869		460	3,153	12,217	7,680	2,226	3,163	781		1,510	3,427	1,110	139
1,225				316	909	7,970	1,137		1,137				2,317	4,516	140
1,386					1,386	4,346	1,182	830	352					3,164	141
364					364	7,489	4,014	2,507	1,507				3,007	468	142
439					439	8,707	4,798		4,798				3,909		113
300					300	13,923								13,923	144
5,710					5,710	16,426	2,504	2,024	480				6,417	7,505	145
14,569		70		329	14,170	3,434	3,404	3,404					30		146
675					675	4,355	915		915				379	3,061	147

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TABLE 11.—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.	Collection of revenue.	Other financial.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918—Continued.														
148	Montgomery, Ala.	$428,842	$37,600					$11,547	$930	$800	$4,466	$3,470		$723
149	West Hoboken, N. J.	483,522	25,876	$3,000	$1,000		$1,000			30	1,495	3,060	$2,317	288
150	Newton, Mass.	1,472,917	95,347	340	2,807		4,120		6,659	600	4,618	15,909	6,502	296
151	Butte, Mont.	1,322,403	98,482	8,948	5,888		6,257		8,653	150	11,195	2,712	4,558	557
152	Wheeling, W. Va.	574,834	47,804	3,883	350				5,782	350	4,665		6,436	401
153	East Orange, N. J.	869,857	56,680	5,676	1,695		3,535		5,604	1,170	8,735	7,707		1,125
154	Galveston, Tex.	742,899	42,319					10,032	3,639		1,200	2,198	5,674	2,432
155	Perth Amboy, N. J.	544,944	42,766	2,319			1,695		921	1,913	3,146	5,162	4,585	67
156	Fitchburg, Mass.	829,458	53,443	4,922	471		2,252		2,404	1,603	2,783	7,868	4,961	651
157	Lexington, Ky.	573,401	59,203					19,913	4,718	675	3,165	5,261	2,607	332
158	New Castle, Pa.	465,747	38,490					11,368	2,030	116	1,015	4,175	6,561	2,489
159	Chester, Pa.	462,128	39,204					12,250	400	235	1,000	1,451	4,909	8,444
160	Decatur, Ill.	488,201	36,908					16,855	1,764	530	25		8,692	50
161	Springfield, Mo.	464,249	41,244					11,617	1,788		50	2,662	7,875	43
162	Hamilton, Ohio	429,073	58,102	5,989	1,763		3,292		4,113	256	2,232	5,522	5,523	879
163	Charlotte, N. C.	439,488	36,240					10,930		1,334	3,860	5,687	2,465	
164	Portsmouth, Va.	293,063	41,163					4,387	1,633		2,578	1,394	6,068	
165	Everett, Mass.	647,129	49,723	3,364	1,037		3,423		2,421	1,935	1,649	5,951	3,298	226
166	Dubuque, Iowa.	467,454	31,402	3,121			1,495		2,657		4,895	4,340	453	512
167	San Jose, Calif.	641,539	46,490					3,955	3,894	3,515	163		2,193	
168	Pittsfield, Mass.	707,453	45,127	1,078	400		1,108		2,316		2,720	9,223	5,896	212
169	New Rochelle, N. Y.	844,993	108,975	5,352	3,366	$4,144	5,030		7,898		3,930	11,363	6,278	1,385
170	Quincy, Mass.	908,687	70,535	6,327	500		5,115		3,081	1,875	3,340	13,226	6,599	520
171	Colorado Springs, Colo.	505,900	41,076					8,505	2,070	400	2,233		5,143	
172	Knoxville, Tenn.	641,355	55,290					18,050	4,623	2,745	2,877	2,344	3,708	392
173	Joliet, Ill.	529,331	61,295					19,070	3,630	715	900	7,009	14,346	
174	Niagara Falls, N. Y.	945,225	76,090					4,588		475	3,017	11,033	437	272
175	Mount Vernon, N. Y.	930,952	98,971	5,584	3,430		6,912		7,267		2,486	5,927	6,627	1,159
176	Elmira, N. Y.	643,036	61,289	2,551			2,263				5,234	4,174	1,828	684
177	Lorain, Ohio	445,237	46,451	5,385	342		3,168		3,812	1,130	1,225	4,237	4,212	590
178	Cedar Rapids, Iowa.	653,771	42,717				18,910		1,904	510	2,201	105	616	
179	Amsterdam, N. Y.	397,906	48,958	5,072	732		2,180		1,678	2,914	3,213	8,737	1,692	19
180	Auburn, N. Y.	597,175	53,986	4,452	1,893		2,019		3,576		4,987	4,066	2,128	723
181	Jamestown, N. Y.	591,687	47,980	3,391			2,874		2,581		3,748	3,368	2,990	41
182	Waterloo, Iowa.	415,598	19,059	1,500			2,694		1,896	148	75		274	110
183	Everett, Wash.	418,608	31,068					7,438	4,461	529	6,062		77	41
184	Shreveport, La.	453,464	39,758					14,106	1,800	475	2,685	1,004	2,672	1,572
185	Fresno, Calif.	715,760	39,796	3,984	1,651		3,808		3,790			750	3,332	
186	Quincy, Ill.	440,748	37,423	2,631	1,818		2,000		1,529	1,125	900	1,367	10,709	
187	Boise, Idaho.	418,428	27,880					6,597		216	1,444	1,080	5,103	
188	Lima, Ohio.	365,207	37,537	2,294	1,516		3,946		3,669	227	2,363	3,309	2,893	1,230
189	Taunton, Mass.	585,088	43,230	5,461	500		1,294		2,610	528	6,049	6,060		1,253
190	Oshkosh, Wis.	459,630	31,846					12,442	1,164	480	1,635	1,598		
191	Stockton, Calif.	783,483	61,373					16,255	1,680	300	175	12,362	1,818	
192	Jackson, Mich.	629,398	55,475					3,290	1,500	150	6,225	4,689		
193	Austin, Tex.	456,880	37,567					12,736	2,034		538	5,096	6,271	576
194	Columbia, S. C.	449,112	33,179					11,890		300	5,478	951	3,939	
195	Aurora, Ill.	443,057	40,425	4,866			1,378		4,093	738	300	2,516	10,254	
196	Bellingham, Wash.	307,303	22,278	2,109	1,306		1,209		1,306	234	1,751	90	1,000	11
197	Waco, Tex.	631,059	33,310					9,411	3,547	400		5,282	2,212	224
198	Williamsport, Pa.	397,551	32,517					10,544	1,200	70	1,258	3,100	4,868	85
199	Highland Park, Mich.	838,223	63,233	1,383			1,500		3,644	2,040	4,125	3,433	5,353	325
200	Orange, N. J.	503,835	41,075					8,939	6,493	300	3,926	2,478	341	300
201	Lynchburg, Va.	462,917	43,132	1,381	900		2,000		1,763	800	3,451	4,111	9,811	467
202	Brookline, Mass.	1,339,737	90,581					15,172	4,415		4,455	12,404	7,410	635
203	Winston-Salem, N. C.	310,891	19,689	1,034			2,782			375	2,817	501	1,970	
204	Joplin, Mo.	453,913	50,440					12,734	2,803	785	50	1,270	7,018	41
205	Tulsa, Okla.	715,307	82,893					11,097	5,587		5,420		6,201	134
206	Kenosha, Wis.	487,415	25,621	4,915	800		500			100	1,949	2,054		220
207	Danville, Ill.	366,170	35,461	4,487	1,046		2,500		1,505	503	500	740	13,590	
208	Ogden, Utah	440,899	54,966					13,210	5,513		6,201	3,048	4,890	
209	Newport, Ky.	298,319	38,759					16,728	1,850	2,160	1,435	1,800	339	
210	Norristown, Pa.	190,986	16,240	973	1,276		864			75	1,474		4,878	2,196
211	Council Bluffs, Iowa.	391,877	22,878	2,108	2,925		1,837		1,951		1,740	200	1,105	
212	La Crosse, Wis.	417,871	29,338	4,259	901		1,073		2,286	400	3,127	2,903		
213	Stamford, Conn.	711,027	62,046	4,045	588		1,812	5,056	2,426	124	2,283	6,066	4,343	137
214	Charleston, W. Va.	394,307	37,046	1,733	1,800		3,300		3,018	747	1,200	1,092	3,662	30
215	Zanesville, Ohio	325,715	36,186	2,174	505		2,238		2,892	490	791	2,585	3,261	593
216	Madison, Wis.	640,493	38,149	8,770	3,576		1,000		4,013	450	3,456	5,522		
217	Waltham, Mass.	568,160	43,501	1,029	600		2,771		2,626	394	7,808	5,773		355
218	Easton, Pa.	372,928	28,380					6,806	1,187		1,394	2,320	5,886	5,652
219	Poughkeepsie, N. Y.	516,741	46,715	6,654			1,207				5,077	1,655		
220	Jackson, Miss.	291,344	32,799					9,685	2,310	630	399	3,185	3,423	143
221	Wilmington, N. C.	300,244	28,231	3,684			3,241			300	4,952	2,225	6,807	203
222	Newport, R. I.	722,259	41,826	3,800	600		2,378			400	3,840	6,106	2,556	240
223	Watertown, N. Y.	404,083	34,639		380				923		3,077	3,798	143	
224	Battle Creek, Mich.	512,749	34,937					1,946	2,149	513	1,880	3,903	1,730	
225	Newark, Ohio.	259,164	34,489	3,978	991		2,087		2,429		922	3,153	3,153	659
226	East Chicago, Ind.	459,163	41,379	1,514	1,720			2,248	4,314	1,000	2,390	2,084	2,780	152
227	Green Bay, Wis.	403,540	27,363					10,368		328	1,953	4,152	487	

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1918—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 74.]

I.—GENERAL GOVERNMENT—continued.																		
Executive branch—Continued.											Judicial branch.						City number.
Legal.		Other general executive offices and accounts.																
Solicitor.	Other legal.	City clerk.	Engineer's department.	Public works and service.	Civil service.	Public safety.	Public buildings and grounds	City planning.	Entertaining.	Conventions and league dues.	All other.	General municipal courts.	Justice courts.	Special courts.	Superior courts.	Coroner.	Marshal and sheriff.	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918—Continued.																		
$3,620	.....	$3,455	$4,493	.....	.....	.....	.....	.....	.....	.....	.....	$92	.....	.....	$1,200	.....	.....	148
2,583	.....	1,954	.....	.....	.....	.....	.....	.....	.....	$78	.....	1,052	.....	$734	.....	.....	.....	149
4,545	.....	5,888	16,093	.....	$150	.....	$6,451	$15	$138	.....	$1,381	.....	.....	.....	.....	.....	.....	150
13,620	.....	.....	9,516	.....	.....	.....	.....	.....	.....	100	200	3,936	.....	.....	.....	.....	.....	151
2,520	.....	900	3,101	.....	.....	.....	.....	.....	.....	.....	13,920	1,900	.....	.....	.....	.....	.....	152
3,319	.....	2,777	5,737	.....	.....	$10	.....	.....	.....	82	.....	1,930	.....	4,105	.....	.....	.....	153
2,924	.....	.....	3,128	.....	.....	.....	.....	.....	.....	.....	.....	2,355	.....	.....	.....	.....	.....	154
2,688	.....	1,680	.....	.....	.....	.....	.....	.....	.....	120	.....	1,200	.....	5,644	.....	.....	$900	155
1,669	.....	4,913	2,374	.....	313	.....	1,396	593	.....	.....	1,142	.....	.....	.....	.....	.....	.....	156
1,679	.....	4,206	4,467	.....	.....	.....	.....	.....	.....	.....	.....	5,659	.....	.....	724	.....	.....	157
2,546	.....	2,262	3,864	.....	.....	.....	.....	3	.....	35	.....	.....	.....	.....	.....	$150	.....	158
5,498	.....	.....	84	.....	.....	.....	.....	.....	.....	35	.....	509	.....	.....	.....	.....	.....	159
2,970	.....	796	2,181	.....	.....	.....	.....	.....	.....	30	.....	826	.....	.....	.....	.....	.....	160
3,426	.....	1,806	2,478	.....	1,224	.....	.....	.....	.....	.....	.....	2,716	.....	.....	.....	.....	.....	161
2,335	.....	.....	5,847	$3,088	780	3,065	.....	.....	.....	.....	.....	5,240	.....	.....	.....	.....	.....	162
2,241	.....	.....	1,790	.....	.....	.....	.....	.....	.....	55	.....	2,433	.....	.....	.....	.....	.....	163
1,866	.....	.....	2,858	.....	.....	.....	.....	.....	.....	100	4,306	1,200	.....	275	7,851	434	.....	164
1,304	.....	2,329	5,427	4,024	150	.....	.....	.....	.....	.....	1,080	.....	.....	.....	.....	.....	.....	165
3,909	.....	2,623	3,028	.....	.....	.....	.....	.....	.....	50	.....	.....	.....	.....	.....	.....	.....	166
2,238	.....	.....	11,061	.....	319	.....	.....	1,058	.....	40	9,195	2,613	.....	.....	.....	.....	.....	167
1,102	.....	3,550	.....	6,251	.....	.....	.....	.....	.....	.....	635	.....	.....	.....	.....	.....	.....	168
6,174	$8,205	3,397	818	11,953	2,484	.....	.....	.....	.....	150	.....	10,359	.....	62	.....	.....	.....	169
3,464	.....	3,530	6,118	4,967	.....	.....	.....	224	.....	.....	536	.....	.....	.....	.....	.....	.....	170
3,889	.....	3,917	5,957	.....	449	.....	.....	.....	.....	.....	.....	1,274	.....	.....	.....	.....	.....	171
8,583	.....	.....	6,064	.....	855	.....	.....	.....	.....	.....	.....	937	.....	.....	.....	.....	.....	172
3,762	.....	.....	2,698	1,556	.....	.....	.....	.....	.....	.....	.....	2,077	.....	.....	.....	.....	.....	173
6,886	.....	5,027	5,357	.....	845	.....	.....	2,639	.....	.....	8,668	3,690	$3,757	.....	.....	.....	.....	174
11,369	.....	3,430	2,752	6,375	2,069	.....	.....	267	.....	.....	.....	10,638	.....	.....	.....	.....	.....	175
2,543	.....	3,209	3,963	4,166	332	.....	.....	.....	.....	150	.....	3,327	4,131	.....	.....	.....	.....	176
3,083	.....	.....	7,327	2,769	534	1,475	.....	.....	.....	.....	.....	2,537	.....	.....	.....	.....	.....	177
4,219	.....	.....	2,866	.....	.....	.....	.....	.....	.....	.....	.....	2,538	.....	.....	.....	.....	.....	178
2,633	.....	2,150	.....	2,800	751	1,500	.....	.....	.....	216	15	3,644	.....	56	.....	.....	.....	179
4,735	.....	1,893	1,635	200	563	.....	.....	.....	.....	150	.....	5,032	.....	604	.....	.....	.....	180
1,884	.....	1,801	3,681	2,177	735	.....	.....	.....	.....	.....	.....	2,049	.....	.....	.....	.....	.....	181
2,369	.....	1,285	2,641	.....	.....	.....	.....	.....	.....	50	.....	2,105	.....	.....	.....	.....	.....	182
3,793	.....	.....	4,850	.....	56	.....	.....	.....	.....	.....	.....	967	.....	.....	.....	.....	.....	183
4,664	.....	.....	2,875	.....	.....	.....	.....	.....	.....	160	.....	2,438	.....	.....	.....	626	682	184
2,150	.....	.....	6,297	.....	.....	.....	.....	3,739	.....	40	.....	5,149	.....	.....	.....	.....	.....	185
1,639	.....	.....	4,118	1,200	.....	.....	.....	.....	.....	.....	.....	2,417	.....	.....	.....	.....	.....	186
2,053	.....	3,554	4,517	.....	.....	.....	.....	.....	.....	.....	.....	900	.....	.....	.....	.....	.....	187
2,500	.....	.....	2,211	2,961	271	821	.....	.....	.....	.....	.....	1,631	195	.....	.....	.....	.....	188
1,288	.....	3,644	2,111	.....	.....	.....	1,220	243	.....	.....	1,812	.....	.....	.....	.....	.....	.....	189
2,214	.....	2,164	1,856	.....	.....	.....	.....	.....	.....	.....	.....	2,318	.....	.....	.....	.....	.....	190
3,734	.....	3,681	5,429	.....	.....	.....	.....	.....	.....	40	.....	6,694	.....	.....	.....	.....	.....	191
2,929	.....	5,261	4,327	3,532	.....	.....	.....	.....	.....	.....	7,536	1,176	1,659	.....	.....	.....	.....	192
3,306	.....	.....	.....	.....	.....	.....	.....	.....	.....	43	.....	4,210	.....	.....	.....	.....	.....	193
2,493	.....	.....	2,278	.....	600	.....	.....	.....	25	85	58	1,234	.....	.....	.....	.....	.....	194
2,059	.....	.....	600	462	.....	.....	.....	.....	.....	.....	.....	2,851	.....	601	.....	.....	.....	195
2,968	.....	.....	4,468	.....	11	.....	.....	.....	.....	.....	.....	559	.....	.....	.....	.....	.....	196
3,628	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,277	.....	.....	.....	.....	.....	197
3,755	.....	1,224	904	.....	19	.....	.....	.....	.....	105	.....	.....	.....	.....	.....	.....	.....	198
8,803	.....	3,644	4,310	4,462	.....	.....	.....	.....	.....	20	354	3,603	.....	.....	.....	.....	.....	199
2,091	.....	3,352	2,560	.....	.....	.....	.....	.....	.....	60	.....	1,583	.....	4,064	.....	.....	.....	200
2,066	.....	.....	4,877	.....	.....	.....	.....	.....	167	168	.....	1,602	.....	201	5,867	281	.....	201
4,769	.....	5,077	10,538	.....	.....	.....	5,974	397	.....	.....	.....	.....	.....	.....	.....	.....	.....	202
1,970	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,203	.....	.....	.....	.....	.....	203
3,671	.....	2,963	7,638	.....	1,003	.....	.....	.....	.....	.....	.....	1,255	.....	.....	.....	.....	.....	204
9,637	.....	5,089	29,032	.....	.....	.....	.....	.....	.....	.....	50	1,747	.....	.....	.....	.....	.....	205
1,795	.....	3,535	3,485	.....	.....	.....	.....	.....	.....	25	.....	1,852	.....	.....	.....	.....	.....	206
1,876	.....	.....	2,087	.....	.....	.....	.....	.....	.....	.....	.....	2,384	.....	.....	.....	.....	.....	207
4,138	.....	3,418	3,684	.....	.....	.....	.....	.....	180	10	.....	4,563	.....	.....	.....	.....	.....	208
1,800	.....	2,200	926	.....	.....	.....	.....	.....	.....	.....	.....	3,345	.....	.....	.....	307	.....	209
700	.....	.....	161	.....	.....	.....	.....	.....	.....	11	.....	.....	.....	.....	.....	.....	.....	210
2,027	.....	.....	2,200	.....	.....	.....	.....	.....	.....	50	.....	1,756	.....	.....	.....	.....	.....	211
1,822	.....	2,040	1,743	2,539	.....	.....	.....	.....	.....	200	.....	900	.....	.....	.....	.....	.....	212
3,126	.....	3,346	2,192	3,897	.....	.....	.....	.....	.....	.....	151	7,599	.....	668	.....	.....	.....	213
2,970	.....	1,255	6,600	.....	.....	.....	.....	.....	.....	.....	4,382	1,400	.....	.....	.....	.....	.....	214
2,277	.....	.....	1,916	1,848	638	1,473	.....	.....	.....	.....	150	2,526	.....	.....	.....	.....	.....	215
2,894	.....	.....	1,743	124	.....	.....	.....	.....	.....	.....	.....	2,160	.....	.....	.....	.....	.....	216
1,402	.....	3,404	4,754	.....	.....	.....	2,429	.....	.....	.....	700	.....	.....	.....	.....	.....	.....	217
1,237	.....	1,727	.....	.....	.....	.....	.....	125	.....	238	.....	.....	.....	.....	.....	.....	.....	218
3,223	.....	4,583	5,850	1,302	361	.....	.....	.....	.....	.....	.....	3,632	.....	615	.....	.....	.....	219
2,556	.....	2,272	3,949	.....	.....	.....	.....	.....	.....	.....	.....	2,400	.....	.....	.....	.....	.....	220
1,853	.....	.....	2,442	.....	.....	.....	.....	.....	.....	205	.....	.....	.....	.....	.....	.....	.....	221
1,614	.....	5,073	1,109	.....	.....	.....	.....	.....	.....	.....	600	550	.....	3,450	.....	.....	.....	222
2,154	.....	831	2,418	7,036	316	.....	.....	.....	.....	.....	.....	3,692	.....	.....	.....	.....	.....	223
1,214	.....	1,599	1,903	.....	.....	.....	.....	.....	.....	.....	.....	5,146	.....	.....	.....	.....	.....	224
2,502	.....	.....	3,817	3,609	703	.....	980	.....	.....	.....	.....	215	.....	.....	.....	.....	.....	225
3,301	.....	.....	3,066	4,915	.....	.....	.....	.....	.....	.....	.....	2,765	.....	.....	.....	.....	.....	226
1,522	.....	2,955	1,537	.....	.....	.....	.....	.....	.....	2	.....	.....	.....	.....	.....	.....	.....	227

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TABLE 11.—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.	I.—GENERAL GOVERNMENT—continued.			II.—PROTECTION TO PERSON AND PROPERTY.									
			General government buildings.					Fire department.				Inspection service.		
		Elections.	Care and maintenance.	Rent of leased buildings.	Total.	General supervision.	Police department.	General conduct of department.	Water.	Militia and armories.	Register of deeds and mortgages.	Total.	Buildings.	Plumbing.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918—Continued.													
148	Montgomery, Ala.	.....	$2,804	.....	$137,748	.....	$70,044	$63,112	.....	$50	.....	$4,422	$750	$1,276
149	West Hoboken, N. J.	$2,116	5,169	.....	111,174	.....	65,080	42,765	$1,194	.....	.....	2,135	2,135	.....
150	Newton, Mass.	7,122	10,813	.....	248,178	.....	123,572	95,871	.....	498	.....	4,909	1,139	1,455
151	Butte, Mont.	9,914	12,278	.....	277,995	.....	129,749	109,094	22,557	.....	.....	10,556	4,801	2,077
152	Wheeling, W. Va.	.....	3,596	.....	133,104	.....	59,640	72,766	.....	.....	.....	698	358	.....
153	East Orange, N. J.	424	2,989	.....	158,043	.....	85,350	65,841	.....	500	.....	5,029	3,829	1,200
154	Galveston, Tex.	2,595	6,142	.....	203,681	.....	99,518	99,709	.....	.....	.....	2,282	1,527	.....
155	Perth Amboy, N. J.	4,020	6,706	.....	96,430	.....	57,706	30,097	.....	.....	.....	7,495	1,625	1,475
156	Fitchburg, Mass.	5,692	7,436	.....	149,968	.....	63,800	76,316	.....	561	.....	5,320	1,393	1,822
157	Lexington, Ky.	920	1,417	$3,460	158,333	.....	62,512	56,254	35,451	.....	.....	2,677	1,375	1,302
158	New Castle, Pa.	.....	1,876	.....	88,408	.....	37,498	32,333	12,993	.....	.....	5,284	.....	1,234
159	Chester, Pa.	.....	3,889	500	85,684	.....	50,602	23,541	6,860	.....	.....	4,666	1,200	1,200
160	Decatur, Ill.	.....	989	1,200	88,670	.....	36,957	48,263	.....	.....	.....	2,992	1,200	.....
161	Springfield, Mo.	2,908	1,151	1,500	120,590	.....	36,408	50,601	28,139	.....	.....	4,458	1,200	1,310
162	Hamilton, Ohio	5,175	3,003	.....	104,272	.....	46,309	55,740	.....	.....	.....	1,404	1,404	.....
163	Charlotte, N. C.	1,187	4,258	.....	94,033	.....	38,849	35,123	15,908	250	.....	3,353	820	1,550
164	Portsmouth, Va.	1,132	5,081	.....	72,433	.....	32,985	28,570	6,680	.....	.....	2,384	.....	1,220
165	Everett, Mass.	6,759	2,096	3,250	117,543	.....	48,563	57,461	.....	899	.....	7,463	2,843	1,200
166	Dubuque, Iowa	380	3,939	.....	96,560	$180	40,237	53,836	.....	.....	.....	920	.....	.....
167	San Jose, Calif.	2,093	4,153	.....	113,734	.....	41,933	50,614	10,062	.....	.....	2,049	605	605
168	Pittsfield, Mass.	7,339	3,297	.....	112,143	.....	59,130	44,356	.....	.....	.....	4,987	1,264	1,071
169	New Rochelle, N. Y.	10,662	5,965	.....	133,573	.....	67,252	43,399	16,347	.....	.....	4,270	2,006	1,500
170	Quincy, Mass.	6,016	5,097	.....	154,806	.....	62,303	63,191	16,785	1,600	.....	8,456	2,012	1,937
171	Colorado Springs, Colo.	2,644	4,595	.....	85,949	.....	35,647	45,963	.....	.....	.....	1,783	.....	.....
172	Knoxville, Tenn.	1,082	3,022	28	162,206	.....	70,094	87,074	.....	.....	.....	4,338	1,244	1,467
173	Joliet, Ill.	753	629	4,150	96,270	20	37,178	47,102	10,000	.....	.....	1,870	.....	1,970
174	Niagara Falls, N. Y.	6,932	3,869	3,598	178,980	.....	63,568	66,989	29,634	.....	.....	4,251	1,500	1,250
175	Mount Vernon, N. Y.	12,644	2,675	7,360	156,365	.....	79,768	44,010	23,680	.....	.....	7,115	3,559	3,006
176	Elmira, N. Y.	12,527	10,207	.....	130,061	.....	56,734	52,768	12,000	.....	.....	3,007	.....	1,621
177	Lorain, Ohio	3,013	1,432	180	109,137	.....	40,174	48,340	16,775	.....	.....	3,248	.....	1,164
178	Cedar Rapids, Iowa	5,156	3,692	.....	96,245	.....	32,107	54,039	.....	.....	.....	3,486	.....	1,576
179	Amsterdam, N. Y.	5,850	1,070	2,036	68,675	.....	24,461	40,106	.....	.....	.....	3,640	1,200	1,256
180	Auburn, N. Y.	9,603	5,637	.....	114,654	.....	40,568	58,883	11,696	.....	.....	2,501	1,000	1,000
181	Jamestown, N. Y.	12,233	4,427	.....	104,458	.....	41,440	50,672	8,000	2,057	.....	2,179	.....	1,125
182	Waterloo, Iowa	1,602	2,360	.....	63,806	.....	29,511	29,542	.....	.....	.....	3,710	.....	1,715
183	Everett, Wash.	.....	2,496	298	72,364	.....	20,605	34,347	10,821	.....	.....	4,425	1,266	1,508
184	Shreveport, La.	364	3,635	.....	118,869	.....	47,523	50,038	14,685	.....	.....	4,220	1,252	2,968
185	Fresno, Calif.	444	4,662	.....	157,106	.....	48,785	87,510	2,338	.....	.....	16,216	1,925	3,171
186	Quincy, Ill.	2,674	3,296	.....	94,908	.....	40,769	50,243	1,180	.....	.....	2,401	.....	1,429
187	Boise, Idaho	165	2,251	.....	73,681	.....	20,041	42,553	5,670	.....	.....	2,483	2,483	.....
188	Lima, Ohio	4,227	1,273	.....	70,755	.....	29,157	39,520	.....	.....	.....	1,598	.....	1,400
189	Taunton, Mass.	6,321	2,836	.....	127,115	.....	56,068	65,202	.....	310	.....	3,079	500	1,122
190	Oshkosh, Wis.	1,810	4,165	.....	83,698	83	23,374	39,626	18,465	.....	.....	2,150	.....	1,243
191	Stockton, Calif.	.....	4,417	4,788	129,001	.....	50,221	64,997	6,564	.....	.....	5,347	47	2,094
192	Jackson, Mich.	5,793	3,256	4,152	108,279	.....	45,933	55,383	.....	.....	.....	5,469	975	1,471
193	Austin, Tex.	930	1,827	.....	76,902	.....	32,509	37,457	.....	90	.....	2,776	.....	1,500
194	Columbia, S. C.	300	3,548	.....	153,894	.....	74,825	53,096	20,000	50	.....	3,149	300	1,973
195	Aurora, Ill.	1,652	8,055	.....	87,113	396	41,136	39,501	.....	.....	.....	5,178	375	1,190
196	Bellingham, Wash.	2,564	2,692	.....	35,338	.....	15,943	14,824	2,996	.....	.....	734	.....	.....
197	Waco, Tex.	804	6,625	.....	165,097	.....	60,000	83,543	10,000	.....	.....	9,298	812	811
198	Williamsport, Pa.	.....	5,385	.....	79,096	.....	29,483	44,917	1,263	.....	.....	3,358	.....	1,000
199	Highland Park, Mich.	2,342	13,892	.....	101,721	.....	57,626	34,231	.....	.....	.....	9,459	3,539	2,540
200	Orange, N. J.	451	4,137	.....	100,923	.....	54,049	42,183	.....	.....	.....	3,544	1,190	1,111
201	Lynchburg, Va.	1,206	100	1,913	105,286	.....	44,885	58,817	.....	549	.....	763	.....	763
202	Brookline, Mass.	5,600	13,735	.....	277,045	.....	132,542	123,041	.....	1,345	.....	14,290	1,575	2,075
203	Winston-Salem, N. C.	333	3,704	.....	49,982	.....	26,748	21,296	.....	.....	.....	1,928	637	900
204	Joplin, Mo.	2,887	4,372	1,950	116,649	.....	58,355	41,546	12,026	.....	.....	4,034	628	628
205	Tulsa, Okla.	3,127	1,492	4,280	154,422	.....	69,449	70,314	.....	.....	.....	13,458	4,101	3,956
206	Kenosha, Wis.	1,010	3,381	.....	93,075	.....	33,561	33,788	20,000	.....	.....	3,640	1,265	1,375
207	Danville, Ill.	3,061	1,182	.....	98,601	.....	30,114	45,775	21,449	.....	.....	1,030	922	.....
208	Ogden, Utah	3,208	2,903	.....	69,760	.....	35,440	30,685	.....	.....	.....	1,747	378	384
209	Newport, Ky.	1,849	3,295	725	55,990	.....	35,679	19,311	.....	.....	.....	1,000	1,000	.....
210	Norristown, Pa.	51	3,581	.....	29,281	.....	16,561	11,633	.....	.....	.....	835	280	555
211	Council Bluffs, Iowa	3,185	1,794	.....	56,651	.....	25,307	29,467	.....	.....	.....	1,880	.....	25
212	La Crosse, Wis.	1,666	3,479	.....	83,056	.....	27,294	52,984	.....	.....	.....	2,778	.....	1,074
213	Stamford, Conn.	5,321	3,429	5,437	113,789	.....	47,953	55,660	4,764	.....	$520	3,581	1,631	1,337
214	Charleston, W. Va.	1,007	1,185	1,575	72,032	.....	31,144	32,532	6,426	.....	.....	984	984	.....
215	Zanesville, Ohio	8,629	.....	1,200	81,397	.....	28,127	38,162	12,480	.....	.....	2,019	.....	1,266
216	Madison, Wis.	1,843	2,598	.....	104,594	3	32,739	36,567	27,185	.....	.....	5,653	1,566	1,266
217	Waltham, Mass.	5,325	3,631	500	106,448	.....	43,912	42,717	2,070	1,036	.....	4,427	593	1,515
218	Easton, Pa.	.....	1,808	.....	61,583	.....	27,229	31,041	1,500	.....	.....	1,813	913	600
219	Poughkeepsie, N. Y.	4,821	7,735	.....	76,028	.....	43,312	27,817	.....	.....	.....	4,150	2,294	1,246
220	Jackson, Miss.	284	1,563	.....	64,765	.....	31,058	31,959	.....	.....	.....	1,335	334	667
221	Wilmington, N. C.	.....	2,319	.....	89,927	.....	46,223	42,473	.....	.....	.....	981	175	806
222	Newport, R. I.	3,146	6,364	.....	153,974	.....	78,248	68,748	.....	.....	800	3,780	1,914	1,332
223	Watertown, N. Y.	5,897	3,954	.....	78,324	.....	22,956	52,294	.....	.....	.....	2,423	.....	988
224	Battle Creek, Mich.	895	12,059	.....	102,303	.....	46,070	51,901	.....	.....	.....	3,532	752	1,505
225	Newark, Ohio	4,425	866	.....	55,070	.....	25,178	29,031	.....	.....	.....	621	.....	.....
226	East Chicago, Ind.	5,306	3,834	.....	106,453	450	52,916	35,778	11,420	.....	.....	3,838	3,838	.....
227	Green Bay, Wis.	1,219	2,840	.....	87,785	10	21,795	26,718	34,225	.....	.....	3,290	.....	1,381

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1918—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 74.]

II.—PROTECTION TO PERSON AND PROPERTY—continued.											III.—CONSERVATION OF HEALTH.						
Inspection service—Continued.				Other protection to person and property.										Prevention and treatment of communicable diseases.			
Weights and measures.	Electric wiring.	Boilers.	All other.	Total.	Police and fire alarm.	Humane societies.	Pounds.	Examining plumbers and engineers.	Employment agencies.	All other.	Total.	Health department administration.	Vital statistics.	Tuberculosis.	Other communicable diseases in hospitals.	Other treatment of communicable diseases.	City number.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918—Continued.																	
.....	$2,396	.....	.....	$120	.....	.....	$120	.....	.....	.....	$21,802	$3,610	$612	$1,425	$4,221	$5,534	148
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,292	1,964	397	.....	.....	240	149
$1,690	500	.....	$125	23,328	$6,769	.....	.....	.....	.....	$16,559	22,955	7,289	586	1,027	8,569	.....	150
24	3,654	.....	.....	6,039	1,202	.....	2,107	$151	$1,575	1,004	14,796	6,895	.....	.....	.....	2,136	151
340	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	13,511	5,134	.....	.....	823	1,220	152
.....	.....	.....	.....	1,323	.....	$423	900	.....	.....	.....	12,489	4,996	.....	250	.....	1,034	153
755	.....	.....	.....	2,172	.....	.....	850	.....	.....	1,322	14,676	1,980	1,200	.....	.....	8,066	154
1,200	3,195	.....	.....	1,132	620	24	488	.....	.....	.....	10,024	5,034	773	68	154	346	155
2,104	.....	.....	1	3,971	.....	.....	1,181	.....	.....	2,790	40,615	4,287	582	25,066	3,214	1,295	156
.....	.....	.....	.....	1,439	.....	650	761	.....	.....	28	14,261	4,098	.....	5,208	1,096	.....	157
1,315	2,735	.....	.....	300	.....	.....	235	65	.....	.....	7,481	2,114	.....	.....	1,153	2,278	158
2,266	.....	.....	.....	15	.....	.....	15	.....	.....	.....	5,826	3,756	.....	.....	.....	1,270	159
1,037	755	.....	.....	458	.....	.....	294	164	.....	.....	6,440	4,909	.....	.....	21	546	160
650	1,298	.....	.....	984	.....	.....	957	27	.....	.....	6,213	1,005	.....	.....	1,764	451	161
.....	.....	.....	.....	819	.....	290	513	.....	.....	16	6,481	3,827	.....	.....	.....	1,394	162
60	923	.....	.....	550	.....	550	.....	.....	.....	.....	5,139	691	407	.....	.....	2,792	163
.....	1,164	.....	.....	1,814	.....	250	64	.....	.....	1,500	4,883	2,640	110	.....	.....	981	164
1,820	1,600	.....	.....	3,127	.....	2,307	.....	.....	.....	820	15,632	4,231	410	3,886	.....	4,285	165
920	.....	.....	.....	1,387	92	600	660	.....	.....	35	5,084	2,034	.....	.....	10	.....	166
.....	839	.....	.....	3,076	1,096	.....	900	.....	900	180	10,970	2,856	208	.....	933	.....	167
1,553	1,099	.....	.....	3,670	2,489	.....	273	.....	.....	908	19,861	2,391	1,098	4,347	.....	7,428	168
764	.....	.....	.....	2,305	.....	46	1,759	200	.....	300	13,971	5,903	225	1,053	1,352	348	169
1,902	2,605	.....	.....	2,471	.....	.....	.....	.....	.....	2,471	27,543	2,737	660	11,944	9,403	1,611	170
.....	1,783	.....	.....	2,556	1,812	650	94	.....	.....	.....	13,304	4,012	380	1,251	260	1,849	171
450	1,177	.....	.....	700	.....	.....	25	675	.....	.....	8,314	3,143	.....	.....	777	1,676	172
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,041	1,885	.....	.....	.....	471	173
1,501	.....	.....	.....	9,538	5,766	.....	2,592	818	.....	362	22,970	7,251	867	1,813	7,000	1,843	174
510	.....	$40	.....	1,792	.....	200	1,046	546	.....	.....	23,925	7,181	.....	.....	.....	9,704	175
1,386	.....	.....	.....	5,552	.....	64	.....	180	.....	5,308	17,193	5,092	1,098	4,312	537	110	176
926	1,158	.....	.....	600	.....	600	.....	.....	.....	.....	6,651	1,607	.....	.....	1,251	.....	177
202	1,708	.....	.....	6,613	2,749	.....	433	.....	.....	3,431	2,324	1,244	.....	.....	.....	52	178
1,184	.....	.....	.....	468	.....	.....	.....	468	.....	.....	16,554	4,096	1,126	2,380	2,507	2,382	179
501	.....	.....	.....	1,006	.....	21	590	280	.....	115	29,044	4,119	719	19,428	.....	1,387	180
1,054	.....	.....	.....	110	.....	.....	.....	110	.....	.....	10,991	4,968	554	940	1,350	943	181
350	1,645	.....	.....	1,043	525	.....	259	.....	.....	259	2,998	642	.....	.....	.....	.....	182
246	1,405	.....	.....	2,166	.....	.....	1,079	.....	1,087	.....	5,883	3,152	.....	.....	.....	63	183
.....	.....	.....	.....	2,403	.....	756	1,047	.....	.....	600	12,501	5,379	472	180	1,397	2,080	184
.....	11,120	.....	.....	2,257	.....	.....	1,374	.....	158	725	19,333	7,746	.....	500	.....	.....	185
.....	972	.....	.....	315	315	.....	.....	.....	.....	.....	1,515	709	.....	.....	63	292	186
.....	.....	.....	.....	2,934	.....	.....	1,546	.....	1,388	.....	3,332	1,821	360	.....	749	346	187
198	.....	.....	.....	480	.....	480	.....	.....	.....	.....	4,360	1,717	.....	.....	1,773	.....	188
857	600	.....	.....	2,456	.....	.....	1,470	.....	.....	986	14,675	2,598	537	4,758	1,410	1,006	189
907	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,866	2,618	.....	.....	.....	248	190
.....	3,206	.....	.....	1,872	.....	600	1,272	.....	.....	.....	8,749	2,205	.....	.....	.....	754	191
1,493	1,530	.....	.....	1,494	.....	600	826	68	.....	.....	26,430	8,069	.....	13,278	.....	.....	192
1,276	.....	.....	.....	4,070	.....	600	2,870	.....	.....	600	11,118	.....	.....	476	.....	9,142	193
.....	876	.....	.....	2,774	.....	792	190	.....	.....	1,792	10,412	3,902	.....	360	125	3,637	194
263	1,200	350	1,800	902	497	.....	300	105	.....	.....	6,900	4,143	.....	.....	.....	666	195
172	562	.....	.....	841	.....	.....	89	.....	724	28	1,307	1,307	.....	.....	.....	.....	196
1,292	6,383	.....	.....	2,256	.....	150	562	.....	.....	1,544	7,770	462	.....	.....	4,494	714	197
1,358	1,000	.....	.....	75	.....	.....	.....	.....	.....	75	6,637	3,631	.....	.....	.....	757	198
.....	3,380	.....	.....	405	.....	.....	.....	405	.....	.....	18,601	3,008	.....	1,200	.....	6,123	199
1,243	.....	.....	.....	1,147	.....	.....	1,147	.....	.....	.....	10,463	3,309	.....	.....	.....	727	200
.....	.....	.....	.....	272	272	.....	.....	.....	.....	.....	12,899	7,036	.....	2,393	311	306	201
1,860	4,182	.....	4,598	5,827	.....	.....	.....	.....	.....	5,827	54,550	2,599	291	3,107	27,144	12,799	202
.....	391	.....	.....	10	.....	.....	10	.....	.....	.....	12,983	5,589	325	15	2,492	1,742	203
961	900	.....	917	688	.....	.....	688	.....	.....	.....	9,150	5,800	.....	.....	2,259	.....	204
900	4,501	.....	.....	1,201	.....	.....	1,170	31	.....	.....	14,313	7,342	.....	.....	2,498	53	205
1,000	.....	.....	.....	2,086	.....	.....	.....	.....	.....	2,086	11,970	5,335	.....	.....	1,719	118	206
.....	108	.....	.....	233	.....	.....	.....	.....	.....	233	2,696	1,106	.....	1,171	.....	419	207
420	489	.....	76	1,888	.....	371	334	.....	339	844	5,634	3,177	.....	.....	.....	895	208
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,625	2,298	.....	.....	.....	327	209
.....	.....	.....	.....	252	252	.....	.....	.....	.....	.....	1,936	869	150	.....	.....	17	210
175	1,380	.....	.....	297	55	.....	242	.....	.....	.....	2,774	449	.....	.....	.....	100	211
1,404	300	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,591	3,654	.....	.....	115	404	212
613	.....	.....	.....	1,281	.....	.....	1,108	.....	.....	173	18,656	7,170	1,877	3,001	1,775	1,895	213
.....	.....	.....	.....	1,246	.....	1,050	196	.....	.....	.....	5,859	3,505	.....	450	.....	640	214
753	.....	.....	.....	609	.....	345	.....	.....	264	.....	2,593	1,236	.....	.....	124	690	215
1,468	1,266	.....	87	2,447	1,947	500	.....	.....	.....	.....	14,373	2,877	.....	.....	6,945	.....	216
1,529	750	.....	40	12,286	9,100	.....	.....	.....	.....	3,186	16,824	5,875	328	3,931	1,938	860	217
300	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,257	579	.....	.....	212	13	218
610	.....	.....	.....	749	.....	.....	440	309	.....	.....	60,552	5,154	451	44,196	.....	4,285	219
.....	334	.....	.....	413	.....	.....	353	.....	.....	60	3,552	2,610	.....	.....	.....	29	220
.....	.....	.....	.....	250	.....	.....	250	.....	.....	.....	11,039	3,586	365	1,840	.....	1,304	221
534	.....	.....	.....	2,398	.....	.....	1,334	.....	.....	1,064	34,042	4,568	467	1,722	19,714	692	222
1,435	.....	.....	.....	651	.....	.....	237	264	.....	150	7,499	2,429	679	701	1,079	67	223
1,275	.....	.....	.....	740	.....	.....	440	.....	.....	300	8,435	3,406	.....	3,165	.....	.....	224
621	.....	.....	.....	240	.....	240	.....	.....	.....	.....	3,198	1,456	.....	.....	.....	891	225
.....	.....	.....	.....	2,051	1,958	.....	50	.....	.....	43	11,264	4,126	81	.....	4,883	.....	226
823	1,086	.....	.....	1,747	.....	.....	.....	.....	.....	1,747	1,068	.....	.....	.....	736	332	227

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TABLE 11.—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.	III.—CONSERVATION OF HEALTH—CON.				IV.—SANITATION, OR PROMOTION OF CLEANLINESS.						V.—HIGHWAYS.		
		Conservation of child life.		Food regulation and inspection.		Total.	Sewers and sewage disposal.	Refuse collection.	Refuse disposal.	Public convenience stations.	Other sanitation.	Total.	General administration.	Care and maintenance of roadways.
		Medical work for school children.	Other conservation of child life.	Milk and dairy control.	Other food regulation.									
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918—Continued.														
148	Montgomery, Ala.	$450	.....	$2,582	$3,368	$40,547	$3,349	$29,113	$4,124	.....	$3,961	$38,399	.....	$23,550
149	West Hoboken, N. J.	2,215	$1,476	.....	.....	29,305	1,960	26,345	.....	.....	1,000	24,401	.....	4,869
150	Newton, Mass.	4,916	.....	557	11	121,541	52,580	65,270	2,616	.....	1,075	263,296	$12,346	97,175
151	Butte, Mont.	.....	2,626	1,639	1,500	195,132	13,863	149,383	29,100	.....	2,786	131,574	5,520	36,229
152	Wheeling, W. Va.	3,943	.....	1,311	1,080	41,424	1,924	30,135	7,204	.....	2,160	54,892	3,076	8,996
153	East Orange, N. J.	2,653	2,262	1,294	.....	89,600	15,719	71,601	.....	.....	2,280	110,755	.....	20,058
154	Galveston, Tex.	850	.....	1,200	1,380	67,225	10,344	50,067	3,586	.....	3,228	78,565	1,140	29,194
155	Perth Amboy, N. J.	900	1,399	.....	1,350	50,864	6,847	44,017	.....	.....	.....	50,569	1,500	16,006
156	Fitchburg, Mass.	4,305	.....	438	1,428	47,099	21,017	25,861	170	$51	.....	130,013	6,352	37,275
157	Lexington, Ky.	.....	1,300	1,309	650	33,335	2,204	26,758	2,293	.....	2,080	66,094	.....	12,975
158	New Castle, Pa.	1,036	.....	.....	900	31,344	896	24,124	448	2,073	2,903	40,883	2,058	14,419
159	Chester, Pa.	800	.....	.....	.....	30,916	5,286	25,030	.....	600	.....	48,306	.....	17,177
160	Decatur, Ill.	964	.....	.....	.....	17,764	5,275	11,509	980	.....	.....	46,266	.....	13,987
161	Springfield, Mo.	1,000	.....	681	1,312	19,294	4,481	12,968	.....	.....	1,845	46,684	2,370	9,498
162	Hamilton, Ohio	.....	.....	.....	1,260	47,902	3,927	43,975	.....	.....	.....	9,221	.....	6,277
163	Charlotte, N. C.	.....	.....	800	449	41,240	7,001	21,923	7,445	455	4,416	59,126	.....	22,993
164	Portsmouth, Va.	1,152	.....	.....	.....	39,888	17,622	17,511	3,175	.....	1,580	28,828	.....	9,210
165	Everett, Mass.	1,756	.....	709	355	40,468	17,245	19,103	4,000	.....	120	64,978	3,247	14,461
166	Dubuque, Iowa.	1,850	.....	595	595	27,704	6,333	19,411	910	.....	1,050	95,254	1,260	37,441
167	San Jose, Calif.	1,650	120	1,375	3,768	36,168	2,263	28,678	3,469	168	1,590	58,822	500	10,615
168	Pittsfield, Mass.	2,484	.....	.....	2,113	40,255	24,635	14,085	393	.....	1,142	116,430	1,116	41,735
169	New Rochelle, N. Y.	3,628	1,057	400	.....	85,983	11,339	69,549	4,148	.....	947	86,451	.....	18,191
170	Quincy, Mass.	600	.....	215	373	76,869	27,395	46,824	.....	.....	2,650	151,476	2,312	63,197
171	Colorado Springs, Colo.	2,444	.....	1,600	1,508	13,087	5,036	6,317	.....	.....	1,734	62,883	6,867	16,830
172	Knoxville, Tenn.	.....	.....	743	1,975	40,449	901	38,528	.....	.....	1,020	109,738	.....	45,834
173	Joliet, Ill.	1,685	.....	.....	.....	37,349	1,405	31,488	4,222	.....	234	40,472	.....	10,068
174	Niagara Falls, N. Y.	1,188	1,600	1,408	.....	89,444	5,079	82,536	.....	.....	1,829	272,539	1,392	43,947
175	Mount Vernon, N. Y.	6,950	.....	.....	.....	66,814	14,242	49,268	1,124	.....	2,180	111,916	5,876	29,847
176	Elmira, N. Y.	3,475	.....	1,034	1,535	44,409	7,152	34,328	150	.....	2,779	91,623	.....	31,982
177	Lorain, Ohio.	1,976	.....	.....	1,817	31,587	8,633	20,514	483	.....	1,957	39,010	.....	12,639
178	Cedar Rapids, Iowa.	163	75	90	700	52,181	12,885	36,231	651	.....	2,414	61,977	4,003	15,965
179	Amsterdam, N. Y.	2,504	.....	1,559	.....	39,224	4,286	28,965	4,921	.....	1,052	52,701	1,255	15,357
180	Auburn, N. Y.	2,291	.....	1,100	.....	30,402	4,521	24,881	.....	.....	1,000	110,853	1,600	50,830
181	Jamestown, N. Y.	1,636	.....	600	.....	35,389	4,835	28,011	903	1,040	600	65,898	3,813	25,568
182	Waterloo, Iowa.	1,696	.....	.....	660	15,228	2,007	10,270	1,684	.....	1,267	48,229	1,507	6,517
183	Everett, Wash.	1,168	.....	750	750	14,211	2,542	10,770	899	.....	.....	26,393	.....	11,096
184	Shreveport, La.	490	.....	750	1,753	53,012	4,755	40,009	4,209	.....	4,039	84,753	1,680	56,124
185	Fresno, Calif.	1,869	.....	1,940	7,278	38,851	15,398	20,769	284	.....	2,400	64,859	3,146	11,096
186	Quincy, Ill.	.....	.....	451	.....	16,442	225	11,160	4,397	.....	660	59,951	.....	19,071
187	Boise, Idaho.	56	.....	.....	.....	19,240	7,801	10,213	413	.....	813	72,678	.....	24,920
188	Lima, Ohio.	.....	.....	870	.....	16,730	3,839	11,091	.....	.....	1,800	36,953	996	9,684
189	Taunton, Mass.	1,990	.....	1,016	1,360	30,794	12,014	16,694	100	1,986	.....	74,689	2,551	45,326
190	Oshkosh, Wis.	.....	.....	.....	.....	17,836	6,675	9,407	517	.....	1,237	70,173	.....	24,391
191	Stockton, Calif.	1,866	150	.....	3,774	74,340	23,686	48,521	1,800	.....	333	123,967	3,526	51,111
192	Jackson, Mich.	3,719	.....	864	500	32,170	16,020	13,566	1,070	.....	1,514	54,355	.....	19,251
193	Austin, Tex.	.....	.....	750	750	37,268	5,290	29,687	67	.....	2,224	76,158	.....	75,708
194	Columbia, S. C.	280	1,100	1,008	.....	34,081	7,956	21,749	.....	10	4,366	64,914	.....	34,956
195	Aurora, Ill.	1,153	.....	.....	938	37,618	2,317	28,138	5,269	.....	1,894	49,812	1,533	14,658
196	Bellingham, Wash.	.....	.....	.....	.....	5,554	1,475	4,079	.....	.....	.....	19,680	.....	8,730
197	Waco, Tex.	600	.....	.....	1,500	43,547	10,200	30,911	236	.....	2,200	105,633	.....	46,891
198	Williamsport, Pa.	2,249	.....	.....	.....	15,566	955	13,958	593	.....	60	49,413	.....	26,283
199	Highland Park, Mich.	5,470	1,200	800	800	48,113	2,785	26,089	10,519	.....	8,720	129,575	.....	94,407
200	Orange, N. J.	3,600	1,885	942	.....	41,219	10,916	27,981	.....	.....	2,322	40,769	.....	9,701
201	Lynchburg, Va.	2,478	.....	325	.....	41,981	9,886	26,314	4,173	.....	1,608	58,943	5,200	31,033
202	Brookline, Mass.	4,291	.....	1,818	2,501	122,736	18,328	90,680	6,850	4,417	2,461	212,268	9,306	76,673
203	Winston-Salem, N. C.	269	106	774	1,671	46,275	11,592	31,047	990	.....	2,646	42,020	.....	25,530
204	Joplin, Mo.	.....	.....	11	1,080	23,249	1,847	18,457	.....	.....	2,945	34,080	2,013	23,331
205	Tulsa, Okla.	370	.....	2,025	2,025	32,547	9,218	13,375	2,778	1,176	6,000	61,366	.....	41,805
206	Kenosha, Wis.	.....	3,598	1,200	.....	22,628	4,300	18,130	.....	.....	198	51,030	3,336	17,099
207	Danville, Ill.	.....	.....	.....	.....	9,782	2,215	4,962	301	625	1,679	27,178	.....	4,103
208	Ogden, Utah.	600	.....	1,012	.....	23,278	1,375	17,715	1,151	1,229	1,808	61,801	2,935	10,628
209	Newport, Ky.	.....	.....	.....	.....	30,804	5,041	22,415	2,848	.....	500	37,210	1,400	16,176
210	Norristown, Pa.	900	.....	.....	.....	6,129	5,429	.....	.....	.....	700	16,560	.....	8,474
211	Council Bluffs, Iowa.	2,000	.....	.....	225	22,750	14,453	7,256	250	.....	791	30,659	1,129	6,369
212	La Crosse, Wis.	.....	418	.....	.....	15,842	3,712	8,629	1,227	.....	2,274	52,343	.....	15,622
213	Stamford, Conn.	1,564	.....	916	458	69,938	17,126	51,822	990	.....	.....	129,603	1,752	64,295
214	Charleston, W. Va.	200	.....	1,064	.....	16,510	1,889	10,039	2,725	.....	1,857	37,335	2,880	10,125
215	Zanesville, Ohio.	.....	.....	543	.....	27,440	7,437	15,847	3,046	.....	1,110	27,286	.....	1,449
216	Madison, Wis.	3,133	.....	900	518	66,957	35,072	27,789	1,983	.....	2,113	75,485	3,935	15,792
217	Waltham, Mass.	2,005	.....	1,187	700	32,014	11,856	15,999	4,159	.....	.....	93,007	3,093	41,082
218	Easton, Pa.	1,453	.....	.....	.....	39,688	2,710	35,338	.....	.....	1,640	56,031	.....	21,685
219	Poughkeepsie, N. Y.	1,606	4,360	500	.....	41,092	4,623	34,909	360	.....	1,200	64,685	1,200	8,856
220	Jackson, Miss.	.....	.....	.....	913	15,059	2,038	9,653	1,237	.....	2,131	55,362	1,200	20,494
221	Wilmington, N. C.	396	563	1,325	1,660	27,886	7,341	12,760	3,290	.....	4,495	46,933	250	22,811
222	Newport, R. I.	4,023	.....	1,616	1,240	76,613	12,402	54,941	6,037	1,296	1,937	133,705	3,597	64,683
223	Watertown, N. Y.	200	500	922	922	21,374	3,406	16,712	375	.....	881	63,399	.....	18,828
224	Battle Creek, Mich.	1,914	.....	.....	.....	20,466	4,719	13,964	.....	6	1,777	59,300	1,500	14,164
225	Newark, Ohio.	.....	.....	851	.....	11,896	3,058	7,842	.....	.....	996	15,226	.....	5,302
226	East Chicago, Ind.	1,919	255	.....	.....	65,369	35,362	25,160	2,207	.....	2,640	43,235	1,500	12,800
227	Green Bay, Wis.	.....	.....	.....	.....	20,568	3,465	15,209	359	.....	1,535	56,869	.....	13,052

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1918—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 74.]

V.—HIGHWAYS—continued.						VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.								City number.
								Charities.				Hospitals.		
Care and maintenance of other highway structures.	Prevention of street dust.	Other care of streets, roads, and alleys.	Street lighting.	Waterways.	Repair and construction for compensation.	Total.	General supervision.	Outdoor poor relief.	Poor in institutions.	Care of children.	Other charities.	General hospitals.	Insane in hospitals.	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918—Continued.														
$2,545	$500	.....	$11,089	.....	$715	$13,190	.....	$6,328	.....	.....	.....	$2,772	.....	148
76	.....	.....	19,456	.....	.....	5,546	.....	4,846	.....	.....	.....	700	.....	149
15,992	45,571	$14,431	62,874	.....	14,907	33,831	$3,535	12,281	$14,830	.....	.....	2,793	.....	150
15,915	22,959	.....	50,841	.....	110	23,025	.....	.....	.....	.....	.....	3,394	.....	151
4,494	.....	.....	38,164	.....	162	5,577	.....	.....	.....	.....	.....	.....	.....	152
4,830	24,342	4,930	51,072	.....	5,523	15,707	.....	7,441	1,666	.....	.....	6,600	.....	153
2,750	5,549	.....	35,672	$3,100	1,160	146,840	.....	.....	.....	.....	.....	145,850	.....	154
55	1,245	3,847	26,194	.....	1,722	12,713	.....	4,964	2,241	$2,458	.....	3,000	$50	155
4,319	19,118	13,964	46,299	.....	2,686	110,400	2,464	15,838	15,585	.....	.....	76,282	.....	156
3,782	3,525	.....	45,798	.....	14	38,325	.....	7,104	1,430	7,531	$902	15,600	.....	157
1,124	175	.....	22,821	.....	286	19,676	920	4,684	2,394	.....	.....	1,152	6,902	158
120	.....	.....	31,009	.....	.....	1,500	.....	1,500	.....	.....	.....	.....	.....	159
4,445	.....	.....	27,698	.....	136	.....	.....	.....	.....	.....	.....	.....	.....	160
3,214	.....	.....	31,237	.....	365	18,141	885	3,336	.....	11,468	180	2,272	.....	161
523	2,421	.....	.....	.....	.....	12,719	.....	3,307	.....	1,508	.....	7,904	.....	162
3,066	.....	.....	31,793	.....	1,274	2,539	.....	970	.....	.....	1,200	369	.....	163
480	.....	.....	16,234	.....	2,904	9,237	.....	559	4,448	600	650	1,200	.....	164
2,554	12,966	5,882	25,868	.....	.....	27,323	2,818	23,271	.....	.....	.....	1,124	.....	165
4,332	8,812	.....	41,532	3	1,874	700	.....	700	.....	.....	.....	.....	.....	166
2,988	8,382	.....	34,686	.....	1,651	50	.....	.....	.....	50	.....	.....	.....	167
11,212	18,203	1,930	42,264	.....	.....	26,791	2,778	10,201	10,946	.....	.....	2,779	.....	168
349	11,899	840	55,172	.....	.....	37,272	2,505	4,182	4,317	11,973	.....	14,169	126	169
8,540	23,035	4,269	40,123	10,000	.....	35,934	1,869	14,599	11,014	.....	.....	8,270	.....	170
7,638	6,121	382	23,733	.....	1,312	1,500	.....	1,500	.....	.....	.....	.....	.....	171
18,244	.....	.....	45,660	.....	.....	60,659	.....	6,584	150	675	413	52,837	.....	172
421	.....	.....	29,983	.....	.....	145	.....	39	.....	.....	.....	106	.....	173
50,317	.....	5,735	36,483	.....	134,665	20,504	2,210	8,219	.....	.....	.....	10,075	.....	174
3,814	9,230	5,518	54,207	.....	3,424	42,223	1,288	5,800	6,406	19,196	.....	7,894	.....	175
5,205	787	3,250	50,249	.....	150	36,530	.....	5,370	8,531	9,046	189	12,227	723	176
4,658	137	.....	21,310	58	208	2,995	.....	.....	.....	278	.....	718	.....	177
6,616	597	652	33,412	.....	732	450	.....	450	.....	.....	.....	.....	.....	178
2,418	108	2,607	29,802	.....	1,154	25,491	1,130	15,120	2,289	2,686	25	2,721	.....	179
1,084	3,292	3,501	50,566	.....	.....	37,867	2,747	16,035	6,960	5,506	.....	5,613	.....	180
1,722	.....	4,435	30,094	.....	266	85,408	.....	18,933	12,997	.....	.....	52,405	.....	181
1,681	1,189	2,096	33,582	.....	1,657	.....	.....	.....	.....	.....	.....	.....	.....	182
1,134	.....	.....	13,461	.....	702	481	.....	.....	.....	.....	.....	.....	.....	183
1,544	.....	.....	23,808	.....	1,597	7,694	.....	1,314	716	2,685	.....	.....	.....	184
63	12,344	.....	35,207	.....	3,003	2,309	.....	340	.....	.....	.....	1,969	.....	185
6,940	44	.....	31,961	.....	1,935	6,936	.....	.....	.....	.....	.....	.....	.....	186
398	20,790	.....	25,813	.....	757	2,510	.....	2,510	.....	.....	.....	.....	.....	187
1,505	.....	.....	24,768	.....	.....	8,250	.....	896	.....	.....	.....	5,880	.....	188
11,342	11,017	4,453	.....	.....	.....	38,851	1,661	14,198	21,341	.....	.....	1,541	.....	189
7,958	11,684	640	25,500	.....	.....	21,758	.....	18,454	2,704	.....	.....	600	.....	190
4,662	19,065	.....	44,696	823	79	9,891	.....	.....	.....	.....	.....	9,891	.....	191
3,687	3,785	25	26,722	.....	885	72,553	1,451	8,276	.....	.....	.....	61,740	.....	192
115	168	.....	.....	.....	167	28,687	.....	4,506	380	270	.....	21,315	.....	193
230	1,150	.....	28,578	.....	.....	24,218	.....	5,360	279	565	778	12,904	.....	194
4,351	114	.....	23,032	.....	124	520	.....	160	.....	360	.....	.....	.....	195
1,594	.....	.....	9,356	.....	.....	922	.....	376	.....	.....	.....	.....	.....	196
1,429	28,447	.....	28,866	.....	.....	9,099	.....	1,400	.....	.....	.....	6,401	.....	197
1,417	650	1,535	18,572	.....	955	34,264	1,629	11,233	7,337	503	593	.....	12,784	198
1,017	2,544	.....	27,742	.....	3,865	66	.....	66	.....	.....	.....	.....	.....	199
720	9,403	2,374	18,393	.....	178	21,633	.....	7,746	9,417	.....	.....	4,475	.....	200
3,063	.....	.....	19,647	.....	.....	47,682	.....	5,080	8,493	.....	1,600	21,972	.....	201
12,107	26,770	25,469	61,943	.....	.....	21,357	763	6,031	7,187	1,120	.....	5,818	.....	202
883	.....	.....	15,607	.....	.....	41,470	.....	3,342	.....	.....	.....	37,446	.....	203
348	5,291	.....	.....	.....	3,097	18,586	.....	5,420	.....	12,474	.....	692	.....	204
1,336	.....	.....	17,077	.....	1,148	13,548	.....	1,500	.....	.....	.....	.....	.....	205
1,110	1,100	3,916	22,517	.....	1,952	20,071	1,183	13,741	2,737	.....	.....	806	.....	206
1,065	.....	.....	22,010	.....	.....	783	.....	108	.....	.....	.....	.....	.....	207
5,560	13,411	3,106	25,910	.....	251	4,320	.....	308	.....	120	360	.....	.....	208
.....	.....	.....	19,523	.....	111	17,661	500	3,759	.....	1,300	.....	3,196	.....	209
461	28	.....	7,597	.....	.....	59	.....	59	.....	.....	.....	.....	.....	210
3,423	.....	351	18,511	.....	876	.....	.....	.....	.....	.....	.....	.....	.....	211
9,212	7,180	816	19,371	.....	142	250	.....	250	.....	.....	.....	.....	.....	212
8,943	14,851	5,135	29,790	3,965	872	35,684	77	15,027	7,749	724	1,151	2,612	6,814	213
314	270	1,109	22,637	.....	.....	7,598	.....	1,650	.....	.....	.....	1,159	.....	214
2,560	500	.....	22,777	.....	.....	10,478	.....	2,135	.....	.....	.....	1,505	.....	215
2,578	16,665	3,738	32,777	.....	.....	5,219	.....	.....	.....	.....	.....	5,219	.....	216
3,054	13,612	4,650	27,516	.....	.....	21,259	1,628	9,661	8,691	.....	.....	931	6	217
3,719	7,000	1,000	20,034	.....	2,593	.....	.....	.....	.....	.....	.....	.....	.....	218
.....	10,748	2,763	39,350	.....	1,768	19,942	924	3,645	13,883	890	.....	.....	.....	219
2,482	5,640	.....	25,546	.....	.....	4,695	.....	1,049	.....	.....	265	.....	.....	220
5,410	.....	.....	18,462	.....	.....	12,665	.....	1,915	.....	.....	.....	10,750	.....	221
5,330	15,737	4,672	38,592	136	968	37,276	480	13,709	13,057	283	.....	8,838	.....	222
1,049	3,335	2,864	35,673	.....	1,650	36,701	1,804	9,683	3,692	11,896	.....	906	.....	223
1,784	2,541	4,740	34,313	.....	258	3,104	.....	1,354	.....	.....	.....	1,750	.....	224
540	50	.....	9,334	.....	.....	1,755	.....	.....	.....	.....	.....	1,755	.....	225
4,260	1,210	.....	23,465	.....	.....	1,194	.....	1,194	.....	.....	.....	.....	.....	226
19,841	2,254	1,723	19,966	33	.....	10,342	.....	6,940	3,402	.....	.....	.....	.....	227

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TABLE 11.—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—continued.			VII.—EDUCATION.			VIII.—RECREATION.				
		Corrections.			Total.	Schools.	Libraries.	Total.	Educational recreation.	General recreation.	Parks and trees.	Quasi productive park enterprises.
		Institutions for adults.	Institutions for minors.	Probation boards and officers.								
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918—Continued.											
148	Montgomery, Ala.	$4,090			$117,931	$112,011	$5,920	$4,431	$1,334	$178	$2,919	
149	West Hoboken, N. J.				267,157	259,731	7,426	4,317		2,724	1,593	
150	Newton, Mass.		$392		536,804	509,340	27,464	99,738		23,548	76,190	
151	Butte, Mont.		19,631		559,540	533,432	26,108	6,804		448	6,356	
152	Wheeling, W. Va.	5,577			260,912	260,325	587	918		540	378	
153	East Orange, N. J.				396,240	373,427	22,813	18,610		7,608	11,002	
154	Galveston, Tex.	990			166,667	166,667		12,180		4,722	7,458	
155	Perth Amboy, N. J.				254,897	248,283	6,614	5,209		102	5,107	
156	Fitchburg, Mass.		231		231,950	223,745	8,205	19,128	11	2,820	16,297	
157	Lexington, Ky.	5,758			186,077	179,784	6,293	15,015		813	14,202	
158	New Castle, Pa.	3,624			231,253	227,407	3,846	1,728		185	1,543	
159	Chester, Pa.				237,690	236,590	1,100	5,107		600	4,507	
160	Decatur, Ill.				265,721	253,101	12,620	20,270	582	424	19,264	
161	Springfield, Mo.				201,604	194,970	6,634	9,892			9,892	
162	Hamilton, Ohio				174,988	168,967	6,021	6,594			6,594	
163	Charlotte, N. C.				183,449	177,081	6,368	406		231	175	
164	Portsmouth, Va.	1,680		$100	93,788	93,188	600	439		439		
165	Everett, Mass.		110		259,889	250,764	9,125	21,097		1,706	19,391	
166	Dubuque, Iowa				182,153	171,061	11,092	16,985		1,444	14,838	$703
167	San Jose, Calif.				342,964	333,721	9,243	23,586	150	5,936	17,500	
168	Pittsfield, Mass.	87			297,113	284,113	13,000	10,994		4,131	6,863	
169	New Rochelle, N. Y.				319,818	309,852	9,966	36,810		6,646	19,498	10,666
170	Quincy, Mass.		182		328,379	309,638	18,741	26,889		3,682	23,207	
171	Colorado Springs, Colo.				254,565	246,291	8,274	28,396		4,132	24,035	229
172	Knoxville, Tenn.				201,291	190,223	11,068	595			595	
173	Joliet, Ill.				266,923	255,510	11,413	8,505		5	8,500	
174	Niagara Falls, N. Y.				250,078	242,624	7,454	11,993		2,842	9,151	
175	Mount Vernon, N. Y.			1,639	400,226	387,502	12,724	12,700		4,754	7,946	
176	Elmira, N. Y.			439	228,386	223,386	5,000	11,075	336	1,705	9,034	
177	Lorain, Ohio	2,000			189,266	185,040	4,226	10,325		980	9,345	
178	Cedar Rapids, Iowa				369,069	355,234	13,835	23,700	1,447	1,400	20,853	
179	Amsterdam, N. Y.	740		780	138,443	134,443	4,000	1,754		1,754		
180	Auburn, N. Y.		100	906	202,025	195,825	6,200	4,996		1,540	3,456	
181	Jamestown, N. Y.			1,073	224,226	224,226		8,178		1,678	6,500	
182	Waterloo, Iowa				244,486	228,560	15,926	12,711	327	1,691	10,693	
183	Everett, Wash.	481			263,740	258,674	5,066	1,978		89	1,889	
184	Shreveport, La.	2,979			98,166	97,766	400	6,751		300	6,451	
185	Fresno, Calif.				339,476	337,001	2,475	46,317	34	18,482	27,801	
186	Quincy, Ill.	6,936			197,827	191,104	6,723	18,144		81	18,063	
187	Boise, Idaho				210,469	203,247	7,222	7,927	194	1,833	5,900	
188	Lima, Ohio	1,474			184,661	180,890	3,771	4,056			4,056	
189	Taunton, Mass.		110		219,876	209,647	10,229	11,098		3,190	7,908	
190	Oshkosh, Wis.				205,972	195,135	10,837	14,021	180	5,597	7,921	323
191	Stockton, Calif.				343,705	320,564	23,141	25,242	10	7,192	18,040	
192	Jackson, Mich.	360		736	226,544	215,092	11,452	29,330		3,625	25,705	
193	Austin, Tex.	1,786		430	169,003	169,003		8,980		1,763	7,217	
194	Columbia, S. C.	4,332			99,350	98,483	867	12,932	1,774	3,177	7,981	
195	Aurora, Ill.				203,815	194,383	9,432	12,803	880	604	11,319	
196	Bellingham, Wash.	548			212,057	204,873	7,184	8,499			8,499	
197	Waco, Tex.	1,298			251,481	245,611	5,870	15,122		1,054	14,068	
198	Williamsport, Pa.	185			168,151	168,151		4,218		594	3,624	
199	Highland Park, Mich.				447,773	447,773		11,063		2,000	9,063	
200	Orange, N. J.				235,287	235,287		9,023		6,929	2,094	
201	Lynchburg, Va.	10,537			126,158	126,158		16,055		5,704	10,351	
202	Brookline, Mass.		388		357,040	319,239	37,801	152,280		57,964	94,316	
203	Winston-Salem, N. C.			682	96,594	94,052	2,542	79			79	
204	Joplin, Mo.				183,291	176,312	6,979	16,530		248	16,282	
205	Tusla, Okla.	12,018			325,857	320,119	5,738	17,558			17,558	
206	Kenosha, Wis.	1,604			238,365	226,631	11,734	10,113		5,197	4,916	
207	Danville, Ill.	675			188,043	180,996	7,047	1,899		125	1,774	
208	Ogden, Utah	3,532			209,000	203,431	5,569	9,831		1,633	8,198	
209	Newport, Ky.	8,906			111,242	107,168	4,074	883			883	
210	Norristown, Pa.				116,909	115,573	1,336	2,892		204	2,688	
211	Council Bluffs, Iowa				238,096	229,260	8,836	10,129	720	123	9,286	
212	La Crosse, Wis.				208,967	202,967	6,000	16,544		3,513	13,031	
213	Stamford, Conn.			1,530	250,901	238,901	12,000	24,983		4,017	20,966	
214	Charleston, W. Va.	4,789			207,570	203,342	4,228					
215	Zanesville, Ohio	6,538		300	130,968	126,777	4,191	4,485		1,153	3,332	
216	Madison, Wis.				297,609	282,820	14,789	34,714	8,150	5,415	21,149	
217	Waltham, Mass.		342		181,509	169,597	11,912	31,930		3,933	27,997	
218	Easton, Pa.				173,294	171,974	1,320	6,482		3,472	3,010	
219	Poughkeepsie, N. Y.			600	175,190	165,037	10,153	23,231		4,349	18,882	
220	Jackson, Miss.	3,391			70,976	69,045	1,931	32,997	287	2	1,435	31,273
221	Wilmington, N. C.				79,464	77,360	2,104	1,815		1,540	275	
222	Newport, R. I.	939			188,484	183,586	4,898	23,257	944	12,762	9,551	
223	Watertown, N. Y.	492	7,538	700	153,354	145,716	7,638	2,417		797	1,620	
224	Battle Creek, Mich.				263,075	258,287	4,788	14,163	2,607	499	11,057	
225	Newark, Ohio				135,084	133,157	1,927	634			634	
226	East Chicago, Ind.				175,835	166,505	9,330	7,384			7,384	
227	Green Bay, Wis.				180,791	173,234	7,557	1,772		244	1,528	

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1918—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 74.]

IX.—MISCELLANEOUS.						X.—GENERAL.								City number.
Total.	Mothers' pensions.	Soldiers' relief and burial.	Administration of—		Other miscellaneous.	Total.	Pensions and gratuities for—					Judgments and losses.	Undistributed expenses.	
			Public trust funds.	Investment funds.			Total.	Policemen.	Firemen.	Teachers and other school employees.	Health department employees.	All other.		
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918—Continued.														
$13,591				$75	$13,516	$3,603	$1,080	$600	$480				$525	$1,998	148
1,362		$250	$119		993	8,092	3,328	2,408	920					4,764	149
29,636	$20,057	8,814	64		701	21,591	13,037	4,626	974			$7,487	4,920	3,584	150
3,554					3,554	11,501	2,570		2,570				1,845	7,086	151
292			262	30		7,400	891			$891				6,519	152
1,573			144		1,429	10,160	6,392	5,242	1,140					3,778	153
1,753					1,753	8,938							15	8,973	154
10,000					10,000	11,472	5,240	2,300	2,940					6,232	155
39,516	6,946	19,632	103		12,835	7,326	3,470	1,128	73			2,269	1,572	2,284	156
694			31	290	373	2,064							100	1,964	157
						6,494	1,026		1,026				125	5,333	158
10			10			7,885	2,494		1,095	1,399			1,491	3,900	159
3,750					3,750	2,412	2,089	961	1,128					323	160
						587							397	190	161
109			109			8,685	8,142	3,203	1,978	2,961			543		162
						17,316	1,281	120	1,161				2,635	13,400	163
452					452	1,952							1,532	420	164
46,149	22,343	22,806			1,000	4,327	4,302	1,707	617	1,294		684	25		165
141					141	11,471	4,273	1,357	2,916				2,401	4,797	166
						8,755	2,462	1,700	762				3,497	2,796	167
14,009	2,997	10,512			500	24,730	2,965	1,845		1,120			525	21,240	168
10,504	3,871		36		6,597	11,636	2,331	2,331					3,754	5,551	169
30,825	11,696	11,009	489		7,631	5,431	2,578	969	539	410		660	2,367	486	170
2,381			102		2,279	2,759	1,396	143	1,253				568	795	171
100		100				2,713	593	553	40				2,120		172
41			41			14,290	4,376	1,514	2,862				554	9,360	173
6,987		905	38		6,044	15,640	7,825	1,350	6,475				3,624	4,191	174
2,357			503		1,854	15,455	11,237	3,594	1,814	5,829			1,250	2,968	175
3,360	2,647	696	17			19,110	13,479	8,049	5,430				1,261	4,370	176
77			77			9,737	1,932	1,170	762				7,805		177
25					25	5,083	2,182	1,764	418				2,310	591	178
2,473	1,610		73		790	3,633	223		223				3,410		179
6,308	5,815				493	7,040	4,544	2,350	2,194					2,496	180
3,828	1,533	2,295				5,331	3,595	745	2,850				1,325	411	181
12			12			9,069	1,786	960	826				4,439	2,844	182
						2,490	2,070	982	1,088				250	170	183
2,513			124		2,389	29,447	1,734	155	1,579				1,756	25,957	184
591			120	50	421	7,142	1,420		1,420				1,340	4,382	185
						7,602	6,338	3,583	2,755				769	495	186
240					240	471							264	207	187
122			122			1,783	1,021	421	600				762		188
23,628	10,087	9,100			4,441	1,132							513	619	189
754			28		726	10,706	4,632	2,280	2,352				850	5,224	190
990			240		750	6,225	1,898	784	1,114					4,327	191
9,002			685		8,317	15,250	1,933	633	1,300				4,488	8,829	192
910			791		119	10,287								10,287	193
7,244					7,244	8,888	100		100				8,547	241	194
2			2			4,049	1,374	1,374					412	2,263	195
						1,668	1,668	1,400	268						196
															197
						7,689	3,246	1,555		1,691			1,555	2,888	198
8,323					8,323	9,755							381	9,374	199
49			49			3,389	3,389	2,196	1,193						200
2,170		350		483	1,337	8,611	575	250				325	4,503	3,533	201
17,345	10,021	6,262	10	378	674	34,535	10,568	2,900	2,988	3,212		1,468	4,747	19,220	202
65					65	1,734	849		849				885		203
71			28		43	1,867	1,227	702	525				262	378	204
						12,803	809		809					11,994	205
3,603			103		3,500	5,939	2,025	2,025					248	3,666	206
						1,727							1,727		207
1,606					1,606	653							479	174	208
						3,145							206	2,939	209
42			11	8	23	938	756		756					182	210
1,991		1,991				5,949	3,577	1,350	2,227				1,864	508	211
609					609	6,331	3,589	2,834	755				796	1,946	212
2,434		140		70	2,224	2,993	1,655	300	1,355				340	998	213
207					207	9,550								9,550	214
139			139			4,743	2,679		1,669	1,010			1,443	621	215
674			10	270	394	2,719	1,740	881	859				979		216
30,536	13,489	10,622			6,425	11,132	5,544	1,522		289		3,733	1,956	3,632	217
						5,213	1,039		1,039				116	4,058	218
2,187		2,182	5			7,119	3,417	1,440	1,977				3,702		219
8,006					8,006	3,133							1,361	1,772	220
15			15			2,269	1,594		1,594				225	450	221
7,819		35	2,279		5,505	25,263	7,565	4,117		3,448			1,474	16,224	222
						6,376	1,083	456	627				2,781	2,512	223
713					713	6,203							1,000	5,203	224
157				157		1,655	972	552	420				34	649	225
140					140	6,910								6,910	226
12,176	9,754		38		2,384	4,806	840	840					2,997	969	227

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TABLE 12.—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.		IV.—SANITATION, OR PROMOTION OF CLEANLINESS.	
						Police department.		Fire department.		All other.					
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
	Grand total	$690,160,283	$20.11	$73,447,354	$2.14	$75,143,407	$2.19	$58,137,279	$1.69	$12,343,530	$0.36	$17,596,943	$0.51	$54,223,701	$1.58
	Group I	351,625,223	24.06	43,439,314	2.97	42,358,722	2.90	23,222,160	1.59	7,691,210	0.53	9,057,109	0.62	28,237,978	1.93
	Group II	105,346,061	22.66	12,325,918	2.65	10,306,484	2.22	9,938,838	2.14	1,948,719	0.42	3,112,026	0.67	7,417,823	1.60
	Group III	116,688,829	16.41	8,378,659	1.18	11,856,484	1.67	12,429,902	1.75	1,372,264	0.19	2,930,022	0.41	9,598,286	1.35
	Group IV	61,499,151	14.40	4,876,550	1.14	5,899,705	1.38	6,800,268	1.59	738,491	0.17	1,298,538	0.30	4,999,490	1.17
	Group V	55,001,019	14.93	4,426,913	1.20	4,722,012	1.28	5,746,111	1.56	592,846	0.16	1,199,248	0.33	3,970,124	1.08
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.														
1	New York, N. Y.	$147,136,389	$25.64	$19,299,536	$3.36	$17,947,677	$3.13	$9,398,145	$1.64	$3,310,738	$0.58	$3,431,961	$0.60	$11,034,150	$1.92
2	Chicago, Ill.	56,708,623	22.26	7,730,786	3.04	7,483,749	2.94	3,662,100	1.44	1,457,225	0.57	1,819,418	0.71	4,810,850	1.89
3	Philadelphia, Pa.	37,491,942	21.60	4,956,283	2.83	5,044,574	2.91	1,537,670	0.90	860,177	0.50	773,900	0.45	3,383,182	1.95
4	St. Louis, Mo.	16,281,679	21.10	1,701,740	2.21	2,337,334	3.03	1,253,428	1.62	382,016	0.49	310,032	0.40	1,192,520	1.55
5	Boston, Mass.	24,353,988	31.68	2,347,251	3.05	2,681,619	3.49	1,892,620	2.46	381,502	0.50	581,790	0.76	2,169,040	2.82
6	Cleveland, Ohio	13,689,263	19.77	1,476,696	2.13	1,270,283	1.83	957,086	1.38	160,669	0.23	557,178	0.80	1,209,750	1.75
7	Detroit, Mich.	16,158,073	25.69	1,406,084	2.24	2,121,836	3.37	1,382,564	2.20	251,490	0.40	665,196	1.06	1,575,906	2.51
8	Baltimore, Md.	10,933,424	18.49	973,300	1.64	1,310,099	2.20	949,871	1.60	107,303	0.18	262,280	0.44	1,217,323	2.05
9	Pittsburgh, Pa.	14,879,809	25.38	2,076,739	3.54	1,113,718	1.90	1,248,907	2.13	440,662	0.75	449,837	0.77	1,035,929	1.77
10	Los Angeles, Calif.	13,932,033	25.33	1,467,899	2.67	1,047,803	1.91	909,769	1.65	339,428	0.62	205,517	0.37	609,328	1.11
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.														
11	Buffalo, N. Y.	$13,802,474	$28.79	$1,313,771	$2.74	$1,428,006	$2.98	$1,487,994	$3.10	$284,275	$0.59	$662,752	$1.38	$960,836	$2.00
12	San Francisco, Calif.	11,699,781	24.64	1,550,028	3.26	1,556,427	3.28	1,599,197	3.37	254,179	0.54	327,515	0.69	538,485	1.13
13	Milwaukee, Wis.	9,642,612	21.67	909,172	2.04	755,013	1.70	822,924	1.85	172,899	0.39	373,434	0.84	1,000,908	2.25
14	Newark, N. J.	10,587,917	25.28	1,151,775	2.75	1,175,775	2.81	808,757	1.93	137,439	0.33	362,785	0.87	888,286	2.12
15	Cincinnati, Ohio	9,861,801	23.81	1,462,189	3.53	924,716	2.23	813,395	1.96	142,461	0.34	267,041	0.64	471,988	1.14
16	New Orleans, La.	4,818,849	12.78	689,997	1.83	471,913	1.25	539,270	1.43	108,923	0.29	129,575	0.34	747,600	1.98
17	Minneapolis, Minn.	8,000,948	21.42	773,302	2.07	451,752	1.21	620,805	1.66	128,702	0.34	201,136	0.54	417,452	1.12
18	Washington, D. C.	10,571,255	28.42	776,106	2.09	1,036,121	2.79	729,379	1.96	295,000	0.79	194,968	0.52	798,364	2.15
19	Seattle, Wash.	7,379,791	20.14	1,057,940	2.89	552,089	1.51	937,702	2.56	106,885	0.29	221,042	0.60	565,591	1.54
20	Jersey City, N. J.	6,398,394	20.51	850,639	2.73	931,132	2.98	539,348	1.73	82,500	0.26	206,687	0.66	390,729	1.25
21	Kansas City, Mo.	7,121,123	23.11	1,146,048	3.72	662,741	2.15	476,883	1.55	138,935	0.45	105,923	0.34	359,290	1.17
22	Portland, Oreg.	5,461,116	17.77	644,951	2.10	360,799	1.17	563,184	1.83	96,521	0.31	59,168	0.19	278,294	0.91
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.														
23	Indianapolis, Ind.	$4,486,248	$15.82	$200,832	$0.71	$547,971	$1.93	$608,386	$2.14	$40,623	$0.14	$65,208	$0.23	$278,802	$0.98
24	Denver, Colo.	4,891,796	18.22	628,500	2.34	304,494	1.13	386,099	1.44	61,620	0.23	75,348	0.28	184,599	0.69
25	Rochester, N. Y.	5,829,686	22.02	436,520	1.65	555,344	2.10	591,197	2.23	53,058	0.20	88,138	0.33	677,824	2.56
26	Providence, R. I.	4,582,452	17.72	308,320	1.19	601,551	2.33	503,653	1.95	56,783	0.22	184,503	0.71	341,975	1.32
27	St. Paul, Minn.	4,259,085	16.87	220,485	0.87	396,844	1.57	490,726	1.94	61,911	0.25	69,911	0.28	298,701	1.18
28	Louisville, Ky.	3,622,760	15.08	244,406	1.02	470,264	1.96	378,999	1.58	28,602	0.12	131,704	0.55	295,935	1.23
29	Columbus, Ohio	3,120,431	14.18	279,188	1.27	272,670	1.24	369,740	1.68	25,942	0.12	53,048	0.24	423,236	1.92
30	Oakland, Calif.	3,742,484	17.80	254,482	1.21	353,997	1.68	412,091	1.96	57,236	0.27	49,377	0.23	169,737	0.81
31	Toledo, Ohio	3,062,061	15.16	220,904	1.09	272,930	1.35	304,400	1.51	24,965	0.12	78,631	0.39	202,233	1.00
32	Atlanta, Ga.	2,858,139	14.57	141,514	0.72	320,908	1.64	276,895	1.41	32,882	0.17	118,611	0.60	355,975	1.81
33	Birmingham, Ala.	1,464,458	7.80	124,702	0.66	150,722	0.80	198,877	1.06	38,310	0.20	24,814	0.13	136,142	0.73
34	Omaha, Nebr.	3,007,977	16.92	208,386	1.17	252,835	1.42	487,587	2.74	56,299	0.32	54,861	0.31	153,293	0.86
35	Worcester, Mass.	3,688,475	22.24	172,830	1.04	335,406	2.02	295,162	1.78	28,860	0.17	117,509	0.71	253,537	1.53
36	Richmond, Va.	2,339,000	14.72	254,395	1.60	271,046	1.71	269,012	1.69	44,798	0.28	67,284	0.42	260,454	1.64
37	Syracuse, N. Y.	2,966,783	18.71	257,512	1.62	304,277	1.92	324,560	2.05	22,673	0.14	90,512	0.57	384,504	2.42
38	Spokane, Wash.	1,961,286	12.44	131,068	0.83	133,920	0.85	207,252	1.31	24,994	0.16	35,373	0.22	154,662	0.98
39	New Haven, Conn.	2,876,394	18.89	173,011	1.14	318,775	2.09	263,221	1.73	29,517	0.19	57,883	0.38	138,134	0.91
40	Memphis, Tenn.	2,124,703	13.99	108,812	0.72	247,740	1.63	229,860	1.51	33,986	0.22	52,413	0.35	141,176	0.93
41	Scranton, Pa.	1,941,363	12.98	164,525	1.10	162,810	1.09	231,867	1.55	30,533	0.20	33,343	0.22	146,306	0.98
42	Paterson, N. J.	1,926,149	13.61	91,569	0.65	214,523	1.52	282,016	1.99	9,304	0.07	47,284	0.33	130,623	0.92
43	Grand Rapids, Mich.	2,327,872	17.44	176,198	1.32	189,280	1.42	276,166	2.07	17,035	0.13	78,779	0.59	113,532	0.85
44	Dallas, Tex.	2,123,151	16.16	137,982	1.05	195,107	1.49	261,468	1.99	29,528	0.22	45,053	0.34	289,627	2.20
45	San Antonio, Tex.	1,925,226	14.80	103,481	0.80	236,148	1.82	220,655	1.70	22,012	0.17	40,309	0.31	213,411	1.64
46	Fall River, Mass.	2,162,899	16.66	112,021	0.86	243,592	1.88	190,632	1.47	15,630	0.12	106,518	0.82	113,519	0.87
47	Dayton, Ohio	1,928,679	14.96	217,293	1.69	188,757	1.46	199,141	1.54	26,497	0.21	36,298	0.28	154,363	1.20
48	Bridgeport, Conn.	2,658,214	21.18	167,870	1.34	362,958	2.89	326,640	2.60	38,245	0.30	89,465	0.71	235,194	1.87
49	Salt Lake City, Utah	2,089,018	17.18	200,603	1.65	168,948	1.39	118,655	0.98	19,654	0.16	42,275	0.35	196,663	1.62
50	New Bedford, Mass.	2,247,059	18.51	154,025	1.27	264,810	2.18	173,335	1.43	26,016	0.21	85,600	0.71	238,060	1.96
51	Nashville, Tenn.	1,584,156	13.41	114,495	0.97	184,376	1.56	177,761	1.50	22,010	0.19	35,402	0.30	96,231	0.81
52	Tacoma, Wash.	1,460,640	12.44	102,028	0.87	101,503	0.86	233,325	1.99	13,564	0.12	21,667	0.18	64,083	0.55
53	Houston, Tex.	1,763,921	15.09	134,819	1.15	177,111	1.52	190,484	1.63	44,107	0.38	22,350	0.19	178,646	1.53
54	Cambridge, Mass.	2,458,482	21.45	162,256	1.42	222,612	1.94	183,291	1.60	37,882	0.33	89,333	0.78	265,241	2.31
55	Trenton, N. J.	1,774,923	15.52	108,012	0.94	194,300	1.70	179,475	1.57	27,415	0.24	61,453	0.54	149,430	1.31
56	Lowell, Mass.	1,876,690	16.41	133,824	1.17	182,248	1.59	213,739	1.87	17,403	0.15	29,811	0.26	159,215	1.39
57	Hartford, Conn.	2,855,724	25.20	185,241	1.63	305,754	2.70	285,798	2.52	24,243	0.21	91,062	0.80	256,961	2.27
58	Youngstown, Ohio	1,510,980	13.46	140,525	1.25	158,472	1.41	134,115	1.19	12,310	0.11	13,289	0.12	78,579	0.70
59	Fort Worth, Tex.	978,925	8.73	82,980	0.74	117,370	1.05	113,149	1.01	16,491	0.15	18,440	0.16	48,401	0.43
60	Reading, Pa.	1,045,102	9.36	83,464	0.75	114,597	1.03	69,094	0.62	16,470	0.15	19,656	0.18	115,231	1.03
61	Springfield, Mass.	2,956,269	27.26	142,235	1.31	286,996	2.65	284,587	2.62	28,007	0.26	67,718	0.62	299,290	2.76
62	Camden, N. J.	1,573,632	14.55	120,533	1.11	239,280	2.21	160,706	1.49	24,230	0.22	51,506	0.48	86,589	0.80
63	Albany, N. Y.	2,174,807	20.40	227,513	2.13	269,796	2.53	291,453	2.73	20,883	0.20	76,047	0.71	173,428	1.63
64	Des Moines, Iowa	1,973,608	18.86	99,257	0.95	123,047	1.18	238,300	2.28	11,275	0.11	25,089	0.24	106,295	1.02
65	Lynn, Mass.	1,736,838	16.62	110,062	1.05	150,643	1.44	152,501	1.46	29,392	0.28	59,528	0.57	153,596	1.47
66	Schenectady, N. Y.	1,510,442	14.56	123,613	1.19	125,812	1.21	121,765	1.17	29,560	0.28	41,636	0.40	220,723	2.13
67	Yonkers, N. Y.	2,482,065	24.08	251,524	2.44	338,206	3.28	231,133	2.24	18,979	0.18	107,987	1.05	252,735	2.45
68	Lawrence, Mass.	1,602,655	15.57	81,308	0.79	140,921	1.37	134,976	1.31	13,694	0.13	68,209	0.66	172,493	1.68
69	Kansas City, Kans.	1,155,122	11.31	83,036	0.81	84,813	0.83	155,958	1.53	6,836	0.07	9,787	0.10	38,852	0.38

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

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DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1918.

assigned to each, see p. 21. For a text discussion of this table, see p. 85.]

V.—HIGHWAYS.				VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.		VII.—EDUCATION.				VIII.—RECREATION.		IX.—MISCELLANEOUS.		X.—GENERAL.		City number.
General expenses.		Repair and construction for compensation.				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.	
$67,040,847	$1.95	$3,723,330	$0.11	$50,886,090	$1.48	$216,073,165	$6.29	$9,138,087	$0.27	$24,190,527	$0.70	$7,041,611	$0.21	$21,174,412	$0.62	
29,552,106	2.02	1,710,613	0.12	31,830,961	2.18	99,039,899	6.78	4,348,709	0.30	12,723,429	0.87	3,852,572	0.26	14,510,441	0.99	
11,316,280	2.43	1,025,067	0.22	9,367,922	2.02	30,052,545	6.46	1,449,448	0.31	3,684,504	0.79	871,339	0.19	2,529,148	0.54	
13,012,076	1.83	484,217	0.07	5,515,174	0.78	41,337,948	5.81	1,675,901	0.24	4,420,396	0.62	1,219,327	0.17	2,458,173	0.35	
6,498,070	1.52	249,533	0.06	2,153,071	0.50	23,853,534	5.59	882,791	0.21	1,836,224	0.43	534,477	0.13	878,409	0.21	
6,662,315	1.81	253,900	0.07	2,018,962	0.55	21,739,239	5.90	781,238	0.21	1,525,974	0.41	563,896	0.15	798,241	0.22	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.																
$11,268,661	$1.96	.....	.....	$15,249,955	$2.66	$42,154,138	$7.35	$1,485,358	$0.26	$3,430,254	$0.60	$1,331,015	$0.23	$7,794,801	$1.36	1
3,707,438	1.46	$65,287	$0.03	3,595,399	1.41	15,870,152	6.23	534,790	0.21	3,021,108	1.19	331,294	0.13	2,619,027	1.03	2
4,210,745	2.43	59,364	0.03	4,395,349	2.53	8,328,295	4.80	298,103	0.17	1,596,441	0.92	683,951	0.39	1,333,908	0.77	3
1,745,357	2.26	40,642	0.05	1,355,478	1.76	4,657,017	6.03	216,906	0.28	764,688	0.98	43,338	0.06	288,183	0.37	4
2,217,981	2.89	1,976	(1)	2,196,909	2.86	6,226,167	8.10	459,849	0.60	1,422,044	1.85	948,310	1.23	826,930	1.08	5
997,758	1.44	318,066	0.46	945,244	1.37	4,512,966	6.52	388,921	0.56	368,771	0.53	130,954	0.19	394,921	0.57	6
1,051,376	1.67	174,933	0.28	1,216,346	1.93	4,568,651	7.26	272,067	0.43	788,764	1.25	274,073	0.44	408,757	0.65	7
1,166,380	1.96	865,073	1.45	887,808	1.49	2,417,398	4.07	99,000	0.17	495,277	0.83	33,675	0.06	208,637	0.35	8
1,380,293	2.35	45,947	0.08	1,237,109	2.11	4,409,139	7.52	373,257	0.64	529,178	0.90	48,871	0.08	490,223	0.84	9
1,806,117	3.28	139,325	0.25	751,364	1.37	5,945,976	10.81	220,458	0.40	316,904	0.58	27,091	0.05	145,054	0.26	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.																
$1,911,654	$3.99	$193,677	$0.40	$1,119,323	$2.33	$3,172,482	$6.62	$148,101	$0.31	$611,882	$1.28	$161,005	$0.34	$346,716	$0.72	11
1,069,120	2.25	67,437	0.14	1,198,875	2.53	2,486,724	5.24	109,980	0.23	470,176	0.99	159,514	0.34	312,124	0.66	12
1,069,059	2.40	10,783	0.02	895,352	2.01	2,823,393	6.34	125,256	0.28	400,071	0.90	46,400	0.10	237,948	0.53	13
757,883	1.81	45,313	0.11	1,182,681	2.82	3,318,877	7.92	156,051	0.37	388,746	0.93	50,788	0.12	162,761	0.39	14
1,006,814	2.43	292,852	0.71	780,536	1.88	2,972,028	7.17	127,990	0.31	114,360	0.28	147,689	0.36	337,744	0.82	15
513,253	1.36	31,118	0.08	230,328	0.61	1,118,419	2.97	38,720	0.10	91,827	0.24	15,100	0.04	92,806	0.25	16
1,047,171	2.80	12,156	0.03	510,204	1.37	3,038,619	8.14	179,110	0.48	403,432	1.08	18,545	0.05	198,562	0.53	17
1,039,576	2.80	100,210	0.27	1,702,834	4.58	3,027,537	8.14	83,498	0.22	491,950	1.32	6,766	0.02	288,946	0.78	18
791,277	2.16	40,841	0.11	356,250	0.97	2,209,887	6.03	158,478	0.43	178,171	0.49	58,976	0.16	144,662	0.39	19
518,317	1.66	.....	.....	529,778	1.70	1,833,951	5.88	65,681	0.21	160,650	0.51	67,220	0.22	221,762	0.71	20
748,026	2.43	92,748	0.30	689,809	2.24	2,207,017	7.16	125,882	0.41	228,678	0.74	14,262	0.05	124,887	0.41	21
844,136	2.75	137,932	0.45	171,952	0.56	1,843,613	6.00	130,701	0.43	144,561	0.47	125,074	0.41	60,230	0.20	22
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.																
$407,285	$1.44	$22,134	$0.08	$198,392	$0.70	$1,636,888	$5.77	$56,350	$0.20	$269,576	$0.95	$10,909	$0.04	$142,892	$0.50	23
695,229	2.59	15,412	0.06	277,693	1.03	1,673,617	6.23	63,695	0.24	363,490	1.35	53,527	0.20	108,473	0.40	24
763,368	2.88	135	(1)	372,506	1.41	1,673,111	6.32	69,131	0.26	280,531	1.06	96,879	0.37	171,944	0.65	25
712,575	2.75	19,946	0.08	196,736	0.76	1,319,769	5.10	35,500	0.14	141,955	0.55	49,857	0.19	108,829	0.42	26
649,143	2.57	33,303	0.13	147,656	0.58	1,355,567	5.37	108,272	0.43	243,559	0.96	3,448	0.01	179,539	0.71	27
376,014	1.57	3,179	0.01	360,835	1.50	1,080,067	4.50	73,292	0.31	112,426	0.47	11,448	0.05	55,589	0.23	28
173,366	0.79	20,052	0.09	55,458	0.25	1,289,008	5.86	34,036	0.15	35,801	0.17	853	(1)	87,033	0.40	29
285,786	1.36	9,962	0.05	38,410	0.18	1,697,675	8.07	89,487	0.43	241,537	1.15	2,232	0.01	80,475	0.38	30
426,720	2.11	5,103	0.03	67,325	0.33	1,266,280	6.27	30,096	0.15	36,064	0.18	6,424	0.03	119,936	0.59	31
362,427	1.85	9,140	0.05	264,163	1.35	772,336	3.94	27,151	0.14	85,501	0.44	4,083	0.02	86,553	0.44	32
136,150	0.73	7,223	0.04	38,263	0.20	534,924	2.85	18,843	0.10	23,534	0.13	7,607	0.04	24,047	0.13	33
284,748	1.60	43,503	0.24	12,559	0.07	1,237,387	6.96	39,092	0.22	117,247	0.66	.....	.....	60,180	0.34	34
570,594	3.44	.....	.....	383,167	2.31	1,222,799	7.37	74,471	0.45	100,395	0.61	92,231	0.56	41,514	0.25	35
139,807	0.88	.....	.....	160,273	1.01	793,487	4.99	.....	.....	59,337	0.37	1,605	0.01	17,502	0.11	36
308,064	1.94	.....	.....	218,000	1.37	816,643	5.15	43,303	0.27	68,062	0.43	33,259	0.21	95,414	0.60	37
191,089	1.21	36,213	0.23	36,795	0.23	863,305	5.48	40,756	0.26	74,670	0.47	1,631	0.01	29,558	0.19	38
330,200	2.17	2,146	0.01	130,626	0.86	1,138,168	7.47	44,573	0.29	110,059	0.72	30,692	0.20	109,389	0.72	39
321,533	2.12	24,189	0.16	144,711	0.95	595,584	3.92	39,944	0.26	154,356	1.02	26,102	0.17	4,297	0.03	40
155,861	1.04	6,499	0.04	.....	.....	906,065	6.06	20,756	0.14	44,960	0.30	280	(1)	37,558	0.25	41
135,466	0.96	.....	.....	80,367	0.57	780,530	5.51	38,003	0.27	55,390	0.39	3,320	0.02	57,754	0.41	42
180,907	1.36	4,726	0.04	74,349	0.56	1,049,754	7.86	56,956	0.43	86,965	0.65	2,867	0.02	20,358	0.15	43
288,647	2.20	17,264	0.13	80,091	0.61	686,791	5.23	12,474	0.09	76,423	0.58	1,070	0.01	1,626	0.01	44
171,649	1.32	7,430	0.06	67,505	0.52	664,760	5.11	14,691	0.11	104,418	0.80	5,135	0.04	53,622	0.41	45
284,794	2.19	2,746	0.02	205,254	1.58	729,346	5.62	31,952	0.25	39,141	0.30	69,449	0.53	18,305	0.14	46
189,153	1.47	30,560	0.24	98,751	0.77	640,262	4.97	37,213	0.29	44,043	0.34	823	0.01	65,525	0.51	47
259,911	2.07	1,771	0.01	158,529	1.26	828,324	6.60	24,784	0.20	99,847	0.80	17,493	0.14	47,183	0.38	48
192,971	1.59	8,910	0.07	31,595	0.26	939,809	7.73	28,361	0.23	88,653	0.73	25,496	0.21	26,425	0.22	49
322,428	2.66	259	(1)	150,797	1.24	618,127	5.09	47,338	0.39	59,807	0.49	90,823	0.75	15,634	0.13	50
205,762	1.74	6,848	0.06	83,788	0.71	512,555	4.34	23,849	0.20	97,296	0.82	.....	.....	23,785	0.20	51
153,770	1.31	.....	.....	23,185	0.20	633,141	5.39	28,105	0.24	73,388	0.62	197	(1)	12,684	0.11	52
256,536	2.19	.....	.....	63,622	0.54	584,521	5.00	10,731	0.09	27,030	0.23	14,331	0.12	59,633	0.51	53
230,318	2.01	.....	.....	150,773	1.32	766,249	6.68	37,596	0.33	106,790	0.93	134,993	1.18	71,148	0.62	54
174,598	1.53	892	0.01	38,549	0.34	740,421	6.47	33,499	0.29	41,408	0.36	807	0.01	24,664	0.22	55
253,821	2.22	3,264	0.03	124,359	1.09	542,813	4.75	21,976	0.19	32,147	0.28	115,850	1.01	46,220	0.40	56
271,188	2.39	1,085	0.01	156,132	1.38	1,018,055	8.98	28,000	0.25	130,998	1.16	56,986	0.50	44,221	0.39	57
146,763	1.31	3,915	0.03	68,726	0.61	663,930	5.91	27,212	0.24	33,373	0.30	539	(1)	29,232	0.26	58
83,633	0.75	.....	.....	8,922	0.08	362,151	3.23	12,125	0.11	90,127	0.80	4,087	0.04	21,049	0.19	59
159,192	1.43	3,933	0.04	.....	.....	392,835	3.52	13,389	0.12	40,633	0.36	10	(1)	16,598	0.15	60
352,138	3.25	49,906	0.46	83,532	0.77	1,057,965	9.76	78,935	0.73	135,418	1.25	50,274	0.46	39,268	0.36	61
155,418	1.44	4,512	0.04	25,371	0.23	623,127	5.76	14,737	0.14	20,172	0.19	16,889	0.16	30,562	0.28	62
170,041	1.59	1,502	0.01	193,346	1.81	581,102	5.45	17,000	0.16	106,368	1.00	8,121	0.08	38,207	0.36	63
180,797	1.73	10,603	0.10	2,710	0.03	1,065,298	10.18	28,722	0.27	57,391	0.55	656	0.01	24,168	0.23	64
223,846	2.14	1,042	0.01	99,945	0.96	512,801	4.91	35,300	0.34	81,492	0.78	89,516	0.86	37,174	0.36	65
90,061	0.87	3,305	0.03	83,936	0.81	599,710	5.78	13,000	0.13	30,863	0.30	6,170	0.06	20,288	0.20	66
254,141	2.47	.....	.....	121,679	1.18	811,695	7.88	15,282	0.15	36,558	0.35	17,981	0.17	24,165	0.23	67
232,000	2.25	42,229	0.41	124,275	1.21	479,879	4.66	25,077	0.24	31,531	0.31	44,324	0.43	11,739	0.11	68
102,168	1.00	19,376	0.19	11,520	0.11	579,317	5.67	10,846	0.11	28,366	0.28	8,053	0.08	16,194	0.16	69

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TABLE 12.—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.		IV.—SANITATION, OR PROMOTION OF CLEANLINESS.	
						Police department.		Fire department.		All other.					
		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 1918.															
70	Oklahoma City, Okla.	$932,438	$9.33	$82,355	$0.82	$72,903	$0.73	$117,893	$1.18	$7,477	$0.07	$20,724	$0.21	$58,453	$0.58
71	Duluth, Minn.	1,426,258	14.69	141,871	1.46	114,174	1.18	178,276	1.84	16,276	0.18	37,033	0.38	60,309	0.62
72	Wilmington, Del.	1,079,713	11.26	112,475	1.17	151,186	1.58	84,069	0.88	11,563	0.12	13,579	0.14	137,268	1.43
73	Akron, Ohio.	1,600,556	17.10	128,531	1.37	96,264	1.03	119,705	1.28	17,516	0.19	59,052	0.63	165,340	1.77
74	Norfolk, Va.	1,697,594	18.47	146,691	1.60	221,157	2.41	169,989	1.85	33,090	0.36	44,887	0.49	238,410	2.59
75	Elizabeth, N. J.	1,224,780	13.62	98,709	1.10	151,311	1.68	142,978	1.59	8,163	0.09	28,830	0.32	113,091	1.26
76	Utica, N. Y.	1,324,904	14.84	118,259	1.32	101,732	1.14	189,865	2.12	9,328	0.10	18,133	0.20	150,633	1.69
77	Waterbury, Conn.	1,553,762	17.42	133,519	1.50	125,255	1.40	125,854	1.41	15,479	0.17	51,719	0.58	94,510	1.06
78	Somerville, Mass.	1,531,237	17.26	89,027	1.00	128,001	1.44	131,345	1.48	19,526	0.22	44,310	0.50	181,976	2.05
79	St. Joseph, Mo.	1,106,346	12.74	78,148	0.90	123,098	1.42	172,075	1.98	7,412	0.09	21,574	0.25	36,736	0.42
80	Manchester, N. H.	1,179,514	14.82	95,887	1.20	113,174	1.42	190,991	2.40	8,962	0.11	26,001	0.33	119,191	1.50
81	Jacksonville, Fla.	1,029,384	13.02	92,615	1.17	151,135	1.91	126,297	1.60	20,182	0.26	31,553	0.40	137,449	1.74
82	Hoboken, N. J.	1,407,302	17.88	134,410	1.71	194,898	2.48	178,299	2.27	7,438	0.09	22,485	0.28	94,072	1.20
83	Wilkes-Barre, Pa.	872,457	11.14	71,833	0.92	94,159	1.20	85,256	1.09	9,191	0.12	5,086	0.06	82,855	1.06
84	Troy, N. Y.	1,362,715	17.45	125,221	1.60	149,318	1.91	135,894	1.74	6,821	0.09	28,182	0.36	162,806	2.08
85	Fort Wayne, Ind.	867,093	11.11	50,795	0.65	76,203	0.98	111,112	1.42	8,512	0.11	11,149	0.14	66,797	0.86
86	East St. Louis, Ill.	795,450	10.29	75,709	0.98	95,749	1.24	130,451	1.69	9,103	0.12	12,790	0.17	30,289	0.39
87	Evansville, Ind.	930,636	12.09	55,324	0.72	102,470	1.33	103,046	1.34	4,983	0.06	17,595	0.23	45,699	0.59
88	Erie, Pa.	939,475	12.27	78,115	1.02	102,876	1.34	129,857	1.70	13,241	0.17	18,242	0.24	75,128	0.98
89	Passaic, N. J.	889,593	11.73	61,541	0.81	74,524	0.98	102,192	1.35	6,436	0.08	20,301	0.27	70,159	0.92
90	Wichita, Kans.	714,193	9.70	57,145	0.78	51,017	0.69	85,229	1.17	6,910	0.09	4,883	0.07	43,372	0.59
91	Harrisburg, Pa.	890,719	12.16	62,688	0.86	76,051	1.04	46,208	0.63	10,659	0.14	15,925	0.22	110,953	1.51
92	Bayonne, N. J.	1,560,887	21.39	102,991	1.41	170,639	2.34	162,339	2.22	10,968	0.15	15,358	0.21	134,000	1.84
93	Peoria, Ill.	1,223,213	16.95	78,294	1.08	99,074	1.37	151,923	2.10	30,248	0.42	33,698	0.47	80,722	1.12
94	South Bend, Ind.	836,343	11.78	47,556	0.67	76,406	1.08	79,953	1.13	16,621	0.23	12,594	0.18	40,957	0.58
95	Johnstown, Pa.	767,357	10.89	54,657	0.78	65,291	0.93	71,824	1.02	8,665	0.12	18,465	0.26	45,074	0.64
96	El Paso, Tex.	959,865	13.68	92,579	1.32	115,117	1.64	109,259	1.56	18,960	0.27	20,058	0.29	140,919	2.01
97	Savannah, Ga.	1,042,651	15.06	75,065	1.08	151,435	2.19	123,651	1.79	21,047	0.30	28,955	0.42	190,527	2.75
98	Brockton, Mass.	1,278,725	18.53	78,368	1.14	110,397	1.60	128,554	1.86	5,425	0.08	35,613	0.52	114,266	1.66
99	Sacramento, Calif.	1,422,242	20.62	112,894	1.64	95,861	1.39	127,168	1.84	17,818	0.26	24,524	0.36	135,728	1.98
100	Terre Haute, Ind.	883,886	13.20	62,461	0.93	81,987	1.22	134,576	2.00	7,773	0.12	13,950	0.21	40,448	0.60
101	Holyoke, Mass.	1,219,326	18.36	90,867	1.37	116,572	1.76	164,163	2.47	6,353	0.10	68,815	1.04	93,102	1.40
102	Allentown, Pa.	725,315	11.14	47,305	0.73	53,421	0.82	60,211	0.92	4,278	0.07	9,461	0.15	54,250	0.83
103	Portland, Me.	1,351,780	20.89	75,103	1.16	150,833	2.33	177,708	2.75	7,807	0.12	15,328	0.24	84,074	1.30
104	Springfield, Ill.	771,029	12.26	76,157	1.21	49,060	0.78	83,298	1.32	8,711	0.14	8,039	0.13	59,549	0.95
105	Canton, Ohio.	734,456	11.74	81,462	1.30	59,679	0.95	68,812	1.10	3,506	0.06	9,188	0.15	51,961	0.83
106	Berkeley, Calif.	1,020,540	16.51	71,854	1.16	57,590	0.93	109,223	1.77	9,137	0.15	13,221	0.21	46,408	0.75
107	Chattanooga, Tenn.	657,159	10.74	50,043	0.82	79,790	1.30	92,504	1.51	5,616	0.09	14,146	0.23	50,563	0.83
108	Charleston, S. C.	805,259	13.19	47,443	0.78	138,880	2.28	131,875	2.16	13,178	0.22	15,019	0.25	90,657	1.49
109	Pawtucket, R. I.	955,787	15.75	83,152	1.37	83,900	1.38	103,175	1.70	8,026	0.13	6,456	0.11	55,482	0.91
110	Altoona, Pa.	613,719	10.28	54,389	0.91	45,129	0.76	68,834	1.15	9,945	0.17	4,790	0.08	29,455	0.49
111	Covington, Ky.	635,238	10.65	66,751	1.12	80,149	1.34	73,965	1.24	2,772	0.05	5,176	0.09	84,153	1.41
112	Atlantic City, N. J.	1,567,292	26.33	125,629	2.11	183,905	3.09	225,206	3.78	63,023	1.06	17,273	0.29	124,760	2.10
113	Mobile, Ala.	527,288	8.94	43,950	0.75	81,282	1.38	75,060	1.27	8,569	0.14	14,303	0.24	28,729	0.49
114	Sioux City, Iowa.	921,255	15.63	50,806	0.86	67,430	1.14	68,990	1.17	10,411	0.18	4,084	0.07	82,104	1.39
115	Little Rock, Ark.	618,622	10.54	56,867	0.97	62,201	1.06	94,550	1.61	4,190	0.07	18,992	0.32	30,819	0.52
116	Flint, Mich.	873,182	15.10	93,303	1.61	63,612	1.10	81,981	1.42	8,963	0.16	16,653	0.29	60,429	1.04
117	Tampa, Fla.	732,979	12.81	50,925	0.89	69,516	1.21	99,244	1.73	7,820	0.14	13,415	0.23	104,535	1.83
118	Saginaw, Mich.	784,332	13.79	67,279	1.18	68,849	1.21	69,306	1.22	6,735	0.12	18,161	0.32	39,733	0.70
119	Rockford, Ill.	787,882	13.89	63,683	1.12	52,799	0.93	86,592	1.53	3,221	0.06	22,592	0.40	45,941	0.81
120	San Diego, Calif.	1,562,740	27.70	168,906	2.99	142,251	2.52	143,083	2.54	28,000	0.50	46,839	0.83	56,135	1.00
121	Pueblo, Colo.	613,155	10.93	39,655	0.71	46,002	0.82	97,174	1.73	5,511	0.10	11,480	0.20	22,119	0.39
122	Gary, Ind.	778,021	13.89	61,185	1.09	93,719	1.67	97,875	1.75	10,462	0.19	18,282	0.33	65,272	1.17
123	New Britain, Conn.	876,742	15.72	64,852	1.16	78,120	1.40	67,435	1.21	14,070	0.25	19,409	0.35	46,835	0.84
124	Binghamton, N. Y.	998,701	18.20	89,134	1.62	76,487	1.39	93,366	1.70	41,534	0.76	17,975	0.33	50,925	0.93
125	York, Pa.	411,309	7.79	33,497	0.63	33,255	0.63	29,343	0.56	3,764	0.07	2,416	0.05	46,660	0.88
126	Springfield, Ohio.	734,042	14.04	71,827	1.37	48,701	0.93	66,500	1.27	2,211	0.04	11,486	0.22	45,529	0.87
127	Malden, Mass.	913,372	17.48	47,682	0.91	75,866	1.45	85,484	1.64	9,952	0.19	29,758	0.57	84,687	1.62
128	Lancaster, Pa.	450,803	8.72	28,882	0.56	45,646	0.88	37,045	0.72	2,062	0.04	4,024	0.08	21,913	0.42
129	Pasadena, Calif.	1,076,918	21.13	70,616	1.38	53,743	1.05	66,360	1.30	15,311	0.30	16,046	0.31	74,511	1.46
130	Kalamazoo, Mich.	620,371	12.21	41,628	0.82	38,086	0.75	66,694	1.31	4,023	0.08	50,210	0.99	22,948	0.45
131	Augusta, Ga.	824,299	16.28	65,985	1.30	70,370	1.39	68,779	1.36	13,537	0.27	18,253	0.36	45,615	0.90
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.															
132	Davenport, Iowa.	$817,911	$16.42	$48,335	$0.97	$59,579	$1.20	$108,548	$2.18	$12,640	$0.25	$9,790	$0.20	$57,387	$1.15
133	Topeka, Kans.	674,897	13.62	46,173	0.93	42,471	0.86	87,189	1.76	4,176	0.08	15,146	0.31	41,777	0.84
134	Salem, Mass.	893,365	18.23	55,982	1.13	71,927	1.46	80,544	1.63	14,471	0.29	27,915	0.57	69,190	1.40
135	Haverhill, Mass.	921,613	18.74	60,608	1.23	68,435	1.39	89,549	1.82	10,607	0.22	43,191	0.88	47,453	0.96
136	Huntington, W. Va.	513,710	10.55	41,732	0.86	44,705	0.92	45,654	0.94	3,789	0.08	7,827	0.16	38,731	0.80
137	Muskogee, Okla.	377,377	7.76	38,534	0.79	26,299	0.54	39,944	0.82	951	0.02	4,362	0.09	7,799	0.16
138	Bay City, Mich.	632,654	13.01	37,823	0.78	46,562	0.96	74,127	1.52	2,381	0.05	14,898	0.31	26,039	0.54
139	Chelsea, Mass.	759,777	15.70	53,409	1.10	76,411	1.58	89,696	1.85	9,780	0.20	15,114	0.31	50,663	1.05
140	McKeesport, Pa.	586,166	12.16	51,013	1.06	58,046	1.20	49,387	1.02	3,094	0.06	15,912	0.33	59,951	1.24
141	Racine, Wis.	700,011	14.75	36,672	0.77	39,005	0.82	73,526	1.55	3,052	0.06	6,568	0.14	48,352	1.02
142	Superior, Wis.	688,217	14.66	58,814	1.25	59,504	1.27	122,044	2.60	6,625	0.14	12,239	0.26	41,613	0.89
143	Lincoln, Nebr.	649,581	13.87	56,889	1.21	34,908	0.75	60,049	1.28	5,496	0.12	14,401	0.31	36,860	0.79
144	Roanoke, Va.	418,484	9.04	52,582	1.14	48,179	1.04	62,245	1.34	909	0.02	8,630	0.19	24,981	0.54
145	Macon, Ga.	663,561	14.39	42,950	0.93	86,411	1.87	105,538	2.29	14,588	0.32	10,048	0.22	72,240	1.57
146	Woonsocket, R. I.	587,088	12.94	42,050	0.93	88,883	1.96	90,884	2.00	7,258	0.16	4,402	0.10	27,391	0.60
147	Lansing, Mich.	656,280	14.56	60,408	1.34	35,568	0.79	77,942	1.73	7,754	0.17	13,267	0.29	44,804	0.99

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

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DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1918—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 85.]

V.—HIGHWAYS.				VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.		VII.—EDUCATION.				VIII.—RECREATION.		IX.—MISCELLANEOUS.		X.—GENERAL.		City number.
General expenses.		Repair and construction for compensation.				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 1918.																
$65,325	$0.65	$5,889	$0.06	$18,779	$0.19	$446,636	$4.47	$8,219	$0.08	$25,726	$0.26	$8	(1)	$2,051	$0.02	70
167,124	1.72	357	(1)	9,132	0.09	614,647	6.33	25,414	0.26	29,767	0.31	1,016	$0.01	30,862	0.32	71
100,437	1.05	.....	.....	9,030	0.09	369,809	3.86	21,125	0.22	45,149	0.47	47	(1)	23,976	0.25	72
107,207	1.14	11,685	0.12	28,835	0.31	808,674	8.64	11,164	0.12	9,054	0.10	33	(1)	36,996	0.40	73
163,321	1.78	20,507	0.22	75,283	0.82	489,445	5.32	7,051	0.08	51,009	0.55	30,015	0.33	6,739	0.07	74
102,106	1.14	3,277	0.04	39,197	0.44	473,404	5.27	19,915	0.22	26,948	0.30	5,971	0.07	10,880	0.12	75
107,934	1.21	.....	.....	49,307	0.55	489,872	5.49	32,780	0.37	28,670	0.32	831	0.01	27,860	0.31	76
229,917	2.58	.....	.....	73,638	0.83	594,278	6.66	25,223	0.28	24,234	0.27	45,566	0.51	14,570	0.16	77
140,196	1.58	5,112	0.06	54,534	0.62	527,520	5.95	41,127	0.46	60,507	0.68	83,750	0.95	24,306	0.27	78
87,614	1.01	3,699	0.04	23,091	0.26	498,801	5.74	18,411	0.21	22,769	0.26	1,015	0.01	11,903	0.14	79
225,036	2.83	8,553	0.11	27,651	0.35	310,180	3.90	19,264	0.24	27,411	0.34	4,043	0.05	3,170	0.04	80
137,181	1.74	7,977	0.10	42,470	0.54	226,340	2.86	13,073	0.17	30,495	0.39	1,000	0.01	11,617	0.15	81
63,968	0.81	160	(1)	40,436	0.51	564,120	7.17	20,885	0.27	47,313	0.60	7,078	0.09	31,740	0.40	82
97,726	1.25	3,585	0.04	700	0.01	372,660	4.76	.....	.....	30,714	0.39	595	0.01	18,097	0.23	83
146,595	1.88	762	0.01	125,585	1.61	363,214	4.65	8,500	0.11	30,928	0.40	34,996	0.45	43,893	0.56	84
110,874	1.42	3,406	0.04	.....	.....	358,849	4.60	24,355	0.31	30,108	0.39	3,041	0.04	11,892	0.15	85
72,718	0.94	.....	.....	.....	.....	322,708	4.17	9,430	0.12	31,390	0.41	202	(1)	4,911	0.06	86
72,175	0.94	39	(1)	10,956	0.14	444,028	5.77	27,572	0.36	29,512	0.38	89	(1)	17,148	0.22	87
98,636	1.29	4,157	0.05	780	0.01	388,803	5.08	16,650	0.22	8,902	0.12	.....	.....	4,088	0.05	88
57,422	0.76	354	(1)	25,554	0.34	436,479	5.75	15,306	0.20	8,831	0.12	4,461	0.06	6,033	0.08	89
81,951	1.11	4,380	0.06	7,531	0.10	343,627	4.67	6,341	0.09	15,785	0.21	20	(1)	5,402	0.07	90
119,644	1.63	5,225	0.07	2,825	0.04	377,413	5.15	5,000	0.07	40,122	0.55	336	(1)	17,670	0.24	91
212,282	2.91	159	(1)	26,646	0.37	660,205	9.05	15,216	0.21	20,582	0.28	10,029	0.14	19,473	0.27	92
106,172	1.47	7,830	0.11	33,111	0.46	474,191	6.57	19,851	0.28	80,191	1.11	4,052	0.06	23,856	0.33	93
64,059	0.90	771	0.01	.....	.....	444,130	6.26	13,035	0.18	27,408	0.39	726	0.01	12,127	0.17	94
116,393	1.65	30,242	0.43	3,542	0.05	342,346	4.86	.....	.....	4,483	0.06	663	0.01	5,712	0.08	95
50,678	0.72	1,286	0.02	28,095	0.40	332,906	4.74	5,425	0.08	35,702	0.51	2,135	0.03	6,746	0.10	96
98,873	1.43	906	0.01	35,939	0.52	240,872	3.48	16,287	0.24	36,822	0.53	2,777	0.04	19,495	0.28	97
158,730	2.30	1,411	0.02	70,987	1.03	482,343	6.99	24,225	0.35	18,269	0.26	41,425	0.60	8,712	0.13	98
118,679	1.72	1,026	0.01	15,529	0.23	640,806	9.29	25,168	0.36	65,287	0.95	9,088	0.13	31,666	0.46	99
58,634	0.87	4,797	0.07	8,600	0.13	419,299	6.22	16,415	0.24	23,357	0.35	526	0.01	16,003	0.24	100
96,139	1.45	1,372	0.02	93,482	1.41	395,750	5.96	16,000	0.24	33,673	0.51	30,768	0.46	12,270	0.18	101
119,043	1.83	.....	.....	750	0.01	344,438	5.29	7,500	0.12	13,681	0.21	515	0.01	10,462	0.16	102
256,708	3.97	17,606	0.27	97,883	1.51	372,367	5.75	10,417	0.16	41,003	0.63	27,093	0.42	17,800	0.28	103
46,925	0.75	.....	.....	3,424	0.05	362,385	5.76	11,465	0.18	56,970	0.91	347	0.01	4,699	0.07	104
34,764	0.56	2,247	0.04	10,506	0.17	384,242	6.14	7,888	0.13	5,767	0.09	308	(1)	14,126	0.23	105
101,841	1.65	5,001	0.08	13,673	0.22	534,065	8.64	25,648	0.41	28,413	0.46	749	0.01	3,712	0.06	106
75,109	1.23	3,071	0.05	88,282	1.44	164,257	2.68	12,700	0.21	10,469	0.17	263	(1)	10,346	0.17	107
65,087	1.07	4,758	0.08	101,987	1.67	157,672	2.58	100	(1)	25,587	0.42	1,071	0.02	11,945	0.20	108
162,288	2.68	1,754	0.03	40,890	0.67	362,719	5.98	18,605	0.31	19,912	0.33	285	(1)	9,143	0.15	109
52,840	0.88	4,179	0.07	2,995	0.05	327,797	5.49	.....	.....	1,088	0.02	495	0.01	11,783	0.20	110
73,848	1.24	302	0.01	17,162	0.29	207,909	3.49	6,652	0.11	11,015	0.18	6	(1)	5,378	0.09	111
123,039	2.07	29,463	0.50	55,136	0.93	498,656	8.38	13,039	0.22	86,001	1.44	1,187	0.02	20,975	0.35	112
97,280	1.65	1,540	0.03	23,553	0.40	129,210	2.19	.....	.....	9,912	0.17	90	(1)	13,810	0.23	113
75,263	1.28	3,053	0.05	77	(1)	469,338	7.96	22,801	0.39	32,931	0.56	1,276	0.02	32,691	0.55	114
44,703	0.76	1,829	0.03	21,446	0.37	229,625	3.91	8,376	0.14	2,914	0.05	12,837	0.22	29,273	0.50	115
95,081	1.64	.....	.....	88,072	1.52	310,580	5.37	7,180	0.12	17,606	0.30	20,279	0.35	9,443	0.16	116
133,877	2.34	389	0.01	67,323	1.18	152,679	2.67	5,563	0.10	16,014	0.28	6,637	0.12	5,042	0.09	117
100,876	1.77	2,047	0.04	13,003	0.23	358,925	6.31	9,427	0.17	12,482	0.22	1,536	0.03	15,973	0.28	118
64,057	1.13	3,306	0.06	2,650	0.05	392,040	6.91	17,363	0.31	29,487	0.52	.....	.....	4,151	0.07	119
174,182	3.09	.....	.....	917	0.02	583,229	10.34	30,713	0.54	169,317	3.00	3	(1)	19,165	0.34	120
82,019	1.46	636	0.01	1,900	0.03	261,942	4.67	6,773	0.12	33,018	0.59	300	0.01	4,626	0.08	121
60,129	1.07	.....	.....	900	0.02	312,832	5.59	23,305	0.42	15,787	0.28	3,895	0.07	14,378	0.26	122
88,900	1.59	11,018	0.20	53,189	0.95	358,273	6.42	15,000	0.27	16,212	0.29	40,533	0.73	2,896	0.05	123
111,793	2.04	238	(1)	134,383	2.45	331,976	6.05	12,149	0.22	12,374	0.23	12,937	0.24	13,430	0.24	124
56,211	1.07	1,956	0.04	1,837	0.03	192,423	3.65	611	0.01	5,814	0.11	488	0.01	3,034	0.06	125
71,913	1.38	4,185	0.08	78,278	1.50	297,081	5.68	6,015	0.12	15,513	0.30	1,081	0.02	13,722	0.26	126
117,344	2.25	683	0.01	43,196	0.83	296,062	5.67	20,480	0.39	44,351	0.85	51,420	0.98	6,407	0.12	127
93,712	1.81	3,875	0.07	806	0.02	190,200	3.68	3,000	0.06	5,057	0.10	6	(1)	14,575	0.28	128
110,546	2.17	6,175	0.12	22,800	0.45	512,720	10.06	37,302	0.73	78,664	1.54	4,566	0.09	7,558	0.15	129
55,900	1.10	1,298	0.03	6,296	0.12	310,664	6.12	13,992	0.28	5,205	0.10	272	0.01	3,155	0.06	130
117,046	2.31	.....	.....	178,512	3.52	192,873	3.81	300	0.01	12,542	0.25	17,700	0.35	22,787	0.45	131
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.																
$68,540	$1.38	$3,125	$0.06	.....	.....	$367,979	$7.39	$16,030	$0.32	$44,469	$0.89	$437	$0.01	$21,052	$0.42	132
57,798	1.17	383	0.01	$8,345	$0.17	316,779	6.39	6,720	0.14	35,487	0.72	125	(1)	12,128	0.24	133
103,005	2.09	24,545	0.50	67,911	1.38	238,747	4.84	19,300	0.39	32,067	0.65	52,578	1.07	41,183	0.83	134
122,734	2.50	3,350	0.07	95,500	1.94	288,008	5.86	20,113	0.41	18,224	0.37	46,764	0.95	7,077	0.14	135
35,506	0.73	.....	.....	19,662	0.40	256,941	5.27	5,598	0.11	8,228	0.17	.....	.....	5,337	0.11	136
30,413	0.63	1,696	0.03	23,792	0.49	178,275	3.66	5,813	0.12	9,416	0.19	9,000	0.18	1,033	0.02	137
96,408	1.98	297	0.01	4,179	0.09	302,138	6.22	9,624	0.20	11,652	0.24	1,029	0.02	5,497	0.11	138
70,632	1.46	.....	.....	59,932	1.24	249,137	5.15	8,021	0.17	18,417	0.38	46,348	0.96	12,217	0.25	139
51,715	1.07	70	(1)	439	0.01	274,635	5.70	3,845	0.08	8,864	0.18	1,225	0.03	7,970	0.17	140
102,322	2.16	.....	.....	14,501	0.31	317,520	6.69	16,703	0.35	36,058	0.76	1,386	0.03	4,346	0.09	141
61,200	1.30	.....	.....	1,033	0.02	284,809	6.07	13,608	0.29	18,875	0.40	364	0.01	7,489	0.16	142
46,601	1.00	981	0.02	5,901	0.13	348,599	7.44	11,831	0.25	17,919	0.38	439	0.01	8,707	0.19	143
40,876	0.88	1,019	0.02	14,470	0.31	144,452	3.12	.....	.....	5,916	0.13	300	0.01	13,923	0.30	144
50,732	1.10	3,196	0.07	73,446	1.59	157,851	3.42	1,235	0.03	23,190	0.50	5,710	0.12	16,426	0.36	145
121,659	2.68	1,155	0.03	19,989	0.44	159,001	3.50	3,324	0.07	3,098	0.07	14,569	0.32	3,434	0.08	146
94,396	2.09	5,093	0.11	14,706	0.33	268,378	5.95	9,476	0.21	19,458	0.43	675	0.01	4,355	0.10	147

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TABLE 12.—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.		IV.—SANITATION, OR PROMOTION OF CLEANLINESS.	
						Police department.		Fire department.		All other.					
		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 1918—Continued.														
148	Montgomery, Ala.	$428,842	$9.66	$37,600	$0.85	$70,044	$1.58	$63,112	$1.42	$4,592	$0.10	$21,802	$0.49	$40,547	$0.91
149	West Hoboken, N. J.	483,522	10.89	25,876	0.58	65,080	1.47	43,959	0.99	2,135	0.05	6,292	0.14	29,305	0.66
150	Newton, Mass.	1,472,917	33.21	95,347	2.15	123,572	2.79	95,871	2.16	28,735	0.65	22,955	0.52	121,541	2.74
151	Butte, Mont.	1,322,403	29.87	98,482	2.22	129,749	2.93	131,651	2.97	16,595	0.37	14,796	0.33	195,132	4.41
152	Wheeling, W. Va.	574,834	13.12	47,804	1.09	59,640	1.36	72,766	1.66	698	0.02	13,511	0.31	41,424	0.95
153	East Orange, N. J.	869,857	19.88	56,680	1.30	85,350	1.95	65,841	1.50	6,852	0.16	12,489	0.29	89,600	2.05
154	Galveston, Tex.	742,899	17.37	42,319	0.99	99,518	2.33	99,709	2.33	4,454	0.10	14,676	0.34	67,225	1.57
155	Perth Amboy, N. J.	544,944	12.78	42,766	1.00	57,706	1.35	30,097	0.71	8,627	0.20	10,024	0.24	50,864	1.19
156	Fitchburg, Mass.	829,458	19.58	53,443	1.26	63,800	1.51	76,316	1.80	9,852	0.23	40,615	0.96	47,099	1.11
157	Lexington, Ky.	573,401	13.65	59,203	1.41	62,512	1.49	91,705	2.18	4,116	0.10	14,261	0.34	33,335	0.79
158	New Castle, Pa.	465,747	11.11	38,490	0.92	37,498	0.89	45,326	1.08	5,584	0.13	7,481	0.18	31,344	0.75
159	Chester, Pa.	462,128	11.04	39,204	0.94	50,602	1.21	30,401	0.73	4,681	0.11	5,826	0.14	30,916	0.74
160	Decatur, Ill.	488,201	11.67	36,908	0.88	36,957	0.88	48,263	1.15	3,450	0.08	6,440	0.15	17,764	0.42
161	Springfield, Mo.	464,249	11.16	41,244	0.99	36,408	0.88	78,740	1.89	5,442	0.13	6,213	0.15	19,294	0.46
162	Hamilton, Ohio	429,073	10.38	58,102	1.41	46,309	1.12	55,740	1.35	2,223	0.05	6,481	0.16	47,902	1.16
163	Charlotte, N. C.	439,488	10.68	36,240	0.88	38,849	0.94	51,031	1.24	4,153	0.10	5,139	0.12	41,240	1.00
164	Portsmouth, Va.	293,063	7.20	41,163	1.01	32,985	0.81	35,250	0.87	4,198	0.10	4,883	0.12	39,888	0.98
165	Everett, Mass.	647,129	16.11	49,723	1.24	48,593	1.21	57,461	1.43	11,489	0.29	15,632	0.39	40,468	1.01
166	Dubuque, Iowa	467,454	11.65	31,402	0.78	40,237	1.00	53,836	1.34	2,487	0.06	5,084	0.13	27,704	0.69
167	San Jose, Calif.	641,539	16.15	46,490	1.17	41,933	1.06	66,676	1.68	5,125	0.13	10,970	0.28	36,168	0.91
168	Pittsfield, Mass.	707,453	17.83	45,127	1.14	59,130	1.49	44,356	1.12	8,657	0.22	19,861	0.50	40,255	1.01
169	New Rochelle, N. Y.	844,993	21.56	108,975	2.78	67,252	1.72	59,746	1.52	6,575	0.17	13,971	0.36	85,983	2.19
170	Quincy, Mass.	908,687	23.29	70,535	1.81	62,303	1.60	79,976	2.05	12,527	0.32	27,543	0.71	76,869	1.97
171	Colorado Springs, Colo.	505,900	12.98	41,076	1.05	35,647	0.91	45,963	1.18	4,339	0.11	13,304	0.34	13,087	0.34
172	Knoxville, Tenn.	641,355	16.46	55,290	1.42	70,094	1.80	87,074	2.24	5,038	0.13	8,314	0.21	40,449	1.04
173	Joliet, Ill.	529,331	13.73	61,295	1.59	37,178	0.96	57,102	1.48	1,990	0.05	4,041	0.10	37,349	0.97
174	Niagara Falls, N. Y.	945,225	24.57	76,090	1.98	68,568	1.78	96,623	2.51	13,789	0.36	22,970	0.60	89,444	2.33
175	Mount Vernon, N. Y.	930,952	24.30	98,971	2.58	79,768	2.08	67,690	1.77	8,907	0.23	22,925	0.62	66,814	1.74
176	Elmira, N. Y.	643,036	16.80	61,289	1.60	56,734	1.48	64,768	1.69	8,559	0.22	17,193	0.45	44,409	1.16
177	Lorain, Ohio	445,237	11.64	46,451	1.21	40,174	1.05	65,115	1.70	3,848	0.10	6,651	0.17	31,587	0.83
178	Cedar Rapids, Iowa	653,771	17.11	42,717	1.12	32,107	0.84	54,039	1.41	10,099	0.26	2,324	0.06	52,181	1.37
179	Amsterdam, N. Y.	397,906	10.46	48,958	1.29	24,461	0.64	40,106	1.05	4,108	0.11	16,554	0.44	39,224	1.03
180	Auburn, N. Y.	597,175	15.70	53,986	1.42	40,568	1.07	70,579	1.86	3,507	0.09	29,044	0.76	30,402	0.80
181	Jamestown, N. Y.	591,687	15.75	47,980	1.28	41,440	1.10	58,672	1.56	4,346	0.12	10,991	0.29	35,389	0.94
182	Waterloo, Iowa	415,598	11.13	19,059	0.51	29,511	0.79	29,542	0.79	4,753	0.13	2,998	0.08	15,228	0.41
183	Everett, Wash.	418,608	11.25	31,068	0.84	20,605	0.55	45,168	1.21	6,591	0.18	5,883	0.16	14,211	0.38
184	Shreveport, La.	453,464	12.23	39,758	1.07	47,523	1.28	64,723	1.75	6,623	0.18	12,501	0.34	53,012	1.43
185	Fresno, Calif.	715,780	19.35	39,796	1.08	48,785	1.32	89,848	2.43	18,473	0.50	19,333	0.52	38,851	1.05
186	Quincy, Ill.	440,748	11.96	37,423	1.02	40,769	1.11	51,423	1.40	2,716	0.07	1,515	0.04	16,442	0.45
187	Boise, Idaho.	418,428	11.42	27,880	0.76	20,041	0.55	48,223	1.32	5,417	0.15	3,332	0.09	19,240	0.52
188	Lima, Ohio.	365,207	9.97	37,537	1.02	29,157	0.80	39,520	1.08	2,078	0.06	4,360	0.12	16,730	0.46
189	Taunton, Mass.	585,088	15.99	43,230	1.18	56,068	1.53	65,202	1.78	5,845	0.16	14,675	0.40	30,794	0.84
190	Oshkosh, Wis.	459,630	12.62	31,846	0.87	23,374	0.64	58,091	1.59	2,233	0.06	2,866	0.08	17,836	0.49
191	Stockton, Calif.	783,483	21.64	61,373	1.69	50,221	1.39	71,561	1.98	7,219	0.20	8,749	0.24	74,340	2.05
192	Jackson, Mich.	629,398	17.49	55,475	1.54	45,933	1.28	55,383	1.54	6,963	0.19	26,430	0.73	32,170	0.89
193	Austin, Tex.	456,880	12.83	37,567	1.05	32,509	0.91	37,457	1.05	6,936	0.19	11,118	0.31	37,268	1.05
194	Columbia, S. C.	449,112	12.77	33,179	0.94	74,825	2.13	73,096	2.08	5,973	0.17	10,412	0.30	34,081	0.97
195	Aurora, Ill.	443,057	12.73	40,425	1.16	41,136	1.18	39,501	1.14	6,476	0.19	6,900	0.20	37,618	1.08
196	Bellingham, Wash.	307,303	8.94	22,278	0.65	15,943	0.46	17,820	0.52	1,575	0.05	1,307	0.04	5,554	0.16
197	Waco, Tex.	631,059	18.47	33,310	0.97	60,000	1.76	93,543	2.74	11,554	0.34	7,770	0.23	43,547	1.27
198	Williamsport, Pa.	397,551	11.65	32,517	0.95	29,483	0.86	46,180	1.35	3,433	0.10	6,637	0.19	15,566	0.46
199	Highland Park, Mich.	838,223	24.76	63,233	1.87	57,626	1.70	34,231	1.01	9,864	0.29	18,601	0.55	48,113	1.42
200	Orange, N. J.	503,835	14.98	41,075	1.22	54,049	1.61	42,183	1.25	4,691	0.14	10,463	0.31	41,219	1.23
201	Lynchburg, Va.	462,917	13.80	43,132	1.29	44,885	1.34	58,817	1.75	1,584	0.05	12,899	0.38	41,981	1.25
202	Brookline, Mass.	1,339,737	39.96	90,581	2.70	132,542	3.95	123,041	3.67	21,462	0.64	54,550	1.63	122,736	3.66
203	Winston-Salem, N. C.	310,891	9.28	19,689	0.59	26,748	0.80	21,296	0.64	1,938	0.06	12,983	0.39	46,275	1.38
204	Joplin, Mo.	453,913	13.55	50,440	1.51	58,355	1.74	53,572	1.60	4,722	0.14	9,150	0.27	23,249	0.69
205	Tulsa, Okla.	715,307	21.37	82,893	2.48	69,449	2.07	70,314	2.10	14,659	0.44	14,313	0.43	32,547	0.97
206	Kenosha, Wis.	487,415	14.66	25,621	0.77	33,561	1.01	58,788	1.77	5,726	0.17	11,970	0.36	22,628	0.68
207	Danville, Ill.	366,170	11.03	35,461	1.07	30,114	0.91	67,224	2.02	1,263	0.04	2,696	0.08	9,782	0.29
208	Ogden, Utah.	440,899	13.63	54,966	1.70	35,440	1.10	30,635	0.95	3,635	0.11	5,684	0.18	23,278	0.72
209	Newport, Ky.	298,319	9.28	38,759	1.21	35,679	1.11	19,311	0.60	1,000	0.03	2,625	0.08	30,804	0.96
210	Norristown, Pa.	190,986	5.97	16,240	0.51	16,561	0.52	11,633	0.36	1,087	0.03	1,936	0.06	6,129	0.19
211	Council Bluffs, Iowa.	391,877	12.27	22,878	0.72	25,307	0.79	29,467	0.92	1,877	0.06	2,774	0.09	22,750	0.71
212	La Crosse, Wis.	417,871	13.13	29,338	0.92	27,294	0.86	52,984	1.66	2,778	0.09	4,591	0.14	15,842	0.50
213	Stamford, Conn.	711,027	22.34	62,046	1.95	47,953	1.51	60,454	1.90	5,382	0.17	18,656	0.59	69,938	2.20
214	Charleston, W. Va.	394,307	12.47	37,046	1.17	31,144	0.98	39,258	1.24	2,230	0.07	5,859	0.19	16,510	0.52
215	Zanesville, Ohio	325,715	10.40	36,186	1.16	28,127	0.90	50,642	1.62	2,628	0.08	2,593	0.08	27,440	0.88
216	Madison, Wis.	640,493	20.45	38,149	1.22	32,739	1.05	63,752	2.04	8,103	0.26	14,373	0.46	66,957	2.14
217	Waltham, Mass.	568,160	18.30	43,501	1.40	43,912	1.41	44,787	1.44	17,749	0.57	16,824	0.54	32,014	1.03
218	Easton, Pa.	372,928	12.09	28,380	0.92	27,229	0.88	32,541	1.05	1,813	0.06	2,257	0.07	39,688	1.29
219	Poughkeepsie, N. Y.	516,741	16.78	46,715	1.52	43,312	1.41	27,817	0.90	4,899	0.16	60,552	1.97	41,092	1.33
220	Jackson, Miss.	291,344	9.47	32,799	1.07	31,058	1.01	31,959	1.04	1,748	0.06	3,552	0.12	15,059	0.49
221	Wilmington, N. C.	300,244	9.81	28,231	0.92	46,223	1.51	42,473	1.39	1,231	0.04	11,039	0.36	27,886	0.91
222	Newport, R. I.	722,259	23.61	41,826	1.37	78,248	2.56	68,748	2.25	6,978	0.23	34,042	1.11	76,613	2.50
223	Watertown, N. Y.	404,083	13.31	34,639	1.14	22,956	0.76	52,294	1.72	3,074	0.10	7,499	0.25	21,374	0.70
224	Battle Creek, Mich.	512,749	16.91	34,937	1.15	46,070	1.52	51,961	1.71	4,272	0.14	8,485	0.28	20,466	0.67
225	Newark, Ohio	259,164	8.55	34,489	1.14	25,178	0.83	29,031	0.96	861	0.03	3,198	0.11	11,896	0.39
226	East Chicago, Ind.	459,163	15.16	41,379	1.37	52,916	1.75	47,198	1.56	6,339	0.21	11,264	0.37	65,369	2.16
227	Green Bay, Wis.	403,540	13.44	27,363	0.91	21,795	0.73	60,943	2.03	5,047	0.17	1,068	0.04	20,568	0.69

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

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DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1918—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 85.]

V.—HIGHWAYS.				VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.		VII.—EDUCATION.				VIII.—RECREATION.		IX.—MISCELLANEOUS.		X.—GENERAL.		City number.
General expenses.		Repair and construction for compensation.				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 1918—Continued.																
$37,684	$0.85	$715	$0.02	$13,190	$0.30	$112,011	$2.52	$5,920	$0.13	$4,431	$0.10	$13,591	$0.31	$3,603	$0.08	148
24,401	0.55	.....	.....	5,516	0.12	259,731	5.86	7,426	0.17	4,317	0.10	1,362	0.03	8,092	0.18	149
248,389	5.60	14,907	0.34	33,831	0.76	509,340	11.49	27,464	0.62	99,738	2.25	29,636	0.67	21,591	0.49	150
131,464	2.97	110	(1)	23,025	0.52	533,432	12.05	26,108	0.59	6,804	0.15	3,554	0.08	11,501	0.26	151
54,730	1.25	162	(1)	5,577	0.13	200,325	5.94	9,537	0.22	918	0.02	292	0.01	7,400	0.17	152
105,232	2.40	5,523	0.13	15,707	0.36	373,427	8.53	22,813	0.52	18,610	0.43	1,573	0.04	10,160	0.23	153
77,405	1.81	1,160	0.03	146,840	3.43	166,067	3.90	.....	.....	12,180	0.28	1,758	0.04	8,988	0.21	154
48,847	1.15	1,722	0.04	12,713	0.30	248,283	5.82	6,614	0.16	5,209	0.12	10,000	0.23	11,472	0.27	155
127,327	3.01	2,686	0.06	110,400	2.61	223,745	5.28	8,205	0.19	19,123	0.45	39,516	0.93	7,326	0.17	156
66,080	1.57	14	(1)	38,325	0.91	179,784	4.28	6,293	0.15	15,015	0.36	694	0.02	2,064	0.05	157
40,597	0.97	286	0.01	19,676	0.47	227,407	5.43	3,846	0.09	1,728	0.04	.....	.....	6,484	0.15	158
48,306	1.15	.....	.....	1,500	0.04	236,590	5.65	1,100	0.03	5,107	0.12	10	(1)	7,885	0.19	159
46,130	1.10	136	(1)	.....	.....	253,101	6.05	12,620	0.30	20,270	0.48	3,750	0.09	2,412	0.06	160
46,319	1.11	365	0.01	18,141	0.44	194,970	4.69	6,634	0.16	9,892	0.24	.....	.....	537	0.01	161
9,221	0.22	.....	.....	12,719	0.31	108,967	4.09	6,021	0.15	6,594	0.16	109	(1)	8,685	0.21	162
57,852	1.41	1,274	0.03	2,539	0.06	177,081	4.30	6,368	0.15	406	0.01	.....	.....	17,316	0.42	163
25,924	0.64	2,904	0.07	9,237	0.23	93,188	2.29	600	0.01	439	0.01	452	0.01	1,952	0.05	164
64,978	1.62	.....	.....	27,323	0.68	250,764	6.24	9,125	0.23	21,097	0.53	46,149	1.15	4,327	0.11	165
93,380	2.33	1,874	0.05	700	0.02	171,061	4.26	11,092	0.28	16,985	0.43	141	(1)	11,471	0.29	166
57,171	1.44	1,651	0.04	50	(1)	333,721	8.40	9,243	0.23	23,586	0.59	.....	.....	8,755	0.22	167
116,430	2.93	.....	.....	26,791	0.68	284,113	7.16	13,000	0.33	10,994	0.28	14,009	0.35	24,730	0.62	168
86,451	2.21	.....	.....	37,272	0.95	309,852	7.91	9,966	0.25	36,810	0.94	10,594	0.27	11,636	0.30	169
151,476	3.88	.....	.....	35,934	0.92	309,638	7.93	18,741	0.48	26,889	0.69	30,825	0.79	5,431	0.14	170
61,571	1.53	1,312	0.03	1,500	0.04	246,291	6.32	8,274	0.21	28,396	0.73	2,381	0.06	2,759	0.07	171
109,738	2.82	.....	.....	60,659	1.56	190,223	4.88	11,068	0.28	595	0.02	100	(1)	2,713	0.07	172
40,472	1.05	.....	.....	145	(1)	255,510	6.63	11,413	0.30	8,505	0.22	41	(1)	14,290	0.37	173
137,874	3.58	134,665	3.50	20,504	0.53	212,624	6.31	7,454	0.19	11,993	0.31	6,937	0.18	15,640	0.41	174
103,492	2.83	3,424	0.09	42,223	1.10	337,502	10.11	12,724	0.33	12,700	0.33	2,357	0.06	15,455	0.40	175
91,473	2.39	150	(1)	36,530	0.95	223,386	5.84	5,000	0.13	11,075	0.29	3,360	0.09	19,110	0.50	176
38,802	1.01	208	0.01	2,996	0.08	185,040	4.84	4,226	0.11	10,325	0.27	77	(1)	9,737	0.25	177
61,245	1.60	732	0.02	450	0.01	355,234	9.30	13,335	0.36	23,700	0.62	25	(1)	5,033	0.13	178
51,547	1.35	1,154	0.03	25,491	0.67	134,443	3.53	4,000	0.11	1,754	0.05	2,473	0.06	3,633	0.10	179
110,853	2.91	.....	.....	37,867	1.00	195,825	5.15	6,200	0.16	4,996	0.13	6,308	0.17	7,040	0.19	180
65,632	1.75	266	0.01	85,403	2.27	224,226	5.97	.....	.....	8,178	0.22	3,828	0.10	5,331	0.14	181
46,572	1.25	1,657	0.04	.....	.....	228,560	6.12	15,926	0.43	12,711	0.34	12	(1)	9,069	0.24	182
25,691	0.69	702	0.02	481	0.01	259,574	6.95	5,066	0.14	1,978	0.05	.....	.....	2,490	0.07	183
83,156	2.24	1,597	0.04	7,694	0.21	97,766	2.64	400	0.01	6,751	0.18	2,513	0.07	29,447	0.79	184
61,856	1.67	3,003	0.08	2,309	0.06	337,001	9.11	2,475	0.07	46,317	1.25	591	0.02	7,142	0.19	185
58,016	1.57	1,935	0.05	6,936	0.19	191,104	5.19	6,723	0.18	18,144	0.49	.....	.....	7,602	0.21	186
71,921	1.96	757	0.02	2,510	0.07	203,247	5.55	7,222	0.20	7,927	0.22	240	0.01	471	0.01	187
36,953	1.01	.....	.....	8,250	0.23	180,890	4.94	3,771	0.10	4,056	0.11	122	(1)	1,783	0.05	188
74,689	2.04	.....	.....	38,851	1.06	209,647	5.73	10,229	0.28	11,098	0.30	23,628	0.65	1,132	0.03	189
70,173	1.93	.....	.....	21,758	0.60	195,135	5.36	10,837	0.30	14,021	0.38	754	0.02	10,706	0.29	190
123,888	3.42	79	(1)	9,891	0.27	320,564	8.85	23,141	0.64	25,242	0.70	990	0.03	6,225	0.17	191
53,470	1.49	885	0.02	72,563	2.02	215,092	5.93	11,452	0.32	29,330	0.81	9,002	0.25	15,250	0.42	192
75,991	2.13	167	(1)	23,687	0.81	169,003	4.75	.....	.....	8,980	0.25	910	0.03	10,237	0.29	193
64,914	1.85	.....	.....	21,218	0.69	98,483	2.80	867	0.02	12,932	0.37	7,214	0.21	8,888	0.25	194
49,688	1.43	124	(1)	520	0.01	194,383	5.59	9,432	0.27	12,803	0.37	2	(1)	4,049	0.12	195
19,680	0.57	.....	.....	922	0.03	204,873	5.96	7,184	0.21	8,499	0.25	.....	.....	1,668	0.05	196
105,633	3.09	.....	.....	9,099	0.27	245,611	7.19	5,870	0.17	15,122	0.44	.....	.....	.....	.....	197
48,458	1.42	955	0.03	34,264	1.00	168,151	4.93	.....	.....	4,218	0.12	.....	.....	7,689	0.23	198
125,710	3.71	3,865	0.11	66	(1)	447,773	13.22	.....	.....	11,063	0.33	8,323	0.25	9,755	0.29	199
40,591	1.21	178	0.01	21,638	0.64	235,287	7.00	.....	.....	9,023	0.27	49	(1)	3,389	0.10	200
58,943	1.76	.....	.....	47,682	1.42	126,158	3.76	.....	.....	16,055	0.48	2,170	0.06	8,611	0.26	201
212,268	6.33	.....	.....	21,357	0.64	319,239	9.52	37,801	1.13	152,280	4.54	17,345	0.52	34,535	1.03	202
42,020	1.25	.....	.....	41,470	1.24	94,052	2.81	2,512	0.03	79	(1)	65	(1)	1,734	0.05	203
30,983	0.92	3,097	0.09	18,586	0.55	176,312	5.26	6,979	0.21	16,530	0.49	71	(1)	1,867	0.06	204
60,218	1.80	1,148	0.03	13,543	0.40	320,119	9.56	5,738	0.17	17,558	0.52	.....	.....	12,803	0.38	205
49,078	1.48	1,952	0.06	20,071	0.60	226,631	6.82	11,731	0.35	10,113	0.30	3,603	0.11	5,939	0.18	206
27,178	0.82	.....	.....	783	0.02	180,996	5.45	7,017	0.21	1,899	0.06	.....	.....	1,727	0.05	207
61,550	1.90	251	0.01	4,320	0.13	203,431	6.29	5,569	0.17	9,831	0.30	1,606	0.05	653	0.02	208
37,099	1.15	111	(1)	17,661	0.55	107,168	3.34	4,074	0.13	383	0.03	.....	.....	3,145	0.10	209
16,560	0.52	.....	.....	59	(1)	115,573	3.62	1,336	0.04	2,892	0.09	42	(1)	938	0.03	210
29,783	0.93	876	0.03	.....	.....	229,260	7.18	8,836	0.28	10,129	0.32	1,991	0.06	5,949	0.19	211
52,201	1.64	142	(1)	250	0.01	202,967	6.38	6,000	0.19	16,544	0.52	609	0.02	6,331	0.20	212
123,731	4.04	872	0.03	35,084	1.12	238,901	7.50	12,000	0.38	24,983	0.78	2,434	0.08	2,993	0.09	213
37,335	1.18	.....	.....	7,593	0.24	203,342	6.43	4,228	0.13	.....	.....	207	0.01	9,550	0.30	214
27,286	0.87	.....	.....	10,478	0.33	126,777	4.05	4,191	0.13	4,485	0.14	139	(1)	4,743	0.15	215
75,485	2.41	.....	.....	5,219	0.17	282,820	9.03	14,789	0.47	34,714	1.11	674	0.02	2,719	0.09	216
93,007	3.00	.....	.....	21,259	0.68	169,597	5.46	11,912	0.38	31,930	1.03	30,536	0.98	11,132	0.36	217
53,438	1.73	2,593	0.08	.....	.....	171,974	5.57	1,320	0.04	6,482	0.21	.....	.....	5,213	0.17	218
62,917	2.04	1,768	0.06	19,942	0.65	165,037	5.36	10,153	0.33	23,231	0.75	2,187	0.07	7,119	0.23	219
55,362	1.80	.....	.....	4,695	0.15	69,045	2.24	1,931	0.06	32,997	1.07	8,006	0.26	3,133	0.10	220
46,933	1.53	.....	.....	12,665	0.41	77,360	2.53	2,101	0.07	1,815	0.06	15	(1)	2,269	0.07	221
132,737	4.34	968	0.03	37,276	1.22	183,586	6.00	4,898	0.16	23,257	0.76	7,819	0.26	25,263	0.83	222
61,749	2.03	1,650	0.05	36,701	1.21	145,716	4.80	7,633	0.25	2,417	0.08	.....	.....	6,376	0.21	223
59,042	1.95	258	0.01	3,104	0.10	258,287	8.52	4,788	0.16	14,163	0.47	713	0.02	6,203	0.20	224
15,226	0.50	.....	.....	1,755	0.06	133,157	4.39	1,927	0.06	634	0.02	157	0.01	1,655	0.05	225
43,235	1.43	.....	.....	1,194	0.04	166,505	5.50	9,330	0.31	7,384	0.24	140	(1)	6,910	0.23	226
56,869	1.89	.....	.....	10,342	0.34	173,234	5.77	7,557	0.25	1,772	0.06	12,176	0.41	4,806	0.16	227

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TABLE 13.—PER CENT DISTRIBUTION OF THE EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1918.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 86.]

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.			General expense.	Repair and construction for compensation.		Schools.	Libraries.			
	Grand total	0.4	4.7	3.2	2.4	10.9	8.4	1.8	2.5	7.9	9.7	0.5	7.4	31.3	1.3	3.5	1.0	3.1
	Group I	0.3	4.3	4.7	3.0	12.0	6.6	2.2	2.6	8.0	8.4	0.5	9.1	28.2	1.2	3.6	1.1	4.1
	Group II	0.4	5.1	3.7	2.5	9.8	9.4	1.8	3.0	7.0	10.7	1.0	8.9	28.5	1.4	3.5	0.8	2.4
	Group III	0.3	4.6	0.8	1.5	10.2	10.7	1.2	2.5	8.2	11.2	0.4	4.7	35.4	1.4	3.8	1.0	2.1
	Group IV	0.4	5.4	0.5	1.6	9.6	11.1	1.2	2.1	8.1	10.6	0.4	3.5	38.8	1.4	3.0	0.9	1.4
	Group V	0.5	5.7	0.5	1.4	8.6	10.4	1.1	2.2	7.2	12.1	0.5	3.7	39.5	1.4	2.8	1.0	1.5
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.																	
1	New York, N.Y.	0.2	3.8	5.6	3.5	12.2	6.4	2.3	2.3	7.5	7.7	.....	10.4	28.6	1.0	2.3	0.9	5.3
2	Chicago, Ill.	0.7	5.0	4.7	3.3	13.2	6.5	2.6	3.2	8.5	6.5	0.1	6.3	28.0	0.9	5.3	0.6	4.6
3	Philadelphia, Pa.	0.2	5.1	4.5	3.4	13.5	4.2	2.3	2.1	9.0	11.2	0.2	11.7	22.2	0.8	4.3	1.8	3.6
4	St. Louis, Mo.	0.5	4.0	4.4	1.5	14.4	7.7	2.3	1.9	7.3	10.7	0.2	8.3	28.6	1.3	4.6	0.3	1.8
5	Boston, Mass.	0.1	3.5	3.9	2.2	11.0	7.8	1.6	2.4	8.9	9.1	(1)	9.0	25.6	1.9	5.8	3.9	3.4
6	Cleveland, Ohio	0.4	3.8	3.7	2.9	9.3	7.0	1.2	4.1	8.8	7.3	2.3	6.9	33.0	2.9	2.7	1.0	2.9
7	Detroit, Mich.	0.5	3.6	3.2	1.6	13.1	8.6	1.6	4.1	9.8	6.5	1.1	7.5	28.3	1.7	4.9	1.7	2.5
8	Baltimore, Md.	0.4	3.6	2.5	2.3	11.9	8.6	1.0	2.4	11.1	10.6	7.9	8.1	22.0	0.9	4.6	0.3	1.9
9	Pittsburgh, Pa.	0.6	6.5	4.1	2.7	7.5	8.4	3.0	3.0	7.0	9.3	0.3	8.3	29.6	2.6	3.6	0.3	3.3
10	Los Angeles, Calif.	0.3	5.5	3.3	1.5	7.5	6.5	2.4	1.5	4.4	13.0	1.0	5.4	42.7	1.6	2.3	0.2	1.0
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.																	
11	Buffalo, N.Y.	.....	5.0	2.5	2.1	10.3	10.8	2.1	4.8	7.0	13.8	1.4	8.1	23.0	1.1	4.4	1.2	2.5
12	San Francisco, Calif.	0.9	4.5	4.3	3.5	13.3	13.7	2.2	2.8	4.6	9.1	0.6	10.2	21.3	0.9	4.0	1.4	2.7
13	Milwaukee, Wis.	0.7	3.5	3.8	1.5	7.8	8.5	1.8	3.9	10.4	11.1	0.1	9.3	29.3	1.3	4.1	0.5	2.5
14	Newark, N.J.	0.6	4.3	2.6	3.4	11.1	7.6	1.3	3.4	8.4	7.2	0.4	11.2	31.3	1.5	3.7	0.5	1.6
15	Cincinnati, Ohio	1.0	6.2	4.2	3.5	9.4	8.2	1.4	2.7	4.8	10.2	3.0	8.0	30.1	1.3	1.2	1.5	3.4
16	New Orleans, La.	.....	6.9	5.6	1.8	10.0	11.2	2.3	2.7	15.6	10.6	0.6	4.8	23.2	0.8	1.9	0.3	1.9
17	Minneapolis, Minn.	0.8	4.2	3.4	1.3	5.6	7.8	1.6	2.6	5.2	13.1	0.2	6.4	33.0	2.2	5.0	0.2	2.5
18	Washington, D.C.	.....	3.3	3.2	1.0	9.8	6.9	2.8	1.8	7.6	9.8	0.9	16.1	28.6	0.8	4.7	0.1	2.7
19	Seattle, Wash.	0.6	7.1	4.0	2.7	7.5	12.7	1.4	3.0	7.7	10.7	0.6	4.8	29.9	2.1	2.4	0.8	2.0
20	Jersey City, N.J.	.....	5.7	3.7	3.9	14.6	8.4	1.3	3.2	6.1	8.1	.....	8.3	28.7	1.0	2.6	1.0	3.5
21	Kansas City, Mo.	0.3	6.8	5.8	3.2	9.3	6.7	2.0	1.5	5.0	10.5	1.3	9.7	31.0	1.8	3.2	0.2	1.8
22	Portland, Oreg.	.....	6.3	3.5	2.1	6.6	10.3	1.8	1.1	5.1	15.5	2.5	3.1	33.8	2.4	2.6	2.3	1.1
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.																	
23	Indianapolis, Ind.	0.2	2.4	0.3	1.6	12.2	13.6	0.9	1.5	6.2	9.1	0.5	4.4	36.5	1.3	6.0	0.2	3.2
24	Denver, Colo.	0.4	4.9	5.9	1.7	6.2	7.9	1.3	1.5	3.8	14.2	0.3	5.7	34.2	1.3	7.4	1.1	2.2
25	Rochester, N.Y.	0.5	3.9	0.7	2.5	9.5	10.1	0.9	1.5	11.6	13.1	(1)	6.4	28.7	1.2	4.8	1.7	2.9
26	Providence, R.I.	1.0	4.2	0.3	1.2	13.1	11.0	1.2	4.0	7.5	15.6	0.4	4.3	28.8	0.8	3.1	1.1	2.4
27	St. Paul, Minn.	.....	3.7	0.5	0.9	9.3	11.5	1.5	1.6	7.0	15.2	0.8	3.5	31.8	2.5	5.7	0.1	4.2
28	Louisville, Ky.	0.2	4.8	0.7	1.0	13.0	10.4	0.8	3.6	8.2	10.4	0.1	10.0	29.8	2.0	3.1	0.3	1.5
29	Columbus, Ohio	0.7	5.0	1.4	1.9	8.7	11.8	0.8	1.7	13.6	5.6	0.6	1.8	41.3	1.1	1.2	(1)	2.8
30	Oakland, Calif.	.....	5.0	0.3	1.5	9.5	11.0	1.5	1.3	4.5	7.6	0.3	1.0	45.4	2.4	6.5	0.1	2.2
31	Toledo, Ohio	0.8	4.2	0.5	1.7	8.9	9.9	0.8	2.6	6.6	13.9	0.2	2.2	41.4	1.0	1.2	0.2	3.9
32	Atlanta, Ga.	0.9	3.4	0.2	0.5	11.2	9.7	1.2	4.1	12.5	12.7	0.3	9.2	27.0	0.9	3.0	0.1	3.0
33	Birmingham, Ala.	.....	7.2	0.4	0.9	10.3	13.6	2.6	1.7	9.3	9.3	0.5	2.6	36.5	1.3	1.6	0.5	1.6
34	Omaha, Nebr.	.....	5.1	0.6	1.2	8.4	16.2	1.9	1.8	5.1	9.5	1.4	0.4	41.1	1.3	3.9	.....	2.0
35	Worcester, Mass.	0.3	3.2	.....	1.3	9.1	8.0	0.8	3.2	6.9	15.5	.....	10.4	33.2	2.0	2.7	2.5	1.1
36	Richmond, Va.	0.4	6.6	2.3	1.6	11.6	11.5	1.9	2.9	11.1	6.0	.....	6.9	33.9	.....	2.5	0.1	0.7
37	Syracuse, N.Y.	0.7	5.0	0.9	2.1	10.3	10.9	0.8	3.1	13.0	10.4	.....	7.3	27.5	1.5	2.3	1.1	3.2
38	Spokane, Wash.	.....	5.2	0.2	1.3	6.8	10.6	1.3	1.8	7.9	9.7	1.8	1.9	44.0	2.1	3.8	0.1	1.5
39	New Haven, Conn.	0.1	2.9	1.6	1.5	11.1	9.2	1.0	2.0	4.8	11.5	0.1	4.5	39.6	1.5	3.8	1.1	3.8
40	Memphis, Tenn.	.....	4.3	0.8	(1)	11.7	10.8	1.6	2.5	6.6	15.1	1.1	6.8	28.0	1.9	7.3	1.2	0.2
41	Scranton, Pa.	1.4	6.3	0.1	0.7	8.4	11.0	1.6	1.7	7.5	8.0	0.3	.....	46.7	1.1	2.3	(1)	1.9
42	Paterson, N.J.	0.3	3.3	0.7	0.5	11.1	14.6	0.5	2.5	6.8	7.0	.....	4.2	40.5	2.0	2.9	0.2	3.0
43	Grand Rapids, Mich.	0.1	5.6	0.8	1.0	8.1	11.9	0.7	3.4	4.9	7.8	0.2	3.2	45.1	2.4	3.7	0.1	0.9
44	Dallas, Tex.	.....	5.1	0.3	1.2	9.2	12.3	1.4	2.1	13.6	13.6	0.8	3.8	32.3	0.6	3.6	0.1	0.1
45	San Antonio, Tex.	.....	4.6	0.2	0.6	12.3	11.5	1.1	2.1	11.1	8.9	0.4	3.5	34.5	0.8	5.4	0.3	2.8
46	Fall River, Mass.	0.5	3.4	.....	1.3	11.3	8.8	0.7	4.9	5.2	13.2	0.1	9.5	33.7	1.5	1.8	3.2	0.8
47	Dayton, Ohio	.....	7.3	1.7	2.3	9.8	10.3	1.4	1.9	8.0	9.8	1.6	5.1	33.2	1.9	2.3	(1)	3.4
48	Bridgeport, Conn.	0.2	3.5	0.8	1.8	13.7	12.3	1.4	3.4	8.8	9.8	0.1	6.0	31.2	0.9	3.8	0.7	1.8
49	Salt Lake City, Utah	.....	7.2	0.7	1.6	8.1	5.7	0.9	2.0	9.4	9.2	0.4	1.5	45.0	1.4	4.2	1.2	1.3
50	New Bedford, Mass.	0.7	4.1	.....	2.1	11.8	7.7	1.2	3.8	10.6	14.3	(1)	6.7	27.5	2.1	2.7	4.0	0.7
51	Nashville, Tenn.	.....	6.3	0.3	0.7	11.6	11.2	1.4	2.2	6.1	13.0	0.4	5.3	32.4	1.5	6.1	.....	1.5
52	Tacoma, Wash.	.....	6.1	0.2	0.7	6.9	16.0	0.9	1.5	4.4	10.5	.....	1.6	43.3	1.9	5.0	(1)	0.9
53	Houston, Tex.	.....	5.9	0.3	1.4	10.0	10.8	2.5	1.3	10.1	14.5	.....	3.6	33.1	0.6	1.5	0.8	3.4
54	Cambridge, Mass.	0.8	4.1	.....	1.7	9.1	7.5	1.5	3.6	10.8	9.4	.....	6.1	31.2	1.5	4.3	5.5	2.9
55	Trenton, N.J.	.....	4.1	0.7	1.2	10.9	10.1	1.5	3.5	8.4	9.8	0.1	2.2	41.7	1.9	2.3	(1)	1.4
56	Lowell, Mass.	.....	4.8	.....	2.4	9.7	11.4	0.9	1.6	8.5	13.5	0.2	6.6	28.9	1.2	1.7	6.2	2.5
57	Hartford, Conn.	0.2	3.8	0.9	1.7	10.7	10.0	0.8	3.2	9.0	9.5	(1)	5.5	35.6	1.0	4.6	2.0	1.5
58	Youngstown, Ohio	1.1	5.5	1.3	1.4	10.5	8.9	0.8	0.9	5.2	9.7	0.3	4.5	43.9	1.8	2.2	(1)	1.9
59	Fort Worth, Tex.	.....	7.1	0.3	1.0	12.0	11.6	1.7	1.9	4.9	8.5	.....	0.9	37.0	1.2	9.2	0.4	2.2
60	Reading, Pa.	.....	7.5	.....	0.5	11.0	6.6	1.6	1.9	11.0	15.2	0.4	.....	37.6	1.3	3.9	(1)	1.6
61	Springfield, Mass.	0.1	3.1	.....	1.6	9.7	9.6	0.9	2.3	10.0	11.9	1.7	2.8	35.8	2.7	4.6	1.7	1.3
62	Camden, N.J.	1.1	4.5	0.9	1.2	15.2	10.2	1.5	3.3	5.5	9.9	0.3	1.6	39.6	0.9	1.3	1.1	1.9
63	Albany, N.Y.	0.9	5.1	1.2	3.2	12.4	13.4	1.0	3.5	8.0	7.8	0.1	3.9	26.7	0.8	4.9	0.4	1.8
64	Des Moines, Iowa	.....	3.0	1.0	1.0	6.2	12.1	0.6	1.3	5.4	9.2	0.5	0.1	54.0	1.5	2.9	(1)	1.2
65	Lynn, Mass.	.....	4.5	.....	1.8	8.7	8.8	1.7	3.4	8.8	12.9	0.1	5.8	29.5	2.0	4.7	5.2	2.1
66	Schenectady, N.Y.	0.7	5.2	0.8	1.5	8.3	8.1	2.0	2.8	14.6	6.0	0.2	5.6	39.7	0.9	2.0	0.4	1.3
67	Yonkers, N.Y.	0.9	6.6	0.8	1.8	13.6	9.3	0.8	4.4	10.2	10.2	.....	4.9	32.7	0.6	1.5	0.7	1.0
68	Lawrence, Mass.	.....	4.0	.....	1.1	8.8	8.4	0.9	4.3	10.8	14.5	2.6	7.8	29.9	1.6	2.0	2.8	0.7
69	Kansas City, Kans.	.....	4.7	0.1	2.4	7.3	13.5	0.6	0.8	3.4	8.8	1.7	1.0	50.2	0.9	2.5	0.7	1.4

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

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TABLE 13.—PER CENT DISTRIBUTION OF THE EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 86.]

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.			General expense.	Repair and construction for compensation.		Schools.	Libraries.			
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.																		
70	Oklahoma City, Okla.	.....	7.1	0.4	1.3	7.8	12.6	0.8	2.2	6.3	7.0	0.6	2.0	47.9	0.9	2.8	(1)	0.2
71	Duluth, Minn.	.....	7.0	1.8	1.2	8.0	12.5	1.1	2.6	4.2	11.7	(1)	0.6	43.1	1.8	2.1	0.1	2.2
72	Wilmington, Del.	0.9	6.3	0.9	2.2	14.0	7.8	1.1	1.3	12.7	9.3	.....	0.8	34.3	2.0	4.2	(1)	2.2
73	Akron, Ohio	0.5	4.6	0.8	2.2	6.0	7.5	1.1	3.7	10.4	6.7	0.7	1.8	50.5	0.7	0.6	(1)	2.3
74	Norfolk, Va.	0.7	5.3	1.6	1.0	13.0	10.0	1.9	2.6	14.0	9.6	1.2	4.4	28.8	0.4	3.0	1.8	0.4
75	Elizabeth, N. J.	0.3	6.2	0.7	0.8	12.4	11.7	0.7	2.4	9.2	8.3	0.3	3.2	38.7	1.6	2.2	0.5	0.9
76	Utica, N. Y.	0.9	5.9	0.6	1.6	7.7	14.3	0.7	1.4	11.4	8.1	.....	3.7	37.0	2.5	2.2	0.1	2.1
77	Waterbury, Conn.	0.2	4.4	1.7	2.2	8.1	8.1	1.0	3.3	6.1	14.8	.....	4.7	38.2	1.6	1.6	2.9	0.9
78	Somerville, Mass.	0.3	4.1	.....	1.3	8.4	8.6	1.3	2.9	11.9	9.2	0.3	3.6	34.5	2.7	4.0	5.5	1.6
79	St. Joseph, Mo.	0.2	5.0	0.2	1.1	11.1	15.6	0.7	2.0	3.3	7.9	0.3	2.1	45.1	1.7	2.1	0.1	1.1
80	Manchester, N. H.	0.3	6.5	0.3	1.1	9.6	16.2	0.8	2.2	10.1	19.1	0.7	2.3	26.3	1.6	2.3	0.3	0.3
81	Jacksonville, Fla.	1.7	5.9	0.2	1.2	14.7	12.3	2.0	3.1	13.4	13.3	0.8	4.1	22.0	1.3	3.0	0.1	1.1
82	Hoboken, N. J.	.....	6.1	0.8	2.7	13.8	12.7	0.5	1.6	6.7	4.5	(1)	2.9	40.1	1.5	3.4	0.5	2.3
83	Wilkes-Barre, Pa.	.....	7.0	0.2	1.1	10.8	9.8	1.1	0.6	9.5	11.2	0.4	0.1	42.7	.....	3.5	0.1	2.1
84	Troy, N. Y.	0.9	5.5	0.8	2.0	11.0	10.0	0.5	2.1	11.9	10.8	0.1	9.2	26.7	0.6	2.3	2.6	3.5
85	Fort Wayne, Ind.	0.6	3.3	0.3	1.6	8.8	12.8	1.0	1.3	7.7	12.8	0.4	.....	41.4	2.8	3.5	0.4	1.4
86	East St. Louis, Ill.	0.7	5.5	0.6	2.8	12.0	16.4	1.1	1.6	3.8	9.1	.....	.....	40.6	1.2	3.9	(1)	0.6
87	Evansville, Ind.	0.5	3.4	0.4	1.7	11.0	11.1	0.5	1.9	4.9	7.8	(1)	1.2	47.4	3.0	3.2	(1)	1.8
88	Erie, Pa.	.....	7.5	.....	0.8	11.0	13.8	1.4	1.9	8.0	10.5	0.4	0.1	41.4	1.8	0.9	.....	0.4
89	Passaic, N. J.	.....	4.9	1.0	1.0	8.4	11.5	0.7	2.3	7.9	6.5	(1)	2.9	49.1	1.7	1.0	0.5	0.7
90	Wichita, Kans.	.....	6.1	0.2	1.7	7.1	12.0	1.0	0.7	6.1	11.5	0.6	1.1	48.1	0.9	2.2	(1)	0.8
91	Harrisburg, Pa.	.....	6.3	.....	0.7	8.5	5.2	1.2	1.8	12.5	13.4	0.6	0.3	42.4	0.6	4.5	(1)	2.0
92	Bayonne, N. J.	.....	3.6	0.7	2.3	10.9	10.4	0.7	1.0	8.6	13.6	(1)	1.7	42.3	1.0	1.3	0.6	1.2
93	Peoria, Ill.	1.0	2.6	0.5	2.3	8.1	12.4	2.5	2.8	6.6	8.7	0.6	2.7	38.8	1.6	6.6	0.3	2.0
94	South Bend, Ind.	0.5	3.1	0.5	1.6	9.1	9.6	2.0	1.5	4.9	7.7	0.1	.....	53.1	1.6	3.3	0.1	1.5
95	Johnstown, Pa.	.....	6.8	.....	0.3	8.5	9.4	1.1	2.4	5.9	15.2	3.9	0.5	44.6	.....	0.6	0.1	0.7
96	El Paso, Tex.	.....	8.8	0.3	0.6	12.0	11.4	2.0	2.1	14.7	5.3	0.1	2.9	34.7	0.6	3.7	0.2	0.7
97	Savannah, Ga.	0.9	4.2	1.4	0.6	14.5	11.9	2.0	2.8	18.3	9.5	0.1	3.4	23.1	1.6	3.5	0.3	1.9
98	Brockton, Mass.	0.1	4.3	.....	1.8	8.6	10.1	0.4	2.8	8.9	12.4	0.1	5.6	37.7	1.9	1.4	3.2	0.7
99	Sacramento, Calif.	.....	5.8	0.5	1.7	6.7	8.9	1.3	1.7	9.6	8.3	0.1	1.1	45.1	1.8	4.6	0.6	2.2
100	Terre Haute, Ind.	0.4	2.6	0.5	3.6	9.2	15.1	0.9	1.6	4.6	6.6	0.5	1.0	47.2	1.8	2.6	0.1	1.8
101	Holyoke, Mass.	0.2	4.7	.....	2.6	9.6	13.5	0.5	5.6	7.6	7.9	0.1	7.7	32.5	1.3	2.8	2.5	1.0
102	Allentown, Pa.	.....	6.1	.....	0.4	7.4	8.3	0.6	1.3	7.5	16.4	.....	0.1	47.5	1.0	1.9	0.1	1.4
103	Portland, Me.	0.1	3.2	.....	2.3	11.2	13.1	0.6	1.1	6.2	19.0	1.3	7.2	27.5	0.8	3.0	2.0	1.3
104	Springfield, Ill.	.....	8.4	0.3	1.1	6.4	10.8	1.1	1.0	7.7	6.1	.....	0.4	47.0	1.5	7.4	(1)	0.6
105	Canton, Ohio	1.2	6.2	0.5	3.1	8.1	9.4	0.5	1.3	7.1	4.7	0.3	1.4	52.3	1.1	0.8	(1)	1.9
106	Berkeley, Calif.	.....	6.0	0.5	0.5	5.6	10.7	0.9	1.3	4.5	10.0	0.5	1.3	52.3	2.5	2.8	0.1	0.4
107	Chattanooga, Tenn.	.....	5.5	0.8	1.4	12.1	14.1	0.9	2.2	7.7	11.4	0.5	13.4	25.0	1.9	1.6	(1)	1.6
108	Charleston, S. C.	0.6	4.5	0.2	0.6	17.2	16.4	1.6	1.9	11.3	8.1	0.6	12.7	19.6	(1)	3.2	0.1	1.5
109	Pawtucket, R. I.	0.8	5.0	0.3	2.6	8.8	10.8	0.8	0.7	5.8	17.0	0.2	4.3	37.9	1.9	2.1	(1)	1.0
110	Altoona, Pa.	.....	7.8	(1)	1.1	7.4	11.2	1.6	0.8	4.8	8.6	0.7	0.5	53.4	.....	0.2	0.1	1.9
111	Covington, Ky.	.....	6.7	1.6	2.4	12.6	11.6	0.4	0.8	13.2	11.5	(1)	2.7	32.7	1.0	1.7	(1)	0.8
112	Atlantic City, N. J.	.....	5.9	0.6	1.5	11.7	14.4	4.0	1.1	8.0	7.9	1.9	3.5	31.8	0.8	5.5	0.1	1.3
113	Mobile, Ala.	.....	7.5	0.3	0.5	15.4	14.2	1.6	2.7	5.4	18.4	0.3	4.5	24.5	.....	1.9	(1)	2.6
114	Sioux City, Iowa.	.....	3.4	0.1	2.0	7.3	7.5	1.1	0.4	8.9	8.2	0.3	(1)	50.9	2.5	3.6	0.1	3.5
115	Little Rock, Ark.	1.6	5.6	1.2	0.8	10.1	15.3	0.7	3.1	5.0	7.2	0.3	3.5	37.1	1.4	0.5	2.1	4.7
116	Flint, Mich.	0.7	7.2	0.7	2.1	7.3	9.4	1.0	1.9	6.9	10.9	.....	10.1	35.6	0.8	2.0	2.3	1.1
117	Tampa, Fla.	0.9	4.9	0.3	0.8	9.5	13.5	1.1	1.8	14.3	18.3	0.1	9.2	20.8	0.8	2.2	0.9	0.7
118	Saginaw, Mich.	.....	6.4	0.6	1.6	8.8	8.8	0.9	2.3	5.1	12.9	0.3	1.7	45.8	1.2	1.6	0.2	2.5
119	Rockford, Ill.	0.7	5.7	0.3	1.4	6.7	11.0	0.4	2.9	5.8	8.1	0.4	0.3	49.8	2.2	3.7	.....	0.2
120	San Diego, Calif.	.....	8.1	0.3	2.4	9.1	9.2	1.8	3.0	3.6	11.1	.....	0.1	37.3	2.0	10.8	(1)	1.8
121	Pueblo, Colo.	.....	5.2	0.1	1.1	7.5	15.8	0.9	1.9	3.6	13.4	0.1	0.3	42.7	1.1	5.4	(1)	0.8
122	Gary, Ind.	0.5	4.4	0.3	2.6	12.0	12.6	1.3	2.3	8.4	7.7	.....	0.1	40.2	3.0	2.0	0.5	1.3
123	New Britain, Conn.	0.4	3.2	1.4	2.5	8.9	7.7	1.5	2.2	5.3	10.1	1.3	6.1	40.9	1.7	1.8	4.6	0.3
124	Binghamton, N. Y.	1.4	4.9	0.6	1.9	7.7	9.3	4.2	1.8	5.1	11.2	(1)	13.5	33.2	1.2	1.2	1.3	1.2
125	York, Pa.	.....	7.5	.....	0.6	8.1	7.1	0.9	0.6	11.3	13.7	0.5	0.4	46.8	0.1	1.4	0.1	0.7
126	Springfield, Ohio	.....	6.7	0.5	2.6	6.6	9.1	0.3	1.6	6.2	9.8	0.6	10.7	40.5	0.8	2.1	0.1	1.9
127	Malden, Mass.	0.4	3.8	.....	1.0	8.3	9.4	1.1	3.3	9.3	12.8	0.1	4.7	32.4	2.2	4.9	5.6	0.7
128	Lancaster, Pa.	0.5	5.5	.....	0.4	10.1	8.2	0.5	0.9	4.9	20.8	0.9	0.2	42.2	0.7	1.1	(1)	3.2
129	Pasadena, Calif.	.....	5.8	0.2	0.6	5.0	6.2	1.4	1.5	6.9	10.3	0.6	2.1	47.6	3.5	7.3	0.4	0.7
130	Kalamazoo, Mich.	0.5	4.2	0.6	1.3	6.1	10.8	0.6	8.1	3.7	9.0	0.2	1.0	50.1	2.3	0.8	(1)	0.5
131	Augusta, Ga.	0.5	6.7	0.3	0.5	8.5	8.3	1.6	2.2	5.5	14.2	.....	21.7	23.4	(1)	1.5	2.1	2.8
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.																		
132	Davenport, Iowa.	1.0	3.5	0.2	1.1	7.3	13.3	1.5	1.2	7.0	8.4	0.4	.....	45.0	2.0	5.4	0.1	2.6
133	Topeka, Kans.	.....	5.3	0.4	1.1	6.3	12.9	0.6	2.2	6.2	8.6	0.1	1.2	46.9	1.0	5.3	(1)	1.8
134	Salem, Mass.	0.8	4.5	.....	0.9	8.0	9.0	1.6	3.1	7.7	11.5	2.7	7.6	26.5	2.1	3.6	5.8	4.6
135	Haverhill, Mass.	.....	5.0	.....	1.6	7.4	9.7	1.2	4.7	5.1	13.3	0.4	10.4	31.3	2.2	2.0	5.1	0.8
136	Huntington, W. Va.	.....	6.0	0.3	1.8	8.7	8.9	0.7	1.5	7.5	6.9	.....	3.8	50.0	1.1	1.6	.....	1.0
137	Muskogee, Okla.	.....	9.3	0.2	0.7	7.0	10.6	0.3	1.2	2.1	8.1	0.4	6.3	47.2	1.5	2.5	2.4	0.3
138	Bay City, Mich.	1.0	3.0	0.3	1.6	7.4	11.7	0.4	2.4	4.1	15.2	(1)	0.7	47.8	1.5	1.8	0.2	0.9
139	Chelsea, Mass.	0.8	4.3	.....	1.9	10.1	11.8	1.3	2.0	6.7	9.3	.....	7.9	32.8	1.1	2.4	6.1	1.6
140	McKeesport, Pa.	.....	7.8	0.2	0.7	9.9	8.4	0.5	2.7	10.2	8.8	(1)	0.1	46.9	0.7	1.5	0.2	1.4
141	Racine, Wis.	0.9	3.1	(1)	1.2	5.6	10.5	0.4	0.9	6.9	14.6	.....	2.1	45.4	2.4	5.2	0.2	0.6
142	Superior, Wis.	.....	6.3	0.4	1.8	8.6	17.7	1.0	1.8	6.0	8.9	.....	0.2	41.4	2.0	2.7	0.1	1.1
143	Lincoln, Nebr.	.....	6.7	0.4	1.7	5.4	9.2	0.8	2.2	5.7	7.2	0.2	0.9	53.7	1.8	2.8	0.1	1.3
144	Roanoke, Va.	(1)	7.4	2.7	2.4	11.5	14.9	0.2	2.1	6.0	9.8	0.2	3.5	34.5	.....	1.4	0.1	3.3
145	Macon, Ga.	0.6	4.9	0.4	0.6	13.0	15.9	2.2	1.5	10.9	7.6	0.5	11.1	23.8	0.2	3.5	0.9	2.5
146	Woonsocket, R. I.	1.1	4.9	0.3	0.8	15.1	15.5	1.2	0.7	4.7	20.7	0.2	3.4	27.1	0.6	0.5	2.5	0.6
147	Lansing, Mich.	1.4	4.7	1.5	1.6	5.4	11.9	1.2	2.0	6.8	14.4	0.8	2.2	40.9	1.4	3.0	0.1	0.7

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

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TABLE 13.—PER CENT DISTRIBUTION OF THE EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 86.]

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.			General expense.	Repair and construction for compensation.		Schools.	Libraries.			
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918—Continued.																	
148	Montgomery, Ala.	.....	7.8	0.3	0.7	16.3	14.7	1.1	5.1	9.5	8.8	0.2	3.1	26.1	1.4	1.0	3.2	0.8
149	West Hoboken, N.J.	0.8	2.6	0.4	1.5	13.5	9.1	0.4	1.3	6.1	5.0	.....	1.1	53.7	1.5	0.9	0.3	0.7
150	Newton, Mass.	0.2	5.0	.....	1.2	8.4	6.5	2.0	1.6	8.3	16.9	1.0	2.3	34.6	1.9	6.8	2.0	1.5
151	Butte, Mont.	1.1	4.3	0.3	1.7	9.8	10.0	1.3	1.1	14.8	9.9	(1)	1.7	40.3	2.0	0.5	0.3	0.9
152	Wheeling, W. Va.	0.7	6.6	0.3	0.6	10.4	12.7	0.1	2.4	7.2	9.5	(1)	1.0	45.3	1.7	0.2	0.1	1.3
153	East Orange, N. J.	0.8	4.6	0.7	0.4	9.8	7.6	0.8	1.4	10.3	12.1	0.6	1.8	42.9	2.6	2.1	0.2	1.2
154	Galveston, Tex.	.....	4.2	0.3	1.2	13.4	13.4	0.6	2.0	9.0	10.4	0.2	19.8	22.4	.....	1.6	0.2	1.2
155	Perth Amboy, N. J.	0.4	4.0	1.4	2.0	10.6	5.5	1.6	1.8	9.3	9.0	0.3	2.3	45.6	1.2	1.0	1.8	2.1
156	Fitchburg, Mass.	0.7	4.2	.....	1.6	7.7	9.2	1.2	4.9	5.7	15.4	0.3	13.3	27.0	1.0	2.3	4.8	0.9
157	Lexington, Ky.	.....	8.2	1.1	1.0	10.9	16.0	0.7	2.5	5.8	11.5	(1)	6.7	31.4	1.1	2.6	0.1	0.4
158	New Castle, Pa.	.....	7.8	(1)	0.4	8.1	9.7	1.2	1.6	6.7	8.7	0.1	4.2	48.8	0.8	0.4	.....	1.4
159	Chester, Pa.	.....	7.4	0.1	0.9	10.9	6.6	1.0	1.3	6.7	10.5	.....	0.3	51.2	0.2	1.1	(1)	1.7
160	Decatur, Ill.	.....	6.9	0.2	0.4	7.6	9.9	0.7	1.3	3.6	9.4	(1)	.....	51.8	2.6	4.2	0.8	0.5
161	Springfield, Mo.	.....	7.1	0.6	1.2	7.8	17.0	1.2	1.3	4.2	10.0	0.1	3.9	42.0	1.4	2.1	.....	0.1
162	Hamilton, Ohio.	1.8	8.6	1.2	1.9	10.8	13.0	0.5	1.5	11.2	2.1	.....	3.0	39.4	1.4	1.5	(1)	2.0
163	Charlotte, N. C.	.....	6.5	0.6	1.2	8.8	11.6	0.9	1.2	9.4	13.2	0.3	0.6	40.3	1.4	0.1	.....	3.9
164	Portsmouth, Va.	.....	8.6	3.3	2.1	11.3	12.0	1.4	1.7	13.6	8.8	1.0	3.2	31.8	0.2	0.1	0.2	0.7
165	Everett, Mass.	0.7	5.1	.....	1.9	7.5	8.9	1.8	2.4	6.3	10.0	.....	4.2	38.8	1.4	3.3	7.1	0.7
166	Dubuque, Iowa.	0.7	5.1	.....	0.9	8.6	11.5	0.5	1.1	5.9	20.0	0.4	0.1	36.6	2.4	3.6	(1)	2.5
167	San Jose, Calif.	.....	5.7	0.4	1.0	6.5	10.4	0.8	1.7	5.6	8.9	0.3	(1)	52.0	1.4	3.7	.....	1.4
168	Pittsfield, Mass.	0.2	4.7	.....	1.5	8.4	6.3	1.2	2.8	5.7	16.5	.....	3.8	40.2	1.8	1.6	2.0	3.5
169	New Rochelle, N. Y.	1.5	8.2	1.2	2.0	8.0	7.1	0.8	1.7	10.2	10.2	.....	4.4	36.7	1.2	4.4	1.2	1.4
170	Quincy, Mass.	0.8	5.8	.....	1.2	6.9	8.8	1.4	3.0	8.5	16.7	.....	4.0	34.1	2.1	3.0	3.4	0.6
171	Colorado Springs, Colo.	.....	6.4	0.3	1.4	7.0	9.1	0.9	2.6	2.6	12.2	0.3	0.3	48.7	1.6	5.6	0.5	0.5
172	Knoxville, Tenn.	.....	7.8	0.1	0.6	10.9	13.6	0.8	1.3	6.3	17.1	.....	9.5	29.7	1.7	0.1	(1)	0.4
173	Joliet, Ill.	.....	10.1	0.4	1.0	7.0	10.8	0.4	0.8	7.1	7.6	.....	(1)	48.3	2.2	1.6	(1)	2.7
174	Niagara Falls, N. Y.	.....	5.7	0.8	1.5	7.3	10.2	1.5	2.4	9.5	14.6	14.2	2.2	25.7	0.8	1.3	0.7	1.7
175	Mount Vernon, N. Y.	1.0	6.1	1.1	2.4	8.6	7.3	1.0	2.6	7.2	11.7	0.4	4.5	41.6	1.4	1.4	0.3	1.7
176	Elmira, N. Y.	0.4	4.4	1.2	3.6	8.8	10.1	1.3	2.7	6.9	14.2	(1)	5.7	34.7	0.8	1.7	0.5	3.0
177	Lorain, Ohio.	1.3	7.5	0.6	1.0	9.0	14.6	0.9	1.5	7.1	8.7	(1)	0.7	41.6	0.9	2.3	(1)	2.2
178	Cedar Rapids, Iowa.	.....	4.8	0.4	1.4	4.9	8.3	1.5	0.4	8.0	9.4	0.1	0.1	54.3	2.1	3.6	(1)	0.8
179	Amsterdam, N. Y.	1.5	7.7	0.9	2.3	6.1	10.1	1.0	4.2	9.9	13.0	0.3	6.4	33.8	1.0	0.4	0.6	0.9
180	Auburn, N. Y.	1.1	4.5	0.9	2.6	6.8	11.8	0.6	4.9	5.1	18.6	.....	6.3	32.8	1.0	0.8	1.1	1.2
181	Jamestown, N. Y.	0.6	4.4	0.3	2.8	7.0	9.9	0.7	1.9	6.0	11.1	(1)	14.4	37.9	.....	1.4	0.6	0.9
182	Waterloo, Iowa.	0.4	2.8	0.5	1.0	7.1	7.1	1.1	0.7	3.7	11.2	0.4	.....	55.0	3.8	3.1	(1)	2.2
183	Everett, Wash.	.....	6.5	0.2	0.7	4.9	10.8	1.6	1.4	3.4	6.1	0.2	0.1	61.8	1.2	0.5	.....	0.6
184	Shreveport, La.	.....	7.1	0.8	0.9	10.5	14.3	1.5	2.8	11.7	13.3	0.4	1.7	21.6	0.1	1.5	0.6	6.5
185	Fresno, Calif.	0.8	3.3	0.7	0.7	6.8	12.6	2.6	2.7	5.4	8.6	0.4	0.3	47.1	0.3	6.5	0.1	1.0
186	Quincy, Ill.	1.0	5.6	0.5	1.4	9.2	11.7	0.6	0.3	3.7	13.2	0.4	1.6	43.4	1.5	4.1	.....	1.7
187	Boise, Idaho.	.....	5.9	0.2	0.6	4.8	11.5	1.3	0.8	4.6	17.2	0.2	0.6	48.6	1.7	1.9	0.1	0.1
188	Lima, Ohio.	1.0	7.2	0.5	1.5	8.0	10.8	0.6	1.2	4.6	10.1	.....	2.3	49.5	1.0	1.1	(1)	0.5
189	Taunton, Mass.	1.0	4.8	.....	1.6	9.6	11.1	1.0	2.5	5.3	12.8	.....	6.6	35.8	1.7	1.9	4.0	0.2
190	Oshkosh, Wis.	.....	5.1	0.5	1.3	5.1	12.6	0.5	0.6	3.9	15.3	.....	4.7	42.5	2.4	3.1	0.2	2.3
191	Stockton, Calif.	.....	5.8	0.9	1.2	6.4	9.1	0.9	1.1	9.5	15.8	(1)	1.3	40.9	3.0	3.2	0.1	0.8
192	Jackson, Mich.	.....	6.3	0.5	2.1	7.3	8.8	1.1	4.2	5.1	8.5	0.1	11.5	34.2	1.8	4.7	1.4	2.4
193	Austin, Tex.	.....	6.7	0.9	0.6	7.1	8.2	1.5	2.4	8.2	16.6	(1)	6.3	37.0	.....	2.0	0.2	2.3
194	Columbia, S. C.	.....	6.3	0.3	0.9	16.7	16.3	1.3	2.3	7.6	14.5	.....	5.4	21.9	0.2	2.9	1.6	2.0
195	Aurora, Ill.	1.1	5.1	0.8	2.2	9.3	8.9	1.5	1.6	8.5	11.2	(1)	0.1	43.9	2.1	2.9	(1)	0.9
196	Bellingham, Wash.	1.1	4.2	0.2	1.7	5.2	5.8	0.5	0.4	1.8	6.4	.....	0.3	66.7	2.3	2.8	.....	0.5
197	Waco, Tex.	.....	3.9	0.2	1.2	9.5	14.8	1.8	1.2	6.9	16.7	.....	1.4	38.9	0.9	2.4	.....	.....
198	Williamsport, Pa.	.....	6.8	.....	1.4	7.4	11.6	0.9	1.7	3.9	12.2	0.2	8.6	42.3	.....	1.1	.....	1.9
199	Highland Park, Mich.	0.2	5.0	0.4	1.9	6.9	4.1	1.2	2.2	5.7	15.0	0.5	(1)	53.4	.....	1.3	1.0	1.2
200	Orange, N. J.	.....	6.1	1.1	0.9	10.7	8.4	0.9	2.1	8.2	8.1	(1)	4.3	46.7	.....	1.8	(1)	0.7
201	Lynchburg, Va.	0.5	6.4	1.7	0.7	9.7	12.7	0.3	2.8	9.1	12.7	.....	10.3	27.3	.....	3.5	0.5	1.9
202	Brookline, Mass.	.....	5.3	.....	1.4	9.9	9.2	1.6	4.1	9.2	15.8	.....	1.6	23.8	2.8	11.4	1.3	2.6
203	Winston-Salem, N. C.	0.3	3.4	1.4	1.3	8.6	6.8	0.6	4.2	14.9	13.5	.....	13.3	30.3	0.8	(1)	(1)	0.6
204	Joplin, Mo.	.....	8.8	0.3	2.0	12.9	11.8	1.0	2.0	5.1	6.8	0.7	4.1	38.8	1.5	3.6	(1)	0.4
205	Tulsa, Okla.	.....	10.1	0.2	1.2	9.7	9.8	2.0	2.0	4.6	8.4	0.2	1.9	44.8	0.8	2.5	.....	1.8
206	Kenosha, Wis.	1.2	2.8	0.4	0.9	6.9	12.1	1.2	2.5	4.6	10.1	0.4	4.1	46.5	2.4	2.1	0.7	1.2
207	Danville, Ill.	1.5	6.4	0.7	1.2	8.2	18.4	0.3	0.7	2.7	7.4	.....	0.2	49.4	1.9	0.5	.....	0.5
208	Ogden, Utah.	.....	10.0	1.0	1.4	8.0	7.0	0.8	1.3	5.3	14.0	0.1	1.0	46.1	1.3	2.2	0.4	0.1
209	Newport, Ky.	.....	9.8	1.2	2.0	12.0	6.5	0.3	0.9	10.3	12.4	(1)	5.9	35.9	1.4	0.3	.....	1.1
210	Norristown, Pa.	1.2	5.4	.....	1.9	8.7	6.1	0.6	1.0	3.2	8.7	.....	(1)	60.5	0.7	1.5	(1)	0.5
211	Council Bluffs, Iowa.	1.3	2.8	0.4	1.3	6.5	7.5	0.5	0.7	5.8	7.6	0.2	.....	58.5	2.3	2.6	0.5	1.5
212	La Crosse, Wis.	1.2	4.3	0.2	1.2	6.5	12.7	0.7	1.1	3.8	12.5	(1)	0.1	48.6	1.4	4.0	0.1	1.5
213	Stamford, Conn.	0.7	4.9	1.2	2.0	6.7	8.5	0.8	2.6	9.8	18.1	0.1	5.0	33.6	1.7	3.5	0.3	0.4
214	Charleston, W. Va.	0.9	7.2	0.4	1.0	7.9	10.0	0.6	1.5	4.2	9.5	.....	1.9	51.6	1.1	.....	0.1	2.4
215	Zanesville, Ohio.	0.8	6.5	0.8	3.0	8.6	15.5	0.8	0.8	8.4	8.4	.....	3.2	38.9	1.3	1.4	(1)	1.5
216	Madison, Wis.	1.9	3.0	0.3	0.7	5.1	10.0	1.3	2.2	10.5	11.8	.....	0.8	44.2	2.3	5.4	0.1	0.4
217	Waltham, Mass.	0.3	5.7	.....	1.7	7.7	7.9	3.1	3.0	5.6	16.4	.....	3.7	29.9	2.1	5.6	5.4	2.0
218	Easton, Pa.	.....	7.1	.....	0.5	7.3	8.7	0.5	0.6	10.6	14.3	0.7	.....	48.1	0.4	1.7	.....	1.4
219	Poughkeepsie, N. Y.	1.3	4.5	0.8	2.4	8.4	5.4	0.9	11.7	8.0	12.2	0.3	3.9	31.9	2.0	4.5	0.4	1.4
220	Jackson, Miss.	.....	9.8	0.8	0.6	10.7	11.0	0.6	1.2	5.2	19.0	.....	1.6	23.7	0.7	11.3	2.7	1.1
221	Wilmington, N. C.	1.2	7.4	.....	0.8	15.4	14.1	0.4	3.7	9.3	15.6	.....	4.2	25.8	0.7	0.6	(1)	0.8
222	Newport, R. I.	0.6	3.3	0.6	1.3	10.3	9.5	1.0	4.7	10.6	18.4	0.1	5.2	25.4	0.7	3.2	1.1	3.5
223	Watertown, N. Y.	0.1	5.1	0.9	2.4	5.7	12.9	0.8	1.9	5.3	15.3	0.4	9.1	36.1	1.9	0.6	.....	1.6
224	Battle Creek, Mich.	.....	3.3	1.0	2.5	9.0	10.1	0.8	1.7	4.0	11.5	0.1	0.6	50.4	0.9	2.8	0.1	1.2
225	Newark, Ohio.	1.9	9.3	0.1	2.0	9.7	11.2	0.3	1.2	4.6	5.9	.....	0.7	51.4	0.7	0.2	0.1	0.6
226	East Chicago, Ind.	0.7	5.7	0.6	2.0	11.5	10.3	1.4	2.5	14.2	9.4	.....	0.3	36.3	2.0	1.6	(1)	1.5
227	Green Bay, Wis.	.....	5.8	.....	1.0	5.4	15.1	1.3	0.3	5.1	14.1	.....	2.6	42.9	1.9	0.4	3.0	1.2

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

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TABLE 14.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES: 1918.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 87.]

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	$55,174,480	$39,699,280	$5,050,679	$1,115,947	$735,081	$2,716,738	$1,232,974	$362,203	$11,733	$4,249,845
	Group I	22,629,487	17,457,289	1,344,302	.....	255,222	1,566,528	156,583	15,905	10,405	1,823,253
	Group II	10,131,421	5,555,741	1,123,409	.....	203,505	884,998	1,927	124,969	.....	2,236,872
	Group III	9,983,274	7,748,729	811,293	408,634	147,263	142,379	472,012	159,794	.....	93,170
	Group IV	6,871,488	4,718,304	1,039,841	528,432	58,160	97,939	320,581	40,759	1,270	66,202
	Group V	5,558,810	4,219,217	731,834	178,881	70,931	24,894	281,871	20,776	58	30,348
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.										
1	New York, N. Y	$6,525,818	$4,085,829	.....	.....	$15,295	$988,349	.....	.....	.....	$1,436,345
2	Chicago, Ill	3,611,586	3,007,663	$535,822	.....	3,523	69,558	.....	.....	.....	.....
3	Philadelphia, Pa	2,609,504	2,422,812	.....	.....	15,949	170,743	.....	.....	.....	.....
4	St. Louis, Mo	1,631,876	1,566,151	.....	.....	14,152	51,573	.....	.....	.....	.....
5	Boston, Mass	1,614,256	1,131,928	.....	.....	32,473	.....	$93,953	.....	.....	355,902
6	Cleveland, Ohio	1,590,585	879,125	604,558	.....	45,144	.....	61,758	.....	.....	.....
7	Detroit, Mich	861,758	852,817	.....	.....	8,941	.....	.....	.....	.....	.....
8	Baltimore, Md	961,033	854,959	.....	.....	40,532	44,204	.....	.....	$10,405	10,933
9	Pittsburgh, Pa	1,297,439	1,196,952	.....	.....	71,958	12,624	.....	$15,905	.....	.....
10	Los Angeles, Calif	1,925,632	1,459,033	208,922	.....	7,255	229,477	872	.....	.....	20,073
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 to 500,000 IN 1918.										
11	Buffalo, N. Y	$1,042,045	$945,906	.....	.....	$39,658	.....	.....	$56,481	.....	.....
12	San Francisco, Calif	1,538,625	12,187	.....	.....	.....	.....	.....	50,150	.....	$1,476,288
13	Milwaukee, Wis	388,354	384,001	.....	.....	2,353	.....	.....	.....	.....	.....
14	Newark, N. J	717,441	578,269	.....	.....	74,055	$65,086	.....	31	.....	.....
15	Cincinnati, Ohio	625,903	591,373	$13,796	.....	12,050	3,016	.....	5,668	.....	.....
16	New Orleans, La	872,477	395,580	.....	.....	25,708	.....	$99	.....	.....	451,090
17	Minneapolis, Minn	366,581	363,252	.....	.....	3,329	.....	.....	.....	.....	.....
18	Washington, D. C	419,783	396,626	.....	.....	21,329	.....	1,828	.....	.....	.....
19	Seattle, Wash	2,361,045	308,516	1,109,613	.....	4,752	749,232	.....	.....	.....	197,932
20	Jersey City, N. J	391,038	379,865	.....	.....	.....	11,173	.....	.....	.....	.....
21	Kansas City, Mo	926,403	911,835	.....	.....	12,260	2,308	.....	.....	.....	.....
22	Portland, Oreg	483,726	288,331	.....	.....	8,011	63,183	.....	12,639	.....	111,562
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.										
23	Indianapolis, Ind	$16,526	.....	.....	.....	$10,622	.....	.....	$5,904	.....	.....
24	Denver, Colo	77,458	$16,692	.....	.....	4,443	.....	.....	53,996	.....	$2,327
25	Rochester, N. Y	447,101	368,524	.....	.....	7,987	.....	$56,556	14,054	.....	.....
26	Providence, R. I	319,237	304,141	.....	.....	2,185	.....	12,911	.....	.....	.....
27	St. Paul, Minn	387,833	366,601	.....	.....	3,440	.....	.....	17,792	.....	.....
28	Louisville, Ky	225,127	209,359	.....	.....	.....	$14,087	1,681	.....	.....	.....
29	Columbus, Ohio	593,978	405,703	$167,979	.....	20,296	.....	.....	.....	.....	.....
30	Oakland, Calif	172,651	.....	.....	.....	.....	61,228	.....	20,715	.....	90,708
31	Toledo, Ohio	399,814	369,860	.....	.....	3,425	.....	26,529	.....	.....	.....
32	Atlanta, Ga	346,767	333,809	.....	.....	600	.....	12,358	.....	.....	.....
33	Birmingham, Ala	68,414	53,517	14,710	.....	187	.....	.....	.....	.....	.....
34	Omaha, Nebr	363,779	348,176	.....	.....	1,221	.....	.....	14,382	.....	.....
35	Worcester, Mass	155,431	126,345	.....	.....	1,008	.....	28,078	.....	.....	.....
36	Richmond, Va	615,657	163,615	.....	$403,634	9,853	5,927	26,282	1,346	.....	.....
37	Syracuse, N. Y	194,712	188,400	.....	.....	6,312	.....	.....	.....	.....	.....
38	Spokane, Wash	159,565	158,580	.....	.....	985	.....	.....	.....	.....	.....
39	New Haven, Conn	1,304	.....	.....	.....	319	985	.....	.....	.....	.....
40	Memphis, Tenn	222,936	214,115	.....	.....	5,385	3,436	.....	.....	.....	.....
41	Scranton, Pa	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
42	Paterson, N. J	840	.....	.....	.....	840	.....	.....	.....	.....	.....
43	Grand Rapids, Mich	244,171	205,266	.....	.....	2,773	.....	36,132	.....	.....	.....
44	Dallas, Tex	205,938	205,938	.....	.....	.....	.....	.....	.....	.....	.....
45	San Antonio, Tex	21,030	.....	.....	.....	16,436	.....	4,594	.....	.....	.....
46	Fall River, Mass	145,223	113,709	.....	.....	540	990	29,984	.....	.....	.....
47	Dayton, Ohio	128,587	123,825	.....	.....	4,762	.....	.....	.....	.....	.....
48	Bridgeport, Conn	380	.....	.....	.....	.....	380	.....	.....	.....	.....
49	Salt Lake City, Utah	192,531	150,248	.....	.....	3,731	.....	38,552	.....	.....	.....
50	New Bedford, Mass	186,577	146,738	.....	.....	.....	4,892	34,947	.....	.....	.....
51	Nashville, Tenn	175,345	166,206	.....	.....	7,070	1,090	979	.....	.....	.....
52	Tacoma, Wash	359,767	142,303	191,870	.....	293	25,301	.....	.....	.....	.....
53	Houston, Tex	136,354	100,733	.....	.....	6,177	15,710	.....	13,599	.....	135
54	Cambridge, Mass	224,262	199,783	.....	.....	932	.....	23,547	.....	.....	.....
55	Trenton, N. J	275,778	275,610	.....	.....	.....	.....	168	.....	.....	.....
56	Lowell, Mass	194,640	179,391	.....	.....	903	.....	14,346	.....	.....	.....
57	Hartford, Conn	233,443	220,369	.....	.....	838	25	12,211	.....	.....	.....
58	Youngstown, Ohio	136,968	135,544	.....	.....	1,090	.....	334	.....	.....	.....
59	Fort Worth, Tex	206,634	205,546	.....	.....	.....	.....	1,088	.....	.....	.....
60	Reading, Pa	131,688	131,688	.....	.....	.....	.....	.....	.....	.....	.....
61	Springfield, Mass	231,465	211,293	.....	.....	3,966	.....	.....	16,206	.....	.....
62	Camden, N. J	124,731	113,715	.....	.....	.....	4,617	6,399	.....	.....	.....
63	Albany, N. Y	257,164	252,702	.....	.....	2,631	1,831	.....	.....	.....	.....
64	Des Moines, Iowa	55,819	.....	.....	.....	12,286	.....	43,533	.....	.....	.....
65	Lynn, Mass	207,238	158,912	.....	.....	.....	.....	48,326	.....	.....	.....
66	Schenectady, N. Y	77,438	75,207	.....	.....	2,231	.....	.....	.....	.....	.....
67	Yonkers, N. Y	229,178	225,782	.....	.....	1,516	1,880	.....	.....	.....	.....
68	Lawrence, Mass	149,211	134,934	.....	.....	.....	.....	12,477	1,800	.....	.....
69	Kansas City, Kans	682,584	245,850	436,734	.....	.....	.....	.....	.....	.....	.....

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TABLE 14.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES: 1918—Contd.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 87.]

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 1918.										
70	Oklahoma City, Okla.	$68,779	$68,779								
71	Duluth, Minn.	393,856	153,725		$239,644	$487					
72	Wilmington, Del.	121,364	119,839			1,404	$121				
73	Akron, Ohio	206,189	202,956			3,233					
74	Norfolk, Va.	157,736	119,177			5,088		$33,471			
75	Elizabeth, N. J.	1,862				321	1,541				
76	Utica, N. Y.										
77	Waterbury, Conn.	49,941	49,941								
78	Somerville, Mass.	86,660	86,020						$640		
79	St. Joseph, Mo.	864				864					
80	Manchester, N. H.	137,346	106,462			876		30,008			
81	Jacksonville, Fla.	438,928	106,555	$284,254			48,119				
82	Hoboken, N. J.	233,892	228,841					5,051			
83	Wilkes-Barre, Pa.	3,827				119		3,708			
84	Troy, N. Y.	110,864	108,282			314	456	1,812			
85	Fort Wayne, Ind.	342,697	126,800	214,079		1,818					
86	East St. Louis, Ill.										
87	Evansville, Ind.	167,918	144,473			2,771	2,319	18,355			
88	Erie, Pa.	182,925	180,615			150	1,322			$838	
89	Passaic, N. J.	125				125					
90	Wichita, Kans.	4,482				1,362			3,120		
91	Harrisburg, Pa.	84,727	84,727								
92	Bayonne, N. J.	272,710	266,229				6,481				
93	Peoria, Ill.	4,795				1,361	200		3,234		
94	South Bend, Ind.	64,127	57,757			965		5,405			
95	Johnstown, Pa.	698				698					
96	El Paso, Tex.	216,625	216,625								
97	Savannah, Ga.	129,971	105,272			9,127	26	14,785	761		
98	Brockton, Mass.	80,516	72,921					7,595			
99	Sacramento, Calif.	97,190	80,979				7,448	8,763			
100	Terre Haute, Ind.	22,044						22,044			
101	Holyoke, Mass.	684,673	69,991	325,894	288,788						
102	Allentown, Pa.	75,771	75,771								
103	Portland, Me.	131,373	68,837					44,091	18,445		
104	Springfield, Ill.	153,255	87,409	45,058		416		20,372			
105	Canton, Ohio	104,533	96,783			2,507			5,243		
106	Berkeley, Calif.	2,921					2,921				
107	Chattanooga, Tenn.	5,939				5,499	432	8			
108	Charleston, S. C.	27,781				2,635	2,302				$22,844
109	Pawtucket, R. I.	109,634	102,353					7,281			
110	Altoona, Pa.	32,308	32,278			30					
111	Covington, Ky.	67,146	62,896			1,940					2,310
112	Atlantic City, N. J.	105,130	105,130								
113	Mobile, Ala.	89,901	60,869			2,697	17,031	9,304			
114	Sioux City, Iowa.	74,836	69,303			1,684		3,849			
115	Little Rock, Ark.	14,125						14,125			
116	Flint, Mich.	216,890	215,045			1,842		3			
117	Tampa, Fla.	3,924				411		3,513			
118	Saginaw, Mich.	97,722	79,591			935		7,880	9,316		
119	Rockford, Ill.	85,461	84,807			654					
120	San Diego, Calif.	195,207	166,827				6,278	8,819			13,283
121	Pueblo, Colo.	165,515	160,949			1,000		3,566			
122	Gary, Ind.	600				600					
123	New Britain, Conn.	47,543	33,578					11,844		393	1,728
124	Binghamton, N. Y.	73,920	73,635			285					
125	York, Pa.	200				200					
126	Springfield, Ohio.	51,461	48,630			2,831					
127	Malden, Mass.	63,207	50,009					13,198			
128	Lancaster, Pa.	120,751	119,876			875					
129	Pasadena, Calif.	262,952	75,327	170,556		15				39	17,015
130	Kalamazoo, Mich.	61,730	51,812			21		9,897			
131	Augusta, Ga.	61,421	39,623				942	11,834			9,022
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.										
132	Davenport, Iowa.	$1,565						$311			$1,254
133	Topeka, Kans.	73,508	$70,367			$551			$2,590		
134	Salem, Mass.	85,356	74,040			1,094		10,222			
135	Haverhill, Mass.	67,334	66,282			90		462	500		
136	Huntington, W. Va.	8,024				940		7,084			
137	Muskogee, Okla.	62,290	39,493		$19,114			3,683			
138	Bay City, Mich.	132,734	56,021	$75,811				902			
139	Chelsea, Mass.	30,500	30,500								
140	McKeesport, Pa.	131,600	131,600								
141	Racine, Wis.	20,707						20,707			
142	Superior, Wis.										
143	Lincoln, Nebr.	190,576	126,462	63,324		790					
144	Roanoke, Va.	2,837				2,780		57			
145	Macon, Ga.	109,999	100,594			180	$54	9,171			
146	Woonsocket, R. I.	43,634	42,996						638		
147	Lansing, Mich.	230,964	64,293	147,613		999		17,974	85		

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TABLE 14.—GOVERNMENTAL-COST PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES: 1918—Contd.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 87.]

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 1918—Continued.										
148	Montgomery, Ala.	$53,986	$46,709			$2,488	$10	$4,779			
149	West Hoboken, N. J.										
150	Newton, Mass.	58,317	57,888					429			
151	Butte, Mont.	604							$604		
152	Wheeling, W. Va.	84,708	80,409			1,088	283	1,260	1,068		
153	East Orange, N. J.	54,954	54,954								
154	Galveston, Tex.	99,457	97,362					2,095			
155	Perth Amboy, N. J.	154,314	149,665			2,817	1,832				
156	Fitchburg, Mass.	66,762	53,963					11,321	1,478		
157	Lexington, Ky.	2,244				2,244					
158	New Castle, Pa.	260				240				$20	
159	Chester, Pa.	600					600				
160	Decatur, Ill.	49,536	49,536								
161	Springfield, Mo.	4,693				470		4,223			
162	Hamilton, Ohio.	286,360	51,117	$75,116	$159,767	360					
163	Charlotte, N. C.	107,611	99,988					6,344	1,279		
164	Portsmouth, Va.	6,899				2,240		4,659			
165	Everett, Mass.	39,379	30,000					9,379			
166	Dubuque, Iowa.	72,475	70,957			1,057	461				
167	San Jose, Calif.										
168	Pittsfield, Mass.	24,388	23,442			926					
169	New Rochelle, N. Y.	1,561					1,561				
170	Quincy, Mass.	61,695	49,815			819		11,061			
171	Colorado Springs, Colo.	49,613	37,422			986		11,205			
172	Knoxville, Tenn.	101,550	92,712			8,778			60		
173	Joliet, Ill.	95,832	95,832								
174	Niagara Falls, N. Y.	69,704	69,686			18					
175	Mount Vernon, N. Y.										
176	Elmira, N. Y.	110,730	97,898			672		12,160			
177	Lorain, Ohio.	69,397	66,094					3,303			
178	Cedar Rapids, Iowa.	77,141	76,053			1,088					
179	Amsterdam, N. Y.	42,723	42,723								
180	Auburn, N. Y.	52,722	49,324			333		3,027		38	
181	Jamestown, N. Y.	140,262	57,683	61,910		1,964					$18,705
182	Waterloo, Iowa.	55,864	55,824			40					
183	Everett, Wash.	54,667	54,475				192				
184	Shreveport, La.	62,861	53,032			452		7,458			1,919
185	Fresno, Calif.	3,326				1,522			1,804		
186	Quincy, Ill.	52,470	49,492			2,978					
187	Boise, Idaho.	7,050				900		6,150			
188	Lima, Ohio.	54,354	52,338			2,016					
189	Taunton, Mass.	247,633	51,524	188,283				7,826			
190	Oshkosh, Wis.	33,064	28,121					4,943			
191	Stockton, Calif.	18,572					18,572				
192	Jackson, Mich.	61,177	50,549			1,223		9,405			
193	Austin, Tex.	141,937	61,777	73,734		1,255		5,044	127		
194	Columbia, S. C.	49,403	48,176			790			437		
195	Aurora, Ill.	83,911	82,204			300		1,407			
196	Bellingham, Wash.	27,259	20,892					6,367			
197	Waco, Tex.	89,202	88,340					862			
198	Williamsport, Pa.	834	126			708					
199	Highland Park, Mich.	93,483	93,483								
200	Orange, N. J.	48,595	48,595								
201	Lynchburg, Va.	33,174	26,752			4,794		1,400	228		
202	Brookline, Mass.	77,049	71,406					5,643			
203	Winston-Salem, N. C.	74,173	65,918			1,736		359			6,160
204	Joplin, Mo.	51,347		46,043		2,929		5,375			
205	Tulsa, Okla.	95,163	80,665			866		3,754	9,878		
206	Kenosha, Wis.	65,050	65,050								
207	Danville, Ill.										
208	Ogden, Utah.	26,683	19,451			300		6,932			
209	Newport, Ky.	45,222	42,139			773					2,310
210	Norristown, Pa.	744				744					
211	Council Bluffs, Iowa.	75,504	74,814			690					
212	La Crosse, Wis.	46,430	45,411			1,019					
213	Stamford, Conn.										
214	Charleston, W. Va.	4,257						4,257			
215	Zanesville, Ohio.	62,558	49,717			2,846		9,995			
216	Madison, Wis.	98,972	89,472			1,833		7,667			
217	Waltham, Mass.	51,972	35,124			240		16,608			
218	Easton, Pa.										
219	Poughkeepsie, N. Y.	67,795	67,795								
220	Jackson, Miss.	47,316	44,826			63		2,427			
221	Wilmington, N. C.	56,703	55,008			1,695					
222	Newport, R. I.	2,047				9	1,329	709			
223	Watertown, N. Y.	64,692	64,692								
224	Battle Creek, Mich.	51,346	50,339			1,007					
225	Newark, Ohio.	39,395	27,810			120		11,465			
226	East Chicago, Ind.										
227	Green Bay, Wis.	471				471					

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TABLE 15.—GOVERNMENTAL-COST PAYMENTS[1] FOR INTEREST: 1918.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 88.]

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	$148,997,629	$123,424,268	$5,912,941	$5,134,932	$7,963,966	$97,253	$6,027,059	$238,758	$198,452
	Group I	87,129,735	76,809,640	1,737,097	2,735,801	2,183,322	55,820	3,410,491	69,117	128,447
	Group II	19,800,108	14,946,940	770,351	1,816,072	1,882,131	3,157	317,728	5,086	58,643
	Group III	21,793,786	16,702,512	1,266,556	315,000	2,330,024	.....	1,140,732	38,923	39
	Group IV	10,808,303	8,103,599	1,186,300	217,255	622,975	38,276	563,404	69,650	1,814
	Group V	9,465,697	6,856,577	952,637	50,774	945,514	.....	594,704	55,982	9,509
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.									
1	New York, N. Y	$55,676,111	$51,685,849	.....	.....	$1,010,706	.....	$2,979,556	.....	.....
2	Chicago, Ill	4,179,582	1,540,503	.....	$1,447,945	694,500	$29,340	290,036	$56,182	$121,076
3	Philadelphia, Pa	6,343,828	5,937,429	$392,500	450	.....	.....	.....	12,500	949
4	St. Louis, Mo	977,379	921,696	49,111	6,572	.....	.....	.....	.....	.....
5	Boston, Mass	6,603,611	6,524,702	.....	.....	.....	.....	78,909	.....	.....
6	Cleveland, Ohio	3,496,920	2,333,067	449,587	432,549	201,142	26,480	53,660	435	.....
7	Detroit, Mich	1,257,451	980,930	.....	77,503	190,688	.....	8,330	.....	.....
8	Baltimore, Md	3,522,221	3,522,221	.....	.....	.....	.....	.....	.....	.....
9	Pittsburgh, Pa	2,598,306	1,406,481	465,187	640,352	86,286	.....	.....	.....	.....
10	Los Angeles, Calif	2,474,326	1,956,762	380,712	130,430	.....	.....	.....	.....	6,422
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.									
11	Buffalo, N. Y	$1,717,805	$1,572,270	.....	$54,703	$57,660	.....	$33,172	.....	.....
12	San Francisco, Calif	2,083,462	2,083,462	.....	.....	.....	.....	.....	.....	.....
13	Milwaukee, Wis	752,594	645,428	.....	103,316	241	.....	3,609	.....	.....
14	Newark, N. J	2,636,976	1,943,805	.....	407,868	127,818	.....	134,804	.....	$22,591
15	Cincinnati, Ohio	3,214,086	2,749,045	$217,422	142,079	73,595	.....	31,945	.....	.....
16	New Orleans, La	1,991,383	1,849,078	.....	.....	108,207	.....	34,098	.....	.....
17	Minneapolis, Minn	1,203,085	862,270	.....	77,018	246,103	$3,157	12,070	.....	2,467
18	Washington, D. C	215,028	215,028	.....	.....	.....	.....	.....	.....	.....
19	Seattle, Wash	2,234,302	842,382	228,990	512,760	599,191	.....	34,720	$5,076	11,183
20	Jersey City, N. J	1,542,330	1,123,114	.....	365,770	16,961	.....	32,485	.....	4,000
21	Kansas City, Mo	653,723	294,149	289,571	5,510	46,717	.....	.....	10	17,766
22	Portland, Oreg	1,555,334	766,909	34,368	147,048	605,638	.....	735	.....	636
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.									
23	Indianapolis, Ind	$309,284	$211,444	$85,099	.....	.....	.....	$12,741	.....	.....
24	Denver, Colo	414,207	76,212	288	.....	$337,618	.....	89	.....	.....
25	Rochester, N. Y	935,855	631,309	.....	.....	242,595	.....	61,951	.....	.....
26	Providence, R. I	914,576	914,576	.....	.....	.....	.....	.....	.....	.....
27	St. Paul, Minn	866,368	586,832	.....	.....	154,316	.....	125,220	.....	.....
28	Louisville, Ky	582,245	572,672	.....	.....	.....	.....	9,573	.....	.....
29	Columbus, Ohio	975,851	653,379	57,106	.....	242,641	.....	22,725	.....	.....
30	Oakland, Calif	423,081	373,531	43,120	.....	.....	.....	.....	$6,430	.....
31	Toledo, Ohio	716,186	492,230	157,465	.....	65,145	.....	1,346	.....	.....
32	Atlanta, Ga	205,316	198,409	.....	.....	.....	.....	6,907	.....	.....
33	Birmingham, Ala	482,447	377,247	.....	.....	103,550	.....	1,650	.....	.....
34	Omaha, Nebr	964,726	385,073	111,394	$315,000	153,259	.....	.....	.....	.....
35	Worcester, Mass	575,997	522,291	.....	.....	.....	.....	53,706	.....	.....
36	Richmond, Va	754,510	704,032	.....	.....	.....	.....	50,478	.....	.....
37	Syracuse, N. Y	505,946	385,367	.....	.....	74,632	.....	45,947	.....	.....
38	Spokane, Wash	585,827	287,572	109,937	.....	176,325	.....	11,956	37	.....
39	New Haven, Conn	185,141	177,018	4,185	.....	.....	.....	2,361	1,538	$39
40	Memphis, Tenn	620,789	596,007	.....	.....	15,566	.....	9,216	.....	.....
41	Scranton, Pa	172,957	79,126	65,535	.....	24,544	.....	.....	3,752	.....
42	Paterson, N. J	353,733	296,102	.....	.....	20,141	.....	37,490	.....	.....
43	Grand Rapids, Mich	209,327	124,842	59,255	.....	18,588	.....	6,642	.....	.....
44	Dallas, Tex	312,396	296,591	.....	.....	.....	.....	15,805	.....	.....
45	San Antonio, Tex	347,951	255,767	66,062	.....	.....	.....	24,999	1,123	.....
46	Fall River, Mass	360,485	332,014	.....	.....	.....	.....	28,471	.....	.....
47	Dayton, Ohio	413,479	305,690	51,678	.....	55,640	.....	471	.....	.....
48	Bridgeport, Conn	360,544	358,568	.....	.....	.....	.....	1,976	.....	.....
49	Salt Lake City, Utah	469,065	226,982	74,426	.....	161,331	.....	5,498	828	.....
50	New Bedford, Mass	436,804	382,777	.....	.....	.....	.....	54,027	.....	.....
51	Nashville, Tenn	408,760	388,632	.....	.....	.....	.....	20,128	.....	.....
52	Tacoma, Wash	556,930	448,775	39,000	.....	62,168	.....	.....	6,987	.....
53	Houston, Tex	791,639	748,653	.....	.....	.....	.....	42,986	.....	.....
54	Cambridge, Mass	570,400	522,507	.....	.....	.....	.....	47,893	.....	.....
55	Trenton, N. J	357,988	215,920	.....	.....	113,958	.....	28,110	.....	.....
56	Lowell, Mass	273,238	199,241	.....	.....	.....	.....	73,997	.....	.....
57	Hartford, Conn	495,664	393,035	100,360	.....	.....	.....	.....	2,269	.....
58	Youngstown, Ohio	349,756	199,295	90,434	.....	57,051	.....	2,527	449	.....
59	Fort Worth, Tex	306,042	303,199	.....	.....	.....	.....	2,843	.....	.....
60	Reading, Pa	87,745	65,397	19,532	.....	920	.....	.....	1,896	.....
61	Springfield, Mass	377,692	349,848	.....	.....	.....	.....	27,844	.....	.....
62	Camden, N. J	329,150	284,509	.....	.....	11,275	.....	33,366	.....	.....
63	Albany, N. Y	413,825	364,158	.....	.....	47,985	.....	1,682	.....	.....
64	Des Moines, Iowa	210,048	108,044	88,512	.....	.....	.....	4,408	9,084	.....
65	Lynn, Mass	288,097	256,052	.....	.....	.....	.....	32,045	.....	.....
66	Schenectady, N. Y	257,010	223,195	.....	.....	20,485	.....	43,330	.....	.....
67	Yonkers, N. Y	631,385	403,431	.....	.....	83,491	.....	144,463	.....	.....
68	Lawrence, Mass	209,696	165,913	.....	.....	.....	.....	43,783	.....	.....
69	Kansas City, Kans	393,628	259,048	43,168	.....	86,800	.....	82	4,530	.....

[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 from accrued interest on original issues of debt obligations.

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TABLE 15.—GOVERNMENTAL-COST PAYMENTS[1] FOR INTEREST: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 88.]

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 1918.									
70	Oklahoma City, Okla.	$361,794	$262,836	$85,754				$13,204		
71	Duluth, Minn.	342,408	249,623	66,340		$23,515		2,900		
72	Wilmington, Del.	273,978	273,978							
73	Akron, Ohio	450,385	289,659	67,714		87,828		5,053	$131	
74	Norfolk, Va.	500,881	472,461					28,420		
75	Elizabeth, N. J.	207,244	183,425			17,453		6,366		
76	Utica, N. Y.	144,292	124,297			7,491		12,504		
77	Waterbury, Conn.	210,056	204,618	3,315				2,123		
78	Somerville, Mass.	225,338	187,553					37,785		
79	St. Joseph, Mo.	99,807	23,607	76,200						
80	Manchester, N. H.	84,863	68,431					16,432		
81	Jacksonville, Fla.	259,183	208,455	33,477		5,950		9,525	776	
82	Hoboken, N. J.	261,281	186,568			16		74,697		
83	Wilkes-Barre, Pa.	140,984	73,401	46,272		17,583		3,728		
84	Troy, N. Y.	217,488	196,363	5,650		5,138		10,326	11	
85	Fort Wayne, Ind.	49,166	12,964	27,202						
86	East St. Louis, Ill.	113,100	31,934	26,069	$16,020	24,817		11,465	1,674	$1,121
87	Evansville, Ind.	73,926	63,916	10,010						
88	Erie, Pa.	102,078	49,989	45,741		6,108		240		
89	Passaic, N. J.	165,789	135,835			13,665		16,289		
90	Wichita, Kans.	152,065	69,299	23,554		59,212				
91	Harrisburg, Pa.	125,924	76,319	40,130		5,830			3,645	
92	Bayonne, N. J.	200,552	134,553			29,509		36,490		
93	Peoria, Ill.	93,180	19,947	25,585	2,680	34,582		5,858	4,528	
94	South Bend, Ind.	49,299	25,097	19,807					4,395	
95	Johnstown, Pa.	64,233	36,933	27,292					8	
96	El Paso, Tex.	171,452	158,773					12,679		
97	Savannah, Ga.	189,262	165,841	750				16,308	6,363	
98	Brockton, Mass.	182,638	155,345					27,293		
99	Sacramento, Calif.	235,276	197,836	37,440						
100	Terre Haute, Ind.	56,379	30,179	26,200						
101	Holyoke, Mass.	155,726	133,681					22,045		
102	Allentown, Pa.	68,210	13,899	54,224				87		
103	Portland, Me.	310,854	105,287		186,499			19,068		
104	Springfield, Ill.	80,461	26,250	25,000	4,886	5,713	$444	18,168		
105	Canton, Ohio	278,716	139,762	69,929		61,151		7,874		
106	Berkeley, Calif.	85,969	62,141	22,179					1,649	
107	Chattanooga, Tenn.	192,015	176,555			4,980		10,480		
108	Charleston, S. C.	173,432	169,383					4,049		
109	Pawtucket, R. I.	324,163	304,809					19,354		
110	Altoona, Pa.	115,668	75,739	19,400		18,771			1,758	
111	Covington, Ky.	144,890	110,125			12,355		22,410		
112	Atlantic City, N. J.	491,666	471,983			893		8,790		
113	Mobile, Ala.	160,484	137,811			21,063		457	1,153	
114	Sioux City, Iowa	83,985	50,363	21,821				4,284	7,517	
115	Little Rock, Ark.	103,315	51,544	18,851			37,832		83	5
116	Flint, Mich.	129,373	93,612	22,938		12,341		182	300	
117	Tampa, Fla.	189,918	160,890	26,461				2,567		
118	Saginaw, Mich.	63,842	33,434	1,020		29,028		360		
119	Rockford, Ill.	95,558	18,782		7,200	38,630		12,409	17,849	688
120	San Diego, Calif.	505,412	457,439	45,944				2,029		
121	Pueblo, Colo.	174,750	105,302	17,633		43,072		42	8,701	
122	Gary, Ind.	33,939	9,909	22,089					1,941	
123	New Britain, Conn.	151,828	151,828							
124	Binghamton, N. Y.	91,889	86,936			761		4,192		
125	York, Pa.	60,120	46,228	10,722				3,170		
126	Springfield, Ohio	146,112	93,704	23,675		18,246		380	107	
127	Malden, Mass.	161,116	138,554					22,562		
128	Lancaster, Pa.	62,892	33,692	29,200						
129	Pasadena, Calif.	117,593	81,613	35,982				3		
130	Kalamazoo, Mich.	72,243	30,973	19,673		17,244		1,615	2,738	
131	Augusta, Ga.	192,858	161,336	57				27,142	4,323	
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.									
132	Davenport, Iowa	$63,765	$34,163	$34,602						
133	Topeka, Kans.	118,332	65,448	18,164		$32,043			$2,677	
134	Salem, Mass.	126,277	93,646					$27,631		
135	Haverhill, Mass.	109,525	93,168					16,357		
136	Huntington, W. Va.	66,156	14,601	44,745		6,810				
137	Muskogee, Okla.	152,696	113,181	36,125				3,390		
138	Bay City, Mich.	52,356	35,476	4,938		11,688		254		
139	Chelsea, Mass.	179,502	157,529					21,973		
140	McKeesport, Pa.	67,032	31,240	24,555		8,757		2,480		
141	Racine, Wis.	45,149	45,149							
142	Superior, Wis.	89,068	70,080			18,594		394		
143	Lincoln, Nebr.	105,130	39,030	20,677		41,385			4,038	
144	Roanoke, Va.	94,729	94,375					354		
145	Macon, Ga.	87,277	83,244			133		3,448	452	
146	Woonsocket, R. I.	202,239	162,751					39,488		
147	Lansing, Mich.	20,288	7,406	2,066		10,816				

[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 from accrued interest on original issues of debt obligations.

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TABLE 15.—GOVERNMENTAL-COST PAYMENTS[1] FOR INTEREST: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 88.]

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 1918—Continued.									
148	Montgomery, Ala.	$189,636	$138,992			$47,792		$2,852		
149	West Hoboken, N. J.	71,906	51,838			6,342		13,726		
150	Newton, Mass.	253,618	238,291					15,327		
151	Butte, Mont.	108,964	32,523	$8,904		36,536		30,544	$457	
152	Wheeling, W. Va.	48,991	34,562	6,525		3,650		3,440	814	
153	East Orange, N. J.	172,471	124,881			22,709		24,881		
154	Galveston, Tex.	276,915	276,915							
155	Perth Amboy, N. J.	158,337	98,548			39,688		20,101		
156	Fitchburg, Mass.	116,188	93,848					22,340		
157	Lexington, Ky.	109,531	69,154			30,029		10,348		
158	New Castle, Pa.	42,117	19,265	16,125		6,727				
159	Chester, Pa.	80,777	50,860	15,725		11,067			3,125	
160	Decatur, Ill.	67,209	16,408	21,377		26,919		2,505		
161	Springfield, Mo.	11,240	9,727	800				713		
162	Hamilton, Ohio.	127,918	80,244	29,622		18,017			35	
163	Charlotte, N. C.	138,473	100,415			20,360		17,698		
164	Portsmouth, Va.	105,665	90,184					15,481		
165	Everett, Mass.	139,712	117,648					22,064		
166	Dubuque, Iowa.	74,666	32,115	4,600		25,126		11,814	1,011	
167	San Jose, Calif.	45,276	31,852	13,424						
168	Pittsfield, Mass.	124,772	105,866					18,906		
169	New Rochelle, N. Y.	161,054	132,871			519		27,664		
170	Quincy, Mass.	183,573	144,768					38,805		
171	Colorado Springs, Colo.	86,747	60,111	22,024		3,192		1,420		
172	Knoxville, Tenn.	180,290	166,564			5,090		8,636		
173	Joliet, Ill.	57,726	14,167	1,751		31,717		4,216	5,875	
174	Niagara Falls, N. Y.	176,413	147,097			28,584		732		
175	Mount Vernon, N. Y.	192,801	134,028	44,688		14,037		48		
176	Elmira, N. Y.	117,283	115,583					1,700		
177	Lorain, Ohio.	119,193	67,270	25,048		23,461		3,414		
178	Cedar Rapids, Iowa.	62,486	39,531	19,680				153	2,822	
179	Amsterdam, N. Y.	53,233	40,481	7,200		1,501		4,018	33	
180	Auburn, N. Y.	46,695	25,096			21,472		127		
181	Jamestown, N. Y.	92,651	55,338	21,605		9,052		6,656		
182	Waterloo, Iowa.	79,724	56,131	20,796					2,797	
183	Everett, Wash.	210,431	121,525	15,750		56,609		5,759	10,788	
184	Shreveport, La.	140,472	120,337	16,325				3,506	304	
185	Fresno, Calif.	61,773	35,238	26,535						
186	Quincy, Ill.	25,670	13,639	9,125		1,640		542	724	
187	Boise, Idaho.	65,750	13,502	20,400		25,218		6,630		
188	Lima, Ohio.	95,237	51,238	9,616		31,567		2,401	415	
189	Taunton, Mass.	110,463	101,243					9,220		
190	Oshkosh, Wis.	57,341	57,216					125		
191	Stockton, Calif.	69,521	36,051	33,470						
192	Jackson, Mich.	55,466	39,107	13,916		2,443				
193	Austin, Tex.	140,304	137,108					779	2,417	
194	Columbia, S. C.	118,862	87,503	13,650		2,940		14,418	351	
195	Aurora, Ill.	56,813	22,681	14,002		19,272			858	
196	Bellingham, Wash.	96,466	35,360	13,976		42,427		12	4,691	
197	Waco, Tex.	133,118	127,639					5,479		
198	Williamsport, Pa.	21,616	9,506	10,481		1,463			166	
199	Highland Park, Mich.	222,481	95,539	90,192		32,180		3,070	1,500	
200	Orange, N. J.	139,580	121,931			1,993		15,656		
201	Lynchburg, Va.	129,352	127,701					1,651		
202	Brookline, Mass.	177,452	161,228					16,224		
203	Winston-Salem, N. C.	113,015	93,941			8,731		10,343		
204	Joplin, Mo.	30,998	8,750	22,248						
205	Tulsa, Okla.	151,242	80,237	48,490		16,431		4,061	2,023	
206	Kenosha, Wis.	38,277	38,169						108	
207	Danville, Ill.	35,475	9,941	4,559		20,699			276	
208	Ogden, Utah.	73,236	45,369	7,750		16,903		2,473	741	
209	Newport, Ky.	47,537	46,853					684		
210	Norristown, Pa.	35,631	19,057	16,167				407		
211	Council Bluffs, Iowa.	55,882	46,209	7,953				1,156	564	
212	La Crosse, Wis.	42,886	40,940			1,946				
213	Stamford, Conn.	105,596	35,355		$50,774			9,958		$9,509
214	Charleston, W. Va.	84,336	44,210	40,126						
215	Zanesville, Ohio.	72,086	49,790	14,125		7,799			372	
216	Madison, Wis.	115,685	73,958			39,632		2,095		
217	Waltham, Mass.	63,696	54,798					8,898		
218	Easton, Pa.	34,891	20,188	13,296		820			587	
219	Poughkeepsie, N. Y.	95,649	92,351			2,892		406		
220	Jackson, Miss.	99,957	87,632			11,245		1,080		
221	Wilmington, N. C.	106,393	89,668	7,067				8,776	882	
222	Newport, R. I.	62,510	56,422					6,088		
223	Watertown, N. Y.	51,455	48,656			2,382		417		
224	Battle Creek, Mich.	34,862	12,075			22,775			12	
225	Newark, Ohio.	73,941	44,466	8,547		11,694		5,536	3,698	
226	East Chicago, Ind.	19,424	9,284	9,105				666	369	
227	Green Bay, Wis.	34,097	34,007					90		

[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 from accrued interest on original issues of debt obligations.

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TABLE 16.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Total.[1]	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	$278,654,498	$4,432,295	$1,604,807	$5,336,850	$2,132,361	$2,032,865	$35,408,452	$1,914,602	$359,426	$91,934,890	$14,301,637	$1,705,985
	Group I	125,524,520	2,056,231	544,331	2,180,645	174,635	1,184,054	15,358,216	839,723	137,987	45,936,451	5,824,499	243,164
	Group II	44,549,659	1,393,000	224,153	453,066	447,891	275,340	5,179,143	251,789	150,773	14,080,574	2,819,773	1,075,230
	Group III	47,800,926	430,981	554,407	1,206,066	757,155	231,348	6,814,430	362,283	33,837	15,171,483	3,446,099	161,219
	Group IV	31,316,501	417,500	156,282	828,593	511,660	145,680	3,921,417	236,611	1,184	8,212,636	1,062,838	73,364
	Group V	29,453,392	224,583	125,579	668,480	241,020	196,443	4,135,246	224,216	35,645	8,533,246	1,148,428	153,008
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.												
1	New York, N. Y.	$28,998,054	$700,734	$17,786	$1,195,445	$84,841	$152,120	$3,136,086	$186,481	.....	$11,490,995	$807,215	.....
2	Chicago, Ill.	33,448,660	83,312	306,679	173,766	6,442	595,919	5,523,328	539,069	$97,478	11,740,712	1,141,354	$4,561
3	Philadelphia, Pa.	19,710,788	75,281	81,365	171,811	.....	15,859	1,811,110	.....	.....	8,610,850	579,522	.....
4	St. Louis, Mo.	5,085,242	5,043	.....	51,101	6,694	20,316	327,980	25,480	4,556	1,512,604	802,232	.....
5	Boston, Mass.	5,883,663	91,949	13,050	202,324	.....	66,803	1,238,556	.....	.....	1,525,080	278,994	279
6	Cleveland, Ohio	8,494,044	38,637	10,493	18,921	.....	49,857	911,891	55,309	16,794	2,072,135	1,716,219	2,164
7	Detroit, Mich.	11,494,560	33,779	66,213	213,000	478	260,142	1,567,623	2,151	.....	4,073,094	141,235	.....
8	Baltimore, Md.	3,276,942	19,446	5,503	94,180	.....	5,748	52,701	.....	7,497	2,043,065	8,408	25,048
9	Pittsburgh, Pa.	4,443,850	963,469	13,284	34,326	11,770	3,338	248,238	15,209	11,662	1,792,488	341,876	.....
10	Los Angeles, Calif.	4,885,717	39,576	30,001	25,762	64,410	13,952	540,703	16,024	.....	1,075,428	207,444	210,812
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.												
11	Buffalo, N. Y.	$2,933,662	$11,980	$39,879	$8,451	$24,683	$32,317	$155,223	.....	.....	$1,168,238	$273,227	$243,984
12	San Francisco, Calif.	6,041,240	51,394	7,553	115,515	7,029	3,738	368,642	$197,481	$4,345	1,898,464	62,179	2,705
13	Milwaukee, Wis.	6,512,909	6,208	25,886	23,463	25,300	61,403	1,764,589	4,000	26,463	1,834,502	67,170	623,253
14	Newark, N. J.	3,161,903	12,692	105,646	13,443	.....	24,118	69,617	.....	30,094	1,068,313	16,564	.....
15	Cincinnati, Ohio	3,039,323	529,008	1,940	8,087	.....	67,062	360,781	.....	21,980	878,549	100,869	.....
16	New Orleans, La.	2,082,992	258,007	.....	41,442	.....	.....	709,776	9,954	.....	745,243	1,800	.....
17	Minneapolis, Minn.	3,844,633	16,738	14,417	41,445	.....	42,441	671,993	12,677	25,129	1,220,402	449,839	9,256
18	Washington, D. C.	3,577,085	331,491	4,019	66,377	31,890	3,993	480,087	6,965	1,332	747,193	515,647	613
19	Seattle, Wash.	5,430,880	75,673	3,962	9,370	542	17,722	114,323	4,356	26,786	2,245,017	650,286	182,371
20	Jersey City, N. J.	1,600,156	7,095	.....	81,996	.....	22,546	5,409	7,051	.....	164,993	20,416	.....
21	Kansas City, Mo.	3,819,592	66	20,856	27,649	350,630	.....	397,575	1,358	14,594	1,382,874	610,906	.....
22	Portland, Oreg.	2,505,284	2,648	.....	15,823	7,817	.....	81,128	7,927	.....	726,786	50,870	13,048
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.												
23	Indianapolis, Ind.	$2,990,813	.....	.....	$55	$172,131	.....	$253,191	$12,379	.....	$1,465,687	$275,919	.....
24	Denver, Colo.	595,567	.....	.....	11,583	.....	.....	20,975	.....	.....	232,338	31,583	.....
25	Rochester, N. Y.	2,193,743	$17,235	$8,806	42,932	150,321	$439	434,404	50,529	.....	625,914	36,459	.....
26	Providence, R. I.	1,885,220	4,503	33,674	55,890	.....	2,713	114,892	.....	$3,557	571,170	28,073	.....
27	St. Paul, Minn.	2,063,633	3,552	3,772	64,353	10,563	574	415,078	975	462	639,731	145,491	$73,687
28	Louisville, Ky.	1,143,621	1,195	10,357	30,288	.....	2,163	107,071	.....	.....	389,273	8,561	.....
29	Columbus, Ohio	1,661,584	4,071	5,420	7,178	193,376	226	240,950	27,273	63	673,772	214,699	.....
30	Oakland, Calif.	623,969	2,492	.....	9,291	.....	.....	41,654	520	14,732	164,341	15,393	.....
31	Toledo, Ohio	1,458,533	4,069	19,135	15,851	1,321	73	154,261	7,033	.....	574,757	20,963	.....
32	Atlanta, Ga.	558,543	180	1,930	20,673	650	8,128	52,926	13,989	375	185,070	45,943	115
33	Birmingham, Ala.	479,007	3,473	4,280	12,938	1,432	471	92,693	3,539	6,674	161,689	59,488	.....
34	Omaha, Nebr.	1,793,609	40,171	.....	67,331	825	.....	265,565	1,501	.....	699,848	24,678	.....
35	Worcester, Mass.	1,114,453	201	107,865	11,205	679	963	86,167	1,935	.....	161,511	163,715	250
36	Richmond, Va.	793,214	.....	44,367	1,366	24,660	.....	209,374	.....	.....	183,513	8,126	.....
37	Syracuse, N. Y.	1,455,639	13,038	5,148	37,607	.....	.....	148,493	22,734	.....	576,311	24,120	.....
38	Spokane, Wash.	424,477	2,535	3,971	5,947	25	844	40,374	16,312	.....	48,362	190,832	10,461
39	New Haven, Conn.	503,395	28,916	2,393	29,661	433	702	129,684	4,780	4,414	146,694	11,864	.....
40	Memphis, Tenn.	237,422	94	1,652	12,543	44,220	140	27,043	289	.....	49,219	31,013	.....
41	Scranton, Pa.	200,303	3,349	1,076	12,215	4,487	800	8,841	3,975	.....	110,506	.....	.....
42	Paterson, N. J.	725,555	.....	13,828	51,545	.....	25,110	316,666	12,937	.....	147,250	13,547	.....
43	Grand Rapids, Mich.	703,599	3,457	.....	.....	.....	.....	67,883	.....	.....	190,089	4,729	.....
44	Dallas, Tex.	861,888	1,295	2,710	8,737	2,269	875	119,725	9,160	300	448,407	60,646	.....
45	San Antonio, Tex.	477,740	.....	.....	23,165	38,321	.....	64,192	38,668	.....	47,392	15,214	.....
46	Fall River, Mass.	593,340	613	83	.....	.....	.....	123,034	.....	.....	242,979	84,679	.....
47	Dayton, Ohio	1,915,180	1,595	1,105	73,138	20,034	1,258	184,345	46,107	.....	634,725	217,944	6,207
48	Bridgeport, Conn.	2,645,972	6,891	101,884	149,856	.....	23,453	349,075	200	.....	987,530	294,555	3,150
49	Salt Lake City, Utah	898,411	1,396	4,558	4,239	2,981	608	137,830	1,013	2,467	382,207	23,507	.....
50	New Bedford, Mass.	1,216,312	1,275	111,343	153,930	5,904	.....	202,041	4,500	.....	369,909	49,453	.....
51	Nashville, Tenn.	496,641	.....	.....	.....	.....	.....	37,182	3,313	.....	136,719	12,116	.....
52	Tacoma, Wash.	772,958	125	1,989	9,621	.....	371	9,941	.....	4	71,032	.....	8,232
53	Houston, Tex.	2,162,113	.....	.....	4,119	5,009	371	864,819	.....	.....	117,683	10,945	75
54	Cambridge, Mass.	320,374	552	.....	20,402	2,241	3,901	54,390	2,859	.....	131,874	20,131	.....
55	Trenton, N. J.	502,746	423	883	61,459	58,733	2,388	38,991	4,484	.....	192,909	5,287	48,786
56	Lowell, Mass.	645,553	367	1,268	8,285	1,830	150,869	71,140	.....	.....	153,309	57,391	.....
57	Hartford, Conn.	1,881,420	2,504	8,844	59,871	.....	.....	152,838	401	.....	280,668	288,775	4,076
58	Youngstown, Ohio	988,527	669	6,624	10,996	.....	.....	216,987	.....	.....	332,598	34,410	.....
59	Fort Worth, Tex.	470,782	442	286	12,506	.....	424	6,012	5,694	24	29,672	2,022	47
60	Reading, Pa.	180,165	.....	.....	24,605	.....	.....	30,318	.....	.....	72,432	3,933	.....
61	Springfield, Mass.	962,390	4,816	773	21,511	751	1,569	47,780	.....	.....	208,384	99,361	.....
62	Camden, N. J.	568,740	66	2,663	.....	2,681	.....	67,281	225	.....	135,772	44,636	.....
63	Albany, N. Y.	908,068	151,403	38,739	9,550	743	.....	224,378	100	.....	276,591	34,501	215
64	Des Moines, Iowa	2,103,545	119,193	1,050	1,025	652	92	264,166	41,351	.....	912,832	499,841	1,508
65	Lynn, Mass.	524,536	.....	.....	18,891	3,639	.....	62,618	.....	.....	131,053	23,191	1,552
66	Schenectady, N. Y.	266,295	1,497	330	690	1,244	399	59,821	15,186	.....	57,304	23,497	.....
67	Yonkers, N. Y.	844,074	2,694	.....	.....	.....	1,424	129,291	8,262	765	363,701	25,922	2,878
68	Lawrence, Mass.	237,988	.....	.....	.....	.....	.....	13,709	.....	.....	22,504	123,609	.....
69	Kansas City, Kans.	746,239	629	1,601	9,018	.....	.....	54,291	.....	.....	434,252	35,332	.....

[1] For explanation of differences between total payments in this table and total amounts for outlays reported in Table 3, see p.90.

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DIVISIONS OF GOVERNMENTAL SERVICE: 1918.

assigned to each, see p. 21. For a text discussion of this table, see p. 90.]

CHARITIES, HOSPITALS, AND CORRECTIONS.			EDUCATION.		RECREATION.		Miscellaneous.	MUNICIPAL SERVICE ENTERPRISES.		PUBLIC SERVICE ENTERPRISES.			City number.
Charities.	Hospitals.	Corrections.	Schools.	Libraries.	Educational.	All other.		Electric light and power systems.	All other.	Water-supply systems.	Electric light and power systems.	All other.	
$840,658	$5,052,933	$1,268,960	$37,373,193	$5,217,057	$396,086	$12,077,857	$408,937	$2,566,698	$544,551	$36,006,635	$2,988,288	$12,148,975	
631,579	2,800,825	503,225	10,542,774	3,331,443	257,210	6,854,220	10,542	2,142,951	319,774	15,125,156	1,482,141	7,042,694	
63,810	1,595,640	577,693	5,029,645	437,341	85,807	2,227,320	38,018	362,141	125,352	4,755,668	429,859	2,500,648	
112,896	182,137	134,753	7,663,818	923,974	43,958	1,849,912	236,314	26,122	30,689	5,437,705	488,839	1,509,501	
21,809	122,484	51,496	7,349,320	317,361	4,419	1,105,410	33,707	.....	32,724	5,640,536	314,259	755,211	
10,564	351,847	1,793	6,787,636	206,938	4,692	640,995	90,356	35,484	36,012	5,047,570	273,190	280,921	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.													
$27,069	$1,150,803	$237,643	$35,155	$2,226,909	$93,684	$1,384,610	.....	.....	$1,766	$3,902,831	.....	$2,365,881	1
183,547	614,613	11,638	3,462,137	116,281	9,157	2,254,264	.....	$1,749,273	88,581	4,529,267	$46,467	170,515	2
139,724	989,910	2,732	1,547,601	222,172	26,794	1,399,001	.....	.....	.....	570,674	.....	3,466,382	3
3,877	6,463	125,039	963,413	53,803	124,827	338,093	.....	1,800	.....	616,591	.....	78,325	4
59,911	17,260	711	1,029,094	96,703	991	803,793	.....	.....	66,928	390,695	.....	532	5
10,669	3,951	34,462	753,466	105,453	.....	165,670	.....	.....	138	1,728,607	413,301	295,907	6
88,812	8,840	39,301	2,021,099	379,627	428	200,822	.....	391,878	40,505	1,875,524	.....	.....	7
8,225	.....	.....	51,730	10,000	.....	154,995	.....	.....	.....	252,506	.....	537,893	8
104,699	798	50,529	379,003	67,452	.....	69,934	$9,753	.....	1,305	290,113	.....	29,604	9
5,046	8,187	1,170	300,076	53,043	1,329	83,038	789	.....	120,551	968,348	1,022,373	97,655	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.													
$1,809	$475,917	$34,461	$192,781	$59,849	.....	$6,672	$624	.....	.....	$203,567	.....	.....	11
16,371	529,884	20,908	229,499	44,847	$5,228	128,692	92	.....	.....	1,646,537	.....	$700,137	12
22,508	11,029	149,550	759,996	14,671	67,665	348,203	.....	$362,141	.....	312,751	.....	2,158	13
5,612	171,848	79,532	505,499	1,353	.....	206,865	27,661	.....	$6,046	422,139	.....	394,861	14
.....	9,516	3,213	437,556	41,518	.....	332,648	.....	.....	77,844	168,752	.....	.....	15
.....	.....	.....	30,114	8,990	2,029	39,652	.....	.....	18,072	86,247	.....	131,666	16
625	130,700	27,789	429,178	25,933	5,971	303,021	887	.....	.....	413,740	.....	2,452	17
3,703	6,665	147,810	174,939	13,864	.....	434,705	5,232	.....	13,946	463,166	.....	123,398	18
10,408	16,081	2,991	659,954	28,422	4,017	24,453	3,522	.....	9,444	553,757	$429,859	357,564	19
.....	156,648	20,580	899,864	20,401	.....	99,907	.....	.....	.....	45,903	.....	47,347	20
2,774	87,352	90,359	67,584	158,872	897	183,581	.....	.....	.....	421,165	.....	.....	21
.....	.....	.....	642,681	18,621	.....	118,921	.....	.....	.....	17,944	.....	801,065	22
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.													
.....	.....	.....	$298,476	$291,432	.....	$220,408	.....	.....	$1,135	.....	.....	.....	23
$4,759	.....	.....	82,040	19,580	$31,508	131,918	.....	.....	.....	.....	.....	$29,285	24
.....	.....	.....	299,182	11,954	1,369	104,190	$1,100	.....	.....	$417,144	.....	1,765	25
3,000	.....	.....	220,217	.....	599	39,179	8,485	.....	.....	678,121	.....	121,142	26
.....	$5,820	.....	169,082	159,457	.....	58,008	.....	.....	10	295,803	.....	23,215	27
3,910	.....	.....	127,809	20,773	.....	19,613	.....	.....	.....	422,608	.....	.....	28
.....	.....	$522	3,277	11,615	.....	16,166	74	.....	34	156,526	$101,173	169	29
.....	.....	.....	199,755	119,717	.....	18,079	5,269	.....	1,583	.....	.....	31,143	30
.....	.....	48,222	148,879	26,380	.....	165,437	603	.....	13,588	246,324	.....	11,637	31
17	18,476	363	29,499	3,992	1,231	2,558	.....	.....	1,477	170,951	.....	.....	32
114	.....	10	38,572	4,197	.....	68,745	7,048	.....	.....	997	12,647	.....	33
.....	.....	.....	491,480	10,192	.....	88,268	.....	.....	.....	82,876	.....	814	34
4,467	32,610	.....	212,837	162	.....	7,486	4,000	.....	.....	318,430	.....	.....	35
.....	.....	969	149,708	.....	.....	7,586	.....	$26,122	.....	55,617	.....	81,806	36
.....	.....	.....	528,685	15,611	.....	77,826	.....	.....	.....	6,066	.....	.....	37
.....	350	19	17,019	10,684	77	5,511	781	.....	913	69,460	.....	.....	38
1,699	.....	.....	31,758	35,647	.....	74,750	.....	.....	.....	.....	.....	.....	39
.....	8,246	.....	13,944	1,980	.....	7,344	403	.....	.....	39,292	.....	.....	40
.....	.....	.....	38,500	2,979	.....	13,575	.....	.....	.....	.....	.....	.....	41
.....	.....	.....	129,046	4,442	.....	5,581	4,945	.....	658	.....	.....	.....	42
.....	.....	.....	313,961	12,878	3,723	25,005	10,430	.....	.....	66,528	.....	4,916	43
.....	5,105	52,879	77,379	5,494	.....	25,133	.....	.....	.....	41,774	.....	.....	44
.....	8,167	.....	223,084	3,574	476	15,487	.....	.....	.....	.....	.....	.....	45
44,321	.....	.....	.....	8,027	.....	17,900	.....	.....	.....	71,704	.....	.....	46
.....	.....	19,593	439,653	10,327	.....	37,792	.....	.....	.....	205,218	.....	16,139	47
7,699	4,957	.....	448,707	8,536	.....	157,160	102,019	.....	.....	.....	.....	.....	48
.....	.....	.....	177,956	23,698	508	8,384	.....	.....	1,530	118,506	.....	7,023	49
807	49,466	.....	117,487	.....	.....	11,773	.....	.....	.....	128,061	.....	10,358	50
.....	.....	.....	287,003	.....	.....	7,849	.....	.....	.....	12,459	.....	.....	51
.....	.....	2,568	69,357	5,193	1,211	20,814	.....	.....	.....	61,874	273,862	236,764	52
118	.....	9,047	46,342	5,594	2,500	91,301	.....	.....	.....	163,153	.....	841,037	53
3,635	29,319	.....	36,443	373	.....	9,236	632	.....	.....	4,386	.....	.....	54
1,711	.....	.....	38,369	2,875	.....	32,618	.....	.....	.....	12,408	.....	442	55
.....	.....	.....	151,177	10,783	.....	32,201	.....	.....	.....	6,933	.....	.....	56
12,629	.....	.....	265,783	.....	.....	4,170	.....	.....	.....	784,935	.....	15,866	57
.....	8,000	.....	203,129	.....	.....	18,587	.....	.....	.....	156,527	.....	.....	58
.....	11,621	561	105,806	1,623	460	47,755	.....	.....	.....	245,827	.....	.....	59
.....	.....	.....	6,717	4,659	.....	.....	.....	.....	.....	37,501	.....	.....	60
22,972	.....	.....	406,388	.....	.....	45,096	28,764	.....	2,816	71,409	.....	.....	61
.....	.....	.....	278,569	4,960	.....	10,461	.....	.....	6,945	14,481	.....	.....	62
.....	.....	.....	10,764	.....	.....	28,298	24,251	.....	.....	33,170	.....	75,365	63
.....	.....	.....	221,936	5,218	298	25,002	14,766	.....	.....	.....	.....	615	64
1,038	.....	.....	204,349	32,931	.....	740	.....	.....	.....	44,534	.....	.....	65
.....	.....	.....	12,458	.....	.....	5,012	.....	.....	.....	88,857	.....	.....	66
.....	.....	.....	207,097	5,909	.....	10,169	22,744	.....	.....	63,228	.....	.....	67
.....	.....	.....	63,218	.....	.....	2,561	.....	.....	.....	12,387	.....	.....	68
.....	.....	.....	30,921	20,228	.....	27,180	.....	.....	.....	31,630	101,157	.....	69

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TABLE 16.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Total.[1]	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 1918.												
70	Oklahoma City, Okla.	$1,018,860	$3,627	$300	$2,377	.....	.....	$139,242	$6,368	.....	$165,322	$1,600	$500
71	Duluth, Minn.	772,469	.....	2,883	9,907	.....	.....	65,100	641	.....	233,131	84,658	.....
72	Wilmington, Del.	611,031	1,810	.....	.....	.....	.....	13,121	.....	.....	216,674	7,414	4,408
73	Akron, Ohio	1,169,271	729	82	1,348	$1,745	$2,319	98,425	14,980	.....	297,584	16,856	.....
74	Norfolk, Va.	656,390	4,350	2,357	9,474	10,660	.....	19,553	7,698	.....	90,099	187	.....
75	Elizabeth, N. J.	304,316	.....	548	72,159	.....	508	5,121	4,431	.....	158,519	.....	.....
76	Utica, N. Y.	431,459	3,686	3,323	56,059	.....	139	17,084	.....	.....	105,166	42,746	.....
77	Waterbury, Conn.	757,688	3,041	126	16,781	16,668	.....	46,330	.....	$624	54,772	50,317	100
78	Somerville, Mass.	345,127	.....	.....	6,995	495	.....	15,913	.....	.....	157,221	26,608	.....
79	St. Joseph, Mo.	402,087	269	.....	.....	.....	569	17,220	.....	.....	261,983	26,151	2,428
80	Manchester, N. H.	401,202	1,200	.....	17,488	.....	27,434	55,499	.....	.....	161,345	1,076	.....
81	Jacksonville, Fla.	992,450	.....	.....	6,368	.....	.....	89,624	.....	.....	61,522	100	.....
82	Hoboken, N. J.	873,358	.....	576	28,984	.....	.....	489,213	.....	.....	56,940	.....	.....
83	Wilkes-Barre, Pa.	425,679	115	5,300	552	.....	.....	28,764	.....	.....	249,777	1,182	174
84	Troy, N. Y.	150,339	63	4,925	.....	.....	.....	9,038	4,978	.....	57,708	3,066	.....
85	Fort Wayne, Ind.	801,331	449	.....	15,445	2,850	300	46,895	3,649	.....	364,065	19,328	2,723
86	East St. Louis, Ill.	347,539	.....	.....	.....	.....	374	100,396	.....	.....	149,751	5,275	.....
87	Evansville, Ind.	379,821	.....	2,000	2,510	.....	.....	12,081	1,273	.....	131,027	6,561	.....
88	Erie, Pa.	920,932	330	550	11,039	99,262	.....	45,212	7,483	.....	237,344	1,000	.....
89	Passaic, N. J.	231,510	.....	.....	.....	.....	.....	86,467	.....	.....	88,387	5,945	.....
90	Wichita, Kans.	366,650	2,324	309	7,538	.....	.....	12,909	.....	.....	188,644	24,178	1,239
91	Harrisburg, Pa.	198,602	.....	3,300	56,745	562	.....	23,523	.....	.....	85,062	3,626	.....
92	Bayonne, N. J.	424,302	.....	.....	.....	.....	.....	28,412	.....	.....	168,806	21,737	.....
93	Peoria, Ill.	483,907	.....	.....	9,431	94	35,400	40,311	500	.....	147,368	11,252	.....
94	South Bend, Ind.	625,611	.....	2,648	17,869	902	358	58,709	.....	.....	292,418	17,283	.....
95	Johnstown, Pa.	301,845	.....	8,835	3,320	.....	.....	97,285	.....	.....	86,266	53,112	.....
96	El Paso, Tex.	493,258	1,756	20,358	42,456	278	108	44,247	4,085	140	115,156	3,681	.....
97	Savannah, Ga.	462,945	134	1,945	1,527	160	1,180	222,594	403	.....	69,651	1,796	.....
98	Brockton, Mass.	445,345	191	.....	18,400	1,796	.....	55,360	.....	.....	91,198	19,397	.....
99	Sacramento, Calif.	959,635	130,359	2,354	25,955	288,127	560	42,360	200	420	147,576	33,767	3,337
100	Terre Haute, Ind.	263,596	.....	.....	40,889	.....	.....	5,586	525	.....	8,327	6,409	.....
101	Holyoke, Mass.	214,784	.....	.....	24,579	.....	42,645	7,935	.....	.....	30,456	8,916	.....
102	Allentown, Pa.	611,353	77,350	1,064	.....	.....	.....	173,425	.....	.....	78,134	1,662	360
103	Portland, Me.	507,113	360	.....	15,015	150	1,642	26,575	.....	.....	35,901	7,845	.....
104	Springfield, Ill.	725,679	.....	646	34,438	.....	.....	9,299	9,404	.....	86,078	1,034	.....
105	Canton, Ohio	1,083,887	761	1,733	125	593	.....	56,357	18,631	.....	359,326	.....	.....
106	Berkeley, Calif.	283,823	2,604	363	2,216	37	281	2,484	459	.....	232,257	4,578	.....
107	Chattanooga, Tenn.	256,029	745	1,949	5,949	.....	1,265	15,308	20,100	.....	112,347	5,843	.....
108	Charleston, S. C.	1,460,164	69	1,090	1,160	.....	500	13,603	185	.....	47,307	14,798	.....
109	Pawtucket, R. I.	333,542	.....	1,140	6,644	.....	40	30,653	49	.....	44,205	4,509	373
110	Altoona, Pa.	306,630	112	364	3,130	1,325	54	12,776	67,854	.....	140,205	962	.....
111	Covington, Ky.	299,210	40	.....	2,000	.....	69	43,248	4,605	.....	119,394	7,324	.....
112	Atlantic City, N. J.	701,493	.....	.....	63,132	655	.....	29,471	.....	.....	204,873	479	29,805
113	Mobile, Ala.	29,151	.....	520	12,000	.....	.....	3,015	.....	.....	2,478	524	.....
114	Sioux City, Iowa	648,375	1,717	13,092	17,205	.....	163	111,931	.....	.....	235,724	27,429	.....
115	Little Rock, Ark.	192,746	.....	.....	20,031	.....	.....	9,938	.....	.....	72,468	643	.....
116	Flint, Mich.	1,416,143	3,228	4,899	24,068	88	3,843	277,637	20,579	.....	295,757	192,511	.....
117	Tampa, Fla.	157,760	144	568	1,892	.....	.....	12,243	2,455	.....	78,418	3,069	.....
118	Saginaw, Mich.	82,459	.....	1,060	9,061	.....	.....	21,977	.....	.....	7,243	12,012	.....
119	Rockford, Ill.	583,468	.....	500	.....	.....	13,128	60,043	.....	.....	170,972	134,547	2,616
120	San Diego, Calif.	525,231	2,658	2,207	34,520	2,206	8,397	50,306	409	.....	157,723	17,290	326
121	Pueblo, Colo.	248,996	156,391	1,143	2,926	.....	.....	6,084	315	.....	8,987	20,833	10,900
122	Gary, Ind.	916,675	.....	1,300	18,135	.....	.....	646,643	.....	.....	121,649	495	.....
123	New Britain, Conn.	328,098	.....	528	17,308	.....	523	30,104	.....	.....	54,418	10,771	153
124	Binghamton, N. Y.	577,610	1,685	48,551	11,386	1,839	1,175	73,809	23,904	.....	147,459	27,315	1,214
125	York, Pa.	86,388	.....	1,499	3,553	.....	.....	10,173	.....	.....	52,958	.....	.....
126	Springfield, Ohio	566,173	2,386	7,108	2,626	.....	992	49,295	4,600	.....	420,726	13,684	3,813
127	Malden, Mass.	185,087	.....	.....	.....	.....	900	53,281	.....	.....	52,208	18,541	.....
128	Lancaster, Pa.	104,406	.....	.....	.....	.....	.....	562	.....	.....	3,139	.....	.....
129	Pasadena, Calif.	351,787	37	2,239	13,878	1,041	.....	4,917	5,848	.....	36,752	15,984	8,869
130	Kalamazoo, Mich.	152,561	635	.....	.....	.....	.....	36,669	.....	.....	75,323	.....	26
131	Augusta, Ga.	361,125	12,145	.....	.....	80,127	814	10,004	.....	.....	28,442	12,932	.....
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.												
132	Davenport, Iowa	$675,173	$4,092	$2,416	$70	$3,813	.....	$183,101	.....	.....	$139,904	$10,389	.....
133	Topeka, Kans.	363,057	4,662	.....	7,500	4,746	.....	11,782	.....	$4,570	137,261	59,025	.....
134	Salem, Mass.	450,042	.....	.....	34,175	772	.....	17,775	.....	.....	122,693	50,580	.....
135	Haverhill, Mass.	160,001	.....	380	.....	.....	.....	16,305	.....	.....	11,532	7,128	.....
136	Huntington, W. Va.	280,781	1,126	550	391	.....	$897	24,979	$561	.....	89,200	38,021	$1,705
137	Muskogee, Okla.	61,717	.....	.....	.....	.....	.....	.....	.....	.....	13,625	.....	.....
138	Bay City, Mich.	194,402	544	.....	443	.....	.....	17,802	770	.....	64,301	17,338	.....
139	Chelsea, Mass.	220,939	.....	4,393	10,213	.....	.....	2,100	.....	.....	26,931	9,747	.....
140	McKeesport, Pa.	143,132	.....	64	.....	.....	.....	11,811	9,313	.....	17,904	238	.....
141	Racine, Wis.	325,347	.....	439	7,488	10,986	450	72,935	.....	.....	207,861	6,783	.....
142	Superior, Wis.	202,561	.....	700	5,156	1,779	.....	33,578	.....	.....	59,926	40,923	.....
143	Lincoln, Nebr.	443,115	2,775	4,981	1,535	.....	.....	17,060	895	.....	255,355	13,823	.....
144	Roanoke, Va.	190,674	26,014	.....	161	.....	.....	4,237	1,278	.....	39,181	6,472	.....
145	Macon, Ga.	446,893	309	749	7,100	14,164	.....	7,410	900	.....	46,391	14,294	.....
146	Woonsocket, R. I.	388,044	704	237	13,406	841	.....	52,347	.....	.....	181,487	61,804	1,416
147	Lansing, Mich.	756,243	1,397	922	23,015	372	.....	42,986	19,983	.....	107,404	28,122	.....

[1] For explanation of differences between total payments in this table and total amounts for outlays reported in Table 3, see p. 90.

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DIVISIONS OF GOVERNMENTAL SERVICE: 1918—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 90.]

CHARITIES, HOSPITALS, AND CORRECTIONS.			EDUCATION.		RECREATION.		Miscellaneous.	MUNICIPAL SERVICE ENTERPRISES.		PUBLIC SERVICE ENTERPRISES.			City number.
Charities.	Hospitals.	Corrections.	Schools.	Libraries.	Educational.	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 1918.													
$9,226			$8,638	$1,803		$119,526				$560,331			70
			172,091	9,366		16,076				106,844		$71,772	71
			60,622			116,864				190,118			72
			354,551	1,353		1,027				378,272			73
1,331		$44,692	84,118	737		2,190				347,661		31,283	74
			59,238	3,792									75
	$3,804		148,232	7,700		27,169	$16,111					240	76
			456,250	3,398		865				108,416			77
			86,118	22,713		3,132	2,993			22,939			78
			54,914	8,806		29,747							79
			60,937	2,950		13,200				60,073			80
		538	506,904	2,595						66,573	$142,690	115,536	81
			287,021	2,108		6,100						2,416	82
			133,522			6,293							83
			5,090							47,207		18,266	84
			122,920	10,262		54,977				66,922	51,104	39,442	85
			86,523	868		4,352							86
			50,962	13,284		11,229				52,509		96,375	87
			272,244	5,757		1,009				204,004		35,698	88
			3,635	3,724		43,352							89
		6,246	119,186	3,717		360							90
			3,713			8,469				13,602			91
			183,175	7,511						14,661			92
			206,020	3,197		21,152						9,182	93
			126,434	3,633		5,688				99,669			94
			53,027										95
		20	132,551	2,502		9,329	1,702			114,889			96
			2,020	695			4,350			35,192		121,298	97
			216,393	3,000		2,145				35,164		2,301	98
	1,933			78,411	$988	133,301				68,826		1,161	99
			197,847	4,013									100
			5,861			2,713				41,358	33,268	17,053	101
			226,143			3,768				49,447			102
			290,740	2,490		87,214				24,181		15,000	103
			405,900	9,209		22,921				107,592	35,818	3,340	104
			496,642	2,041		537				146,991		150	105
			12,238	3,713		22,585						8	106
	6,292		66,913			5,880						12,938	107
84			11,644			8,068				1,361,656			108
			175,304			26,463				43,782		380	109
			46,620			1,299				31,929			110
			81,888	1,236		6,049				33,357			111
			92,598	2,518		63,218				155,933		58,811	112
	6,216					1,150				2,050		1,198	113
			129,676	15,508	708	20,714				74,508			114
	100		87,288	2,278									115
	63,246		229,469	3,059		15,800	618		$2,028	279,192		121	116
63	2,744		5,402	3,080		6,760						40,922	117
			5,827	1,210		4,816	116			11,637		7,500	118
			130,207	7,655	804	13,265				49,731			119
			26,332	9,640		448	3,401			183,242		26,126	120
				2,000		9,900				29,478		39	121
			48,669	27,604		52,180							122
10,732			128,217			27,169	2,365			38,301		7,509	123
	31,432		149,376	3,214		6,287	2,051			46,913			124
			16,211	548		1,446							125
	5,471			1,515		4,075			29,305	20,577			126
			19,374	4,475	1,919	5,687				28,702			127
			65,732							34,973			128
373	1,246		17,800	1,645		47,119			1,391	124,478	$51,379	16,791	129
			12,398	4,818						22,492		200	130
			109,955			327				104,164		2,155	131
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.													
			$254,351	$6,855	$135	$2,548	$14,498					$53,001	132
			82,253	373		24,307		$257		$20,952		5,369	133
			138,983	2,007						80,287		2,770	134
	$146		68,404	4,455						51,651			135
			120,729			969						1,653	136
			2,478	1,511		9,661				10,950		23,492	137
			9,406	2,070		4,753			$265	44,545	$32,165		138
			160,290	1,763						5,502			139
			81,400	1,201						20,703		498	140
			4,040	5,028		8,675				30		632	141
			53,268	3,624		3,607							142
			34,768	2,000		61,850				31,091	16,982		143
			112,331									1,000	144
	165,628		47,150	2,258		2,043				82,940		55,557	145
$278			50,390	973		1,511	4,373			18,277			146
			204,821	1,200		2,450			12,393	200,435	110,743		147

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TABLE 16.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Total.[1]	General government.	PROTECTION TO PERSON AND PROPERTY.			Conservation of health.	SANITATION, OR PROMOTION OF CLEANLINESS.			HIGHWAYS.		
				Police department.	Fire department.	All other.		Sewers and sewage disposal.	Refuse collection and disposal.	All other.	Streets, roads, and alleys.	Other highway structures.	All other.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918—Continued.												
148	Montgomery, Ala.	$77,374						$3,643	$1,658		$1,113	$2,910	
149	West Hoboken, N. J.	69,713			$24,190			5,000			36,586		
150	Newton, Mass.	249,368		$95	35,922	$200		54,251					$66,419
151	Butte, Mont.	502,415	$2,367	7,276	5,726	1,426	$170	64,799			124,411	17,870	8,980
152	Wheeling, W. Va.	60,475			3,600				153		1,129	1,367	764
153	East Orange, N. J.	445,538	1,056	1,038	24,697			203,548			77,332	2,047	
154	Galveston, Tex.	261,449	1,139	1,049	5,096	94,329		4,500			80,061	4,436	
155	Perth Amboy, N. J.	309,309						10,759			36,916	7,692	
156	Fitchburg, Mass.	187,245			5,884	400		68,487	1,800		43,190	10,268	555
157	Lexington, Ky.	409,939	327	2,850	17,444			231,624		$76	55,925	13,565	
158	New Castle, Pa.	271,505	157		7,720			26,799	30,997		82,123	2,721	9,187
159	Chester, Pa.	126,624	18,784	1,271				13,584			87,787	175	
160	Decatur, Ill.	336,506	28	1,309				48,180			53,808	6,850	1,365
161	Springfield, Mo.	121,928		1,471	735			1,451			20,027	7,820	
162	Hamilton, Ohio.	101,725	203	300				6,292	1,923		27,060	2,259	
163	Charlotte, N. C.	107,089	36	914	843			5,565		2,288	9,871	12,422	
164	Portsmouth, Va.	94,606	151	700	729						13,298	211	
165	Everett, Mass.	31,342						15,862			5,515	2,801	
166	Dubuque, Iowa.	250,409	196		12,727		335	12,994			193,785	2,367	
167	San Jose, Calif.	180,379	1,293		6,001	3,131		525			17,236	7,654	
168	Pittsfield, Mass.	272,155			910			28,488			11,840	25,414	
169	New Rochelle, N. Y.	381,661		1,891			283	72,022	2,070		144,742	13,801	
170	Quincy, Mass.	307,747	173	1,733	18,889			39,172	2,900		77,102	3,821	
171	Colorado Springs, Colo.	255,796	477	401	5,703	478		2,162			1,044	4,718	
172	Knoxville, Tenn.	529,704	1,842	725	23,279			13,201			168,939	4,269	
173	Joliet, Ill.	474,563		1,324	5,815	300		8,368	2,222		260,503	592	
174	Niagara Falls, N. Y.	457,477	28,541	1,622	2,269		876	152,383	413	3,699	171,981	9,574	725
175	Mount Vernon, N. Y.	195,655			4,311			101,914			37,442	1,388	
176	Elmira, N. Y.	201,379	807		11,830	3,475	645	27,140			96,687	15,792	
177	Lorain, Ohio.	269,670		190	1,365			31,649			107,102	22,546	17,861
178	Cedar Rapids, Iowa.	293,872	481			6,617		13,695	379	396	164,176	23,796	3,259
179	Amsterdam, N. Y.	200,742	1,259					10,717			140,879	2,783	
180	Auburn, N. Y.	209,037		1,057	502		358	12,835			25,180	1,405	
181	Jamestown, N. Y.	309,802	4,452		7,217	264	381	29,813	5,839		79,305	43,778	
182	Waterloo, Iowa.	561,147	616	161	140	1,519		21,385			236,240	16,696	
183	Everett, Wash.	534,859	643	54	5,057			4,730	825		119,271	3,111	
184	Shreveport, La.	463,492	612	1,090	4,325	386	750	110,559	606		44,255	337	
185	Fresno, Calif.	491,726	90	323		265	1,011	301,613			76,568	56,436	10 058
186	Quincy, Ill.	141,672						12,238	5,695		1,467		
187	Boise, Idaho.	45,037			1,615						5,743		1,974
188	Lima, Ohio.	980,979	833		37,938	54,203		4,955	4,822		305,578	17,243	
189	Taunton, Mass.	290,366	593	4,000				15,297			86,506	1,314	
190	Oshkosh, Wis.	224,275						18,051	4,606		63,464	4,383	812
191	Stockton, Calif.	427,405	133		4,400	51	837	176,256	907		144,317	63,160	11,148
192	Jackson, Mich.	826,323	495	3,533	1,794	470	1,111	100,612	5,200	356	152,420	33,609	1,922
193	Austin, Tex.	331,988		666	5,480			32,368	4,887		85,574	56	
194	Columbia, S. C.	269,864					583	58,896		4,411	4	8,661	
195	Aurora, Ill.	215,099			987	5,064		16,230			88,279	3,702	
196	Bellingham, Wash.	377,935	18	867	2,920			7,032			237,412	9,915	
197	Waco, Tex.	236,540		3,489	39,336		1,551	29,650	871	4,869	51,464	29,418	1,074
198	Williamsport, Pa.	121,108	15	600	15,051			35,818			37,690	1,984	
199	Highland Park, Mich.	2,020,044	1,997	50,267	20,234		137,692	342,790	15,809		427,582	1,733	
200	Orange, N. J.	177,899			36,491			3,233			117,876		
201	Lynchburg, Va.	256,039			1,086	756		5,256	5,114		91,264	3,103	
202	Brookline, Mass.	310,209			19,360		360	51,928	27,221	2,100	92,598	6,261	
203	Winston-Salem, N. C.	472,082		280	1,855		390	132,035	2,523		120,632	27,099	
204	Joplin, Mo.	320,353	73		190			4,549			97,714	9,070	
205	Tulsa, Okla.	1,247,501	73,915	2,258	23,982	318	2,917	123,167	11,624		211,101	8,834	
206	Kenosha, Wis.	500,058	778	3,539	21,513	12,573	35,961	226,900	19,034		3,239	9,441	
207	Danville, Ill.	87,566	567					2,400			40,381	1,200	
208	Ogden, Utah.	462,319	1,341	543	9,391		382	76,657		2,446	324,407	21,089	
209	Newport, Ky.	27,679		293	1,100			3,102	1,000		19,404	1,238	
210	Norristown, Pa.	14,572	50	439	525			2,266			6,100		
211	Council Bluffs, Iowa.	246,242		2,169	15,272	60		59,715			48,383	23,260	
212	La Crosse, Wis.	161,587	2,730		6,000			43,051			102,246		
113	Stamford, Conn.	146,315	1,831	600	4,846	6,707		23,624	867		69,179	14,870	
214	Charleston, W. Va.	145,306		831				3,504			12,826	4,573	
215	Zanesville, Ohio.	350,735	96		149	2,958		7,014			34,314	2,713	
216	Madison, Wis.	692,381		132	2,429	6,033	459	91,357	9,243		326,157	13,507	767
217	Waltham, Mass.	98,688		2,135	1,500	1,246	500	13,871			31,650	3,947	1,098
218	Easton, Pa.	114,394	5,189	998	14,473			9,931	3,998		38,048	1,875	
219	Poughkeepsie, N. Y.	274,809	18,855				6,204	20,725			147,050		608
220	Jackson, Miss.	101,450	202		3,315	88		2,939	7,131		18,303	36,432	
221	Wilmington, N. C.	35,546						610			22,045	550	
222	Newport, R. I.	115,304	200	229	3,482		620	3,747			73,581	15,311	
223	Watertown, N. Y.	83,446	3,558	200	7,038			8,962			13,534	20,162	
224	Battle Creek, Mich.	130,734		868	9,545		300	41,917	8,150	10,434	32,938	8,311	
225	Newark, Ohio.	118,498	2,500					38,655			44,864	1,551	11,311
226	East Chicago, Ind.	263,363		2,068	472	230	420	1,176	29		226,774	3,787	
227	Green Bay, Wis.	82,139	1,261		1,132			6,345			27,253	14,687	

[1] For explanation of differences between total payments in this table and total amounts for outlays reported in Table 3, see p. 90.

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DIVISIONS OF GOVERNMENTAL SERVICE: 1918—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 90.]

CHARITIES, HOSPITALS, AND CORRECTIONS.			EDUCATION.		RECREATION.		Miscellaneous.	MUNICIPAL SERVICE ENTERPRISES.		PUBLIC SERVICE ENTERPRISES.			City number.
Charities.	Hospitals.	Corrections.	Schools.	Libraries.	Educational.	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 1918—Continued.													
			$22,723							$45,327			148
			2,674	$1,263									149
			1,726	10,077		$9,819			$365	70,334		$160	150
			259,456	4,416		1,692	$3,826						151
			36,451	7,280						9,731			152
			95,277	3,899						36,144			153
			3,047			1,553	10,676			55,563			154
			31,863	1,729				$27,414		187,224		5,712	155
	$1,084			1,409		4,690				49,478			156
			67,643	2,037		17,898						550	157
			110,612	675			514						158
			3,023			2,000							159
			189,559	4,164		1,350				29,893			160
			80,351	4,643		5,290						140	161
				1,000						5,686	$9,110	47,892	162
			26,580	39			21			48,455		55	163
			77,163							2,354			164
						2,965				4,199			165
			1,990	1,538		12,964				10,563		950	166
			139,973	1,549		3,017							167
			495			11,347	9,085			184,576			168
			101,533	10,546		4,482	20,027					10,264	169
			125,432	3,644		252				34,579			170
	7,342		46,697	2,305		6,939				174,913		2,567	171
$7,190			103,494	17,992		34,543	17,682			136,548			172
			177,511	2,205						15,723			173
			22,093	1,771		9,694				51,336			174
			42,721	6,381		1,498							175
			14,468	2,000						26,789		1,740	176
			4,341	853		1,630				65,447		16,686	177
			50,925	6,112		5,539				18,497			178
			24,260							20,844			179
			63,392							104,308			180
	17,643		31,346			851				46,907	42,006		181
			136,486	2,928		108,001	100			36,785			182
			13,058	739		2,879				384,492			183
			145,816			23,717	177			130,802			184
			43,704		$50	1,236						322	185
			86,445	2,298		7,790				25,739			186
			5,692	1,317		27,911						785	187
		$1,493	207,096	474						345,952		392	188
			149,386	5,199						4,577	23,494		189
			3,642	2,804		1,840	6,625			118,048			190
			6,157	5,110		3,761						11,168	191
556	153,300		262,637	3,101		22,865				77,342			192
			101,407			1,805				58,098	38,489	3,158	193
			76,648			523				120,138			194
			26,735	1,453		11,225		1,831		59,593			195
			103,873	2,065		136				13,547		150	196
				2,504		164				50,465		21,685	197
			27,802			2,148							198
			711,893						486	308,945		616	199
										20,299			200
	745	300	19,561			3,990				124,804			201
	661		3,447			43,202	1,187			61,410		1,075	202
			50,969							135,001		637	203
			188,723	1,915		16,596					201	1,332	204
			517,576	2,849		8,083			17,253	242,336		1,288	205
2,540			48,256	2,251		13,247				100,786			206
			40,947	1,896		175							207
			7,588	3,351		4,799				10,325			208
			560	397								585	209
			4,605	337		250							210
			51,118	6,511		3,499				36,255			211
			4,805			2,755							212
			7,314			16,477							213
			123,572										214
			18,885	1,743		8,050				273,677		1,136	215
	298		12,373	2,515	4,507	12,242				204,464		5,898	216
			20,990	4,291						17,460			217
			19,333			14,517		5,982					218
			65,191	2,625						13,551			219
			7,096	381		2,028				23,535			220
										12,341			221
			1,855	1,066		8,398	1,555		5,250				222
			20,169	1,305						8,518			223
			6,616	1,568		2,531				7,556			224
			1,789							17,828			225
			21,031	5,848		1,528							226
			30,209	1,252									227

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TABLE 17.—SUMMARY OF NONREVENUE RECEIPTS AND NONGOVERNMENTAL-COST PAYMENTS: 1918.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 91.]

City number.	CITY.	NONREVENUE RECEIPTS.						NONGOVERNMENTAL-COST PAYMENTS.					
			Classified by source.			Classified as—			Classified by object.			Classified as—	
		Total.	Receipts from sales of investments and supplies. (Table 18)	Receipts which increased indebtedness. (Table 19)	All other nonrevenue receipts. (Table 20)	Receipts from the public.	Transfer receipts.	Total.	Payments for purchase of investments and supplies. (Table 18)	Payments which decreased indebtedness. (Table 19)	All other nongovernmental-cost payments. (Table 20)	Payments to the public.	Transfer payments.
	Grand total	$1,310,653,112	$124,207,452	$891,311,617	$295,134,043	$741,159,024	$569,494,088	$1,273,956,110	$244,185,673	$735,725,890	$294,044,547	$705,403,485	$568,552,625
	Group I	824,397,624	93,269,153	575,749,158	155,379,313	435,521,257	388,876,367	816,157,147	193,720,099	467,414,832	155,022,216	427,718,549	388,438,598
	Group II	184,236,270	8,609,889	95,719,826	79,906,555	91,315,710	92,920,560	175,024,295	14,423,820	81,022,281	79,578,194	82,396,044	92,623,251
	Group III	153,940,050	13,365,944	109,989,899	30,584,207	107,201,922	46,738,128	146,755,940	20,297,459	95,459,464	30,999,017	99,597,002	47,158,938
	Group IV	75,749,625	4,341,772	55,329,798	16,078,055	54,602,874	21,146,751	68,501,506	7,968,886	44,621,933	15,910,682	47,382,054	21,119,452
	Group V	72,329,543	4,620,694	54,522,936	13,185,913	52,517,261	19,812,282	67,517,222	7,775,409	47,207,375	12,534,438	48,309,836	19,207,386
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.												
1	New York, N. Y	$489,156,882	$59,076,036	$412,744,309	$17,336,537	$310,337,245	$178,819,637	$494,407,400	$133,673,490	$343,397,373	$17,336,537	$315,587,763	$178,819,637
2	Chicago, Ill	155,942,306	24,740,084	69,014,295	62,187,927	41,250,877	114,691,429	153,061,784	30,592,225	60,635,458	61,834,101	38,724,181	114,337,603
3	Philadelphia, Pa	42,684,600	1,200,330	27,991,669	13,492,601	27,451,978	15,232,622	29,103,301	6,922,825	8,687,875	13,492,601	14,013,707	15,089,594
4	St. Louis, Mo	6,328,379	231,166	3,359,680	2,737,533	3,646,833	2,681,546	8,942,504	1,223,109	4,996,605	2,722,790	6,275,701	2,666,803
5	Boston, Mass	28,704,299	3,505,280	17,592,235	7,606,784	17,908,649	10,795,650	31,768,038	7,393,140	16,768,114	7,606,784	20,972,388	10,795,650
6	Cleveland, Ohio	43,615,824	1,642,651	19,262,343	22,710,830	15,963,325	27,652,499	38,835,458	4,255,607	11,969,021	22,710,830	11,182,959	27,652,499
7	Detroit, Mich	20,706,503	2,301,582	11,188,895	7,216,026	7,073,886	13,632,617	19,738,621	5,513,918	6,997,205	7,227,498	6,094,532	13,644,089
8	Baltimore, Md	3,679,288	41,922	2,094,989	1,542,377	188,301	3,490,987	3,714,649	2,116,500	55,772	1,542,377	161,306	3,553,343
9	Pittsburgh, Pa	6,402 775	345,433	2,122,347	3,934,995	1,664,163	4,738,612	7,726,081	1,155,696	2,635,390	3,934,995	2,987,469	4,738,612
10	Los Angeles, Calif	27,170,708	184,669	10,378,396	16,613,703	10,036,000	17,140,768	28,859,311	873,589	11,372,019	16,613,703	11,718,543	17,140,768
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.												
11	Buffalo, N. Y	$10,919,609	$565,672	$6,694,420	$3,659,517	$5,757,209	$5,162,400	$10,765,412	$1,183,279	$5,612,184	$3,969,949	$5,292,580	$5,472,832
12	San Francisco, Calif	7,835,455	1,117,304	4,829,044	1,889,107	5,962,852	1,872,603	9,137,573	1,062,000	6,186,466	1,889,107	7,264,970	1,872,603
13	Milwaukee, Wis	10,331,029	28,740	7,467,305	2,834,984	7,615,726	2,715,303	8,071,668	89,771	5,224,095	2,757,802	5,433,547	2,638,121
14	Newark, N. J	37,187,397	1,519,162	26,904,529	8,763,706	24,310,939	12,876,458	33,721,594	3,151,322	22,248,483	8,321,789	21,262,557	12,459,037
15	Cincinnati, Ohio	20,156,011	769,180	6,782,064	12,604,767	5,030,368	15,125,643	18,387,693	2,649,240	3,057,438	12,681,015	3,185,802	15,201,891
16	New Orleans, La	18,603,742	144,942	6,674,555	11,784,145	6,803,318	11,800,424	17,809,891	299,031	5,845,891	11,664,969	6,128,643	11,681,248
17	Minneapolis, Minn	19,330,172	1,994,847	5,364,710	11,970,615	6,837,808	12,442,364	17,493,159	222,535	5,294,322	11,976,302	5,033,552	12,459,607
18	Washington, D. C	3,540,047	220,000	1,012,087	2,307,960	1,264,191	2,275,856	4,355,213	582,449	1,404,804	2,307,960	2,079,357	2,275,856
19	Seattle, Wash	23,106,881	158,533	11,739,499	11,208,849	11,817,907	11,288,974	22,040,413	355,410	10,531,361	11,153,642	10,806,646	11,233,767
20	Jersey City, N. J	12,972,670	952,483	9,047,418	2,972,769	6,471,802	6,500,868	12,793,362	2,854,131	7,109,128	2,830,103	6,435,160	6,358,202
21	Kansas City, Mo	8,969,328	594,841	5,157,333	3,217,154	5,004,446	3,964,882	8,689,296	1,288,574	4,194,253	3,206,471	4,735,099	3,954,199
22	Portland, Oreg	11,283,929	544,185	4,046,762	6,692,982	4,389,144	6,894,785	11,759,019	686,078	4,253,856	6,819,085	4,738,131	7,020,888
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.												
23	Indianapolis, Ind	$2,871,514	$229,810	$2,451,076	$190,628	$2,733,303	$138,211	$2,235,517	$238,502	$1,806,387	$190,628	$2,097,306	$138,211
24	Denver, Colo	3,488,452	310,867	1,334,607	1,842,978	1,410,842	2,077,610	4,870,278	895,406	1,879,459	2,095,413	2,540,233	2,330,045
25	Rochester, N. Y	7,095,217	76,935	6,460,291	557,941	6,562,849	532,368	5,926,529	638,849	4,729,739	557,941	5,394,161	532,368
26	Providence, R. I	5,141,984	1,276,840	2,608,207	1,256,937	1,161,053	3,980,931	4,878,394	1,550,068	2,072,296	1,256,030	898,370	3,980,024
27	St. Paul, Minn	9,203,307	3,173,044	5,728,665	301,598	5,398,104	3,805,203	9,547,850	4,100,778	5,145,474	301,598	5,742,647	3,805,203
28	Louisville, Ky	2,552,161	2,840	931,087	1,618,234	951,956	1,600,205	2,952,782	72,882	1,269,320	1,610,580	1,360,231	1,592,551
29	Columbus, Ohio	4,083,329	538,184	2,091,430	1,453,715	601,959	3,481,370	4,597,373	1,867,518	1,276,140	1,453,715	1,116,003	3,481,370
30	Oakland, Calif	579,488	.....	491,416	88,072	514,898	64,590	992,895	11,295	893,528	88,072	928,305	64,590
31	Toledo, Ohio	4,862,822	467,899	2,261,350	2,133,573	1,447,989	3,414,833	4,758,445	1,000,840	1,632,032	2,123,573	1,350,350	3,406,095
32	Atlanta, Ga	1,220,684	36,012	863,460	316,212	880,749	339,935	1,573,910	218,961	1,038,737	316,212	1,233,975	339,935
33	Birmingham, Ala	1,122,498	61,344	650,289	410,865	634,946	487,552	1,027,236	141,508	474,863	410,865	539,684	487,552
34	Omaha, Nebr	4,700,366	991,234	2,532,239	1,176,893	2,623,825	2,076,541	3,581,229	566,164	1,798,022	1,197,043	1,464,538	2,096,691
35	Worcester, Mass	8,708,112	702,953	7,194,615	810,544	7,627,936	1,080,176	9,105,725	1,086,502	7,208,679	810,544	8,025,549	1,080,176
36	Richmond, Va	4,952,474	12,017	3,094,774	1,845,683	3,119,761	1,832,713	5,487,643	854,738	2,790,940	1,841,967	3,658,648	1,828,997
37	Syracuse, N. Y	5,665,300	36,968	5,531,729	96,603	5,537,908	127,392	5,186,908	24,410	5,065,895	96,603	5,059,516	127,392
38	Spokane, Wash	700,341	200,134	418,968	81,239	424,092	276,249	1,374,940	182,762	1,110,939	81,239	1,098,691	276,249
39	New Haven, Conn	3,024,914	25,597	1,262,673	1,736,644	1,296,503	1,728,411	2,778,965	102,308	940,367	1,736,290	1,050,908	1,728,057
40	Memphis, Tenn	1,465,101	11,793	816,962	636,346	839,788	625,313	1,478,884	72,706	575,016	831,162	658,755	820,129
41	Scranton, Pa	712,456	101,426	472,309	138,721	454,790	257,666	666,724	48,387	479,866	138,471	409,308	257,416
42	Paterson, N. J	3,754,676	283,812	2,312,482	1,158,382	1,869,418	1,885,258	3,464,934	460,394	1,846,432	1,158,158	1,579,950	1,885,034
43	Grand Rapids, Mich	3,289,903	143,550	1,872,536	1,273,817	1,937,279	1,352,624	3,127,790	229,284	1,624,689	1,273,817	1,775,166	1,352,624
44	Dallas, Tex	712,347	42,199	540,146	130,002	634,394	77,953	1,089,068	484,594	474,472	130,002	1,011,115	77,953
45	San Antonio, Tex	1,662,513	.....	1,623,422	39,091	1,628,202	34,311	1,628,757	87,705	1,501,961	39,091	1,594,446	34,311
46	Fall River, Mass	3,249,393	142,000	2,578,638	528,755	2,711,432	537,961	3,234,878	157,151	2,548,972	528,755	2,696,917	537,961
47	Dayton, Ohio	1,672,419	125,002	1,462,873	84,544	1,438,188	234,231	1,068,566	197,026	786,996	84,544	834,335	234,231
48	Bridgeport, Conn	3,221,720	51,048	3,059,918	110,754	3,075,848	145,872	1,071,937	95,750	865,433	110,754	926,065	145,872
49	Salt Lake City, Utah	1,218,276	46,421	994,097	177,758	1,114,667	103,609	1,614,989	27,966	1,409,265	177,758	1,511,380	103,609
50	New Bedford, Mass	4,956,893	291,959	4,326,628	338,311	4,509,701	447,197	4,275,842	194,650	3,699,881	331,311	3,785,645	490,197
51	Nashville, Tenn	1,401,333	.....	732,611	668,722	744,798	656,535	1,502,411	16,100	817,589	668,722	841,138	661,273
52	Tacoma, Wash	1,961,107	215,000	900,941	845,166	885,217	1,075,890	2,338,607	322,243	1,171,198	845,166	1,262,717	1,075,890
53	Houston, Tex	5,956,545	70,500	4,672,629	1,213,416	4,558,316	1,398,229	4,855,427	140,000	3,502,011	1,213,416	3,457,193	1,398,229
54	Cambridge, Mass	5,561,420	601,350	4,014,192	945,878	4,378,099	1,183,321	5,620,927	583,277	4,091,772	945,878	4,437,606	1,183,321
55	Trenton, N. J	3,315,377	487,542	2,318,291	509,544	1,887,488	1,427,889	3,111,987	558,300	2,112,963	440,724	1,752,918	1,359,069
56	Lowell, Mass	2,601,424	52,526	2,512,271	36,627	2,570,053	31,371	2,300,755	102,265	2,161,863	36,627	2,269,384	31,371
57	Hartford, Conn	4,426,736	262,850	2,076,145	2,087,741	2,279,296	2,147,440	3,063,251	370,896	603,914	2,088,441	915,111	2,148,140
58	Youngstown, Ohio	2,399,972	176,516	1,665,557	557,899	1,583,225	816,747	1,876,407	293,690	1,024,828	557,899	1,059,660	816,747
59	Fort Worth, Tex	1,120,447	18,159	653,903	448,385	669,686	450,761	907,489	152,014	308,250	447,225	457,888	449,601
60	Reading, Pa	599,625	119,100	290,730	189,795	202,159	397,466	757,740	140,000	427,945	189,795	360,274	397,466
61	Springfield, Mass	3,579,363	317,452	2,684,716	577,195	2,867,956	711,407	3,983,115	86,393	3,319,527	577,195	3,271,708	711,407
62	Camden, N. J	2,745,571	292,814	2,284,572	168,185	1,757,877	987,694	2,345,825	582,900	1,594,740	168,185	1,358,131	987,694
63	Albany, N. Y	2,363,615	66,215	1,670,704	626,696	1,517,092	846,523	2,135,639	172,426	1,336,517	626,696	1,289,116	846,523
64	Des Moines, Iowa	2,095,878	49,585	2,007,373	38,920	2,084,679	11,199	845,769	50,343	756,506	38,920	834,570	11,199
65	Lynn, Mass	3,926,870	793,057	2,793,296	340,517	3,392,132	534,738	3,767,341	833,190	2,593,634	340,517	3,232,603	534,738
66	Schenectady, N. Y	3,229,542	231,742	2,715,531	282,269	2,624,737	604,805	3,671,914	149,911	3,239,734	282,269	3,067,109	604,805
67	Yonkers, N. Y	7,020.173	40,825	6,687,116	292,232	6,692,395	327,778	6,576,580	37,332	6,247,016	292,232	6,248,802	327,778
68	Lawrence, Mass	2,641,649	41,408	2,554,213	46,028	2,570,743	70,906	2,427,962	70,955	2,310,979	46,028	2,357,056	70,906
69	Kansas City, Kans	1,104,738	147,365	783,221	174,152	793,594	311,144	1,089,754	26,130	892,678	170,946	781,816	307,938

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TABLE 17.—SUMMARY OF NONREVENUE RECEIPTS AND NONGOVERNMENTAL-COST PAYMENTS: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 91.]

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 18)	Receipts which increased indebtedness. (Table 19)	All other nonrevenue receipts. (Table 20)	Receipts from the public.	Transfer receipts.		Payments for purchase of investments and supplies. (Table 18)	Payments which decreased indebtedness. (Table 19)	All other nongovernmental-cost payments. (Table 20)	Payments to the public.	Transfer payments.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.													
70	Oklahoma City, Okla.	$2,761,207	$973,182	$1,640,538	$147,487	$1,389,846	$1,371,361	$3,081,275	$1,588,306	$1,345,482	$147,487	$1,709,914	$1,371,361
71	Duluth, Minn.	359,588	11,000	312,285	36,303	232,460	127,128	568,112	216,837	314,972	36,303	428,843	139,269
72	Wilmington, Del.	1,542,964	1,500	167,508	1,373,956	179,948	1,363,016	1,669,159	24,542	282,661	1,361,956	318,143	1,351,016
73	Akron, Ohio.	3,985,874	336,346	2,110,181	1,539,347	1,656,615	2,329,259	3,180,426	636,579	1,004,500	1,539,347	851,167	2,329,259
74	Norfolk, Va.	2,769,546	165,113	2,309,565	294,868	2,489,299	280,247	2,027,217	225,142	1,506,332	295,743	1,746,095	281,122
75	Elizabeth, N. J.	1,910,367	323,494	1,157,865	429,008	905,573	1,004,794	2,225,304	611,574	1,181,801	431,929	1,217,589	1,007,715
76	Utica, N. Y.	1,910,863	7,466	1,723,692	179,705	1,737,546	173,317	1,825,006	5,019	1,640,282	179,705	1,651,689	173,317
77	Waterbury, Conn.	1,888,186	323,550	1,494,837	69,799	1,782,193	105,993	671,166	99,137	505,759	66,270	568,702	102,464
78	Somerville, Mass.	2,035,134	4,500	2,027,132	3,502	2,035,134	.....	1,939,146	.....	1,935,644	3,502	1,939,146	.....
79	St. Joseph, Mo.	398,547	19,402	171,564	207,581	192,068	206,479	526,263	59,071	259,187	208,005	319,360	206,903
80	Manchester, N. H.	1,482,985	63,700	1,231,285	188,000	1,243,619	239,366	1,422,275	59,953	1,174,322	188,000	1,182,909	239,366
81	Jacksonville, Fla.	1,153,870	100,000	721,365	332,505	657,493	496,377	639,351	121,734	185,112	332,505	142,974	496,377
82	Hoboken, N. J.	6,071,080	106,358	4,817,489	1,147,233	4,890,622	1,180,458	5 169,149	224,027	3,765,057	1,180,065	3,955,859	1,213,290
83	Wilkes-Barre, Pa.	413,581	17,500	391,428	4,653	393,450	20,131	434,118	23,500	405,965	4,653	413,987	20,131
84	Troy, N. Y.	1,048,564	12,527	999,376	36,661	1,002,005	46,559	1,273,070	10,000	1,226,409	36,661	1,226,511	46,559
85	Fort Wayne, Ind.	969,535	10,311	695,911	263,313	714,771	254,764	987,388	226,696	497,379	263,313	732,624	254,764
86	East St. Louis, Ill.	440,736	.....	416,638	24,098	420,893	19,843	492,522	.....	469,039	23,483	473,294	19,228
87	Evansville, Ind.	235,633	16,900	172,545	46,188	193,268	42,365	247,781	17,616	183,977	46,188	205,416	42,365
88	Erie, Pa.	869,333	56,648	728,053	84,632	742,205	127,128	302,625	60,948	157,045	84,632	175,497	127,128
89	Passaic, N. J.	1,791,796	166,238	1,232,693	392,865	1,039,379	752,417	1,721,018	213,167	1,115,470	392,381	969,085	751,933
90	Wichita, Kans.	355,861	.....	342,120	13,741	345,861	10,000	499,167	8,000	477,426	13,741	489,167	10,000
91	Harrisburg, Pa.	431,885	56,400	70,009	305,476	138,426	293,459	844,486	111,509	427,501	305,476	551,027	293,459
92	Bayonne, N. J.	2,210,278	56,381	1,557,544	596,353	1,557,544	652,734	1,473,039	15,000	861,686	596,353	820,305	652,734
93	Peoria, Ill.	684,596	45,201	565,442	73,953	580,789	103,807	731,623	50,770	606,768	74,085	627,684	103,939
94	South Bend, Ind.	241,438	14,057	217,635	9,746	233,835	7,603	237,945	30,609	196,991	10,345	229,743	8,202
95	Johnstown, Pa.	225,607	.....	80,544	145,063	82,760	142,847	218,257	.....	70,910	147,347	72,126	146,131
96	El Paso, Tex.	1,383,047	300	865,259	517,488	951,998	431,049	849,727	90,940	235,321	523,466	412,700	437,027
97	Savannah, Ga.	218,120	3,479	151,598	63,043	157,224	60,896	317,979	4,178	250,758	63,043	257,083	60,896
98	Brockton, Mass.	2,232,616	32,197	2,172,690	27,729	2,181,489	51,127	2,080,897	38,931	2,014,237	27,729	2,029,770	51,127
99	Sacramento, Calif.	462,847	10,230	104,411	348,206	167,697	295,150	803,730	264,947	191,408	347,375	481,740	321,990
100	Terre Haute, Ind.	198,239	32,387	118,742	47,110	148,210	50,029	197,650	4,996	145,544	47,110	147,621	50,029
101	Holyoke, Mass.	1,742,224	9,448	1,479,114	253,662	1,493,455	248,769	2,039,255	56,731	1,728,862	253,662	1,790,486	248,769
102	Allentown, Pa.	690,083	2,000	624,379	63,704	624,673	65,410	246,884	.....	183,180	63,704	181,474	65,410
103	Portland, Me.	2,771,377	80,829	2,304,282	386,266	2,311,231	460,146	2,316,924	172,295	1,758,363	386,266	1,856,778	460,146
104	Springfield, Ill.	843,141	15,430	752,991	74,720	817,008	26,133	671,313	38,608	558,513	74,192	645,708	25,605
105	Canton, Ohio.	1,802,894	101,828	949,944	751,124	610,787	1,192,107	1,816,752	376,726	690,902	749,124	626,645	1,190,107
106	Berkeley, Calif.	294,328	2,500	105,601	186,227	110,497	183,831	368,315	1,625	180,463	186,227	184,484	183,831
107	Chattanooga, Tenn.	728,147	14,997	639,678	73,472	664,822	63,325	494,900	.....	424,001	70,899	430,110	64,790
108	Charleston, S. C.	1,539,387	7,025	1,450,550	81,812	1,460,557	78,830	212,749	24,997	105,184	82,568	133,163	79,586
109	Pawtucket, R. I.	1,909,866	44,836	1,600,942	264,088	1,344.983	564,883	2,111,448	467,177	1,380,183	264,088	1,546,565	564,883
110	Altoona, Pa.	472,481	45,000	261,280	166,201	264,964	207,517	459,311	129,214	163,896	166,201	251,794	207,517
111	Covington, Ky.	1,574,543	25,260	1,154,024	395,259	1,206,457	368,086	1,392,684	2,472	1,068,649	321,543	1,098,294	294,370
112	Atlantic City, N. J.	2,317,030	66,940	1,692,580	557,510	1,231,965	1,085,065	2,402,220	514,300	1,330,910	557,010	1,317,655	1,084,565
113	Mobile, Ala.	80,318	.....	76,018	4,300	80,318	.....	239,084	.....	234,784	4,300	239,084	.....
114	Sioux City, Iowa.	610,713	51,715	525,891	33,107	490,646	120,067	635,556	81,397	521,052	33,107	515,489	120,067
115	Little Rock, Ark.	2,539,777	.....	2,323,136	216,641	2,326,774	213,003	2,086,573	.....	2,058,916	27,657	2,062,554	24,019
116	Flint, Mich.	1,913,051	303,575	1,167,223	442,253	1,479,053	433,998	1,099,980	95,795	492,975	511,210	597,025	502,955
117	Tampa, Fla.	424,915	62,000	336,624	26,291	278,973	145,942	484,576	89,604	368,681	26,291	338,634	145,942
118	Saginaw, Mich.	1,167,703	94,150	396,561	676,992	464,967	702,736	1,411,904	126,240	608,167	677,497	708,663	703,241
119	Rockford, Ill.	1,022,715	17,600	995,671	9,444	986,353	36,362	971,369	32,200	929,725	9,444	935,007	36,362
120	San Diego, Calif.	617,292	.....	546,406	70,886	613,225	4,067	780,625	2,084	707,655	70,886	771,947	8,678
121	Pueblo, Colo.	1,081,896	2,709	337,029	742,158	423,733	658,163	1,116,035	27,680	346,197	742,158	392,414	723,621
122	Gary, Ind.	676,806	.....	623,836	52,970	635,627	41,179	617,289	15,000	549,319	52,970	576,110	41,179
123	New Britain, Conn.	181,508	.....	122,509	58,999	123,076	58,432	289,990	72,849	158,142	58,999	231,558	58,432
124	Binghamton, N. Y.	1,024,009	59,741	841,597	122,671	763,640	260,369	641,683	99,679	419,313	122,671	381,294	260,369
125	York, Pa.	143,818	25,785	116,628	1,405	91,518	52,300	109,633	35,631	72,597	1,405	57,333	52,300
126	Springfield, Ohio.	1,603,707	249,887	1,018,459	335,361	1,036,593	567,114	1,208,824	193,773	679,690	335,361	641,710	567,114
127	Malden, Mass.	1,279,158	18,000	1,194,138	67,020	1,239,549	39,609	1,243,230	53,680	1,122,530	67,020	1,178,466	64,764
128	Lancaster, Pa.	33,981	.....	25,366	8,615	25,531	8,450	81,994	10,278	63,101	8,615	73,544	8,450
129	Pasadena, Calif.	289,577	2,452	108,922	178,203	118,001	171,576	437,881	52,378	207,300	178,203	266,305	171,576
130	Kalamazoo, Mich.	1,207,305	1,800	587,909	617,686	555,532	651,863	1,354,488	52,802	681,876	619,810	700,501	653,987
131	Augusta, Ga.	481,862	69,900	202,566	209,396	284,146	197,716	501,206	99,943	191,867	209,396	303,490	197,716
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.													
132	Davenport, Iowa.	$410,526	$34,306	$308,761	$67,459	$355,895	$54,631	$297,869	$46,372	$184,038	$67,459	$243,238	$54,631
133	Topeka, Kans.	375,238	14,592	335,872	24,774	320,155	55,083	375,328	26,512	324,542	24,774	320,745	55,083
134	Salem, Mass.	1,707,226	15,209	1,638,232	53,785	1,669,570	37,656	1,403,254	14,165	1,335,304	53,785	1,365,598	37,656
135	Haverhill, Mass.	1,297,152	102,161	1,071,365	123,626	1,084,701	212,451	1,383,324	165,110	1,094,588	123,626	1,170,873	212,451
136	Huntington, W. Va.	95,716	.....	20,564	75,152	432	95,284	169,156	20,564	73,440	75,152	73,872	95,284
137	Muskogee, Okla.	1,018,242	433,820	511,426	72,996	583,035	435,207	1,138,583	659,520	406,067	72,996	703,376	435,207
138	Bay City, Mich.	601,342	36,000	248,424	316,918	250,679	350,663	705,056	6,514	381,624	316,918	354,393	350,663
139	Chelsea, Mass.	1,000,631	19,350	928,194	53,087	864,864	135,767	763,902	53,441	627,374	53,087	628,135	135,767
140	McKeesport, Pa.	354,796	18,116	233,723	102,957	194,993	159,803	448,414	56,573	290,109	101,732	289,836	158,578
141	Racine, Wis.	628,089	15,904	494,820	117,365	523,321	104,768	692,138	136,005	438,768	117,365	587,370	104,768
142	Superior, Wis.	968,600	1,454	434,243	532,903	567,914	400,686	951,537	11,454	490,631	449,752	634,302	317,535
143	Lincoln, Nebr.	495,469	5,797	457,138	32,534	477,912	17,557	544,337	5,797	506,506	32,534	527,280	17,557
144	Roanoke, Va.	306,183	.....	26,236	279,947	34,368	271,815	428,336	28,420	154,817	245,099	184,512	243,824
145	Macon, Ga.	554,006	.....	451,634	102,372	456,944	97,062	538,519	74,424	361,723	102,372	441,457	97,062
146	Woonsocket, R. I.	2,739,288	13,478	2,507,103	218,707	2,329,314	409,974	2,335,363	207,448	1,909,208	218,707	1,925,389	409,974
147	Lansing, Mich.	1,282,401	18,924	678,719	584,758	701,954	580,447	1,097,278	25,047	474,745	597,486	504,103	593,175

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TABLE 17.—SUMMARY OF NONREVENUE RECEIPTS AND NONGOVERNMENTAL-COST PAYMENTS: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 91.]

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 18)	Receipts which increased indebtedness. (Table 19)	All other nonrevenue receipts. (Table 20)	Receipts from the public.	Transfer receipts.		Payments for purchase of investments and supplies. (Table 18)	Payments which decreased indebtedness. (Table 19)	All other nongovernmental-cost payments. (Table 20)	Payments to the public.	Transfer payments.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918—Continued.													
148	Montgomery, Ala.	$378,427	$1,097	$368,142	$9,188	$373,927	$4,500	$419,221	$38,195	$370,838	$10,188	$411,829	$7,392
149	West Hoboken, N. J.	1,416,821	1,000	1,386,621	29,200	1,308,521	108,300	1,598,848	99,114	1,470,534	29,200	1,490,548	108,300
150	Newton, Mass.	2,164,759	412,439	1,380,501	371,819	1,539,359	625,400	2,305,998	295,125	1,639,054	371,819	1,680,598	625,400
151	Butte, Mont.	908,227	36,297	867,496	4,434	833,006	75,221	851,299	56,129	790,736	4,434	776,078	75,221
152	Wheeling, W. Va.	113,230	9,857	67,061	36,302	79,571	33,659	190,357	4,000	150,055	36,302	156,698	33,659
153	East Orange, N. J.	2,405,922	216,691	1,811,612	377,619	1,489,394	916,528	2,143,290	334,518	1,516,153	292,619	1,311,762	831,528
154	Galveston, Tex.	1,928,890	244,500	843,247	841,143	913,503	1,015,387	2,302,507	397,220	1,064,134	841,143	1,287,120	1,015,387
155	Perth Amboy, N. J.	2,446,846	49,500	1,691,919	705,427	1,528,345	918,501	2,307,078	222,125	1,379,526	705,427	1,388,577	918,501
156	Fitchburg, Mass.	2,314,299	490,270	1,753,723	70,306	1,350,861	963,438	2,340,991	508,213	1,762,472	70,306	1,377,553	963,438
157	Lexington, Ky.	679,978	18,341	414,342	247,295	436,852	243,126	920,324	86,097	642,385	191,842	732,103	188,221
158	New Castle, Pa.	114,682	51	82,571	32,060	84,102	30,580	125,955	51	93,844	32,060	95,375	30,580
159	Chester, Pa.	354,650	400	222,540	131,710	223,415	131,235	460,940	123,000	206,230	131,710	329,705	131,235
160	Decatur, Ill.	357,940	47,573	267,815	42,552	304,193	53,747	476,140	87,544	346,044	42,552	422,393	53,747
161	Springfield, Mo.	16,289	706	622	14,961	1,391	14,898	46,567	2,975	28,644	14,948	31,682	14,885
162	Hamilton, Ohio.	397,748	103,939	105,678	188,131	27,179	370,569	427,554	83,848	155,575	188,131	56,985	370,569
163	Charlotte, N. C.	500,116	7,722	265,896	226,498	275,345	224,771	513,412	14,726	272,188	226,498	288,641	224,771
164	Portsmouth, Va.	578,594	.....	426,524	152,070	414,092	164,502	508,921	13,337	341,705	153,879	342,610	166,311
165	Everett, Mass.	1,266,471	370,896	884,941	10,634	534,510	731,961	1,283,723	416,960	856,129	10,634	551,762	731,961
166	Dubuque, Iowa.	220,017	1,750	208,086	10,181	212,732	7,285	193,364	15,000	168,183	10,181	186,079	7,285
167	San Jose, Calif.	62,780	.....	19,226	43,554	19,305	43,475	107,597	615	64,312	42,670	65,006	42,591
168	Pittsfield, Mass.	1,121,220	1,831	1,117,090	2,299	1,121,220	.....	1,167,122	1,822	1,163,001	2,299	1,167,122	.....
169	New Rochelle, N. Y.	1,649,565	6,480	1,603,941	39,144	1,623,046	26,519	1,508,229	14,504	1,454,581	39,144	1,481,556	26,673
170	Quincy, Mass.	1,823,469	45,056	1,770,171	8,242	1,789,966	33,503	1,779,964	56,214	1,715,508	8,242	1,746,461	33,503
171	Colorado Springs, Colo	264,014	10,050	224,166	29,798	235,004	29,010	196,414	21,358	145,258	29,798	167,404	29,010
172	Knoxville, Tenn.	1,131,370	8,905	958,366	164,099	982,148	149,222	627,060	.....	462,961	164,099	477,838	149,222
173	Joliet, Ill.	592,135	6,100	566,599	19,436	573,535	18,600	559,079	10,348	529,259	19,472	540,443	18,636
174	Niagara Falls, N. Y.	1,143,651	5,000	902,953	235,698	912,929	230,722	516,376	5,000	506,400	4,976	516,376	.....
175	Mount Vernon, N. Y.	1,305,205	24,269	626,121	654,815	568,394	736,811	1,307,276	66,818	585,580	654,878	570,402	736,874
176	Elmira, N. Y.	287,475	6,800	193,249	87,426	202,030	85,445	362,774	17,349	257,999	87,426	277,329	85,445
177	Lorain, Ohio.	912,921	56,503	493,031	363,387	501,590	411,331	792,075	51,630	377,058	363,387	375,943	416,132
178	Cedar Rapids, Iowa.	209,130	86,994	38,315	83,821	159,735	49,395	311,572	36,872	190,879	83,821	256,300	55,272
179	Amsterdam, N. Y.	624,333	.....	459,786	164,547	461,342	162,991	531,411	21,536	345,028	164,547	368,420	162,991
180	Auburn, N. Y.	804,007	16,757	456,028	331,222	455,648	348,359	611,274	4,364	324,541	282,369	311,768	299,506
181	Jamestown, N. Y.	738,332	1,638	448,188	338,506	459,418	328,914	718,776	3,677	451,851	263,248	465,120	253,656
182	Waterloo, Iowa.	241,404	.....	234,532	6,872	238,586	2,818	247,963	27,870	213,221	6,872	245,145	2,818
183	Everett, Wash.	477,050	.....	406,613	70,437	408,115	68,935	573,963	.....	503,526	70,437	505,028	68,935
184	Shreveport, La.	980,074	62,170	904,085	13,819	922,366	57,708	570,494	14,445	842,220	13,819	812,776	57,708
185	Fresno, Calif.	96,744	1,837	4,502	90,405	47,395	49,349	139,736	6,737	42,594	90,405	69,767	69,969
186	Quincy, Ill.	133,704	.....	65,412	68,292	66,733	66,971	251,706	100	182,992	68,614	184,413	67,293
187	Boise, Idaho.	365,243	15,563	304,956	44,724	311,926	53,317	460,770	17,012	399,034	44,724	407,453	53,317
188	Lima, Ohio.	1,607,252	203,641	1,195,946	207,665	1,048,489	558,763	688,994	179,419	301,910	207,665	130,231	558,763
189	Taunton, Mass.	1,569,292	141,975	1,261,565	165,752	1,338,916	230,376	1,318,375	144,605	1,008,018	165,752	1,087,999	230,376
190	Oshkosh, Wis.	304,269	3,428	284,120	16,721	289,099	15,170	261,814	3,214	241,879	16,721	246,644	15,170
191	Stockton, Calif.	82,292	247	13,289	68,756	21,416	60,876	121,433	247	52,430	68,756	60,557	60,876
192	Jackson, Mich.	1,147,449	16,433	746,568	384,448	775,843	371,606	661,425	32,477	255,290	373,658	300,609	360,816
193	Austin, Tex.	213,852	5,836	116,662	91,354	130,773	83,079	419,111	92,126	235,631	91,354	336,032	83,079
194	Columbia, S. C.	382,534	2,211	363,250	17,073	375,225	7,309	432,360	1,050	464,237	17,073	475,051	7,309
195	Aurora, Ill.	101,990	3,200	86,055	12,735	83,794	18,196	153,039	12,160	128,144	12,735	134,843	18,196
196	Bellingham, Wash.	339,571	2,297	331,711	5,563	338,792	779	270,335	25,794	238,978	5,563	269,556	779
197	Waco, Tex.	654,345	20,000	391,705	242,640	119,213	535,132	629,029	370,000	40,862	218,167	118,370	510,659
198	Williamsport, Pa.	112,968	.....	93,885	19,083	93,945	19,023	67,594	.....	48,511	19,083	48,571	19,023
199	Highland Park, Mich.	1,881,825	32,579	1,780,546	68,700	1,773,652	108,173	492,368	126,821	296,847	68,700	384,195	108,173
200	Orange, N. J.	2,550,126	671,207	1,563,612	315,307	892,470	1,657,656	2,448,041	682,746	1,449,988	315,307	790,385	1,657,656
201	Lynchburg, Va.	435,001	117,475	208,000	109,526	232,263	202,738	314,575	133,049	72,000	109,526	111,837	202,738
202	Brookline, Mass.	1,446,274	.....	1,443,302	2,972	1,445,239	1,035	1,473,950	3,950	1,467,028	2,972	1,472,915	1,035
203	Winston-Salem, N. C.	709,537	10,724	668,996	29,817	677,188	32,349	302,458	22,982	249,659	29,817	270,109	32,349
204	Joplin, Mo.	137,197	.....	92,591	44,606	95,102	42,095	195,454	47,000	103,848	44,606	153,359	42,095
205	Tulsa, Okla.	1,072,877	8,119	1,055,181	9,577	759,642	313,235	896,064	335,866	550,621	9,577	582,829	313,235
206	Kenosha, Wis.	880,723	11,173	302,497	567,053	348,800	531,923	1,037,616	123,322	347,241	567,053	505,693	531,923
207	Danville, Ill.	70,136	.....	60,599	9,537	60,636	9,500	140,648	.....	131,111	9,537	131,148	9,500
208	Ogden, Utah.	616,722	22,647	541,606	52,469	533,407	83,315	463,647	26,452	383,024	54,171	378,630	85,017
209	Newport, Ky.	283,644	.....	81,463	202,181	82,310	201,334	267,687	.....	83,313	184,374	84,160	183,527
210	Norristown, Pa.	31,051	2,000	6,500	22,551	4,500	26,551	133,361	4,000	106,810	22,551	106,810	26,551
211	Council Bluffs, Iowa.	162,666	11,805	144,497	6,364	148,898	13,768	235,274	39,373	189,537	6,364	221,506	13,768
212	La Crosse, Wis.	296,387	4,772	210,265	81,350	211,433	84,954	380,060	88,607	210,103	81,350	295,106	84,954
213	Stamford, Conn.	1,039,149	11,614	960,506	67,029	972,761	66,388	1,061,842	20,127	974,686	67,029	995,454	66,388
214	Charleston, W. Va.	34,139	.....	20,107	14,032	22,417	11,722	206,260	38,860	153,368	14,032	194,538	11,722
215	Zanesville, Ohio.	360,003	24,256	281,992	53,755	247,032	112,971	251,636	50,255	149,320	52,061	140,359	111,277
216	Madison, Wis.	1,408,793	45,115	887,854	475,824	769,278	639,515	1,295,099	139,383	679,432	475,784	655,624	639,475
217	Waltham, Mass.	1,020,874	44,395	931,556	44,923	967,145	53,729	1,021,930	75,950	901,057	44,923	968,201	53,729
218	Easton, Pa.	246,999	23,600	184,174	39,225	184,442	62,557	114,825	25,500	50,100	39,225	52,268	62,557
219	Poughkeepsie, N. Y.	380,916	.....	342,583	38,333	341,814	39,102	293,853	10,398	245,122	38,333	249,001	44,852
220	Jackson, Miss.	220,100	500	207,391	12,209	213,650	6,450	100,288	.....	88,579	11,709	94,338	5,950
221	Wilmington, N. C.	289,471	53,058	210,533	25,880	248,976	40,495	314,917	.....	289,037	25,880	274,422	40,495
222	Newport, R. I.	687,573	.....	651,488	36,085	652,135	35,438	739,942	103,392	598,889	37,661	702,848	37,094
223	Watertown, N. Y.	359,147	6,577	345,639	6,931	349,126	10,021	211,124	12,644	191,549	6,931	201,103	10,021
224	Battle Creek, Mich.	689,760	11,451	274,395	403,914	286,506	403,254	727,462	14,670	308,878	403,914	324,208	403,254
225	Newark, Ohio.	342,946	8,650	261,852	72,444	230,190	112,756	374,656	40,389	261,823	72,444	261,900	112,756
226	East Chicago, Ind.	321,046	.....	318,365	2,681	319,095	1,951	298,850	.....	296,169	2,681	296,899	1,951
227	Green Bay, Wis.	426,010	1,606	406,969	17,435	424,869	1,141	318,022	3,957	296,630	17,435	316,881	1,141

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TABLE 18.—NONREVENUE RECEIPTS FROM THE SALE OF INVESTMENTS AND SUPPLIES AND NONGOVERNMENTAL-COST PAYMENTS FOR THEIR PURCHASE: 1918.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 91.]

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...	$124,207,452	$90,041,439	$3,534,829	$28,565,324	$835,468	$1,230,392	$244,185,673	$166,781,707	$8,281,152	$65,540,705	$1,496,996	$2,085,113
	Group I.....	93,269,153	66,776,854	1,586,840	24,232,140	157,212	516,107	193,720,099	126,269,046	4,942,354	61,043,711	530,690	934,298
	Group II.....	8,609,889	5,513,649	512,959	2,349,027	95,015	139,239	14,423,820	10,716,242	876,188	2,540,653	95,008	195,729
	Group III.....	13,365,944	11,291,980	657,157	591,242	445,120	380,445	20,297,459	17,437,598	1,173,035	601,415	618,297	467,114
	Group IV.....	4,341,772	2,679,149	474,586	1,090,224	65,117	32,696	7,968,886	6,250,308	689,172	826,794	115,177	87,435
	Group V.....	4,620,694	3,779,807	303,287	302,691	73,004	161,905	7,775,409	6,108,513	600,403	528,132	137,824	400,537
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.												
1	New York, N. Y....	$59,076,036	$58,292,510	$627,000	$4,714	$151,812	.....	$133,673,490	$103,330,402	$776,559	$29,053,712	$512,817	.....
2	Chicago, Ill.....	24,740,084	1,537,300	68,200	23,011,460	.....	$23,124	30,592,225	2,451,300	487,657	27,640,025	.....	$13,243
3	Philadelphia, Pa....	1,200,339	570,700	611,230	18,400	.....	.....	6,922,825	3,717,925	3,157,444	47,456	.....	.....
4	St. Louis, Mo.....	231,166	.....	84,616	975	.....	145,575	1,223,109	350,000	119,427	606,500	.....	147,182
5	Boston, Mass.....	3,505,280	3,166,500	132,178	185,000	5,400	16,202	7,393,140	5,693,256	336,968	1,327,845	17,100	17,971
6	Cleveland, Ohio....	1,642,651	1,436,656	63,116	.....	.....	142,879	4,255,607	4,008,532	51,843	.....	.....	195,232
7	Detroit, Mich.....	2,301,582	1,165,501	500	954,772	.....	180,809	5,513,918	3,077,709	10,400	1,880,528	.....	545,281
8	Baltimore, Md.....	41,922	34,787	.....	.....	.....	7,135	2,116,500	1,967,882	2,056	140,000	773	5,789
9	Pittsburgh, Pa.....	345,433	304,900	.....	40,150	.....	383	1,155,696	819,040	.....	331,045	.....	5,611
10	Los Angeles, Calif...	184,669	168,000	.....	16,669	.....	.....	873,589	853,000	.....	16,600	.....	3,989
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.												
11	Buffalo, N. Y.....	$565,672	$508,785	$29,247	$20,000	.....	$7,640	$1,183,279	$567,955	$67,963	$536,970	.....	$10,391
12	San Francisco, Calif.	1,117,304	.....	.....	1,117,304	.....	.....	1,062,000	.....	.....	1,062,000	.....	.....
13	Milwaukee, Wis.....	28,740	.....	18,250	.....	.....	10,490	89,771	.....	69,002	.....	.....	20,769
14	Newark, N. J.....	1,519,162	1,029,662	204,500	285,000	.....	.....	3,151,322	2,601,608	241,423	308,291	.....	.....
15	Cincinnati, Ohio....	769,180	584,373	120,251	1,971	$59,592	2,993	2,649,240	2,518,728	126,482	.....	.....	4,030
16	New Orleans, La....	144,942	90,742	18,977	.....	35,223	.....	299,031	1,194	197,236	29,186	$71,308	107
17	Minneapolis, Minn..	1,994,847	1,323,599	35,955	600,000	200	35,093	222,535	123,646	44,923	.....	23,700	30,266
18	Washington, D. C...	220,000	220,000	.....	.....	.....	.....	582,449	551,367	.....	.....	.....	31,082
19	Seattle, Wash.....	158,533	.....	.....	116,353	.....	42,180	355,410	.....	.....	314,461	.....	40,949
20	Jersey City, N. J....	952,483	930,983	21,500	.....	.....	.....	2,854,131	2,852,901	.....	1,230	.....	.....
21	Kansas City, Mo....	594,841	515,500	40,695	.....	.....	38,646	1,288,574	1,211,363	39,114	.....	.....	38,097
22	Portland, Oreg.....	544,185	310,005	23,584	208,399	.....	2,197	686,078	287,480	90,045	288,515	.....	20,038
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.												
23	Indianapolis, Ind...	$229,810	.....	$43,894	$16,572	$167,047	$2,297	$238,502	.....	$81,296	$13,461	$136,828	$6,917
24	Denver, Colo.....	310,867	$69,000	159,171	.....	.....	82,696	895,406	$501,900	310,810	.....	.....	82,696
25	Rochester, N. Y.....	76,985	20,450	.....	30,795	.....	25,740	638,849	400,000	130,000	28,948	50,600	29,301
26	Providence, R. I....	1,276,840	1,214,195	35,000	10,000	16,000	1,645	1,530,068	1,522,923	500	10,000	15,000	1,645
27	St. Paul, Minn.....	3,173,044	3,088,171	84,723	.....	.....	[5] 150	4,100,778	4,001,790	98,988	.....	.....	.....
28	Louisville, Ky.....	2,840	.....	.....	2,840	.....	.....	72,882	.....	.....	72,882	.....	.....
29	Columbus, Ohio.....	538,184	417,591	7,500	.....	113,093	.....	1,867,518	1,756,500	34,950	.....	69,504	6,564
30	Oakland, Calif.....	.....	.....	.....	.....	.....	.....	11,295	.....	.....	.....	.....	11,295
31	Toledo, Ohio.....	467,899	431,646	3,715	5,426	500	26,612	1,000,840	951,071	24,525	.....	.....	25,244
32	Atlanta, Ga.....	36,012	30,000	.....	505	.....	5,507	218,961	215,531	1,980	.....	200	1,250
33	Birmingham, Ala...	61,344	9,100	.....	49,662	.....	2,582	141,508	130,500	4,460	6,164	.....	384
34	Omaha, Nebr.....	991,234	631,130	5,500	301,375	37,130	16,099	566,164	166,375	25,000	307,603	48,968	18,218
35	Worcester, Mass.....	702,953	563,902	.....	139,051	.....	.....	1,086,502	1,068,391	7,386	1,300	8,925	.....
36	Richmond, Va.....	12,017	.....	12,017	.....	.....	.....	854,738	773,006	56,191	18,083	7,458	.....
37	Syracuse, N. Y.....	36,968	.....	36,968	.....	.....	.....	24,410	.....	24,410	.....	.....	.....
38	Spokane, Wash.....	200,134	200,134	.....	.....	.....	.....	182,762	168,365	.....	.....	.....	14,397
39	New Haven, Conn..	25,597	.....	22,040	.....	.....	3,557	102,308	42,133	55,044	.....	.....	5,131
40	Memphis, Tenn.....	11,793	.....	.....	.....	.....	11,793	72,706	47,000	.....	13,000	.....	12,706
41	Scranton, Pa.....	101,426	93,000	8,426	.....	.....	.....	48,387	25,000	21,087	2,300	.....	.....
42	Paterson, N. J.....	283,812	273,500	8,500	1,385	.....	427	460,394	459,967	.....	.....	.....	427
43	Grand Rapids, Mich.	143,550	56,900	.....	.....	86,650	.....	229,284	40,800	100	.....	186,400	1,984
44	Dallas, Tex.....	42,199	.....	.....	.....	.....	42,199	484,594	444,302	.....	.....	.....	40,292
45	San Antonio, Tex...	.....	.....	.....	.....	.....	.....	87,705	87,705	.....	.....	.....	.....
46	Fall River, Mass....	142,00	142,000	.....	.....	.....	.....	157,151	150,083	.....	.....	7,068	.....
47	Dayton, Ohio.....	125,002	66,335	10,350	.....	.....	48,317	197,026	122,105	16,700	.....	.....	58,221
48	Bridgeport, Conn...	51,048	49,900	1,148	.....	.....	.....	95,750	95,750	.....	.....	.....	.....
49	Salt Lake City, Utah	16,421	.....	35,800	87	.....	10,534	27,966	.....	.....	.....	6,156	21,810
50	New Bedford, Mass..	291,959	271,959	20,000	.....	.....	.....	194,650	159,465	20,000	.....	15,185	.....
51	Nashville, Tenn.....	.....	.....	.....	.....	.....	.....	16,100	16,100	.....	.....	.....	.....
52	Tacoma, Wash.....	215,000	215,000	.....	.....	.....	.....	322,243	284,630	3,110	34,503	.....	.....
53	Houston, Tex.....	70,500	70,500	.....	.....	.....	.....	140,000	140,000	.....	.....	.....	.....
54	Cambridge, Mass....	601,350	580,851	7,800	.....	.....	12,699	583,277	557,204	1,141	.....	12,233	12,699
55	Trenton, N. J.....	487,542	475,042	12,500	.....	.....	.....	558,300	540,000	18,300	.....	.....	.....
56	Lowell, Mass.....	52,526	50,871	1,655	.....	.....	.....	102,265	94,832	218	.....	7,215	.....
57	Hartford, Conn.....	262,850	226,800	36,050	.....	.....	.....	370,896	327,363	39,107	4,208	218	.....
58	Youngstown, Ohio..	176,516	123,823	52,693	.....	.....	.....	293,680	217,795	75,885	.....	.....	.....
59	Fort Worth, Tex....	18,159	15,269	.....	2,890	.....	.....	152,014	134,681	.....	17,333	.....	.....
60	Reading, Pa.....	119,100	116,600	2,500	.....	.....	.....	140,000	133,500	6,500	.....	.....	.....
61	Springfield, Mass....	317,452	289,600	.....	.....	.....	27,852	86,393	21,629	1,040	.....	.....	63,724
62	Camden, N. J.....	292,814	287,500	4,900	414	.....	.....	582,900	579,000	3,900	.....	.....	.....
63	Albany, N. Y.....	66,215	42,552	22,725	2	.....	936	172,426	136,000	35,000	.....	.....	1,426
64	Des Moines, Iowa...	49,585	.....	.....	4,650	.....	44,935	50,343	.....	.....	.....	.....	50,343
65	Lynn, Mass.....	793,057	748,000	13,757	18,000	13,300	.....	833,190	778,000	13,039	21,130	21,000	21
66	Schenectady, N. Y..	231,742	224,561	7,000	.....	.....	181	149,911	70,492	29,000	50,000	.....	419
67	Yonkers, N. Y.....	40,825	40,000	825	.....	.....	.....	37,332	4,000	33,332	.....	.....	.....
68	Lawrence, Mass.....	41,408	29,420	.....	588	11,400	.....	70,955	50,000	36	.....	20,919	.....
69	Kansas City, Kans..	147,365	126,678	.....	7,000	.....	13,687	26,130	21,710	.....	.....	4,420	.....

[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 18.—NONREVENUE RECEIPTS FROM THE SALE OF INVESTMENTS AND SUPPLIES AND NONGOVERNMENTAL-COST PAYMENTS FOR THEIR PURCHASE: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 91.]

City number.	CITY.	RECEIPTS.						PAYMENTS.					
			From sales of investments.						For purchase of investments.				
		Total.	By sinking funds.	By public trust funds for municipal uses.	By investment funds.[1]	By private trust funds and public trust funds for nonmunicipal uses.	From sales of supplies.[2]	Total.	By sinking funds.	By public trust funds for municipal uses.	By investment funds.[3]	By private trust funds and public trust funds for nonmunicipal uses.	For purchase of supplies.[4]
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.												
70	Oklahoma City, Okla	$973,182	$973,182					$1,588,306	$1,586,640	$1,666			
71	Duluth, Minn	11,000	6,000	$5,000				216,837	184,654	32,183			
72	Wilmington, Del	1,500		1,500				24,542		24,542			
73	Akron, Ohio	336,346	175,690	31,084	$129,572			636,579	595,650	37,000			$3,929
74	Norfolk, Va	165,113		11,713	153,400			225,142	205,663	18,889			590
75	Elizabeth, N. J	323,494	322,794	200	500			611,574	593,962	8,850	$8,762		
76	Utica, N. Y	7,466	7,466					5,019		5,019			
77	Waterbury, Conn	323,550	5,000	93,550	225,000			99,137	15,960	83,177			
78	Somerville, Mass	4,500			4,500								
79	St. Joseph, Mo	19,402		19,402				59,071	50,000	9,071			
80	Manchester, N. H	63,700	38,000			$25,700		59,953	20,000	26		$39,927	
81	Jacksonville, Fla	100,000	100,000					121,734	80,000				41,734
82	Hoboken, N. J	106,358	106,274				$84	224,027	213,943	10,000			84
83	Wilkes-Barre, Pa	17,500	17,500					23,500	20,000	3,500			
84	Troy, N. Y	12,527	2,750	9,777				10,000	10,000				
85	Fort Wayne, Ind	10,311		10,311				226,696		24,196	202,500		
86	East St. Louis, Ill												
87	Evansville, Ind	16,900		2,000	14,000		900	17,616			6,616	11,000	
88	Erie, Pa	56,648		3,200	53,000		448	60,948	60,500				448
89	Passaic, N. J	166,238	161,238	5,000				213,167	195,667	17,500			
90	Wichita, Kans							8,000		8,000			
91	Harrisburg, Pa	56,400	51,100	5,300				111,509	65,100	16,185	30,000		224
92	Bayonne, N. J	56,381	56,381					15,000		15,000			
93	Peoria, Ill	45,201	2,000	23,201	20,000			50,770	12,596	38,174			
94	South Bend, Ind	14,057		12,740			1,317	30,609		29,482			1,127
95	Johnstown, Pa												
96	El Paso, Tex	300			300			90,940	90,940				
97	Savannah, Ga	3,479			3,479			4,178			659		3,519
98	Brockton, Mass	32,197	31,275				922	38,931	36,094			1,915	922
99	Sacramento, Calif	10,230		9,120	1,110			264,947		31,300	233,647		
100	Terre Haute, Ind	32,387	1,005	13,094	18,288			4,996		4,996			
101	Holyoke, Mass	9,448	4,268				5,180	56,731	52,350				4,381
102	Allentown, Pa	2,000	2,000										
103	Portland, Me	80,829	1,853		78,976			172,295	78,976	992	91,527	800	
104	Springfield, Ill	15,430		1,500	3,800	10,130		38,608		8,892	8,793	20,923	
105	Canton, Ohio	101,826	85,000	16,400			426	376,726	344,800	31,500			426
106	Berkeley, Calif	2,500			2,500			1,625					1,625
107	Chattanooga, Tenn	14,997	14,997										
108	Charleston, S. C	7,025		300	6,725			24,997		5,540	19,457		
109	Pawtucket, R. I	44,836	43,000	1,000	836			467,177	460,252		6,925		
110	Altoona, Pa	45,000	35,000			10,000		129,214	119,214			10,000	
111	Covington, Ky	25,260			25,260			2,472					2,472
112	Atlantic City, N. J	66,940	37,000	15,600	14,340			514,300	492,500	21,800			
113	Mobile, Ala												
114	Sioux City, Iowa	51,715	30,491	1,000			20,224	81,397	61,837	250			19,310
115	Little Rock, Ark												
116	Flint, Mich	303,575			300,000	3,287	288	95,795			91,335	4,172	288
117	Tampa, Fla	62,000	62,000					89,604	87,000		2,604		
118	Saginaw, Mich	94,150	19,300	65,850		9,000		126,240	13,000	103,240		10,000	
119	Rockford, Ill	17,600		17,600				32,200		31,000	1,200		
120	San Diego, Calif							2,084					2,084
121	Pueblo, Colo	2,709			1,286		1,423	27,680			26,257		1,423
122	Gary, Ind							15,000	15,000				
123	New Britain, Conn							72,849	66,294	2,480		4,075	
124	Binghamton, N. Y	59,741	45,857	13,000	400		484	99,679	67,275	32,223			181
125	York, Pa	25,785	24,200	1,585				35,631	27,000	8,631			
126	Springfield, Ohio	249,887	194,728	25,159	30,000			193,773	139,314	18,459	36,000		
127	Malden, Mass	18,000	11,000			7,000		53,680	40,862	2,453		10,365	
128	Lancaster, Pa							10,278	7,322	2,956			
129	Pasadena, Calif	2,452			2,452			52,378			50,512		1,866
130	Kalamazoo, Mich	1,800	800				1,000	52,802	40,000		10,000	2,000	802
131	Augusta, Ga	69,900	10,000	59,400	500			99,943	99,943				
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.												
132	Davenport, Iowa	$34,306		$18,712			$15,594	$46,372		$30,000			$16,372
133	Topeka, Kans	14,592	$12,092	2,500				26,512	$22,500	4,000	$12		
134	Salem, Mass	15,209		7,620		$7,589		14,165		3,843		$10,100	222
135	Haverhill, Mass	102,161	94,163	4,000	$3,545		453	165,110	158,489	1,277	4,861	30	453
136	Huntington, W. Va							20,564	20,564				
137	Muskogee, Okla	433,820	433,559		261			659,520	659,520				
138	Bay City, Mich	36,000	36,000					6,514	6,000				514
139	Chelsea, Mass	19,350		10,000	9,350			83,441	72,887	10,554			
140	McKeesport, Pa	18,116	17,000		1,116			56,573	42,000		14,573		
141	Racine, Wis	15,904		4,000			11,904	136,005		18,347	100,000	1,000	16,658
142	Superior, Wis	1,454					1,454	11,454		10,000			1,454
143	Lincoln, Nebr	5,797					5,797	5,797					5,797
144	Roanoke, Va							28,420	28,420				
145	Macon, Ga							74,424	8,750				65,674
146	Woonsocket, R. I	13,478	13,000				478	207,448	206,970				478
147	Lansing, Mich	18,924			7,068	3,200	8,656	25,047			6,038	8,676	10,333

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City number.	CITY.	RECEIPTS.						PAYMENTS.					
			From sales of investments.						For purchase of investments.				
		Total.	By sinking funds.	By public trust funds for municipal uses.	By investment funds.[1]	By private trust funds and public trust funds for nonmunicipal uses.	From sales of supplies.[2]	Total.	By sinking funds.	By public trust funds for municipal uses.	By investment funds.[3]	By private trust funds and public trust funds for nonmunicipal uses.	For purchase of supplies.[4]
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918—Continued.												
148	Montgomery, Ala.	$1,097					$1,097	$38,195			$38,165		$30
149	West Hoboken, N. J.	1,000	$1,000					99,114	$98,114	$1,000			
150	Newton, Mass.	412,439	410,651		$1,788			295,125	261,859	41	3,700	$500	29,025
151	Butte, Mont.	36,297		$35,097	1,200			56,129		40,950			15,179
152	Wheeling, W. Va.	9,867			9,867			4,000		4,000			
153	East Orange, N. J.	216,691	216,642				49	334,518	323,969	3,500	7,000		49
154	Galveston, Tex.	244,500	244,500					397,230	397,230				
155	Perth Amboy, N. J.	49,500	49,500					222,125	222,125				
156	Fitchburg, Mass.	490,270	470,300	13,304		$6,400	266	508,213	472,100	14,176		21,350	587
157	Lexington, Ky.	18,341	17,115		1,226			86,097	76,492		9,605		
158	New Castle, Pa.	51					51	51					51
159	Chester, Pa.	400		400				123,000	120,000	3,000			
160	Decatur, Ill.	47,573	24,115	4,445	5,725		13,288	87,544	60,935	11,000	3,000		12,609
161	Springfield, Mo.	706					706	2,975				710	2,265
162	Hamilton, Ohio	103,939	103,439	500				83,848	80,592	3,256			
163	Charlotte, N. C.	7,722			700		7,022	14,726					14,726
164	Portsmouth, Va.							13,337	13,337				
165	Everett, Mass.	370,896	348,500			22,000	396	416,960	376,000			24,000	16,960
166	Dubuque, Iowa	1,750		1,750				15,000		10,000	5,000		
167	San Jose, Calif.							615					615
168	Pittsfield, Mass.	1,831					1,831	1,822					1,822
169	New Rochelle, N. Y.	6,480					6,480	14,504		7,658			6,846
170	Quincy, Mass.	45,056		29,375		15,475	206	56,214		36,408		19,600	206
171	Colorado Springs, Colo.	10,050					10,050	21,358		1,950		9,000	10,408
172	Knoxville, Tenn.	8,905			8,905								
173	Joliet, Ill.	6,100		6,100				10,348		8,348	2,000		
174	Niagara Falls, N. Y.	5,000		5,000				5,000		5,000			
175	Mount Vernon, N. Y.	24,269		20,000			4,269	66,818	13,000	50,500			3,318
176	Elmira, N. Y.	6,800		6,800				17,349		10,626	2,959	3,764	
177	Lorain, Ohio	56,503	50,322				6,181	51,630	43,807				7,823
178	Cedar Rapids, Iowa	85,994	84,994	2,000				36,872	30,000	6,872			
179	Amsterdam, N. Y.							21,836	15,616	6,220			
180	Auburn, N. Y.	16,757	15,119	1,638				4,364		4,364			
181	Jamestown, N. Y.	1,638		50			1,588	3,677		2,500			1,177
182	Waterloo, Iowa							27,870	24,000	3,470	400		
183	Everett, Wash.												
184	Shreveport, La.	62,170	14,700	46,974			496	14,445		13,949			496
185	Fresno, Calif.	1,837					1,837	6,737			4,900		1,837
186	Quincy, Ill.							100		100			
187	Boise, Idaho	15,563			14,444		1,119	17,012			15,893		1,119
188	Lima, Ohio	203,641	196,394				7,247	179,419	168,202	1,500			9,717
189	Taunton, Mass.	141,975	132,875			9,100		144,605	125,680	4,191	1,959	12,775	
190	Oshkosh, Wis.	3,428		1,570			1,858	3,214					3,214
191	Stockton, Calif.	247					247	247					247
192	Jackson, Mich.	16,433		14,930			1,503	32,477	15,000	16,016			1,461
193	Austin, Tex.	5,836					5,836	92,126			3,000		89,126
194	Columbia, S. C.	2,211	2,211					1,050		1,050			
195	Aurora, Ill.	3,200		800	2,400			12,160		10,900	1,260		
196	Bellingham, Wash.	2,297				1,700	597	25,794	18,500			6,500	794
197	Waco, Tex.	20,000	20,000					370,000	370,000				
198	Williamsport, Pa.												
199	Highland Park, Mich.	32,579	29,167				3,412	126,821	123,300				3,521
200	Orange, N. J.	671,207	488,930	32,500	149,777			682,746	529,854	35,000	117,892		
201	Lynchburg, Va.	117,475	61,496		55,979			133,049	131,474		1,575		
202	Brookline, Mass.							3,950		1,074		2,876	
203	Winston-Salem, N. C.	10,724			1,000		9,724	22,982	10,000				12,982
204	Joplin, Mo.							47,000	10,000	7,000	30,000		
205	Tulsa, Okla.	8,119	8,119					335,866	335,866				
206	Kenosha, Wis.	11,173		9,759	175		1,239	123,322		10,981	110,000		2,341
207	Danville, Ill.												
208	Ogden, Utah	22,647			20,544		2,103	26,452	1,000		22,344	1,100	2,008
209	Newport, Ky.												
210	Norristown, Pa.	2,000	2,000					4,000	2,000	2,000			
211	Council Bluffs, Iowa	11,805		1,500			10,305	39,373		29,000			10,373
212	La Crosse, Wis.	4,772		1,369			3,403	88,607	66,300	18,360	1,120		2,827
213	Stamford, Conn.	11,614		11,508			106	20,127		20,021			106
214	Charleston, W. Va.							38,860	38,860				
215	Zanesville, Ohio	24,256	21,256	1,500		1,500		50,255	43,855	3,900		2,500	
216	Madison, Wis.	45,115	44,000	1,009	106			139,883	120,094	17,038		2,407	344
217	Waltham, Mass.	44,395	38,390			6,005		75,950	66,010	1,980		7,960	
218	Easton, Pa.	23,600	23,600					25,500	25,500				
219	Poughkeepsie, N. Y.							10,398	5,142	5,256			
220	Jackson, Miss.	500			500								
221	Wilmington, N. C.	53,058	53,058										
222	Newport, R. I.							103,392	30,000	73,329	63		
223	Watertown, N. Y.	6,577		6,577				12,644		12,644			
224	Battle Creek, Mich.	11,451					11,451	14,670					14,670
225	Newark, Ohio	8,650	1,600		7,015	35		40,389	16,600		20,813	2,976	
226	East Chicago, Ind.												
227	Green Bay, Wis.	1,606					1,606	3,957		2,254			1,703

[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 19.—NONREVENUE RECEIPTS WHICH INCREASED AND NONGOVERNMENTAL-

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	NONREVENUE RECEIPTS.											
		Total.	Classified by character of obligation.									Classified as—	
			Bonds, notes, warrants, and judgments.	Trust liabilities.					Liabilities as agent for other civil divisions.			Received from public.	Received from funds of city.[1]
				Total.	For purposes of public trusts for nonmunicipal uses.		For purposes of private trusts.		Total.	In account with state.	In account with other civil divisions.		
					To create trusts.	Forrent and interest.	To create trusts.	Forrent and interest.					
	Grand total	$891,311,617	$781,867,864	$26,861,655	$246,477	$138,098	$26,276,155	$200,925	$82,582,098	$49,200,292	$33,381,806	$719,314,688	$171,996,929
	Group I	575,749,158	528,866,012	11,076,158	18,633	7,906	10,881,059	168,560	35,806,988	23,020,979	13,786,009	431,145,485	144,603,673
	Group II	95,719,826	66,040,850	7,974,747	.....	3,270	7,960,625	10,852	21,704,229	14,013,657	7,690,572	86,074,026	9,645,800
	Group III	109,989,899	95,446,538	3,557,153	131,800	78,057	3,326,625	20,671	10,986,208	6,317,227	4,668,981	100,320,591	9,669,308
	Group IV	55,329,798	45,912,993	2,555,944	44,806	26,036	2,484,756	346	6,860,861	3,727,468	3,133,393	51,530,275	3,799,523
	Group V	54,522,936	45,601,471	1,697,653	51,238	22,829	1,623,090	496	7,223,812	3,120,961	4,102,851	50,244,311	4,278,625
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.												
1	New York, N. Y	$412,744,309	$404,052,701	$7,444,005	.....	.....	$7,276,735	$167,270	$1,247,603	$1,247,603	.....	$309,273,907	$103,470,402
2	Chicago, Ill	69,014,295	57,077,662	507,779	.....	.....	507,779	.....	11,428,854	8,060,828	$3,368,026	40,766,870	28,247,425
3	Philadelphia, Pa	27,991,669	26,199,693	337,765	.....	$66	337,699	.....	1,404,211	1,404,211	.....	26,962,978	1,028,691
4	St. Louis, Mo	3,359,680	736,961	483,351	.....	.....	483,351	.....	2,139,368	2,139,368	.....	3,359,680	.....
5	Boston, Mass	17,592,235	12,791,451	189,537	$11,858	7,465	170,214	.....	4,611,247	4,611,247	.....	17,592,235	.....
6	Cleveland, Ohio	19,262,343	14,687,260	134,239	6,775	375	127,089	.....	4,440,844	1,034,055	3,406,789	15,553,443	3,708,900
7	Detroit, Mich	11,188,895	7,665,250	509,694	.....	.....	509,694	.....	3,013,951	2,546,356	467,595	6,455,540	4,733,355
8	Baltimore, Md	2,094,989	2,069,000	25,989	.....	.....	24,699	1,290	.....	.....	.....	25,989	2,069,000
9	Pittsburgh, Pa	2,122,347	2,122,213	134	.....	.....	134	.....	.....	.....	.....	1,329,447	792,900
10	Los Angeles, Calif	10,378,396	1,463,821	1,393,665	.....	.....	1,393,665	.....	7,520,910	977,311	6,543,599	9,825,396	553,000
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.												
11	Buffalo, N. Y	$6,694,420	$5,567,924	$459,546	.....	.....	$458,896	$650	$666,950	$249,674	$417,276	$5,591,598	$1,102,822
12	San Francisco, Calif	4,829,044	1,488,172	1,933,281	.....	.....	1,933,281	.....	1,407,591	1,407,591	.....	4,829,044	.....
13	Milwaukee, Wis	7,467,305	4,788,989	722,295	.....	.....	721,960	335	1,956,021	1,489,823	466,198	7,467,305	.....
14	Newark, N. J	26,904,529	22,006,395	279,921	.....	.....	279,445	476	4,618,213	2,874,613	1,743,600	24,240,279	2,664,250
15	Cincinnati, Ohio	6,782,064	4,585,510	270,352	.....	$3,245	257,720	9,387	1,926,202	719,656	1,206,546	4,595,411	2,186,653
16	New Orleans, La	6,674,655	6,518,143	156,512	.....	25	156,487	.....	.....	.....	.....	6,674,655	.....
17	Minneapolis, Minn	5,364,710	3,594,320	220,696	.....	.....	220,692	4	1,549,694	1,091,581	458,113	5,281,828	82,882
18	Washington, D. C	1,012,087	.....	789,351	.....	.....	789,351	.....	222,736	222,736	.....	1,012,087	.....
19	Seattle, Wash	11,739,499	7,738,772	898,482	.....	.....	898,482	.....	3,102,245	2,123,938	978,307	11,739,499	.....
20	Jersey City, N. J	9,047,418	4,627,229	40,589	.....	.....	40,589	.....	4,379,600	2,346,405	2,033,195	6,454,206	2,593,212
21	Kansas City, Mo	5,157,333	2,586,693	1,773,241	.....	.....	1,773,241	.....	797,399	552,104	245,295	4,357,333	800,000
22	Portland, Oreg	4,046,762	2,538,703	430,481	.....	.....	430,481	.....	1,077,578	935,536	142,042	3,830,781	215,981
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.												
23	Indianapolis, Ind	$2,451,076	$1,685,983	$765,093	.....	.....	$765,093	.....	.....	.....	.....	$2,451,076	.....
24	Denver, Colo	1,334,607	526,954	160,694	.....	.....	160,694	.....	$646,959	$646,959	.....	1,199,207	$135,400
25	Rochester, N. Y	6,460,291	5,935,602	523,328	$8,022	$4,678	510,582	$46	1,361	1,361	.....	6,460,291	.....
26	Providence, R. I	2,608,207	2,038,276	36,539	7,521	11,698	17,320	.....	533,392	533,392	.....	1,108,119	1,500,088
27	St. Paul, Minn	5,728,665	5,716,803	3,822	.....	.....	3,822	.....	8,040	8,040	.....	3,553,098	2,175,567
28	Louisville, Ky	931,087	907,154	23,933	.....	.....	23,933	.....	.....	.....	.....	931,087	.....
29	Columbus, Ohio	2,091,430	1,998,213	93,217	.....	.....	73,168	20,049	.....	.....	.....	349,930	1,741,500
30	Oakland, Calif	491,416	153,683	337,733	.....	.....	337,733	.....	.....	.....	.....	491,416	.....
31	Toledo, Ohio	2,261,350	2,248,930	12,420	850	550	11,020	.....	.....	.....	.....	1,369,433	891,917
32	Atlanta, Ga	868,460	865,429	3,031	.....	.....	3,031	.....	.....	.....	.....	868,460	.....
33	Birmingham, Ala	650,289	585,914	64,375	.....	.....	64,375	.....	.....	.....	.....	579,789	70,500
34	Omaha, Nebr	2,532,239	2,461,934	70,305	.....	.....	70,305	.....	.....	.....	.....	2,372,364	159,875
35	Worcester, Mass	7,194,615	6,418,413	74,901	8,925	8,105	57,871	.....	701,301	507,522	$193,779	7,194,615	.....
36	Richmond, Va	3,094,774	3,065,858	22,716	7,458	.....	15,258	.....	6,200	6,200	.....	3,094,774	.....
37	Syracuse, N. Y	5,531,729	4,339,122	390,236	.....	.....	390,137	99	802,321	43,615	758,706	5,507,319	24,410
38	Spokane, Wash	418,968	372,858	45,391	.....	.....	45,391	.....	719	719	.....	344,409	74,559
39	New Haven, Conn	1,262,673	881,900	89	.....	89	.....	.....	380,684	295,344	85,340	1,262,673	.....
40	Memphis, Tenn	816,962	806,731	10,231	.....	.....	10,231	.....	.....	.....	.....	816,962	.....
41	Scranton, Pa	472,309	472,309	.....	.....	.....	.....	.....	.....	.....	.....	440,209	32,100
42	Paterson, N. J	2,312,482	1,500,377	9,383	.....	.....	9,383	.....	802,722	415,772	386,950	1,852,515	459,967
43	Grand Rapids, Mich	1,872,536	977,545	50,393	21,745	5,949	22,699	.....	844,598	446,810	397,788	1,831,736	40,800
44	Dallas, Tex	540,146	523,757	16,389	.....	.....	16,389	.....	.....	.....	.....	540,146	.....
45	San Antonio, Tex	1,623,422	1,620,462	2,960	.....	.....	2,960	.....	.....	.....	.....	1,623,422	.....
46	Fall River, Mass	2,578,638	2,139,996	11,899	7,068	4,729	102	.....	426,743	287,199	139,544	2,568,555	10,083
47	Dayton, Ohio	1,462,873	1,430,138	32,735	.....	.....	32,735	.....	.....	.....	.....	1,348,068	114,805
48	Bridgeport, Conn	3,059,918	2,779,321	.....	.....	.....	.....	.....	280,597	247,832	32,765	3,049,918	10,000
49	Salt Lake City, Utah	994,097	966,609	27,488	17,033	5,703	4,752	.....	.....	.....	.....	994,097	.....
50	New Bedford, Mass	4,326,628	3,762,980	71,886	15,185	9,468	47,233	.....	491,762	343,685	148,077	4,251,628	75,000
51	Nashville, Tenn	732,611	732,611	.....	.....	.....	.....	.....	.....	.....	.....	732,611	.....
52	Tacoma, Wash	900,941	832,538	65,691	.....	.....	65,691	.....	2,712	2,712	.....	698,328	202,613
53	Houston, Tex	4,672,629	4,654,319	18,310	.....	.....	18,310	.....	.....	.....	.....	4,532,629	140,000
54	Cambridge, Mass	4,014,192	3,563,192	9,076	3,916	5,047	.....	113	441,924	302,372	139,552	4,014,192	.....
55	Trenton, N. J	2,318,291	1,559,604	8,229	.....	.....	8,229	.....	750,458	336,938	413,520	1,865,791	452,500
56	Lowell, Mass	2,512,271	2,137,629	11,857	7,215	4,642	.....	.....	362,785	261,862	100,923	2,512,271	.....
57	Hartford, Conn	2,076,145	1,708,958	459	200	259	.....	.....	366,728	322,159	44,569	2,001,145	75,000
58	Youngstown, Ohio	1,665,557	1,665,557	.....	.....	.....	.....	.....	.....	.....	.....	1,457,190	208,367
59	Fort Worth, Tex	653,903	649,695	4,208	.....	.....	4,208	.....	.....	.....	.....	622,580	31,323
60	Reading, Pa	290,730	274,000	16,730	.....	.....	16,730	.....	.....	.....	.....	200,730	90,000
61	Springfield, Mass	2,684,716	2,026,316	4,269	.....	.....	4,269	.....	654,131	472,287	181,844	2,684,716	.....
62	Camden, N. J	2,284,572	1,675,866	319	.....	.....	319	.....	608,387	284,503	323,884	1,730,572	554,000
63	Albany, N. Y	1,670,704	1,183,338	36,662	.....	.....	36,662	.....	450,704	22,655	428,049	1,499,704	171,000
64	Des Moines, Iowa	2,007,373	1,600,837	406,536	.....	9	406,527	.....	.....	.....	.....	2,007,373	.....
65	Lynn, Mass	2,793,296	2,385,963	28,550	17,352	11,198	.....	.....	378,783	223,987	154,796	2,693,296	100,000
66	Schenectady, N. Y	2,715,531	2,377,675	39,755	.....	.....	39,755	.....	298,101	13,713	284,388	2,616,039	99,492
67	Yonkers, N. Y	6,687,116	6,325,729	.....	.....	.....	.....	.....	361,387	48,902	312,485	6,680,384	6,732
68	Lawrence, Mass	2,554,213	2,156,127	15,377	9,310	5,933	134	.....	382,709	240,687	142,022	2,554,213	.....
69	Kansas City, Kans	783,221	753,333	29,888	.....	.....	29,524	364	.....	.....	.....	761,511	21,710

[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: 1918.

assigned to each, see p. 21. For a text discussion of this table, see p. 92.]

NONGOVERNMENTAL-COST PAYMENTS.										EXCESS OF RECEIPTS OVER PAYMENTS.			City number.
Total.	Classified by character of obligation.							Classified as—					
	Bonds, notes, warrants, and judgments.	Trust liabilities.			Liabilities as agent for other civil divisions.			Paid to public.	Paid to funds of city.[1]	Total.	From public.[2]	From funds of city.[1]	
		Total.	On account of public trusts for non-municipal uses.	On account of private trusts.	Total.	In account with state.	In account with other civil divisions.						
$735,725,890	$626,708,584	$27,006,941	$146,412	$26,860,529	$82,010,365	$48,763,116	$33,247,249	$627,050,734	$108,675,156	$155,585,727	$92,263,954	$63,321,773	
467,414,832	420,953,700	10,915,439	13,108	10,902,331	35,545,693	21,846,334	13,699,359	375,892,893	91,521,939	108,334,326	55,252,592	53,081,734	
81,022,281	50,857,746	8,545,576	3,235	8,542,341	21,618,959	13,794,051	7,824,908	76,578,854	4,443,427	14,697,545	9,495,172	5,202,373	
95,459,464	81,185,755	3,402,983	78,022	3,324,961	10,870,726	6,331,538	4,539,188	87,982,749	7,476,715	14,530,435	12,337,842	2,192,593	
44,621,938	35,302,819	2,536,081	25,603	2,507,478	6,783,038	3,682,247	3,100,791	42,529,822	2,092,116	10,707,860	9,000,453	1,707,407	
47,207,375	38,408,584	1,606,862	23,444	1,583,418	7,191,949	3,108,946	4,083,003	44,066,416	3,140,959	7,315,561	6,177,895	1,137,666	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.													
$343,397,373	$334,636,280	$7,513,490	.....	$7,513,490	$1,247,603	$1,247,603	.....	$284,477,863	$58,919,510	$69,346,936	$24,796,044	$44,550,892	1
60,635,458	48,610,007	595,361	.....	595,361	11,430,090	8,060,828	$3,369,262	35,933,258	24,702,200	8,378,337	4,833,612	3,545,225	2
8,687,875	7,017,523	289,192	$8	289,184	1,381,160	1,381,160	.....	7,939,275	748,600	19,303,794	19,023,703	280,091	3
4,996,605	2,377,632	479,605	.....	479,605	2,139,368	2,139,368	.....	4,996,605	.....	[2] 1,636,925	[2] 1,636,925	.....	4
16,768,114	12,022,656	134,211	7,465	126,746	4,611,247	4,611,247	.....	13,489,814	3,278,300	824,121	4,102,421	[2] 3,278,300	5
11,869,021	7,259,021	150,925	5,635	145,290	4,459,075	1,048,683	3,410,392	10,402,865	1,466,156	7,393,322	5,150,578	2,242,744	6
6,997,205	3,473,744	514,468	.....	514,468	3,008,993	2,541,398	467,595	5,105,932	1,891,273	4,191,690	1,349,608	2,842,082	7
55,772	36,600	19,172	.....	19,172	.....	.....	.....	55,772	.....	2,039,217	[2] 29,783	2,069,000	8
2,635,390	2,635,041	349	.....	349	.....	.....	.....	2,299,490	335,900	[2] 513,043	[2] 970,043	457,000	9
11,372,019	2,885,196	1,218,666	.....	1,218,666	7,268,157	816,047	6,452,110	11,192,019	180,000	[2] 993,623	[2] 1,366,623	373,000	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.													
$5,612,184	$4,475,405	$453,103	.....	$453,103	$683,676	$243,977	$439,699	$5,075,502	$536,682	$1,082,236	$516,096	$566,140	11
6,186,466	2,680,551	2,386,890	.....	2,386,890	1,119,025	1,119,025	.....	6,186,466	.....	[2] 1,357,422	[2] 1,357,422	.....	12
5,224,095	2,404,137	706,994	.....	706,994	2,112,964	1,572,370	540,594	5,220,845	3,250	2,243,210	2,246,460	[2] 3,250	13
22,248,483	17,326,576	303,694	.....	303,694	4,618,213	2,874,613	1,743,600	20,750,280	1,498,203	4,656,046	3,489,999	1,166,047	14
3,057,438	330,859	385,905	$3,223	382,682	1,840,674	688,738	1,151,936	2,538,554	518,884	3,724,626	2,056,857	1,667,769	15
5,845,891	5,587,411	258,480	12	258,468	.....	.....	.....	5,734,681	111,210	828,764	939,974	[2] 111,210	16
5,294,322	3,531,876	194,660	.....	194,660	1,567,786	1,088,930	478,856	4,689,497	604,825	70,388	592,331	[2] 521,943	17
1,464,804	469,550	772,518	.....	772,518	222,736	222,736	.....	1,464,804	.....	[2] 452,717	[2] 452,717	.....	18
10,531,361	6,433,930	877,387	.....	877,387	3,170,044	2,145,563	1,024,481	10,415,375	115,986	1,208,138	1,324,124	[2] 115,986	19
7,109,128	2,686,024	40,883	.....	40,883	4,382,221	2,345,530	2,036,691	6,158,145	950,983	1,938,290	296,061	1,642,229	20
4,194,253	1,587,341	1,771,226	.....	1,771,226	835,686	557,060	278,626	4,194,253	.....	963,090	163,090	800,000	21
4,253,856	2,794,086	393,836	.....	393,836	1,065,934	935,509	130,425	4,150,452	103,404	[2] 207,094	[2] 319,671	112,577	22
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.													
$1,806,387	$1,003,246	$803,141	.....	$803,141	.....	.....	.....	$1,806,387	.....	$644,689	$644,689	.....	23
1,879,459	1,036,690	186,613	.....	186,613	$656,156	$656,156	.....	1,730,859	$148,600	[2] 544,852	[2] 531,652	[2] $13,200	24
4,729,739	4,187,894	540,484	$4,078	536,406	1,361	1,361	.....	4,729,739	.....	1,730,552	1,730,552	.....	25
2,072,296	1,509,688	29,036	10,500	18,536	533,572	533,572	.....	813,101	1,259,195	535,911	295,018	240,893	26
5,145,474	5,133,934	3,100	.....	3,100	8,440	8,440	.....	3,767,349	1,378,125	583,191	[2] 214,251	797,442	27
1,269,320	1,245,393	23,927	.....	23,927	.....	.....	.....	1,269,320	.....	[2] 338,233	[2] 338,233	.....	28
1,276,140	1,139,149	136,991	.....	136,991	.....	.....	.....	970,549	305,591	815,290	[2] 620,619	1,435,909	29
893,528	548,877	344,651	.....	344,651	.....	.....	.....	893,528	.....	[2] 402,112	[2] 402,112	.....	30
1,632,032	1,621,087	10,945	255	10,690	.....	.....	.....	1,197,586	434,446	629,318	171,847	457,471	31
1,038,737	1,036,357	2,380	.....	2,380	.....	.....	.....	1,008,737	30,000	[2] 170,277	[2] 140,277	[2] 30,000	32
474,863	456,544	18,319	.....	18,319	.....	.....	.....	465,763	9,100	175,426	114,026	61,400	33
1,798,022	1,741,997	56,025	.....	56,025	.....	.....	.....	1,038,671	759,351	734,217	1,333,693	[2] 599,476	34
7,208,679	6,454,753	52,625	8,105	44,520	701,301	507,522	$193,779	6,897,979	310,700	[2] 14,064	296,636	[2] 310,700	35
2,790,940	2,776,743	7,719	.....	7,719	6,478	6,478	.....	2,790,940	.....	303,834	303,834	.....	36
5,065,895	3,997,939	395,428	.....	395,428	672,528	43,615	628,913	5,028,927	36,968	465,834	478,392	[2] 12,558	37
1,110,939	1,077,103	33,117	.....	33,117	719	719	.....	974,017	136,922	[2] 691,971	[2] 629,608	[2] 62,363	38
940,367	559,650	33	33	.....	380,684	295,344	85,340	940,367	.....	322,306	322,306	.....	39
575,016	561,179	13,837	.....	13,837	.....	.....	.....	575,016	.....	241,946	241,946	.....	40
479,866	479,866	.....	.....	.....	.....	.....	.....	386,866	93,000	[2] 7,557	53,343	[2] 60,900	41
1,846,432	1,034,533	9,177	.....	9,177	802,722	415,772	386,950	1,576,932	269,500	466,050	275,583	190,467	42
1,624,689	754,308	28,829	6,538	22,291	841,552	443,764	397,788	1,567,789	56,900	247,847	263,947	[2] 16,100	43
474,472	459,328	15,144	.....	15,144	.....	.....	.....	474,472	.....	65,674	65,674	.....	44
1,501,961	1,500,717	1,244	.....	1,244	.....	.....	.....	1,501,961	.....	121,461	121,461	.....	45
2,548,972	2,107,500	14,729	4,729	10,000	426,743	287,199	139,544	2,521,972	27,000	29,666	46,583	[2] 16,917	46
786,996	765,022	21,974	.....	21,974	.....	.....	.....	710,311	76,685	675,877	637,757	38,120	47
865,433	584,836	.....	.....	.....	280,597	247,832	32,765	815,533	49,900	2,194,485	2,234,385	[2] 39,900	48
1,409,265	1,391,748	17,517	5,440	12,077	.....	.....	.....	1,409,265	.....	[2] 415,168	[2] 415,168	.....	49
3,699,881	3,159,143	48,976	6,563	42,413	491,762	343,685	148,077	3,635,881	64,000	626,747	615,747	11,000	50
817,589	817,589	.....	.....	.....	.....	.....	.....	817,589	.....	[2] 84,978	[2] 84,978	.....	51
1,171,198	1,111,424	57,101	.....	57,101	2,673	2,673	.....	1,136,198	35,000	[2] 270,257	[2] 437,870	167,613	52
3,502,011	3,483,999	18,012	.....	18,012	.....	.....	.....	3,431,511	70,500	1,170,618	1,101,118	69,500	53
4,091,772	3,638,105	11,743	4,643	7,100	441,924	302,372	139,552	3,842,472	249,300	[2] 77,580	171,720	[2] 249,300	54
2,112,963	1,354,370	8,135	.....	8,135	750,458	336,938	413,520	1,625,421	487,542	205 328	240,370	[2] 35,042	55
2,161,863	1,799,018	60	60	.....	362,785	261,862	100,923	2,160,992	871	350,408	351,279	[2] 871	56
603,914	237,059	127	127	.....	366,728	322,159	44,569	598,914	5,000	1,472,231	1,402,231	70,000	57
1,024,828	1,024,828	.....	.....	.....	.....	.....	.....	971,495	53,333	640,729	485,695	155,034	58
308,250	306,206	2,044	.....	2,044	.....	.....	.....	308,250	.....	345,653	314,330	31,323	59
427,945	409,700	18,245	.....	18,245	.....	.....	.....	308,845	119,100	[2] 137,215	[2] 108,115	[2] 29,100	60
3,319,527	2,661,127	4,269	.....	4,269	654,131	472,287	181,844	3,163,527	156,000	[2] 634,811	[2] 478,811	[2] 156,000	61
1,594,740	982,286	4,067	.....	4,067	608,387	284,503	323,884	1,324,740	270,000	689,832	405,832	284,000	62
1,336,517	849,455	36,358	.....	36,358	450,704	22,655	428,049	1,274,990	61,527	334,187	224,714	109,473	63
756,506	402,663	353,843	.....	353,843	.....	.....	.....	756,506	.....	1,250,867	1,250,867	.....	64
2,593,634	2,193,524	21,327	21,227	100	378,783	223,987	154,796	2,493,634	100,000	199,662	199,662	.....	65
3,239,734	2,910,145	31,488	.....	31,488	298,101	13,713	284,388	3,008,173	231,561	[2] 524,203	[2] 392,134	[2] 132,069	66
6,247,016	5,878,288	.....	.....	.....	368,728	56,243	312,485	6,206,216	40,800	440,100	474,168	[2] 34,068	67
2,310,979	1,922,420	5,850	5,724	126	382,709	240,687	142,022	2,281,559	29,420	243,234	272,654	[2] 29,420	68
892,678	878,325	14,353	.....	14,353	.....	.....	.....	771,900	120,778	[2] 109,457	[2] 10,389	[2] 99,068	69

[2] Excess of payments over receipts.

[1] With the United States.

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TABLE 19.—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.	Forrent and interest.	To create trusts.	Forrent and interest.					
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.												
70	Oklahoma City, Okla.	$1,640,538	$895,676	$744,862			$744,862					$935,992	$704,546
71	Duluth, Minn.	312,285	301,937	10,348			10,348					196,285	116,000
72	Wilmington, Del.	167,508	167,358	150			150					167,508	
73	Akron, Ohio.	2,110,181	2,061,941	48,240			48,240					1,492,131	618,050
74	Norfolk, Va.	2,309,565	1,892,408	2,378	$250		2,128		$414,779	$414,779		2,309,565	
75	Elizabeth, N. J.	1,157,865	619,765						538,100	273,523	$264,577	895,874	261,991
76	Utica, N. Y.	1,723,692	1,289,810	2,287			2,287		431,595	17,709	413,886	1,718,673	5,019
77	Waterbury, Conn.	1,494,837	1,351,654						143,183	109,469	33,714	1,494,837	
78	Somerville, Mass.	2,027,132	1,762,070	3,682			3,682		261,380	178,643	82,737	2,027,132	
79	St. Joseph, Mo.	171,564	45,645	43,419			43,419		79,500	7,500	72,000	171,564	
80	Manchester, N. H.	1,231,285	939,423	27,678	16,047	$11,631			264,184	160,922	103,262	1,211,285	20,000
81	Jacksonville, Fla.	721,365	705,420	15,945			15,945					641,365	80,000
82	Hoboken, N. J.	4,817,489	4,315,128	4,196	83	163	3,950		498,165	286,265	211,900	4,795,096	22,393
83	Wilkes-Barre, Pa.	391,428	391,428									391,428	
84	Troy, N. Y.	999,376	969,222	30,154			30,154					999,376	
85	Fort Wayne, Ind.	695,911	289,451	406,460			406,460					695,911	
86	East St. Louis, Ill.	416,638	416,538	100			100					416,638	
87	Evansville, Ind.	172,545	1,879	170,666	2,600	814	167,252					172,545	
88	Erie, Pa.	728,053	717,931	10,122			10,122					667,553	60,500
89	Passaic, N. J.	1,232,693	865,599						367,094	188,857	178,237	1,020,526	212,167
90	Wichita, Kans.	342,120	315,743	26,377			26,377					342,120	
91	Harrisburg, Pa.	70,009	70,009									66,009	4,000
92	Bayonne, N. J.	1,557,544	954,546						602,998	247,439	355,559	1,557,544	
93	Peoria, Ill.	565,442	565,442									551,342	14,100
94	South Bend, Ind.	217,635	127,068	90,567			90,567					217,635	
95	Johnstown, Pa.	80,544	80,544									80,544	
96	El Paso, Tex.	865,259	831,964	33,295			33,295					865,259	
97	Savannah, Ga.	151,598	147,257	4,341	3,400	736	205					151,598	
98	Brockton, Mass.	2,172,690	1,942,792	2,516	1,915	580	21		227,382	145,738	81,644	2,171,190	1,500
99	Sacramento, Calif.	104,411	92,338	12,073			12,073					95,611	8,800
100	Terre Haute, Ind.	118,742	80,000	38,742			38,742					118,742	
101	Holyoke, Mass.	1,479,114	1,225,000	42		42			254,072	187,579	66,493	1,479,114	
102	Allentown, Pa.	624,379	615,625	8,754			8,754					624,379	
103	Portland, Me.	2,304,282	1,739,220	7,181	800	528	5,853		557,881	454,041	103,840	2,304,282	
104	Springfield, Ill.	752,991	740,082	11,955	600	818	10,537		954	954		750,946	2,045
105	Canton, Ohio.	949,944	949,239	705			705					579,644	370,300
106	Berkeley, Calif.	105,601	45,429	60,172			60,172					105,601	
107	Chattanooga, Tenn.	639,678	638,106	1,572			1,540	$32				639,678	
108	Charleston, S. C.	1,450,550	1,450,550									1,450,550	
109	Pawtucket, R. I.	1,600,942	1,501,023	5,514	2,642	2,772	100		94,405	94,405		1,320,942	280,000
110	Altoona, Pa.	261,280	258,655	2,625			2,325	300				216,580	44,700
111	Covington, Ky.	1,154,024	1,151,524	2,500			2,500					1,154,024	
112	Atlantic City, N. J.	1,692,580	957,565						735,015	359,629	375,386	1,200,080	492,500
113	Mobile, Ala.	76,018	47,263	28,755			28,755					76,018	
114	Sioux City, Iowa.	525,891	525,891									464,054	61,837
115	Little Rock, Ark.	2,323,136	2,322,986	150			150					2,323,136	
116	Flint, Mich.	1,167,223	775,167	11,329	1,037	304	9,988		380,727	150,564	230,163	1,167,223	
117	Tampa, Fla.	336,624	241,737	94,887			94,887					272,020	64,604
118	Saginaw, Mich.	396,561	70,727	5,329	3,802	946	581		320,505	121,422	199,083	393,561	3,000
119	Rockford, Ill.	995,671	995,671									979,971	15,700
120	San Diego, Calif.	546,406	402,779	143,627			143,613	14				546,406	
121	Pueblo, Colo.	337,029	332,817	4,212			4,212					337,029	
122	Gary, Ind.	623,836	218,900	404,936			404,936					623,836	
123	New Britain, Conn.	122,509	18,613	5,594	4,075	1,519			98,302	86,732	11,570	122,509	
124	Binghamton, N. Y.	841,597	696,128	5,577			5,577		139,892	8,839	131,053	750,099	91,498
125	York, Pa.	116,628	116,628									89,628	27,000
126	Springfield, Ohio.	1,018,459	1,016,375	2,084			2,084					841,186	177,273
127	Malden, Mass.	1,194,138	1,031,711	9,617	4,902	4,715			152,810	104,516	48,294	1,194,138	
128	Lancaster, Pa.	25,366	25,265	101			101					25,366	
129	Pasadena, Calif.	108,922	105,271	3,649			3,649		2		2	108,922	
130	Kalamazoo, Mich.	587,909	284,435	5,538	2,653	468	2,417		297,936	127,943	169,993	547,909	40,000
131	Augusta, Ga.	202,566	201,625	941			941					202,566	
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.												
132	Davenport, Iowa.	$308,761	$148,140	$159,273			$159,273		$1,348		$1,348	$308,761	
133	Topeka, Kans.	335,872	312,904	22,968			22,968					309,372	$26,500
134	Salem, Mass.	1,638,232	1,461,624	4,682	$2,411	$782	1,489		171,926	$101,197	70,729	1,638,232	
135	Haverhill, Mass.	1,071,365	879,747	106		106			191,512	113,115	78,397	994,118	77,247
136	Huntington, W. Va.	20,564	20,564										20,564
137	Muskogee, Okla.	511,426	232,734	278,692	406	20	278,266					286,828	224,598
138	Bay City, Mich.	248,424	60,300						188,124	65,857	122,267	248,424	
139	Chelsea, Mass.	928,194	721,673	118,713			118,713		87,808	87,808		855,307	72,887
140	McKeesport, Pa.	233,723	233,598	125			125					191,723	42,000
141	Racine, Wis.	494,820	133,000	86,179	1,685	202	84,292		275,641	97,492	178,149	494,820	
142	Superior, Wis.	434,243	72,952	2,125			2,125		359,166	84,498	274,668	434,243	
143	Lincoln, Nebr.	457,138	455,736	1,402			1,402					457,138	
144	Roanoke, Va.	26,236	26,236									26,236	
145	Macon, Ga.	451,634	449,555	2,079			2,079					451,634	
146	Woonsocket, R. I.	2,507,103	2,448,766	3,934			3,934		54,403	54,403		2,312,103	195,000
147	Lansing, Mich.	678,719	334,581	6,202	5,476	551	175		337,936	130,138	207,798	678,719	

[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: 1918—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 92.]

NONGOVERNMENTAL-COST PAYMENTS.										EXCESS OF RECEIPTS OVER PAYMENTS.			
	Classified by character of obligation.							Classified as—					
		Trust liabilities.			Liabilities as agent for other civil divisions.								
Total.	Bonds, notes, warrants, and judgments.	Total.	On account of public trusts for nonmunicipal uses.	On account of private trusts.	Total.	In account with state.	In account with other civil divisions.	Paid to public.	Paid to funds of city.[1]	Total.	From public.[2]	From funds of city.[1]	City number.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.													
$1,345,482	$582,787	$762,695	.....	$762,695	.....	.....	.....	$802,422	$543,060	$295,056	$133,570	$161,486	70
314,972	283,060	31,912	.....	31,912	.....	.....	.....	303,972	11,000	[2] 2,687	[2] 107,687	105,000	71
282,661	282,611	50	.....	50	.....	.....	.....	282,661	.....	[2] 115,153	[2] 115,153	.....	72
1,004,500	957,504	46,996	.....	46,996	.....	.....	.....	812,326	192,174	1,105,681	679,805	425,876	73
1,506,332	1,087,819	2,515	.....	2,515	$415,998	$415,998	.....	1,506,332	.....	803,233	803,233	.....	74
1,181,801	643,701	.....	.....	.....	538,100	273,523	$264,577	859,007	322,794	[2] 23,936	36,867	[2] 60,803	75
1,640,282	1,205,319	2,279	.....	2,279	432,684	18,798	413,886	1,632,816	7,466	83,410	85,857	[2] 2,447	76
505,759	362,576	.....	.....	.....	143,183	109,469	33,714	460,759	45,000	989,078	1,034,078	[2] 45,000	77
1,935,644	1,670,586	3,678	.....	3,678	261,380	178,643	82,737	1,935,644	.....	91,488	91,488	.....	78
259,187	127,020	52,667	.....	52,667	79,500	7,500	72,000	259,187	.....	[2] 87,623	[2] 87,623	.....	79
1,174,322	899,118	11,020	$11,020	.....	264,184	160,922	103,262	1,136,322	38,000	56,963	74,963	[2] 18,000	80
185,112	172,697	12,415	.....	12,415	.....	.....	.....	85,112	100,000	536,253	556,253	[2] 20,000	81
3,765,057	3,263,329	3,563	163	3,400	498,165	286,265	211,900	3,748,603	16,454	1,052,432	1,046,493	5,939	82
405,965	405,965	.....	.....	.....	.....	.....	.....	388,465	17,500	[2] 14,537	2,963	[2] 17,500	83
1,226,409	1,197,470	28,939	.....	28,939	.....	.....	.....	1,213,882	12,527	[2] 227,033	[2] 214,506	[2] 12,527	84
497,379	62,696	434,683	.....	434,683	.....	.....	.....	497,379	.....	198,532	198,532	.....	85
469,039	469,034	5	.....	5	.....	.....	.....	469,039	.....	[2] 52,401	[2] 52,401	.....	86
183,977	34,413	149,564	814	148,750	.....	.....	.....	183,977	.....	[2] 11,432	[2] 11,432	.....	87
157,045	148,902	5,134	.....	5,134	3,009	.....	3,009	157,045	.....	571,008	510,508	60,500	88
1,115,470	748,376	.....	.....	.....	367,094	188,857	178,237	949,232	166,238	117,223	71,294	45,929	89
477,426	457,881	19,545	.....	19,545	.....	.....	.....	477,426	.....	[2] 135,306	[2] 135,306	.....	90
427,501	427,501	.....	.....	.....	.....	.....	.....	376,401	51,100	[2] 357,492	[2] 310,392	[2] 47,100	91
861,686	258,688	.....	.....	.....	602,998	247,439	355,559	805,305	56,381	695,858	752,239	[2] 56,381	92
606,768	606,768	.....	.....	.....	.....	.....	.....	584,867	21,901	[2] 41,326	[2] 33,525	[2] 7,801	93
196,991	114,814	82,177	.....	82,177	.....	.....	.....	196,991	.....	20,644	20,644	.....	94
70,910	70,910	.....	.....	.....	.....	.....	.....	70,910	.....	9,634	9,634	.....	95
235,321	218,184	17,137	.....	17,137	.....	.....	.....	235,321	.....	629,938	629,938	.....	96
250,758	249,852	906	736	170	.....	.....	.....	250,758	.....	[2] 99,160	[2] 99,160	.....	97
2,014,237	1,786,275	580	580	.....	227,382	145,738	81,644	1,982,962	31,275	158,453	188,228	[2] 29,775	98
191,408	172,058	19,350	.....	19,350	.....	.....	.....	182,288	9,120	[2] 86,997	[2] 86,677	[2] 320	99
145,544	103,160	42,384	.....	42,384	.....	.....	.....	139,532	6,012	[2] 26,802	[2] 20,790	[2] 6,012	100
1,728,862	1,474,748	42	42	.....	254,072	187,579	66,493	1,728,862	.....	[2] 249,748	[2] 249,748	.....	101
183,180	167,100	16,080	.....	16,080	.....	.....	.....	181,180	2,000	441,199	443,199	[2] 2,000	102
1,758,363	1,195,905	4,568	601	3,967	557,890	454,050	103,840	1,758,363	.....	545,919	545,919	.....	103
558,513	553,998	2,956	585	2,371	1,559	1,559	.....	558,513	.....	194,478	192,433	2,045	104
690,902	690,179	723	.....	723	.....	.....	.....	604,502	86,400	259,042	[2] 24,858	283,900	105
180,463	122,941	57,522	.....	57,522	.....	.....	.....	180,463	.....	[2] 74,862	[2] 74,862	.....	106
424,001	423,343	658	.....	658	.....	.....	.....	424,001	.....	215,677	215,677	.....	107
105,184	105,184	.....	.....	.....	.....	.....	.....	105,184	.....	1,345,366	1,345,366	.....	108
1,380,183	1,280,632	5,146	5,058	88	94,405	94,405	.....	1,335,347	44,836	220,759	[2] 14,405	235,164	109
163,896	161,324	2,572	.....	2,572	.....	.....	.....	163,896	.....	97,384	52,684	44,700	110
1,068,649	1,006,149	2,500	.....	2,500	.....	.....	.....	1,068,649	.....	85,375	85,375	.....	111
1,330,910	595,895	.....	.....	.....	735,015	359,629	375,386	1,293,910	37,000	361,670	[2] 93,830	455,500	112
234,784	206,314	28,470	.....	28,470	.....	.....	.....	234,784	.....	[2] 158,766	[2] 158,766	.....	113
521,052	521,052	.....	.....	.....	.....	.....	.....	490,561	30,491	4,839	[2] 26,507	31,346	114
2,058,916	2,058,866	50	.....	50	.....	.....	.....	2,058,916	.....	264,220	264,220	.....	115
492,975	190,085	7,107	193	6,914	295,783	102,421	193,362	492,975	.....	674,248	674,248	.....	116
368,681	260,574	108,107	.....	108,107	.....	.....	.....	306,681	62,000	[2] 32,057	[2] 34,661	2,604	117
608,167	283,471	3,348	1,789	1,559	321,348	121,422	199,926	584,867	23,300	[2] 211,606	[2] 191,306	[2] 20,300	118
929,725	929,725	.....	.....	.....	.....	.....	.....	912,125	17,600	65,946	67,846	[2] 1,900	119
707,655	571,980	135,675	.....	135,675	.....	.....	.....	707,655	.....	[2] 161,249	[2] 161,249	.....	120
346,197	341,352	4,845	.....	4,845	.....	.....	.....	346,197	.....	[2] 9,168	[2] 9,168	.....	121
549,319	151,000	398,319	.....	398,319	.....	.....	.....	549,319	.....	74,517	74,517	.....	122
168,142	58,321	1,519	1,519	.....	98,302	86,732	11,570	158,142	.....	[2] 35,633	[2] 35,633	.....	123
419,313	273,925	5,496	.....	5,496	139,892	8,839	131,053	360,456	58,857	422,284	389,643	32,641	124
72,597	72,597	.....	.....	.....	.....	.....	.....	48,397	24,200	44,031	41,231	2,800	125
679,690	672,362	7,328	.....	7,328	.....	.....	.....	623,060	56,630	338,769	218,126	120,643	126
1,122,530	964,685	5,035	5,035	.....	152,810	104,516	48,294	1,122,530	.....	71,608	71,608	.....	127
63,101	63,000	101	.....	101	.....	.....	.....	63,101	.....	[2] 37,735	[2] 37,735	.....	128
207,300	203,062	3,889	.....	3,889	349	.....	349	207,300	.....	[2] 98,378	[2] 98,378	.....	129
681,876	380,829	3,111	468	2,643	297,936	127,943	169,993	681,076	800	[2] 93,967	[2] 133,167	39,200	130
191,867	191,147	720	.....	720	.....	.....	.....	191,867	.....	10,699	10,699	.....	131
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.													
$184,038	$26,374	$156,316	.....	$156,316	$1,348	.....	$1,348	$184,038	.....	$124,723	$124,723	.....	132
324,542	305,285	19,257	.....	19,257	.....	.....	.....	309,950	$14,592	11,330	[2] 578	$11,908	133
1,335,304	1,161,405	1,973	$682	1,291	171,926	$101,197	70,729	1,335,304	.....	302,928	302,928	.....	134
1,094,588	903,000	76	76	.....	191,512	113,115	78,397	1,067,588	27,000	[2] 25,223	[2] 73,470	50,247	135
73,440	73,440	.....	.....	.....	.....	.....	.....	73,440	.....	[2] 52,876	[2] 73,440	20,564	136
406,067	138,621	267,446	.....	267,446	.....	.....	.....	267,897	138,170	105,359	18,931	86,428	137
381,624	193,500	.....	.....	.....	188,124	65,857	122,267	345,624	36,000	[2] 133,200	[2] 97,200	[2] 36,000	138
627,374	419,853	119,713	.....	119,713	87,808	87,808	.....	617,374	10,000	300,820	237,933	62,887	139
290,109	289,891	218	.....	218	.....	.....	.....	273,109	17,000	[2] 56,386	[2] 81,386	25,000	140
438,768	82,607	80,520	336	80,184	275,641	97,492	178,149	434,768	4,000	56,052	60,052	[2] 4,000	141
490,631	129,335	2,130	.....	2,130	359,166	84,498	274,668	490,631	.....	[2] 56,388	[2] 56,388	.....	142
506,506	505,197	1,309	.....	1,309	.....	.....	.....	506,506	.....	[2] 49,368	[2] 49,368	.....	143
154,817	154,817	.....	.....	.....	.....	.....	.....	154,817	.....	[2] 128,581	[2] 128,581	.....	144
361,723	359,520	2,203	.....	2,203	.....	.....	.....	361,723	.....	89,911	89,911	.....	145
1,909,208	1,853,395	1,410	.....	1,410	54,403	54,403	.....	1,909,208	.....	597,895	402,895	195,000	146
474,745	136,232	1,316	551	765	337,197	129,399	207,798	474,745	.....	203,974	203,974	.....	147

[2] Excess of payments over receipts.

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TABLE 19.—NONREVENUE RECEIPTS WHICH INCREASED AND NONGOVERNMENTAL-

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	NONREVENUE RECEIPTS.										
		Total.	Classified by character of obligation.								Classified as—	
			Bonds, notes, warrants, and judgments.	Trust liabilities.					Liabilities as agent for other civil divisions.			
				Total.	For purposes of public trusts for nonmunicipal uses.		For purposes of private trusts.		Total.	In account with state.	In account with other civil divisions.	Received from public.	Received from funds of city.[1]
					To create trusts.	Forrent and interest.	To create trusts.	Forrent and interest.					
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918—Continued.												
148	Montgomery, Ala.	$368,142	$365,627	$2,515	.....	.....	$2,515	.....	.....	.....	.....	$368,142	.....
149	West Hoboken, N. J.	1,386,621	1,190,222	.....	.....	.....	.....	.....	$196,399	$67,109	$129,290	1,308,507	$78,114
150	Newton, Mass.	1,380,501	1,099,180	78	.....	$20	58	.....	281,243	191,188	90,055	1,380,501	.....
151	Butte, Mont.	867,496	866,135	1,361	.....	.....	1,361	.....	.....	.....	.....	827,372	40,124
152	Wheeling, W. Va.	67,061	64,608	2,453	.....	.....	2,453	.....	.....	.....	.....	67,061	.....
153	East Orange, N. J.	1,811,612	1,325,537	656	.....	.....	656	.....	485,419	206,213	279,206	1,487,643	323,969
154	Galveston, Tex.	843,247	843,247	.....	.....	.....	.....	.....	.....	.....	.....	843,247	.....
155	Perth Amboy, N. J.	1,691,919	1,425,700	360	.....	.....	360	.....	265,859	91,417	174,442	1,469,794	222,125
156	Fitchburg, Mass.	1,753,723	1,604,842	4,209	$2,300	1,895	14	.....	144,672	99,432	45,240	1,331,623	422,100
157	Lexington, Ky.	414,342	413,995	347	.....	.....	347	.....	.....	.....	.....	414,342	.....
158	New Castle, Pa.	82,571	82,571	.....	.....	.....	.....	.....	.....	.....	.....	82,571	.....
159	Chester, Pa.	222,540	218,600	3,940	.....	.....	3,940	.....	.....	.....	.....	222,540	.....
160	Decatur, Ill.	267,815	267,331	.....	.....	.....	.....	.....	484	484	.....	267,815	.....
161	Springfield, Mo.	622	.....	622	622	.....	.....	.....	.....	.....	.....	622	.....
162	Hamilton, Ohio	105,678	103,186	2,492	.....	.....	2,492	.....	.....	.....	.....	25,086	80,592
163	Charlotte, N. C.	265,896	253,360	3,340	.....	.....	3,340	.....	9,196	.....	9,196	265,896	.....
164	Portsmouth, Va.	426,524	426,524	.....	.....	.....	.....	.....	.....	.....	.....	413,187	13,337
165	Everett, Mass.	884,941	768,967	3,461	1,802	1,049	610	.....	112,513	76,268	36,245	508,941	376,000
166	Dubuque, Iowa.	208,086	206,770	1,316	.....	.....	1,316	.....	.....	.....	.....	208,086	.....
167	San Jose, Calif.	19,226	14,666	4,560	.....	1,360	3,200	.....	.....	.....	.....	19,226	.....
168	Pittsfield, Mass.	1,117,090	916,963	5,530	.....	.....	5,530	.....	194,597	122,852	71,745	1,117,090	.....
169	New Rochelle, N. Y.	1,603,941	1,440,718	178	.....	.....	178	.....	163,045	20,761	142,284	1,596,283	7,658
170	Quincy, Mass.	1,770,171	1,615,875	13,378	2,975	1,901	8,502	.....	140,918	100,181	40,737	1,746,212	23,959
171	Colorado Springs, Colo.	224,166	213,144	11,022	8,240	2,734	48	.....	.....	.....	.....	222,216	1,950
172	Knoxville, Tenn.	958,366	958,366	.....	.....	.....	.....	.....	.....	.....	.....	958,366	.....
173	Joliet, Ill.	566,599	564,784	1,815	.....	.....	1,815	.....	.....	.....	.....	566,599	.....
174	Niagara Falls, N. Y.	902,953	628,008	7,791	.....	.....	7,567	$224	267,154	15,531	251,623	902,953	.....
175	Mount Vernon, N. Y.	626,121	487,736	3,877	.....	.....	3,877	.....	134,508	30,580	103,928	562,621	63,500
176	Elmira, N. Y.	193,249	89,180	5,217	4,762	.....	455	.....	98,852	7,036	91,816	193,249	.....
177	Lorain, Ohio.	493,031	492,989	42	.....	.....	42	.....	.....	.....	.....	449,224	43,807
178	Cedar Rapids, Iowa.	38,315	38,306	9	.....	.....	9	.....	.....	.....	.....	38,315	.....
179	Amsterdam, N. Y.	459,786	328,635	2,620	.....	.....	2,620	.....	128,531	5,439	123,092	459,786	.....
180	Auburn, N. Y.	456,028	309,395	967	142	.....	725	100	145,666	35,904	109,762	453,630	2,398
181	Jamestown, N. Y.	448,188	369,093	.....	.....	.....	.....	.....	79,095	35,756	43,339	448,188	.....
182	Waterloo, Iowa.	234,532	196,864	37,668	.....	.....	37,668	.....	.....	.....	.....	234,532	.....
183	Everett, Wash.	406,613	406,613	.....	.....	.....	.....	.....	.....	.....	.....	406,613	.....
184	Shreveport, La.	904,085	901,246	2,839	.....	.....	2,839	.....	.....	.....	.....	898,862	5,223
185	Fresno, Calif.	4,502	4,496	6	.....	.....	6	.....	.....	.....	.....	4,502	.....
186	Quincy, Ill.	65,412	64,258	1,154	.....	.....	1,154	.....	.....	.....	.....	65,412	.....
187	Boise, Idaho.	304,956	304,956	.....	.....	.....	.....	.....	.....	.....	.....	293,798	11,158
188	Lima, Ohio.	1,195,946	1,195,827	119	.....	.....	114	5	.....	.....	.....	1,026,244	169,702
189	Taunton, Mass.	1,261,565	1,146,009	6,193	3,675	2,200	318	.....	109,363	71,637	37,726	1,261,565	.....
190	Oshkosh, Wis.	284,120	115,000	24,004	1,150	53	22,801	.....	145,116	51,417	93,699	284,120	.....
191	Stockton, Calif.	13,289	1,365	11,665	.....	.....	11,665	.....	259	259	.....	13,289	.....
192	Jackson, Mich.	746,568	556,882	8,318	875	218	7,225	.....	181,368	80,482	100,886	746,568	.....
193	Austin, Tex.	116,662	116,662	.....	.....	.....	.....	.....	.....	.....	.....	116,662	.....
194	Columbia, S. C.	363,250	351,250	12,000	.....	.....	12,000	.....	.....	.....	.....	363,250	.....
195	Aurora, Ill.	86,055	86,055	.....	.....	.....	.....	.....	.....	.....	.....	82,455	3,600
196	Bellingham, Wash.	331,711	291,422	40,137	2,576	717	36,844	.....	152	152	.....	331,711	.....
197	Waco, Tex.	391,705	389,515	2,190	.....	.....	2,190	.....	.....	.....	.....	81,705	310,000
198	Williamsport, Pa.	93,885	93,885	.....	.....	.....	.....	.....	.....	.....	.....	93,885	.....
199	Highland Park, Mich.	1,780,546	1,777,161	1,758	.....	.....	1,758	.....	1,627	1,627	.....	1,707,246	73,300
200	Orange, N. J.	1,563,612	1,350,719	.....	.....	.....	.....	.....	212,893	90,222	122,671	891,866	671,746
201	Lynchburg, Va.	208,000	208,000	.....	.....	.....	.....	.....	.....	.....	.....	115,000	93,000
202	Brookline, Mass.	1,443,302	983,258	3,549	1,500	2,049	.....	.....	456,495	326,658	129,837	1,443,302	.....
203	Winston-Salem, N. C.	668,996	658,653	.....	.....	.....	.....	.....	10,343	.....	10,343	658,996	10,000
204	Joplin, Mo.	92,591	.....	24,870	.....	.....	24,870	.....	67,721	20,000	47,721	92,591	.....
205	Tulsa, Okla.	1,055,181	709,042	346,139	.....	.....	346,139	.....	.....	.....	.....	750,065	305,116
206	Kenosha, Wis.	302,497	47,828	34,853	.....	.....	34,853	.....	219,816	90,282	129,534	302,497	.....
207	Danville, Ill.	60,599	60,599	.....	.....	.....	.....	.....	.....	.....	.....	60,599	.....
208	Ogden, Utah.	541,606	533,112	8,494	1,100	43	7,351	.....	.....	.....	.....	520,075	21,531
209	Newport, Ky.	81,463	78,925	2,538	.....	.....	2,538	.....	.....	.....	.....	81,463	.....
210	Norristown, Pa.	6,500	6,500	.....	.....	.....	.....	.....	.....	.....	.....	4,500	2,000
211	Council Bluffs, Iowa.	144,497	69,752	74,745	.....	.....	74,745	.....	.....	.....	.....	134,497	10,000
212	La Crosse, Wis.	210,265	23,287	2,067	.....	.....	2,067	.....	184,911	54,909	130,002	207,055	3,210
213	Stamford, Conn.	960,506	888,332	56	.....	.....	56	.....	72,118	62,731	9,387	960,506	.....
214	Charleston, W. Va.	20,107	18,902	1,205	.....	.....	1,205	.....	.....	.....	.....	20,107	.....
215	Zanesville, Ohio.	281,992	280,380	1,612	1,000	612	.....	.....	.....	.....	.....	238,137	43,855
216	Madison, Wis.	887,854	655,444	2,407	2,200	207	.....	.....	230,003	98,520	131,483	750,854	137,000
217	Waltham, Mass.	931,556	818,727	5,711	2,319	3,392	.....	.....	107,118	72,955	34,163	931,556	.....
218	Easton, Pa.	184,174	184,174	.....	.....	.....	.....	.....	.....	.....	.....	183,674	500
219	Poughkeepsie, N. Y.	342,583	240,873	.....	.....	.....	.....	.....	101,710	9,063	92,647	334,185	8,398
220	Jackson, Miss.	207,391	207,391	.....	.....	.....	.....	.....	.....	.....	.....	207,391	.....
221	Wilmington, N. C.	210,533	210,530	3	.....	.....	.....	.....	3	.....	3	210,533	.....
222	Newport, R. I.	651,488	557,536	3,653	450	2,718	318	167	90,299	90,299	.....	651,488	.....
223	Watertown, N. Y.	345,639	221,707	783	.....	.....	783	.....	123,149	9,155	113,994	342,195	3,444
224	Battle Creek, Mich.	274,395	20,106	.....	.....	.....	.....	.....	254,289	106,083	148,206	274,395	.....
225	Newark, Ohio.	261,852	258,179	3,673	3,572	.....	101	.....	.....	.....	.....	224,439	37,413
226	East Chicago, Ind.	318,365	84,958	233,407	.....	.....	233,407	.....	.....	.....	.....	318,365	.....
227	Green Bay, Wis.	406,969	238,721	29,204	.....	.....	29,204	.....	139,044	43,851	95,193	406,969	.....

[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: 1918—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 92.]

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.[1]	From funds of city.[1]	City number.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918—Continued.													
$370,838	$368,569	$2,269	.....	$2,269	.....	.....	.....	$370,838	.....	[1]$2,696	[1]$2,696	.....	148
1,470,534	1,274,135	.....	.....	.....	$196,399	$67,109	$129,290	1,469,534	$1,000	[1]53,913	[1]161,027	$77,114	149
1,639,054	1,357,753	58	.....	58	281,243	191,188	90,055	1,372,954	266,100	[1]258,553	7,547	[1]266,100	150
790,736	789,714	1,022	.....	1,022	.....	.....	.....	755,639	35,097	76,760	71,733	5,027	151
150,055	147,957	2,098	.....	2,098	.....	.....	.....	150,055	.....	[1]82,994	[1]82,994	.....	152
1,516,153	1,030,240	494	.....	494	485,419	206,213	279,206	1,299,511	216,642	295,459	188,132	107,327	153
1,064,134	1,064,134	.....	.....	.....	.....	.....	.....	889,634	174,500	[1]220,887	[1]46,387	[1]174,500	154
1,379,526	1,112,554	1,113	.....	1,113	265,859	91,417	174,442	1,379,526	.....	312,393	90,268	222,125	155
1,762,472	1,615,900	1,900	$1,887	13	144,672	99,432	45,240	1,288,572	473,900	[1]8,749	43,051	[1]51,800	156
642,385	642,109	276	.....	276	.....	.....	.....	642,385	.....	[1]228,043	[1]228,043	.....	157
93,844	93,844	.....	.....	.....	.....	.....	.....	93,844	.....	[1]11,273	[1]11,273	.....	158
206,230	202,300	3,930	.....	3,930	.....	.....	.....	206,230	.....	16,310	16,310	.....	159
346,044	345,510	50	.....	50	484	484	.....	333,929	12,115	[1]78,229	[1]66,114	[1]12,115	160
28,644	28,644	.....	.....	.....	.....	.....	.....	28,644	.....	[1]28,022	[1]28,022	.....	161
155,575	153,785	1,790	.....	1,790	.....	.....	.....	51,636	103,939	[1]49,597	[1]26,550	[1]23,347	162
272,188	260,597	2,340	.....	2,340	9,251	.....	9,251	272,188	.....	[1]6,292	[1]6,292	.....	163
341,705	341,705	.....	.....	.....	.....	.....	.....	341,705	.....	84,819	71,482	13,337	164
856,129	741,957	1,669	1,049	610	112,513	76,268	36,245	510,129	346,000	28,812	[1]1,188	30,000	165
168,183	166,845	1,338	.....	1,338	.....	.....	.....	166,433	1,750	39,903	41,653	[1]1,750	166
64,312	59,752	4,560	1,360	3,200	.....	.....	.....	64,312	.....	[1]45,086	[1]45,086	.....	167
1,163,001	963,200	5,200	.....	5,200	194,601	122,856	71,745	1,163,001	.....	[1]45,911	[1]45,911	.....	168
1,454,581	1,291,525	11	.....	11	163,045	20,761	142,284	1,454,581	.....	149,360	141,702	7,658	169
1,715,508	1,564,428	10,162	1,897	8,265	140,918	100,181	40,737	1,706,358	9,150	54,663	39,854	14,809	170
145,258	142,414	2,844	2,828	16	.....	.....	.....	145,258	.....	78,908	76,958	1,950	171
462,961	462,961	.....	.....	.....	.....	.....	.....	462,961	.....	495,405	495,405	.....	172
529,259	525,254	3,005	.....	3,005	.....	.....	.....	524,859	4,400	37,340	41,740	[1]4,400	173
506,400	228,836	10,590	.....	10,590	266,974	15,351	251,623	506,400	.....	396,553	396,553	.....	174
585,580	446,947	4,125	.....	4,125	134,508	30,580	103,928	565,580	20,000	40,541	[1]2,959	43,500	175
257,999	157,723	1,424	1,275	149	98,852	7,036	91,816	257,999	.....	[1]64,750	[1]64,750	.....	176
377,058	377,043	15	.....	15	.....	.....	.....	364,683	12,375	115,973	84,541	31,432	177
190,879	190,826	53	.....	53	.....	.....	.....	188,879	2,000	[1]152,564	[1]150,564	[1]2,000	178
345,028	213,573	2,924	.....	2,924	128,531	5,439	123,092	345,028	.....	114,758	114,758	.....	179
324,541	178,209	666	.....	666	145,666	35,904	109,762	307,784	16,757	131,487	145,846	[1]14,359	180
451,851	372,756	.....	.....	.....	79,095	35,756	43,339	451,851	.....	[1]3,663	[1]3,663	.....	181
213,221	188,130	25,091	.....	25,091	.....	.....	.....	213,221	.....	21,311	21,311	.....	182
503,526	503,509	17	.....	17	.....	.....	.....	503,526	.....	[1]96,913	[1]96,913	.....	183
842,220	842,220	.....	.....	.....	.....	.....	.....	798,020	44,200	61,865	100,842	[1]38,977	184
42,594	42,594	.....	.....	.....	.....	.....	.....	42,594	.....	[1]38,092	[1]38,092	.....	185
182,992	182,234	758	.....	758	.....	.....	.....	182,992	.....	[1]117,580	[1]117,580	.....	186
399,034	399,034	.....	.....	.....	.....	.....	.....	385,640	13,394	[1]94,078	[1]91,842	[1]2,236	187
301,910	301,823	87	.....	87	.....	.....	.....	105,516	196,394	894,036	920,728	[1]26,692	188
1,008,018	896,402	2,253	2,004	249	109,363	71,637	37,726	932,518	75,500	253,547	329,047	[1]75,500	189
241,879	73,550	23,108	.....	23,108	145,221	51,522	93,699	241,879	.....	42,241	42,241	.....	190
52,430	39,668	12,303	.....	12,303	259	259	.....	52,430	.....	[1]39,141	[1]39,141	.....	191
255,290	76,799	5,488	218	5,270	173,003	76,770	96,233	252,100	3,190	491,278	494,468	[1]3,190	192
235,631	235,631	.....	.....	.....	.....	.....	.....	235,631	.....	[1]118,969	[1]118,969	.....	193
464,237	452,717	11,520	.....	11,520	.....	.....	.....	464,237	.....	[1]100,987	[1]100,987	.....	194
128,144	128,144	.....	.....	.....	.....	.....	.....	124,944	3,200	[1]42,089	[1]42,489	400	195
238,978	202,199	36,669	12	36,657	110	110	.....	238,978	.....	92,733	92,733	.....	196
40,862	38,231	2,631	.....	2,631	.....	.....	.....	40,862	.....	350,843	40,843	310,000	197
48,511	48,511	.....	.....	.....	.....	.....	.....	48,511	.....	45,374	45,374	.....	198
296,847	293,076	2,144	.....	2,144	1,627	1,627	.....	267,680	29,167	1,483,699	1,439,566	44,133	199
1,449,988	1,237,095	.....	.....	.....	212,893	90,222	122,671	778,781	671,207	113,624	113,085	539	200
72,000	72,000	.....	.....	.....	.....	.....	.....	65,000	7,000	136,000	50,000	86,000	201
1,467,028	1,009,070	1,463	1,463	.....	456,495	326,658	129,837	1,467,028	.....	[1]23,726	[1]23,726	.....	202
249,659	239,316	.....	.....	.....	10,343	.....	10,343	249,659	.....	419,337	409,337	10,000	203
103,848	31,275	26,094	.....	26,094	46,479	10,000	36,479	103,848	.....	[1]11,257	[1]11,257	.....	204
550,621	196,152	354,469	.....	354,469	.....	.....	.....	542,502	8,119	504,560	207,563	296,997	205
347,241	95,401	32,024	.....	32,024	219,816	90,282	129,534	347,241	.....	[1]44,744	[1]44,744	.....	206
131,111	131,111	.....	.....	.....	.....	.....	.....	131,111	.....	[1]70,512	[1]70,512	.....	207
383,024	378,251	4,773	43	4,730	.....	.....	.....	368,240	14,784	158,582	151,835	6,747	208
83,313	81,625	1,688	.....	1,688	.....	.....	.....	83,313	.....	[1]1,850	[1]1,850	.....	209
106,810	106,810	.....	.....	.....	.....	.....	.....	104,810	2,000	[1]100,310	[1]100,310	.....	210
189,537	113,823	75,714	.....	75,714	.....	.....	.....	188,037	1,500	[1]45,040	[1]53,540	8,500	211
210,103	23,163	2,029	.....	2,029	184,911	54,909	130,002	208,734	1,369	162	[1]1,679	1,841	212
974,686	906,573	.....	.....	.....	68,113	62,731	5,382	974,686	.....	[1]14,180	[1]14,180	.....	213
153,368	149,415	3,953	.....	3,953	.....	.....	.....	153,368	.....	[1]133,261	[1]133,261	.....	214
149,320	149,023	297	297	.....	.....	.....	.....	131,064	18,256	132,672	107,073	25,599	215
679,432	447,017	.....	.....	.....	232,415	100,932	131,483	634,532	44,900	208,422	116,322	92,100	216
901,057	790,564	3,375	3,375	.....	107,118	72,955	34,163	891,557	9,500	30,499	39,999	[1]9,500	217
50,100	50,100	.....	.....	.....	.....	.....	.....	26,500	23,600	134,074	157,174	[1]23,100	218
245,122	143,412	.....	.....	.....	101,710	9,063	92,647	245,122	.....	97,461	89,063	8,398	219
88,579	88,579	.....	.....	.....	.....	.....	.....	88,579	.....	118,812	118,812	.....	220
289,037	289,037	.....	.....	.....	.....	.....	.....	273,037	16,000	[1]78,504	[1]62,504	[1]16,000	221
598,889	505,000	3,453	3,450	3	90,436	90,436	.....	598,889	.....	52,599	52,599	.....	222
191,549	66,088	2,312	.....	2,312	123,149	9,155	113,994	184,972	6,577	154,090	157,223	[1]3,133	223
308,878	54,589	.....	.....	.....	254,289	106,083	148,206	308,878	.....	[1]34,483	[1]34,483	.....	224
261,823	260,981	842	641	201	.....	.....	.....	253,208	8,615	29	[1]28,769	28,798	225
296,169	70,395	225,774	.....	225,774	.....	.....	.....	296,169	.....	22,196	22,196	.....	226
296,630	130,856	26,730	.....	26,730	139,044	43,851	95,193	296,630	.....	110,339	110,339	.....	227

[1] Excess of payments over receipts.

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TABLE 20.—MISCELLANEOUS NONREVENUE RECEIPTS AND NONGOVERNMENTAL-COST PAYMENTS: 1918.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 93.]

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 and interdivision agency receipts.	Total.	Payments included in revenue and governmental-cost accounts.[2]	General transfer and interdivision agency payments.
			Total.	From sales.	From fire insurance adjustments.[1]	From charges.						
	Grand total	$295,134,043	$6,850,839	$2,092,551	$387,167	$197,704	$1,128,749	$1,775,343	$1,269,235	$288,283,204	$294,044,547	$6,850,839	$287,193,708
	Group I	155,379,313	2,861,282	631,279	7,026	107,310	434,683	941,456	689,528	152,518,031	155,022,216	2,861,282	152,160,934
	Group II	79,906,555	1,104,382	322,480	95,059	19,555	194,631	241,844	230,813	78,802,173	79,578,194	1,104,382	78,473,812
	Group III	30,584,207	1,164,444	329,929	114,601	57,127	286,616	229,333	146,838	29,419,763	30,999,017	1,164,444	29,834,573
	Group IV	16,078,055	919,912	455,638	120,989	2,190	115,641	90,820	134,634	15,158,143	15,910,682	919,912	14,990,770
	Group V	13,185,913	800,819	303,225	49,492	11,612	97,178	271,890	67,422	12,385,094	12,534,438	800,819	11,733,619
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.												
1	New York, N. Y.	$17,336,537	$926,784	.....	.....	.....	$93,136	$433,108	$400,540	$16,409,753	$17,336,537	$926,784	$16,409,753
2	Chicago, Ill.	62,187,927	493,613	$36,644	.....	.....	78,371	207,339	171,259	61,694,314	61,834,101	493,613	61,340,488
3	Philadelphia, Pa.	13,492,601	181,046	15,823	.....	.....	111,858	28,500	24,866	13,311,555	13,492,601	181,046	13,311,555
4	St. Louis, Mo.	2,737,533	55,987	1,375	.....	.....	1,950	48,608	4,054	2,681,546	2,722,790	55,987	2,666,803
5	Boston, Mass.	7,606,784	89,434	34,139	.....	.....	16,151	35,219	3,925	7,517,350	7,606,784	89,434	7,517,350
6	Cleveland, Ohio	22,710,830	237,763	22,826	$64	.....	104,925	96,815	13,133	22,473,067	22,710,830	237,763	22,473,067
7	Detroit, Mich.	7,216,026	211,815	117,574	3,291	.....	10,993	27,671	52,286	7,004,211	7,227,498	211,815	7,015,683
8	Baltimore, Md.	1,542,377	120,390	107,943	.....	.....	.....	9,627	2,820	1,421,937	1,542,377	120,390	1,421,987
9	Pittsburgh, Pa.	3,934,995	325,183	291,150	3,671	.....	2,009	25,021	3,332	3,609,812	3,934,995	325,183	3,609,812
10	Los Angeles, Calif.	16,613,703	219,267	53,805	.....	$107,310	15,290	29,548	13,314	16,394,436	16,613,703	219,267	16,394,436
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.												
11	Buffalo, N. Y.	$3,659,517	$136,621	$13,100	$82,669	$19,401	$2,205	$10,111	$9,135	$3,522,896	$3,969,949	$136,621	$3,833,328
12	San Francisco, Calif.	1,889,107	16,504	1,309	406	.....	1,688	5,525	7,576	1,872,603	1,889,107	16,504	1,872,603
13	Milwaukee, Wis.	2,834,984	122,931	1,716	6,925	.....	63,989	32,802	17,499	2,712,053	2,757,802	122,931	2,634,871
14	Newark, N. J.	8,763,706	57,099	34,095	.....	.....	10,453	8,547	4,004	8,706,607	8,321,789	57,099	8,264,690
15	Cincinnati, Ohio	12,604,767	184,661	131,940	3,287	.....	21,931	10,492	17,011	12,420,106	12,681,015	184,661	12,496,354
16	New Orleans, La.	11,784,145	94,931	200	.....	.....	24,243	22,836	47,652	11,689,214	11,664,969	94,931	11,570,038
17	Minneapolis, Minn.	11,970,615	216,424	99,349	.....	.....	18,441	92,589	6,045	11,754,191	11,976,302	216,424	11,759,878
18	Washington, D. C.	2,307,960	32,104	7,325	.....	.....	163	24,196	420	2,275,856	2,307,960	32,104	2,275,856
19	Seattle, Wash.	11,208,849	35,861	3,771	.....	.....	20,421	3,274	8,395	11,172,988	11,153,642	35,861	11,117,781
20	Jersey City, N. J.	2,972,769	17,616	188	.....	.....	2,103	4,660	10,665	2,955,153	2,830,103	17,616	2,812,487
21	Kansas City, Mo.	3,217,154	70,030	25,586	1,027	.....	22,961	13,733	6,723	3,147,124	3,206,471	70,030	3,136,441
22	Portland, Oreg.	6,692,982	119,600	3,901	745	154	6,033	13,079	95,688	6,573,382	6,819,085	119,600	6,699,485
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.												
23	Indianapolis, Ind.	$190,628	$52,417	$1,267	$4,893	$37,060	$1,885	$4,684	$2,628	$138,211	$190,628	$52,417	$138,211
24	Denver, Colo.	1,842,978	52,092	13,435	17,874	.....	4,330	7,753	8,200	1,790,886	2,095,413	52,092	2,043,321
25	Rochester, N. Y.	557,941	25,573	5,005	.....	.....	8,874	10,167	1,527	532,368	557,941	25,573	532,368
26	Providence, R. I.	1,256,937	35,289	26,078	.....	.....	138	558	8,515	1,221,648	1,256,030	35,289	1,220,741
27	St. Paul, Minn.	301,598	86,699	4,954	.....	.....	74,498	2,678	4,569	214,899	301,598	86,699	214,899
28	Louisville, Ky.	1,618,234	18,029	.....	.....	.....	1,060	140	16,829	1,600,205	1,610,580	18,029	1,592,551
29	Columbus, Ohio	1,453,715	104,923	54,272	7,100	.....	37,487	4,493	1,571	1,348,792	1,453,715	104,923	1,348,792
30	Oakland, Calif.	88,072	23,482	86	.....	20,067	.....	513	2,816	64,590	88,072	23,482	64,590
31	Toledo, Ohio	2,133,573	45,113	21,187	1,378	.....	15,755	3,203	3,590	2,088,460	2,123,573	45,113	2,078,460
32	Atlanta, Ga.	316,212	6,277	4,119	.....	.....	30	2,059	69	309,935	316,212	6,277	309,935
33	Birmingham, Ala.	410,865	2,913	.....	.....	.....	476	2,020	417	407,952	410,865	2,913	407,952
34	Omaha, Nebr.	1,176,893	19,578	7,860	.....	.....	3,226	1,940	6,552	1,157,315	1,197,043	19,578	1,177,465
35	Worcester, Mass.	810,544	41,068	11,539	5,120	.....	9,672	12,487	2,250	769,476	810,544	41,068	769,476
36	Richmond, Va.	1,845,683	12,970	860	69	.....	2	11,087	952	1,832,713	1,841,967	12,970	1,828,997
37	Syracuse, N. Y.	96,603	30,589	1,021	22,956	.....	4,254	2,272	86	66,014	96,603	30,589	66,014
38	Spokane, Wash.	81,239	16,471	6,629	875	.....	1,238	7,459	270	64,768	81,239	16,471	64,768
39	New Haven, Conn.	1,736,644	8,233	25	.....	.....	2,970	4,712	526	1,728,411	1,736,290	8,233	1,728,057
40	Memphis, Tenn.	636,346	11,033	2,498	.....	.....	7,770	74	691	625,313	831,162	11,033	820,129
41	Scranton, Pa.	138,721	6,155	.....	.....	.....	2,193	3,958	4	132,566	138,471	6,155	132,316
42	Paterson, N. J.	1,158,382	3,159	.....	.....	.....	1,985	.....	1,174	1,155,223	1,158,158	3,159	1,154,999
43	Grand Rapids, Mich.	1,273,817	19,213	2,110	.....	.....	10,003	3,175	3,925	1,254,604	1,273,817	19,213	1,254,604
44	Dallas, Tex.	130,002	52,049	15,864	3,157	.....	2,444	25,496	5,088	77,953	130,002	52,049	77,953
45	San Antonio, Tex.	39,091	4,780	1,076	.....	.....	.....	1,168	2,536	34,311	39,091	4,780	34,311
46	Fall River, Mass.	528,755	28,085	26,699	.....	.....	1,341	1	44	500,670	528,755	28,085	500,670
47	Dayton, Ohio	84,544	42,049	98	.....	.....	12,619	25,516	3,816	42,495	84,544	42,049	42,495
48	Bridgeport, Conn.	110,754	24,828	10,702	.....	.....	8,643	2,677	2,806	85,926	110,754	24,828	85,926
49	Salt Lake City, Utah	177,758	74,149	4,258	34,375	.....	.....	10,807	24,709	103,609	177,758	74,149	103,609
50	New Bedford, Mass.	338,311	31,954	20,912	.....	.....	8,375	685	1,982	306,357	381,311	31,954	349,357
51	Nashville, Tenn.	668,722	12,187	4,249	2,584	.....	176	3,956	1,222	656,535	668,722	12,187	656,535
52	Tacoma, Wash.	845,166	6,889	5,103	.....	.....	1,051	430	305	838,277	845,166	6,889	838,277
53	Houston, Tex.	1,213,416	25,687	21,444	.....	.....	3,243	.....	1,000	1,187,729	1,213,416	25,687	1,187,729
54	Cambridge, Mass.	945,878	11,857	.....	.....	.....	3,315	7,735	807	934,021	945,878	11,857	934,021
55	Trenton, N. J.	509,544	21,697	6,325	12,197	.....	468	1,375	1,332	487,847	440,724	21,697	419,027
56	Lowell, Mass.	36,627	6,127	850	.....	.....	2,839	759	1,679	30,500	36,627	6,127	30,500
57	Hartford, Conn.	2,087,741	21,837	9,603	.....	.....	9,670	202	2,362	2,065,904	2,088,441	21,837	2,066,604
58	Youngstown, Ohio	557,899	39,325	4,750	.....	.....	1,995	31,746	834	518,574	557,899	39,325	518,574
59	Fort Worth, Tex.	448,385	30,095	12,387	2,023	.....	3,563	12,074	48	418,290	447,225	30,095	417,130
60	Reading, Pa.	189,795	1,429	.....	.....	.....	663	163	603	188,366	189,795	1,429	188,366
61	Springfield, Mass.	577,195	21,788	1,102	.....	.....	1,777	3,277	15,632	555,407	577,195	21,788	555,407
62	Camden, N. J.	168,185	4,491	850	.....	.....	.....	1,030	2,611	163,694	168,185	4,491	163,694
63	Albany, N. Y.	626,696	16,648	150	.....	.....	6,282	4,563	5,653	610,048	626,696	16,648	610,048
64	Des Moines, Iowa	38,920	27,721	13,176	.....	.....	12,189	924	1,432	11,199	38,920	27,721	11,199
65	Lynn, Mass.	340,517	5,779	300	.....	.....	3,462	846	1,171	334,738	340,517	5,779	334,738
66	Schenectady, N. Y.	282,269	9,579	1,133	.....	.....	1,641	6,116	689	272,690	282,269	9,579	272,690
67	Yonkers, N. Y.	292,232	12,006	2,750	.....	.....	7,198	1,686	372	280,226	292,232	12,006	280,226
68	Lawrence, Mass.	46,028	4,542	1,535	.....	.....	2,152	303	552	41,486	46,028	4,542	41,486
69	Kansas City, Kans.	174,152	5,590	1,668	.....	.....	3,164	306	392	163,562	170,946	5,590	165,356

[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 20.—MISCELLANEOUS NONREVENUE RECEIPTS AND NONGOVERNMENTAL-COST PAYMENTS: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 93.]

	CITY.	NONREVENUE RECEIPTS.								NONGOVERNMENTAL-COST PAYMENTS.		
			Receipts included in revenue and governmental-cost accounts.									
		Total.	Total.	Receipts on outlay account.			Receipts on accrued interest account.	Receipts in error.	Receipts for correction of erroneous payments.	General transfer and interdivision agency receipts.	Total.	Payments included in revenue and governmental-cost accounts.[2]	General transfer and interdivision agency payments.
				From sales.	From fire insurance adjustments.[1]	From charges.							
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.												
70	Oklahoma City, Okla.	$147,487	$23,732	$305	$9,485	.....	$10,439	.....	$3,503	$123,755	$147,487	$23,732	$123,755
71	Duluth, Minn.	36,303	36,175	26,955	.....	.....	1,259	$1,331	6,630	128	36,303	36,175	128
72	Wilmington, Del.	1,373,956	10,940	10,344	.....	.....	.....	573	23	1,363,016	1,361,956	10,940	1,351,016
73	Arkon, Ohio.	1,539,347	20,582	584	412	.....	9,100	4,403	6,083	1,518,765	1,539,347	20,582	1,518,765
74	Norfolk, Va.	294,868	14,621	.....	.....	.....	3,468	5,046	6,107	230,247	295,743	14,621	281,122
75	Elizabeth, N. J.	429,008	8,999	6,000	.....	.....	1,025	1,937	37	420,009	431,929	8,999	422,930
76	Utica, N. Y.	179,705	18,984	15,427	.....	.....	1,155	2,071	330	160,722	179,705	18,983	160,722
77	Waterbury, Conn.	69,799	8,806	438	.....	.....	7,966	303	99	60,993	66,270	8,806	57,464
78	Somerville, Mass.	3,502	3,502	.....	.....	.....	1,311	614	1,577	.....	3,502	3,502	.....
79	St. Joseph, Mo.	207,581	1,102	60	.....	.....	31	263	748	206,479	208,005	1,102	206,903
80	Manchester, N. H.	188,000	6,634	6,450	.....	.....	.....	29	155	181,366	188,000	6,634	181,366
81	Jacksonville, Fla.	332,505	16,128	890	.....	.....	5,205	1,248	8,785	316,377	332,505	16,128	316,377
82	Hoboken, N. J.	1,147,233	5,850	.....	.....	.....	3,321	1,298	1,231	1,141,383	1,180,065	5,850	1,174,215
83	Wilkes-Barre, Pa.	4,653	2,022	.....	.....	.....	99	202	1,721	2,631	4,653	2,022	2,631
84	Troy, N. Y.	36,661	2,629	.....	.....	.....	.....	2,569	60	34,032	36,661	2,629	34,032
85	Fort Wayne, Ind.	263,313	8,549	3,560	.....	.....	4,569	274	146	254,764	263,313	8,549	254,764
86	East St. Louis, Ill.	24,098	4,255	.....	.....	.....	3,257	997	1	19,843	23,483	4,255	19,228
87	Evansville, Ind.	46,188	3,823	.....	.....	.....	275	28	3,520	42,365	46,188	3,823	42,365
88	Erie, Pa.	84,632	18,894	13,315	.....	.....	4,523	571	485	65,738	84,632	18,894	65,738
89	Passaic, N. J.	392,865	20,013	15,400	.....	.....	1,160	3,293	160	372,852	392,381	20,013	372,368
90	Wichita, Kans.	13,741	3,741	1,567	.....	.....	464	743	967	10,000	13,741	3,741	10,000
91	Harrisburg, Pa.	305,476	67,117	64,755	.....	.....	342	.....	2,020	238,359	305,476	67,117	238,359
92	Bayonne, N. J.	596,353	.....	.....	.....	.....	.....	.....	.....	596,353	596,353	.....	596,353
93	Peoria, Ill.	73,953	6,359	605	1,237	.....	1,062	1,830	1,625	67,594	74,085	6,359	67,726
94	South Bend, Ind.	9,746	2,143	739	.....	.....	.....	1,353	51	7,603	10,345	2,143	8,202
95	Johnstown, Pa.	145,063	2,216	950	1,000	.....	150	67	49	142,847	147,347	2,216	145,131
96	El Paso, Tex.	517,488	86,439	76,000	.....	.....	8,122	934	1,383	431,049	523,466	86,439	437,027
97	Savannah, Ga.	63,043	2,147	296	.....	.....	.....	1,520	331	60,896	63,043	2,147	60,896
98	Brockton, Mass.	27,729	9,377	4,476	.....	.....	2,095	2,806	.....	18,352	27,729	9,377	18,352
99	Sacramento, Calif.	348,206	70,976	35,676	.....	.....	299	1,054	33,947	277,230	347,375	70,976	276,399
100	Terre Haute, Ind.	47,110	3,093	.....	.....	.....	.....	667	2,426	44,017	47,110	3,093	44,017
101	Holyoke, Mass.	253,662	4,893	3,510	.....	.....	411	443	529	248,769	253,662	4,893	248,769
102	Allentown, Pa.	63,704	294	.....	.....	.....	.....	169	125	63,410	63,704	294	63,410
103	Portland, Me.	386,266	6,314	4,107	.....	.....	1,228	62	917	379,952	386,266	6,314	379,952
104	Springfield, Ill.	74,720	50,632	23,435	25,319	.....	11	1,582	285	24,088	74,192	50,632	23,560
105	Canton, Ohio.	751,124	23,793	11,878	.....	.....	9,498	1,661	756	727,331	749,124	23,793	725,331
106	Berkeley, Calif.	186,227	2,396	.....	.....	$2,190	.....	27	179	183,831	186,227	2,396	183,831
107	Chattanooga, Tenn.	73,472	10,147	4,038	.....	.....	2,053	1,234	2,822	63,325	70,899	10,147	60,752
108	Charleston, S. C.	81,812	2,982	.....	318	.....	.....	2,489	175	78,830	82,568	2,982	79,586
109	Pawtucket, R. I.	264,088	24,139	9,142	.....	.....	991	13,711	295	239,949	264,088	24,139	239,949
110	Altoona, Pa.	166,201	3,384	1,830	.....	.....	1,528	.....	26	162,817	166,201	3,384	162,817
111	Covington, Ky.	395,259	27,173	.....	.....	.....	.....	911	26,262	368,086	321,543	27,173	294,370
112	Atlantic City, N. J.	557,510	4,519	1,384	.....	.....	2,655	409	71	552,991	557,010	4,519	552,491
113	Mobile, Ala.	4,300	4,300	3,500	.....	.....	.....	672	128	.....	4,300	4,300	.....
114	Sioux City, Iowa.	33,107	5,368	.....	2,788	.....	.....	607	1,973	27,739	33,107	5,368	27,739
115	Little Rock, Ark.	216,641	3,638	500	.....	.....	1,663	410	1,060	213,003	27,657	3,638	24,019
116	Flint, Mich.	442,253	8,255	6,190	.....	.....	810	739	516	433,998	511,210	8,255	502,955
117	Tampa, Fla.	26,291	6,953	92	.....	.....	1,227	5,578	56	19,338	26,291	6,953	19,338
118	Saginaw, Mich.	676,992	556	.....	.....	.....	291	145	120	676,436	677,497	556	676,941
119	Rockford, Ill.	9,444	6,390	695	.....	.....	3,005	2,169	521	3,054	9,444	6,390	3,054
120	San Diego, Calif.	70,886	66,819	55,004	.....	.....	6,307	1,041	4,467	4,067	70,886	66,819	4,067
121	Pueblo, Colo.	742,158	83,995	.....	80,430	.....	980	2,403	182	658,163	742,158	83,995	658,163
122	Gary, Ind.	52,970	11,791	10,730	.....	.....	86	330	645	41,179	52,970	11,791	41,179
123	New Britain, Conn.	58,999	567	.....	.....	.....	4	193	370	58,432	58,999	567	58,432
124	Binghamton, N. Y.	122,671	12,850	459	.....	.....	7,658	4,653	80	109,821	122,671	12,850	109,821
125	York, Pa.	1,405	305	.....	.....	.....	.....	3	302	1,100	1,405	305	1,100
126	Springfield, Ohio.	335,361	5,106	975	.....	.....	3,160	852	119	330,255	335,361	5,106	330,255
127	Malden, Mass.	67,020	27,411	26,038	.....	.....	704	498	171	39,609	67,020	27,411	39,609
128	Lancaster, Pa.	8,615	165	.....	.....	.....	.....	85	80	8,450	8,615	165	8,450
129	Pasadena, Calif.	178,203	6,627	.....	.....	.....	.....	2,259	4,368	171,576	178,203	6,627	171,576
130	Kalamazoo, Mich.	617,686	6,623	5,000	.....	.....	.....	438	1,185	611,063	619,810	6,623	613,187
131	Augusta, Ga.	209,396	11,680	2,339	.....	.....	669	7,023	1,649	197,716	209,396	11,680	197,716
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.												
132	Davenport, Iowa.	$67,459	$12,828	$3,438	.....	$109	$210	$4,584	$4,487	$54,631	$67,459	$12,828	$54,631
133	Topeka, Kans.	24,774	11,161	.....	$598	7,929	2,085	454	95	13,613	24,774	11,161	13,613
134	Salem, Mass.	53,785	16,129	13,047	.....	.....	1,951	498	633	37,656	53,785	16,129	37,656
135	Haverhill, Mass.	123,626	16,306	12,514	.....	.....	1,656	569	1,567	107,320	123,626	16,306	107,320
136	Huntington, W. Va.	75,152	432	.....	.....	.....	.....	258	174	74,720	75,152	432	74,720
137	Muskogee, Okla.	72,996	557	.....	.....	.....	352	.....	205	72,439	72,996	557	72,439
138	Bay City, Mich.	316,918	2,255	1,105	.....	.....	87	83	980	314,663	316,918	2,255	314,663
139	Chelsea, Mass.	53,087	207	.....	.....	.....	.....	9	198	52,880	53,087	207	52,880
140	McKeesport, Pa.	102,957	2,154	.....	.....	.....	1,360	143	651	100,803	101,732	2,154	99,578
141	Racine, Wis.	117,365	16,597	3,690	2,557	.....	49	10,046	255	100,768	117,365	16,597	100,768
142	Superior, Wis.	532,903	132,217	1,659	908	.....	356	129,167	127	400,686	449,752	132,217	317,535
143	Lincoln, Nebr.	32,534	14,977	9,808	.....	.....	1,937	2,804	378	17,557	32,534	14,977	17,557
144	Roanoke, Va.	279,947	8,132	.....	6,857	.....	419	551	305	271,815	245,099	8,132	236,967
145	Macon, Ga.	102,372	5,310	3,225	.....	.....	122	1,690	273	97,062	102,372	5,310	97,062
146	Woonsocket, R. I.	218,707	3,733	2,969	.....	.....	249	.....	515	214,974	218,707	3,733	214,974
147	Lansing, Mich.	584,758	4,311	.....	.....	.....	.....	2,795	1,516	580,447	597,486	4,311	593,175

[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 20.—MISCELLANEOUS NONREVENUE RECEIPTS AND NONGOVERNMENTAL-COST PAYMENTS: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 93.]

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 and interdivision agency payments.
			Total.	Receipts on outlay account.		Receipts on accrued interest account.	Receipts in error.	Receipts for correction of erroneous payments.	General transfer and interdivision agency receipts.			
				From sales.	From fire insurance adjustments.[1]	From charges.						
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918—Continued.											
148	Montgomery, Ala.	$9,188	$4,688		$1,892			$1,865	$931	$4,500	$10,188	$4,688	$5,500
149	West Hoboken, N. J.	29,200	14					14		29,186	29,200	14	29,186
150	Newton, Mass.	371,819	12,519	$5,600			$938	5,499	482	359,300	371,819	12,519	359,300
151	Butte, Mont.	4,434	4,434	400	245			885	2,904		4,434	4,434	
152	Wheeling, W. Va.	36,302	2,643					2,497	146	33,659	36,302	2,643	33,659
153	East Orange, N. J.	377,619	4,050				2,348	239	1,463	373,569	292,619	4,050	288,569
154	Galveston, Tex.	841,143	256					256		840,887	841,143	256	840,887
155	Perth Amboy, N. J.	705,427	9,051				833	2,207	6,011	696,376	705,427	9,051	696,376
156	Fitchburg, Mass.	70,306	2,868				1,952	410	506	67,438	70,306	2,868	67,438
157	Lexington, Ky.	247,295	4,169	829			492	2,601	247	243,126	191,842	4,169	187,673
158	New Castle, Pa.	32,060	1,480	657			580	216	27	30,580	32,060	1,480	30,580
159	Chester, Pa.	131,710	475	100				173	202	131,235	131,710	475	131,235
160	Decatur, Ill.	42,552	920				22	478	420	41,632	42,552	920	41,632
161	Springfield, Mo.	14,961	63					57	6	14,898	14,948	63	14,885
162	Hamilton, Ohio.	188,131	2,093				618		1,475	186,038	188,131	2,093	186,038
163	Charlotte, N. C.	226,498	1,727					1,587	140	224,771	226,498	1,727	224,771
164	Portsmouth, Va.	152,070	905					810	95	151,165	153,879	905	152,974
165	Everett, Mass.	10,634	673					167	506	9,961	10,634	673	9,961
166	Dubuque, Iowa.	10,181	4,646	1,587				3,016	43	5,535	10,181	4,646	5,535
167	San Jose, Calif.	43,554	79						79	43,475	42,670	79	42,591
168	Pittsfield, Mass.	2,299	2,299					1,920	379		2,299	2,299	
169	New Rochelle, N. Y.	39,144	20,283	16,904			726	2,652	1	18,861	39,144	20,283	18,861
170	Quincy, Mass.	8,242	8,242				1,205	6,937	100		8,242	8,242	
171	Colorado Springs, Colo.	29,798	2,738				324	2,210	204	27,060	29,798	2,738	27,060
172	Knoxville, Tenn.	164,099	14,877	1,536			7,771	1,127	4,443	149,222	164,099	14,877	149,222
173	Joliet, Ill.	19,436	5,236	4,606			107	273	250	14,200	19,472	5,236	14,236
174	Niagara Falls, N. Y.	235,698	4,976				3,335	1,307	334	230,722	4,976	4,976	
175	Mount Vernon, N. Y.	654,815	1,682	190			410	1,051	31	653,133	654,878	1,682	653,196
176	Elmira, N. Y.	87,426	1,981	1,285			36	250	410	85,445	87,426	1,981	85,445
177	Lorain, Ohio.	363,387	8,728	4,801			3,495	56	376	354,659	363,387	8,728	354,659
178	Cedar Rapids, Iowa.	83,821	36,426	35,123			225	220	858	47,395	83,821	36,426	47,395
179	Amsterdam, N. Y.	164,547	1,556				199	960	397	162,991	164,547	1,556	162,991
180	Auburn, N. Y.	331,222	2,018	645			554	542	277	329,204	282,369	2,018	280,351
181	Jamestown, N. Y.	338,506	9,592	4,193			857	4,478	64	328,914	263,248	9,592	253,656
182	Waterloo, Iowa.	6,872	4,054	3,314			9	423	308	2,818	6,872	4,054	2,818
183	Everett, Wash.	70,437	1,502	1,365				14	123	68,935	70,437	1,502	68,935
184	Shreveport, La.	13,819	5,534	200			2,748	1,158	1,428	8,285	13,819	5,534	8,285
185	Fresno, Calif.	90,405	41,056	39,709				564	783	49,349	90,405	41,056	49,349
186	Quincy, Ill.	68,292	1,321	172	941			130	78	66,971	68,614	1,321	67,293
187	Boise, Idaho.	44,724	15,959	385	13,092		729	66	1,687	28,765	44,724	15,959	28,765
188	Lima, Ohio.	207,665	14,998	636			11,969	315	2,078	192,667	207,665	14,998	192,667
189	Taunton, Mass.	165,752	10,876	6,003			2,431	1,129	1,313	154,876	165,752	10,876	154,876
190	Oshkosh, Wis.	16,721	1,551				283	887	381	15,170	16,721	1,551	15,170
191	Stockton, Calif.	68,756	7,880	4,150				3,253	477	60,876	68,756	7,880	60,876
192	Jackson, Mich.	384,448	16,032	5,750	1,527		1,305	1,492	5,958	368,416	373,658	16,032	357,626
193	Austin, Tex.	91,354	8,275	4,568	515			158	3,034	83,079	91,354	8,275	83,079
194	Columbia, S. C.	17,073	9,764					9,764		7,309	17,073	9,764	7,309
195	Aurora, Ill.	12,735	1,339	1,182			110		47	11,396	12,735	1,339	11,396
196	Bellingham, Wash.	5,563	4,784	250	103			4,337	94	779	5,563	4,784	779
197	Waco, Tex.	242,640	17,508	3,096				14,377	35	225,132	218,167	17,508	200,659
198	Williamsport, Pa.	19,083	60					41	19	19,023	19,083	60	19,023
199	Highland Park, Mich.	68,700	64,700	37,122			22,528	1,399	3,651	4,000	68,700	64,700	4,000
200	Orange, N. J.	315,307	604				111	493		314,703	315,307	604	314,703
201	Lynchburg, Va.	109,526	6,788	4,500			363	1,828	97	102,738	109,526	6,788	102,738
202	Brookline, Mass.	2,972	1,937	1,273			401	41	222	1,035	2,972	1,937	1,035
203	Winston-Salem, N. C.	29,817	7,698	3,010			4,174	129	385	22,119	29,817	7,698	22,119
204	Joplin, Mo.	44,606	2,511				281	2,039	191	42,095	44,606	2,511	42,095
205	Tulsa, Okla.	9,577	9,577	3,273			4,631		1,673		9,577	9,577	
206	Kenosha, Wis.	567,053	35,130	27,532			292	7,196	110	531,923	567,053	35,130	531,923
207	Danville, Ill.	9,537	37						37	9,500	9,537	37	9,500
208	Ogden, Utah.	52,469	5,469	3,184				1,739	546	47,000	54,171	5,469	48,702
209	Newport, Ky.	202,181	847					177	670	201,334	184,374	847	183,527
210	Norristown, Pa.	22,551								22,551	22,551		22,551
211	Council Bluffs, Iowa.	6,364	4,396			$3,574	392		430	1,968	6,364	4,396	1,968
212	La Crosse, Wis.	81,350	975	100			159	716		80,375	81,350	975	80,375
213	Stamford, Conn.	67,029	641	18				571	52	66,388	67,029	641	66,388
214	Charleston, W. Va.	14,032	2,310	205			84	1,960	61	11,722	14,032	2,310	11,722
215	Zanesville, Ohio.	53,755	2,895				1,449	341	1,105	50,860	52,061	2,895	49,166
216	Madison, Wis.	475,824	18,209	7,283				10,172	754	457,615	475,784	18,209	457,575
217	Waltham, Mass.	44,923	958				751		207	43,965	44,923	958	43,965
218	Easton, Pa.	39,225	768				376	111	281	38,457	39,225	768	38,457
219	Poughkeepsie, N. Y.	38,333	7,629	360	5,750		418	679	422	30,704	38,333	7,629	30,704
220	Jackson, Miss.	12,209	5,759	610	3,000		88	1,811	250	6,450	11,709	5,759	5,950
221	Wilmington, N. C.	25,880	1,385					757	628	24,495	25,880	1,385	24,495
222	Newport, R. I.	36,085	647	349	225				73	35,438	37,661	647	37,014
223	Watertown, N. Y.	6,931	6,931	6,030			82	749	90		6,931	6,931	
224	Battle Creek, Mich.	403,914	660	400			125	20	115	403,254	403,914	660	403,254
225	Newark, Ohio.	72,444	6,148	3,593			2,049	38	468	66,296	72,444	6,148	66,296
226	East Chicago, Ind.	2,681	730				128	205	397	1,951	2,681	730	1,951
227	Green Bay, Wis.	17,435	16,294	3,692	11,282		822		498	1,141	17,435	16,294	1,141

[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 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1918.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 93.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	RECEIPTS. Revenue.	RECEIPTS. Nonrevenue.	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. Governmental-cost.	PAYMENTS. Nongovernmental-cost.
	Grand total		$1,124,094,899	$1,310,653,112	$314,983,516	$2,749,731,527	$303,079,588	$1,172,695,829	$1,273,956,110
	Group I		568,776,978	824,397,624	139,223,715	1,532,398,317	129,394,561	586,846,609	816,157,147
	Group II		174,573,128	184,236,270	65,408,647	424,218,045	69,402,553	179,791,197	175,024,295
	Group III		188,723,464	153,940,050	52,010,464	394,682,978	51,657,223	196,269,815	146,755,940
	Group IV		102,012,308	75,749,625	30,164,580	207,926,513	29,069,638	110,355,369	68,501,506
	Group V		90,009,021	72,329,543	28,167,110	190,505,674	23,555,613	99,432,839	67,517,222
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.								
1	New York, N. Y.		$242,873,791	$489,156,882	$23,536,875	$755,567,548	$22,823,776	$238,336,372	$494,407,400
	General treasury	Dec. 31, 1917	207,626,266	406,220,617	10,269,710	624,116,593	18,562,310	232,045,126	373,509,157
	Mortgage tax fund	Dec. 31, 1917	617,959	585,249		1,203,208		33,332	1,169,876
	Foreign insurance tax fund	Dec. 31, 1917	310,488	33,582		344,070		154,730	189,340
	Cash in transit	Dec. 31, 1917		111,003	184,564	295,567	111,003		184,564
	Sinking funds	Dec. 31, 1917	32,776,532	70,032,995	9,630,140	112,409,667	1,146,014	609,797	110,653,856
	Public trust funds	Dec. 31, 1917	1,538,645	4,718,596	281,329	6,538,570	206,538	5,493,387	838,645
	Investment funds	Dec. 31, 1917	3,901	4,714		8,615			8,615
	Private trust funds	Dec. 31, 1917		7,450,126	3,201,132	10,651,258	2,797,911		7,853,347
2	Chicago, Ill.		92,777,604	155,942,306	27,369,177	276,089,087	25,078,852	97,948,451	153,061,784
	City corporation		53,423,182	66,437,085	20,800,299	140,660,566	16,694,107	55,905,382	68,061,077
	General treasury	Dec. 31, 1917	49,427,240	36,144,591	11,496,543	97,068,374	10,124,055	54,347,176	32,597,143
	Library insurance fund	May 31, 1917	75		36	111	60	51	
	Sinking funds	Dec. 31, 1917	370,164	2,378,521	2,552,515	5,301,200	2,099,679		3,201,521
	Public trust funds	May 31, Sept. 30, Dec. 31, 1917.	424,906	2,020,925	255,644	2,701,475	306,946	1,477,465	917,064
	Investment funds	Dec. 31, 1917	3,200,797	25,398,223	6,010,246	34,609,266	3,762,105	80,690	30,766,471
	Private trust funds	May 31, Dec. 31, 1917.		494,825	485,315	980,140	401,262		578,878
	County		8,333,809	67,670,292	1,712,183	77,716,284	1,681,774	8,928,839	67,105,671
	General treasury	Nov. 30, 1917	8,310,210	5,015,903	1,587,384	14,913,497	1,215,341	8,928,834	4,769,322
	County-as-agent fund	Nov. 30, 1917		62,654,315	85,404	62,739,719	437,994		62,301,725
	Fee fund	Nov. 30, 1917	16,705		15,950	32,655	16,705		15,950
	Investment fund	Nov. 30, 1917	6,894	74	23,136	30,104	11,425	5	18,674
	Private trust fund	Nov. 30, 1917			309	309	309		
	School district		20,187,292	14,630,320	562,717	35,380,329	1,879,816	20,020,637	13,479,882
	General treasury	Dec. 31, 1917	17,983,851	14,363,211	482,707	32,829,769	1,792,723	19,305,020	11,732,026
	Public trust funds	Dec. 31, 1917	2,203,441	267,109	80,010	2,550,560	87,087	715,617	1,747,856
	Park district		5,619,079	1,431,627	3,865,225	10,915,931	2,610,345	6,553,714	1,751,872
	General treasury	Apr. 30, May 7, May 31, June 30, July 31, Dec. 31, 1917; Feb. 28, Mar. 31, 1918.	5,407,463	1,326,202	3,306,366	10,040,031	2,130,824	6,483,225	1,425,982
	Sinking funds	Apr. 30, Dec. 31, 1917.	199,941	52,396	426,793	679,130	419,576	70,489	189,065
	Investment funds	June 30, 1917; Feb. 28, Mar. 31, 1918.	11,675	40,468	120,310	172,453	50,741		121,712
	Private trust funds	Apr. 30, Dec. 31, 1917; Feb. 28, Mar. 31, 1918.		12,561	11,756	24,317	9,204		15,113
	Sanitary district		5,214,242	5,772,982	428,753	11,415,977	2,212,816	6,539,879	2,663,282
	General treasury	Dec. 31, 1917	5,214,242	5,759,228	428,753	11,402,223	2,212,816	6,539,879	2,649,528
	Investment fund	Dec. 31, 1917		13,754		13,754			13,754
3	Philadelphia, Pa.		53,577,062	42,684,600	15,141,068	111,402,750	16,143,387	66,156,062	29,103,301
	City corporation		43,955,924	39,748,751	11,818,475	95,523,150	14,654,662	55,357,982	25,510,506
	General treasury	Dec. 31, 1917	35,766,646	28,158,928	10,091,925	74,017,499	13,268,947	46,580,512	14,168,040
	Special assessment fund	Dec. 31, 1917	616,512			616,512		616,512	
	Library fund	Dec. 31, 1917	7,063	344,637	47,908	399,608	55,780	343,828	
	Museum fund	Dec. 31, 1917	72,443	58,693	13,737	144,873	16,654	128,219	
	Cash in transit	Dec. 31, 1917		24,283		24,283	24,283		
	Sinking fund	Dec. 31, 1917	1,089,621	10,165,655	908,915	12,164,191	699,102	5,919,429	5,545,660
	Public trust funds:								
	Municipal	Dec. 31, 1917	4,225,151	590,016	688,436	5,503,603	435,286	1,763,613	3,304,704
	Nonmunicipal	Dec. 31, 1917		66	481	547	539		8
	Investment funds	Dec. 31, 1917	2,178,488	18,774	50,905	2,248,167	39,388	5,869	2,202,910
	Private trust fund	Dec. 31, 1917		337,699	16,168	403,867	114,683		289,184
	School district		9,512,620	2,866,179	3,294,665	15,673,464	1,461,627	10,658,162	3,553,675
	General treasury	Dec. 31, 1917	9,313,337	2,332,377	3,196,422	14,842,136	1,313,280	10,494,279	3,034,577
	Sinking fund	Dec. 31, 1917	41,886	385,797	2,626	430,309	119,930	50	310,329
	Public trust fund	Dec. 31, 1917	139,702	148,000	93,017	380,719	13,359	163,678	203,682
	Investment fund	Dec. 31, 1917	17,695	5	2,600	20,300	15,058	155	5,087
	Poor districts		108,538	69,670	27,928	206,136	27,098	139,918	39,120
	General treasury	Dec. 31, 1917; Mar. 31, 1918.	107,639	69,670	27,591	204,900	26,813	139,417	38,670
	Public trust funds	Dec. 31, 1917	899		337	1,236	285	501	450

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 93.]

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 1918—Continued.								
4	**St. Louis, Mo**		$24,494,090	$6,328,379	$11,863,905	$42,686,374	$9,784,694	$23,959,176	$8,942,504
	City corporation		19,257,939	5,217,122	9,969,462	34,444,523	8,050,658	18,186,425	8,207,440
	General treasury	Apr. 8, 1918	16,876,767	776,090	5,375,170	23,028,027	3,721,248	16,258,579	3,048,200
	Collector's commission and expense fund.	Apr. 8, 1918	275,084	234		275,318		154,766	120,552
	Clerk of circuit court fee fund	Dec. 31, 1917	118,596	45,160	6,526	170,282	3,121	114,827	52,334
	Judge of probate court fee fund	Dec. 31, 1917	53,653			53,653		39,536	14,117
	Public improvement fund	Apr. 8, 1918	1,167,367	79,946		1,247,313		1,247,313	
	Convict labor account	Apr. 8, 1918	15,802			15,802		15,802	
	Library fund	Mar. 31, 1918	9,343	303,241	16,610	329,194	20,206	277,281	31,707
	State revenue fund	Apr. 8, 1918		2,139,368		2,139,368			2,139,368
	Sinking funds	Apr. 8, 1918	49,791	1,849,728	4,535,067	6,434,586	4,278,552		2,156,034
	Public trust funds	Dec. 31, 1917; Feb. 28, Mar. 31, 1918.	65,116	22,855	35,955	123,926	27,397	78,158	18,371
	Investment funds	Mar. 31, Apr. 8, 1918.	626,420	500		626,920		163	626,757
	Private trust fund	Apr. 8, 1918			134	134	134		
	School district		5,236,151	1,111,257	1,894,443	8,241,851	1,734,036	5,772,751	735,064
	General treasury	June 30, 1918	4,942,991	643,519	1,832,629	7,419,139	1,659,290	5,699,240	60,609
	Lunch-room fund	June 30, 1918	595	129,905	14,973	145,473	19,287		126,186
	Sinking fund	June 30, 1918	150,330	1,033	23,537	174,900	38,786	49,111	87,003
	Public trust funds	June 30, 1918	139,702	133,741	7,236	280,679	4,462	23,045	253,172
	Investment funds	June 30, 1918	2,533	4,975	10,979	18,487	7,620	1,355	9,512
	Private trust funds	June 30, 1918		198,084	5,089	203,173	4,591		198,582
5	**Boston, Mass**		36,924,898	28,704,299	13,851,494	79,480,691	9,257,135	38,455,518	31,768,038
	General treasury	Jan. 31, 1918	33,247,489	19,381,116	7,018,331	59,646,936	4,674,540	34,344,408	20,627,988
	County fund	Jan. 31, 1918	216,758	1,712,972		1,929,730		1,848,233	81,497
	Overseers of poor fund	Jan. 31, 1918	248,678	698,165	380	947,223		747,011	200,212
	Sinking funds	Jan. 31, 1918	1,491,050	4,880,873	5,626,031	11,997,954	3,308,710		8,689,244
	Public trust funds:								
	Municipal	Jan. 31, 1918	561,353	143,717	246,501	951,571	216,382	187,643	547,546
	Nonmunicipal	Jan. 31, 1918		24,723	1,488	26,211	1,646		24,565
	Investment fund	Jan. 31, 1918	1,159,570	1,692,519	625,659	3,477,748	679,285	1,328,223	1,470,240
	Private trust funds	Jan. 31, 1918		170,214	333,104	503,318	376,572		126,746
6	**Cleveland, Ohio**		23,912,158	43,615,824	19,210,293	86,738,275	20,722,005	27,180,812	38,835,458
	City corporation		14,497,252	20,001,251	8,877,848	43,376,351	9,650,359	17,164,190	16,561,802
	General treasury	Dec. 31, 1917	14,141,705	11,527,141	7,428,037	33,096,883	9,102,681	14,235,140	9,759,062
	Fee and special fund	Dec. 31, 1917	98,978			98,978		98,978	
	Sinking fund	Dec. 31, 1917	211,589	8,197,997	1,126,408	9,535,994	269,344	2,582,185	6,684,465
	Public trust funds:								
	Municipal	Dec. 31, 1917	44,980	194,894	24,735	264,609	16,444	247,887	278
	Nonmunicipal	Dec. 31, 1917		7,150	11,357	18,507	12,872		5,635
	Private trust funds	Dec. 31, 1917		74,069	287,311	361,380	249,018		112,362
	County		3,031,594	20,199,584	4,352,696	27,583,874	3,885,162	3,661,315	20,037,397
	General treasury	Aug. 31, 1917	3,031,594	1,004,682	4,205,736	8,242,012	3,760,383	3,661,315	820,314
	County-as-agent fund	Aug. 31, 1917		19,188,052	136,160	19,324,212	117,929		19,206,283
	Private trust fund	Aug. 31, 1917		6,850	10,800	17,650	6,850		10,800
	School district		6,383,312	3,414,989	5,979,749	15,778,050	7,186,484	6,355,307	2,236,259
	General treasury	Aug. 31, 1917	4,969,988	2,876,356	2,828,426	10,674,770	4,197,492	5,642,147	835,131
	Fee and special fund	Aug. 31, Dec. 31, 1917.	64,644			64,644		64,644	
	Miscellaneous fund	Aug. 31, 1917	610,000		813,000	1,423,000	610,000		813,000
	Library fund	Dec. 31, 1917	574,191	2,052	2,190,189	2,766,432	2,180,589	583,791	2,052
	Sinking funds	Aug. 31, Dec. 31, 1917.	95,422	485,631	143,017	724,070	179,567	13,619	530,884
	Public trust funds	June 30, 1917	69,067	50,950	5,117	125,134	18,836	51,106	55,192
7	**Detroit, Mich**		26,492,579	20,706,503	3,648,406	50,847,488	1,427,025	29,681,842	19,738,621
	City corporation		23,857,140	16,087,765	3,459,424	43,404,329	1,055,713	27,431,919	14,916,697
	General treasury	June 30, 1918	21,046,881	5,293,810	2,231,529	28,572,220	329,797	21,550,788	6,691,635
	Local improvement fund	June 30, 1918		2,574,722		2,574,722		2,574,722	
	House of correction fund	Dec. 31, 1917	344,336	44,223	10,791	399,350	16,598	334,953	47,799
	Waterworks fund	June 30, 1918	2,135,593	670,000	91,945	2,897,538	27,429	2,658,109	212,000
	Waterworks park fund	June 30, 1918	4,820		6,447	11,267	1,398	9,869	
	Sinking funds	June 30, 1918	274,852	4,721,795	1,096,606	6,093,283	665,007	263,697	5,164,579
	Public trust funds	June 30, 1918	48,284	688	15,785	64,757	11,286	39,781	13,690
	Investment funds	Dec. 31, 1917, June 30, 1918.	2,344	2,766,026		2,768,370			2,768,370
	Private trust fund	Dec. 31, 1917		16,501	6,321	22,822	4,198		18,624
	County		2,635,439	4,618,738	188,982	7,443,159	371,312	2,249,923	4,821,924
	General treasury	Nov. 30, 1917	2,624,681	54,261	160,953	2,839,895	336,770	2,234,087	269,038
	County-as-agent fund	Nov. 30, 1917		4,468,609	9,112	4,477,721	14,070		4,463,651
	Soldiers' relief commission fund	Nov. 30, 1917		15,015	823	15,838	41	15,797	
	Sinking fund	Nov. 30, 1917	10,758	77,006	4,644	92,408	3,813	39	88,556
	Private trust fund	Nov. 30, 1917		3,847	13,450	17,297	16,618		679

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 93.]

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 1918—Continued.								
8	Baltimore, Md.		$18,596,407	$3,679,288	$3,059,325	$25,335,020	$2,929,107	$18,691,264	$3,714,649
	General treasury	Dec. 31, 1917	17,581,180	2,364,225	2,627,310	22,572,715	2,555,263	18,603,580	1,413,872
	Sinking fund	Dec. 31, 1917	942,103	1,152,793	423,011	2,517,907	362,060	.....	2,155,847
	Public trust funds	Dec. 31, 1917	70,570	20,190	4,157	94,917	3,488	87,684	3,745
	Investment fund	Dec. 31, 1917	2,554	140,115	2,102	144,771	4,771	.....	140,000
	Private trust fund	Dec. 31, 1917	.....	1,965	2,745	4,710	3,525	.....	1,185
9	Pittsburgh, Pa.		23,443,706	6,402,775	12,567,093	42,413,574	11,468,089	23,219,404	7,726,081
	City corporation		13,259,541	4,012,978	3,970,976	21,243,495	3,485,589	12,961,661	4,796,245
	General treasury	Dec. 31, 1917	12,928,247	1,589,319	3,220,747	17,738,313	2,197,802	12,566,828	2,973,683
	Bridge fund	Dec. 31, 1917	31,399	.....	9,786	41,185	11,181	5,004	25,000
	Library fund	Dec. 31, 1917	106,666	253,383	34,916	395,465	31,860	363,605	.....
	Sinking fund	Dec. 31, 1917	109,614	2,032,159	624,416	2,766,189	1,120,189	.....	1,646,000
	Public trust funds	Dec. 31, 1917	47,924	5,591	50,420	103,935	72,120	26,224	5,591
	Investment fund	Dec. 31, 1917	35,691	132,026	30,691	198,408	52,437	.....	145,971
	County		4,742,082	1,111,695	3,243,135	9,096,912	2,790,376	4,877,780	1,428,756
	General treasury	Dec. 31, 1917	4,148,341	441,291	1,862,466	6,252,098	1,232,790	4,191,228	828,080
	Poor and insane fund	Dec. 31, 1917	401,484	28,596	210,282	640,362	247,948	322,343	70,071
	Workhouse fund	Dec. 31, 1917	157,130	130,679	42,090	329,899	57,965	266,544	5,390
	Industrial training school fund	Dec. 31, 1917	13	102,380	10,724	113,117	20,875	92,242	.....
	Sinking fund	Dec. 31, 1917	26,742	407,633	1,290,640	1,725,015	1,200,916	.....	524,099
	Public trust fund	Dec. 31, 1917	8,372	1,116	26,933	36,421	29,882	5,423	1,116
	School district		5,442,083	1,278,102	5,352,982	12,073,167	5,192,124	5,379,963	1,501,080
	General treasury	Dec. 31, 1917	5,390,227	396,565	4,954,837	10,741,629	4,644,285	4,914,776	1,182,568
	Sinking fund	Dec. 31, 1917	51,856	881,537	398,145	1,331,538	547,839	465,187	318,512
10	Los Angeles, Calif.		25,684,663	27,176,768	8,976,079	61,837,510	9,760,491	23,217,708	28,859,311
	City corporation		14,699,899	4,494,671	5,642,842	24,837,412	4,990,466	13,520,981	6,325,965
	General treasury	June 30, 1918	13,298,296	2,570,624	4,029,321	19,898,241	4,195,222	12,197,807	3,505,212
	Special assessment fund	June 30, 1918	1,230,452	25,450	.....	1,255,902	.....	1,255,902	.....
	Convict labor account	June 30, 1918	17,958	.....	.....	17,958	.....	17,958	.....
	Water revenue emergency fund	June 30, 1918	.....	450	7,700	8,150	8,150	.....	.....
	Electric plant emergency fund	June 30, 1918	.....	.....	27,000	27,000	7,000	.....	20,000
	Sinking funds	June 30, 1918	125,317	966,221	1,453,937	2,545,475	659,009	.....	1,886,466
	Public trust funds	June 30, 1918	2,062	56,211	39,244	97,517	39,966	46,757	10,794
	Investment funds	June 30, 1918	25,814	8,630	9,506	43,950	10,418	2,557	30,975
	Private trust funds	June 30, 1918	.....	867,085	76,134	943,219	70,701	.....	872,518
	County		6,014,289	21,176,116	2,244,666	29,435,071	3,667,269	3,605,751	22,162,051
	General treasury	June 30, 1918	5,710,604	516,314	56,669	6,283,587	1,050,811	3,474,902	1,757,874
	County-as-agent fund	June 30, 1918	.....	20,440,666	1,750,110	22,190,776	2,002,863	.....	20,187,913
	Cash in transit	June 30, 1918	.....	.....	15,000	15,000	.....	.....	15,000
	Sinking funds	June 30, 1918	303,685	28,036	80,597	412,318	155,137	130,849	126,332
	Investment fund	June 30, 1918	.....	27,000	.....	27,000	.....	.....	27,000
	Private trust funds	June 30, 1918	.....	164,100	342,290	506,390	458,458	.....	47,932
	School district		4,970,475	1,505,981	1,088,571	7,565,027	1,102,756	6,090,976	371,295
	General treasury	June 30, 1918	4,208,189	1,504,387	810,644	6,523,220	761,288	5,710,264	51,668
	Sinking funds	June 30, 1918	702,253	1,594	277,927	981,774	341,468	380,712	259,594
	Investment fund	June 30, 1918	60,033	.....	.....	60,033	.....	.....	60,033
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.								
11	Buffalo, N. Y.		$19,418,483	$10,919,609	$7,483,280	$37,821,372	$7,559,974	$19,495,986	$10,765,412
	City corporation		17,382,690	9,433,496	6,210,269	33,026,455	6,677,805	17,283,745	9,064,905
	General treasury	June 30, 1918	16,687,991	6,275,441	4,055,146	27,018,578	4,773,443	16,627,684	5,617,451
	Comptroller's cash fund	June 30, 1918	.....	1,190,619	1,364,564	2,555,183	1,191,812	126,747	1,236,624
	City and county hall fund	Dec. 31, 1917	824	18,750	28,110	47,684	780	45,926	978
	Library funds	Dec. 31, 1917, June 30, 1918.	17,767	160,501	84,846	263,114	60,697	191,926	10,491
	Sinking funds	June 30, 1918	482,099	916,674	478,964	1,877,737	528,778	9,462	1,339,497
	Public trust funds	Dec. 31, 1917, June 30, 1918.	192,545	65,102	149,813	407,460	56,012	282,000	69,448
	Investment funds	June 30, 1918	1,464	556,970	17,831	576,265	39,295	.....	536,970
	Private trust fund	June 30, 1918	.....	249,439	30,995	280,434	26,988	.....	253,446
	County		2,035,793	1,486,113	1,273,011	4,794,917	882,169	2,212,241	1,700,507
	General treasury	Dec. 31, 1917	1,997,760	307,310	496,432	2,801,502	350,366	2,169,445	281,691
	County-as-agent fund	Dec. 31, 1917	2,185	1,011,303	289,964	1,303,452	68,078	.....	1,235,374
	Superintendent of poor fund	Dec. 31, 1917	35,171	.....	6,631	41,802	9,211	5,135	27,456
	Petty cash fund	Dec. 31, 1917	.....	307	13,526	13,833	2,120	.....	11,713
	City and county hall fund	Dec. 31, 1917	677	15,375	23,050	39,102	640	37,661	801
	Private trust fund	Dec. 31, 1917	.....	151,818	443,408	595,226	451,754	.....	143,472

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 93.]

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 1918—Continued.								
12	San Francisco, Calif.		$20,138,595	$7,835,455	$8,899,845	$36,873,895	$6,373,214	$21,363,108	$9,137,573
	General treasury	June 30, 1918	16,870,250	4,535,729	6,208,220	27,614,199	4,453,848	19,474,839	3,685,512
	Special assessment fund	June 30, 1918	1,596,370			1,596,370		1,596,370	
	Municipal railway accident insurance fund.	June 30, 1918		20,279	64,046	84,325	33,784	443	50,098
	Sinking fund	June 30, 1918	1,381,582	102,456	1,375,427	2,859,465	1,199,606		1,659,859
	Public trust funds	June 30, 1918	145,949	217,240	44,770	407,959	36,019	248,680	123,260
	Investment funds	June 30, 1918	144,444	1,510,707	492,679	2,147,830	342,372	42,776	1,762,682
	Private trust funds	June 30, 1918		1,449,044	714,703	2,163,747	307,585		1,856,162
13	Milwaukee, Wis.		16,215,958	10,331,029	3,731,615	30,278,602	4,912,465	17,294,469	8,071,668
	City corporation		13,299,960	8,637,914	2,991,337	24,929,211	4,000,869	14,746,415	6,181,927
	General treasury	Dec. 31, 1917	13,156,210	8,580,225	2,952,697	24,689,132	3,957,397	14,631,250	6,100,485
	Library cash fund	Dec. 31, 1917		120	42	162	42		120
	Public trust funds	Apr. 30, Aug. 31, Dec. 31, 1917.	143,750	52,198	36,924	232,872	43,430	115,165	74,277
	Private trust fund	Dec. 31, 1917		5,371	1,674	7,045			7,045
	County		2,915,998	1,693,115	740,278	5,349,391	911,596	2,548,054	1,889,741
	General treasury	Dec. 31, 1917	2,915,998	159,399	679,165	3,754,562	856,983	2,477,452	420,127
	County-as-agent fund	Dec. 31, 1917		1,117,633	316	1,117,949	377		1,117,572
	Hunters' license fund	Dec. 31, 1917		9,800		9,800			9,800
	Highway commissioner's fund	Dec. 31, 1917		71,400	2,097	73,497	2,895	70,602	
	Cash in transit	Dec. 31, 1917			1,680	1,680			1,680
	Private trust funds	Dec. 31, 1917		334,883	57,020	391,903	51,341		340,562
14	Newark, N. J.		16,469,658	37,187,397	3,755,774	57,412,829	6,611,494	17,079,741	33,721,594
	City corporation		13,957,532	30,447,107	3,241,922	47,646,561	5,949,903	14,161,705	27,534,953
	General treasury	Dec. 31, 1917	11,603,051	24,029,167	1,485,535	37,117,753	4,562,426	8,097,628	24,457,699
	Court fee fund	Dec. 31, 1917	9,624			9,624		9,624	
	School fund	June 30, 1917	1,735,062	1,827,528	1,596,035	5,158,625	1,310,261	3,840,276	8,088
	Library fund	Dec. 31, 1917	20,330	137,517	69	157,916	578	156,028	1,310
	Cash in transit	Dec. 31, 1917		2,500	2,500	5,000	2,500		2,500
	Sinking fund	Dec. 31, 1917	510,164	3,766,024	108,291	4,384,479	21,850	1,945,455	2,417,174
	Public trust funds	Apr. 30, Dec. 31, 1917; Jan. 15, 1918.	69,575	305,754	25,369	400,698	18,722	107,535	274,441
	Investment fund	Dec. 31, 1917	9,726	304,976	9,249	323,951	18,618	5,159	300,174
	Private trust funds	Dec. 31, 1917		73,641	14,874	88,515	14,948		73,567
	County		2,512,126	6,740,290	513,852	9,766,268	661,591	2,918,036	6,186,641
	General treasury	May 9, 1917	2,397,473	1,459,207	365,162	4,221,842	437,113	2,449,785	1,334,944
	County-as-agent fund	May 9, 1917		4,390,821		4,390,821			4,390,821
	Park commission fund	Dec. 31, 1917	12,546	517,823	97,018	627,387	209,269	416,559	1,559
	Parental school fund	May 9, 1917	83	19,215	100	19,398	396	19,002	
	Vocational school fund	May 9, 1917	6,950	25,247		32,197	1,935	24,466	5,796
	Cash in transit	May 9, 1917		2,085		2,085	2,085		
	Sinking fund	May 9, 1917	92,487	306,220	50,802	449,509	9,704	472	439,333
	Public trust fund	Dec. 31, 1917	2,414	1,559	770	4,743	1,089		3,654
	Investment fund	May 9, 1917	173	18,113		18,286		7,752	10,534
15	Cincinnati, Ohio		15,304,552	20,156,011	10,827,740	46,288,303	11,159,497	16,741,113	18,387,693
	City corporation		10,624,048	7,085,063	5,185,260	22,894,371	5,658,102	10,879,909	6,356,360
	General treasury	Dec. 31, 1917	6,708,873	3,114,125	3,997,203	13,820,201	4,699,962	7,184,819	1,935,420
	University fund	Dec. 31, 1917	154,770	277,097	101,451	533,318	65,428	464,453	3,437
	Fee and special fund	Aug. 31, 1917	98,885			98,885		98,885	
	Sinking fund	Dec. 31, 1917	2,298,428	3,119,639	892,537	6,310,904	697,434	2,855,861	2,757,609
	Public trust funds:								
	Municipal	Dec. 31, 1917	121,934	295,698	79,156	496,788	102,595	275,891	118,302
	Nonmunicipal	Dec. 31, 1917		3,245	184	3,429	206		3,223
	Investment funds	Dec. 31, 1917	1,241,158	1,311	20,330	1,262,799	23,724		1,239,075
	Private trust funds	Dec. 31, 1917		273,948	94,099	368,047	68,753		299,294
	County		2,025,073	12,398,006	3,682,501	18,105,580	3,827,482	2,673,896	11,604,202
	General treasury	Aug. 31, 1917	2,004,638	1,309,708	1,876,743	5,191,089	2,263,705	2,362,309	565,075
	County-as-agent fund	Aug. 31, 1917		10,486,933	1,347,681	11,834,614	1,353,663		10,480,951
	Library fund	June 30, 1917	7,583	170,000	1,617	179,200	1,387	169,083	8,730
	Sinking fund	Aug. 31, 1917	9,125	396,660	440,452	846,237	183,905	142,079	520,253
	Public trust fund	June 30, 1917	3,727	4,650	5,295	13,672	388	425	12,859
	Private trust fund	Aug. 31, 1917		30,055	10,713	40,768	24,434		16,334
	School district		2,655,431	672,942	1,959,979	5,288,352	1,673,913	3,187,308	427,131
	General treasury	Aug. 31, 1917	2,543,725	329,680	1,781,158	4,654,563	1,447,189	2,864,241	343,133
	Fee and special fund	Aug. 31, 1917	39,882			39,882		39,882	
	Sinking fund	Aug. 31, 1917	25,728	298,518	169,917	494,163	207,718	217,489	68,956
	Public trust funds	Aug. 31, Dec. 31, 1917.	46,096	44,744	8,904	99,744	19,006	65,696	15,042

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 93.]

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 1918—Continued.								
16	New Orleans, La.		$9,215,600	$18,603,742	$4,511,799	$32,331,141	$4,755,549	$9,765,701	$17,809,891
	General treasury	Dec. 31, 1917	7,249,821	5,552,041	1,451,722	14,253,584	1,440,847	3,582,012	9,230,725
	Sewage and water fund	Dec. 31, 1917	692,106	1,539,657	937,103	3,168,866	951,121	1,380,288	837,457
	Park and avenue commission fund	Dec. 31, 1917	3,445	43,888	18,996	66,329	18,648	47,622	59
	Audubon Park fund	Dec. 31, 1917	3,084	15,730	15,013	33,827	11,889	21,738	200
	Park and museum funds	Dec. 31, 1917	17,171	56,001	9,716	82,888	6,735	37,652	38,501
	Almshouse fund	Dec. 31, 1917	4,295	14,750	161	19,206	873	18,333	.....
	Prisoners and asylums commission fund.	Dec. 31, 1917	.....	200	24	224	10	214	.....
	School fund	June 30, 1917	219,363	1,802,468	84,445	2,106,276	86,214	1,160,062	860,000
	Library fund	Dec. 31, 1917	2,924	41,000	3	43,927	30	43,397	500
	Public Belt Railroad fund	Dec. 31, 1917	577,747	20,604	55,440	653,791	90,431	502,756	60,604
	Judicial expense fund	Dec. 31, 1917	129,818	.....	77,831	207,649	72,185	135,464	.....
	Playground commission fund	Dec. 31, 1917	529	5,685	40	6,254	87	6,142	25
	Board of health fund	Dec. 31, 1917	43,357	94,237	1,485	139,079	1,367	137,712	.....
	Fire commission fund	Dec. 31, 1917	1,870	535,977	44,627	582,474	50,597	522,690	9,187
	Police commission fund	Dec. 31, 1917	55,070	421,331	24,064	500,465	19,300	469,117	12,048
	Courthouse commission fund	Dec. 31, 1917	65	21,800	5,003	26,868	2,689	24,179	.....
	Sinking funds	Dec. 31, 1917	60,440	8,268,187	1,548,295	9,876,922	1,900,657	1,555,022	6,421,243
	Public trust funds:								
	Municipal	Aug. 31, Dec. 31, 1917.	137,218	42,203	237,802	417,223	101,827	113,756	201,640
	Nonmunicipal	Dec. 31, 1917	.....	25	29	54	42	.....	12
	Investment funds	Dec. 31, 1917	17,277	21,427	.....	38,704	.....	7,545	31,159
	Private trust funds	Dec. 31, 1917	.....	106,531	.....	106,531	.....	.....	106,531
17	Minneapolis, Minn.		11,539,876	19,330,172	2,426,297	33,296,345	2,399,495	13,403,691	17,493,159
	City corporation		10,554,639	8,253,457	2,143,712	20,951,808	2,072,961	12,429,145	6,449,702
	General treasury	Dec. 31, 1917	9,950,530	6,188,540	1,739,924	17,878,994	1,878,602	12,259,490	3,740,902
	Convict labor account	Dec. 31, 1917	4,389	.....	.....	4,389	.....	4,389	.....
	Library fund	Dec. 31, 1917	9,313	2,965	1,091	13,369	1,424	1,815	10,130
	Treasurer's temporary funds	Dec. 31, 1917	61,366	.....	738	62,104	.....	.....	62,104
	Sinking fund	Dec. 31, 1917	401,000	1,337,140	315,145	2,053,285	99,798	.....	1,953,487
	Public trust funds	Aug. 31, Oct. 31, Dec. 31, 1917.	116,867	100,827	86,814	304,508	92,852	163,451	48,205
	Investment fund	Dec. 31, 1917	11,174	600,000	.....	611,174	.....	.....	611,174
	Private trust fund	Dec. 31, 1917	.....	23,985	.....	23,985	285	.....	23,700
	County		985,237	11,076,715	282,585	12,344,537	326,534	974,546	11,043,457
	General treasury	Dec. 31, 1917	941,938	402,135	114,468	1,458,541	184,127	973,027	301,387
	County-as-agent fund	Dec. 31, 1917	.....	10,234,154	163,671	10,397,825	140,746	.....	10,257,079
	Sinking funds	Dec. 31, 1917	41,788	440,426	4,360	486,574	1,471	112	484,991
	Public trust fund	Dec. 31, 1917	1,511	.....	86	1,597	190	1,407	.....
18	Washington, D. C.		17,663,699	3,540,047	4,699,324	25,903,070	6,764,706	14,783,151	4,355,213
	General treasury	June 30, 1918	17,145,124	254,762	4,357,026	21,756,912	6,393,093	12,824,239	2,539,580
	Militia fund	June 30, 1918	305	34,856	6,811	41,972	3,297	38,580	95
	Register of wills fund	June 30, 1918	43,422	119	.....	43,541	.....	43,303	238
	Recorder of deeds fund	June 30, 1918	38,757	10,856	21,682	71,295	5,596	43,997	21,702
	Bridge fund	June 30, 1918	.....	24,490	3,111	27,601	709	26,892	.....
	Convict labor accounts	June 30, 1918	69,000	.....	.....	69,000	.....	69,000	.....
	Library fund	June 30, 1918	7,529	.....	809	8,338	2,360	5,978	.....
	Zoological park fund	June 30, 1918	.....	95,806	1,540	97,346	4,783	92,563	.....
	Public buildings and grounds fund	June 30, 1918	.....	326,146	11,307	337,453	39,046	298,407	.....
	Aqueduct fund	June 30, 1918	.....	636,655	64,669	701,324	45,119	656,205	.....
	Park lighting fund	June 30, 1918	.....	29,620	60	29,680	2,500	27,180	.....
	Miscellaneous funds	June 30, 1918	199,365	62,393	.....	261,758	.....	199,365	62,393
	Sinking fund	June 30, 1918	49,357	1,195,571	5,457	1,250,385	14,277	215,028	1,021,080
	Public trust funds	June 30, 1918	110,840	141,815	29,337	281,992	39,578	242,414	.....
	Private trust funds	June 30, 1918	.....	726,958	197,515	924,473	214,348	.....	710,125
19	Seattle, Wash.		15,861,375	23,106,881	4,667,629	43,635,885	4,189,454	17,406,018	22,040,413
	City corporation		9,919,650	7,666,747	2,519,349	20,105,746	2,341,795	10,489,237	7,274,714
	General treasury	Dec. 31, 1917	9,675,366	6,659,915	2,405,481	18,740,762	2,054,229	10,431,041	6,255,492
	Sinking fund	Dec. 31, 1917	217,930	659,759	71,815	949,504	262,733	.....	686,771
	Public trust funds	Dec. 31, 1917	26,354	15,542	37,805	79,701	22,060	51,184	6,457
	Investment fund	Dec. 31, 1917	.....	331,531	4,248	335,779	2,773	7,012	325,994
	County		2,763,398	13,817,737	1,207,807	17,788,942	958,119	2,512,606	14,318,217
	General treasury	Dec. 31, 1917	2,763,398	1,461,341	549,993	4,774,732	433,137	2,512,606	1,828,989
	County-as-agent fund	Dec. 31, 1917	.....	12,352,600	657,028	13,009,628	524,032	.....	12,485,596
	Private trust fund	Dec. 31, 1917	.....	3,796	786	4,582	950	.....	3,632
	School district		2,056,431	1,283,759	642,386	3,982,576	690,968	3,031,580	260,028
	General treasury	June 30, 1917	1,893,396	1,283,476	589,901	3,766,773	581,513	3,031,580	153,680
	Sinking fund	June 30, 1917	162,970	2	52,485	215,457	109,455	.....	106,002
	Investment fund	June 30, 1917	65	281	.....	346	.....	.....	346
	Port of Seattle		1,121,896	338,638	298,087	1,758,621	198,572	1,372,595	187,454
	General treasury	Dec. 31, 1917	859,245	289,305	287,260	1,435,810	158,598	1,145,413	131,799
	Sinking fund	Dec. 31, 1917	262,651	49,333	10,827	322,811	39,974	227,182	55,655

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 93.]

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 1918—Continued.								
20	Jersey City, N. J.		$9,341,011	$12,972,670	$3,239,740	$25,553,421	$2,828,141	$9,931,918	$12,793,362
	City corporation		7,448,220	8,324,954	2,088,158	17,861,332	1,728,434	8,038,611	8,094,287
	General treasury	Nov. 30, 1917	7,120,721	6,815,755	743,094	14,679,570	1,236,398	7,827,166	5,616,006
	Hunting and fishing license fund	Nov. 30, 1917	213			213		213	
	Library fund	Nov. 30, 1917	2,312	112,000	883	115,195	30,070	84,933	192
	Sinking fund	Nov. 30, 1917	285,191	1,283,847	1,286,092	2,855,130	377,095		2,478,035
	Public trust funds	Nov. 30, Dec. 31, 1917.	39,783	113,352	58,089	211,224	84,871	126,299	54
	County		1,892,791	4,647,716	1,151,582	7,692,089	1,099,707	1,893,307	4,699,075
	General treasury	Nov. 30, 1917	1,833,064	314,996	763,261	2,911,321	808,186	1,696,048	407,087
	County-as-agent fund	Nov. 30, 1917		3,829,607	6,453	3,836,060			3,836,060
	Health fund	Nov. 30, 1917	2,332		773	3,105	636	1,852	617
	Parental school fund	Nov. 30, 1917	226	7,983	15,956	24,165	11	24,153	1
	Park fund	Nov. 30, 1917	3,010	65,000	173,415	241,425	84,706	156,719	
	Mosquito extermination fund	Nov. 30, 1917	51	15,600	375	16,026	1,897	14,129	
	Sinking fund	Dec. 31, 1917	53,953	414,270	191,317	659,540	204,230		455,310
	Public trust fund	Nov. 30, 1917	155	260	32	447	41	406	
21	Kansas City, Mo.		12,022,761	8,969,328	7,641,639	28,633,728	7,423,589	12,520,841	8,689,298
	City corporation		7,296,249	3,769,732	3,076,921	14,142,902	2,710,922	7,985,916	3,446,064
	General treasury	Apr. 15, 1918	5,399,788	3,210,142	2,774,703	11,384,633	2,689,746	6,418,536	2,276,351
	Public improvement fund	Apr. 15, 1918	1,529,684	25,071		1,554,755		1,554,755	
	Sinking fund	Apr. 15, 1918	348,719	515,332	285,859	1,149,910	5,257		1,144,653
	Public trust fund	Dec. 31, 1917	18,058	19,187	16,359	53,604	15,919	12,625	25,060
	County		1,781,268	5,092,482	3,361,538	10,235,288	3,525,189	1,653,992	5,056,107
	General treasury	Dec. 31, 1917	1,749,006	1,168,229	980,259	3,897,494	1,154,357	1,646,460	1,096,677
	County-as-agent fund	Dec. 31, 1917		3,900,383	2,361,135	6,261,518	2,333,469		3,928,049
	Sinking fund	Dec. 31, 1917	13,077		4,728	17,805	12,295	5,510	
	Public trust fund	Dec. 31, 1917	19,185	23,870	15,416	58,471	25,068	2,022	31,381
	School district		2,945,244	107,114	1,203,180	4,255,538	1,187,478	2,880,933	187,127
	General treasury	June 30, 1918	2,732,733	90,603	969,732	3,793,068	810,148	2,880,923	101,997
	Sinking fund	June 30, 1918	212,511	16,511	233,448	462,470	377,330	10	85,130
22	Portland, Oreg.		11,381,560	11,283,929	3,523,965	26,189,454	4,424,975	10,005,460	11,759,019
	City corporation		6,397,644	3,803,685	2,139,063	12,340,392	3,122,326	5,148,197	4,069,869
	General treasury	Nov. 30, 1917	4,298,779	1,475,242	1,132,121	6,906,142	937,082	4,812,268	1,156,792
	Dock commission fund	Nov. 30, 1917	232,472	1,431,752	33,365	1,697,589	1,310,733	325,118	61,738
	Petty cash fund	Nov. 30, 1917		250		250	250		
	Sinking funds	Nov. 30, 1917	1,822,572	383,479	966,360	3,172,411	858,472	36	2,313,903
	Public trust funds	Nov. 30, 1917	42,572	15,129	6,812	64,513	14,274	10,040	40,199
	Investment funds	Nov. 30, 1917	1,249	497,833	405	499,487	1,515	735	497,237
	County		2,307,968	6,918,778	559,478	9,786,224	537,488	1,916,652	7,332,084
	General treasury	Dec. 31, 1917	2,110,650	193,991	440,410	2,745,051	367,143	1,748,949	628,959
	County-as-agent fund	Dec. 31, 1917		6,203,297	2,605	6,205,902	14,249		6,191,653
	County clerk's fund	Dec. 31, 1917	78,885	175,563	93,198	347,646	132,655	4,226	210,765
	District court fund	Dec. 31, 1917	26,489	55,234	3,970	85,693	9,414		76,279
	Library fund	Oct. 31, 1917	5,945	146,896	351	153,192	2,709	149,322	1,161
	Interstate Bridge fund	Dec. 31, 1917	79,505			79,505	6,249	14,155	59,101
	Cash in transit	Dec. 31, 1917			7,860	7,860			7,860
	Public trust fund	Oct. 31, 1917	6,494	8,584	3,042	18,120	280		17,840
	Private trust funds	Dec. 31, 1917		135,213	8,042	143,255	4,789		138,466
	School district		2,163,815	411,074	746,214	3,321,103	676,170	2,497,847	147,086
	General treasury	June 30, 1917	2,140,143	349,722	571,811	3,061,676	458,429	2,494,942	108,305
	Sinking fund	June 30, 1917	3,852	50,000	161,748	215,600	215,600		
	Public trust fund	June 30, 1917	19,820	11,352	12,655	43,827	2,141	2,905	38,781
	Port of Portland		512,133	150,392	79,210	741,735	88,991	442,764	209,980
	General treasury	Dec. 31, 1917	506,695	62,092	48,281	617,068	85,182	442,669	89,217
	Sinking funds	Dec. 31, 1917	5,438	88,300	30,929	124,667	3,809	95	120,763

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 93.]

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 1918.								
23	Indianapolis, Ind.		$7,628,113	$2,871,514	$1,912,665	$12,412,292	$2,373,904	$7,803,871	$2,235,517
	City corporation		5,514,172	2,435,050	1,218,624	9,167,846	1,624,147	5,395,368	2,148,331
	General treasury	Dec. 31, 1917	3,419,574	1,414,906	310,548	5,145,028	615,730	3,636,974	892,324
	Special assessment improvement fund.	Dec. 31, 1917	919,224	1,321	118,925	1,039,470	59,084	845,161	134,625
	Street intersection fund	Dec. 31, 1917	148,157	64,718	4,988	217,863	21,064	78,445	118,354
	Improvement fund	Dec. 31, 1917	24,751		35,647	60,398	53,285	7,113	
	Barrett law fund	Dec. 31, 1917	738,750			738,750		734,632	4,118
	Sinking funds	Dec. 31, 1917	189,432		387,727	577,159	532,327	28,832	16,000
	Public trust funds	Dec. 31, 1917	74,284	21,965	41,290	137,539	30,387	64,211	42,941
	Private trust funds	Dec. 31, 1917		932,140	319,499	1,251,639	311,670		939,969
	School district		2,113,941	436,464	694,041	3,244,446	749,757	2,407,503	87,186
	General treasury	June 30, 1917	1,951,068	413,559	183,477	2,548,104	503,778	1,997,260	47,066
	Library fund	June 30, 1917	102,537	1	448,704	551,242	176,420	374,032	790
	Public trust funds	June 30, 1917	60,336	22,904	61,860	145,100	69,559	36,211	39,330
24	Denver, Colo.		6,666,809	3,488,452	2,375,606	12,530,867	1,681,561	5,979,028	4,870,278
	City corporation		4,952,066	3,313,045	2,202,439	10,467,550	1,542,470	4,245,380	4,679,691
	General treasury	Dec. 31, 1917	4,479,006	561,371	919,166	5,959,543	1,046,479	3,962,315	950,749
	Advance tax fund	Dec. 31, 1917	10,637	8	13,375	24,020			24,020
	Tax collector's fee fund	Dec. 31, 1917	51,687			51,687			51,687
	Clerk of district court fund	Dec. 31, 1917	37,832		11,179	49,011	488	37,344	11,179
	Clerk of county court fund	Dec. 31, 1917	30,437		792	31,229	3,960	26,477	792
	Hunting and fishing license fund	Dec. 31, 1917	209	627		836		209	627
	Museum fund	Dec. 31, 1917	29	26,250	1,126	27,405	1,287	26,118	
	Trust and agency fund	Dec. 31, 1917		2,464,132	296,793	2,760,925	31,791		2,729,134
	Sinking fund	Dec. 31, 1917	217,645	69,035	746,320	1,033,000	401,210	76,212	555,578
	Public trust funds	Dec. 31, 1917	124,584	182,736	156,970	464,290	23,086	116,714	324,490
	Private trust funds	Dec. 31, 1917		8,886	56,718	65,604	34,169		31,435
	School district		1,714,743	175,407	173,167	2,063,317	139,091	1,733,639	190,587
	General treasury	June 30, 1917	1,689,210	174,715	156,731	2,020,656	127,580	1,733,181	159,895
	Sinking fund	June 30, 1917	25,533	692	16,436	42,661	11,511	458	30,692
25	Rochester, N. Y.		8,387,322	7,095,217	3,522,995	19,005,534	3,672,620	9,406,385	5,926,529
	City corporation		8,239,518	6,885,348	3,522,995	18,647,861	3,672,620	9,165,602	5,809,639
	General treasury	Dec. 31, 1917	8,022,982	5,808,186	1,466,955	15,298,123	1,832,876	8,874,350	4,590,897
	Cemetery fund	Dec. 31, 1917	68,636	3,890	14,854	87,380	22,478	57,541	7,361
	Sinking funds	Dec. 31, 1917	68,884	507,832	1,347,680	1,924,396	1,311,687	150,585	462,124
	Public trust funds:								
	Municipal	Dec. 31, 1917	75,843	36,066	196,534	308,443	95,317	83,126	130,000
	Nonmunicipal	Dec. 31, 1917		12,700	80,674	93,374	38,696		54,678
	Investment fund	Dec. 31, 1917	3,173	5,046	34,260	43,479	15,306		28,173
	Private trust funds	Dec. 31, 1917		510,628	382,038	892,666	356,260		536,406
	County supervisors' fund		147,804	209,869		357,673		240,783	116,890
	General treasury	Sept. 30, 1917	147,804	209,869		357,673		240,783	116,890
26	Providence, R. I.		7,146,177	5,141,984	1,710,467	13,998,628	1,418,749	7,701,485	4,878,394
	General treasury	Sept. 30, 1917	6,744,438	3,009,777	1,390,520	11,144,735	645,897	7,602,680	2,896,158
	City official fee fund	Sept. 30, 1917	6,987			6,987		6,987	
	Hunters' license fund	Dec. 31, 1917		1,663		1,663			1,663
	Sinking fund	Sept. 30, 1917	344,975	1,829,595	134,760	2,309,330	422,909		1,886,421
	Public trust funds:								
	Municipal	Sept. 30, Dec. 31, 1917	46,184	92,415	34,768	173,367	41,433	91,818	40,116
	Nonmunicipal	Sept. 30, 1917		35,219	2,759	37,978	12,478		25,500
	Investment funds	Sept. 30, 1917	3,593	156,026	142,629	302,248	292,248		10,000
	Private trust fund	Sept. 30, 1917		17,289	5,031	22,320	3,784		18,536
27	St. Paul, Minn.		6,915,025	9,203,307	2,294,262	18,412,594	1,281,825	7,582,919	9,547,850
	General treasury	Dec. 31, 1917	6,564,377	3,683,830	1,991,408	12,239,615	1,179,819	7,364,407	3,695,389
	Sinking funds	Dec. 31, 1917	298,746	5,391,472	290,799	5,979,017	89,238	137,828	5,751,951
	Public trust funds	Sept. 30, Dec. 31, 1917.	53,902	128,005	12,055	193,962	12,768	80,684	100,510
28	Louisville, Ky.		6,061,382	2,552,161	2,478,084	11,091,627	2,565,092	5,573,753	2,952,782
	General treasury	Aug. 31, 1917	4,270,287	830,762	324,194	5,425,243	429,736	2,699,086	2,296,421
	Children's guardians fund	Dec. 31, 1917	19,477	11,277	4,959	35,713	10,407	25,097	209
	Hospital commission fund	Aug. 31, 1917			314	314			314
	Tuberculosis hospital fund	Dec. 31, 1917	29,296	66,612	2,025	97,933	1,465	96,468	
	House of refuge fund	Aug. 31, 1917	1,270	83,249	14,382	98,901	13,167	73,218	12,516
	School fund	June 30, 1917	323,633	787,688	172,340	1,283,661	107,041	1,175,094	1,526
	Library fund	Aug. 31, 1917	44,411	94,304	299	139,014	3	109,975	29,036
	Park fund	Aug. 31, 1917	7,270	195,936	3,921	207,127	1,574	134,759	70,794
	Water fund	Dec. 31, 1917	767,585	34,281	488,353	1,290,219	494,804	622,864	172,551
	Cash in transit	Aug. 31, 1917		1,652	1,150	2,802	1,652		1,150
	Sinking fund	Dec. 31, 1917	577,746	328,015	1,431,452	2,337,213	1,462,455	505,675	279,083
	Public trust funds	Aug. 31, 1917	6,227	43,355	34,695	84,277	42,788	41,489	
	Investment fund	Dec. 31, 1917	14,180	75,030		89,210		28	89,182

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 93.]

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 1918—Continued.								
29	Columbus, Ohio		$6,428,903	$4,083,329	$1,710,325	$12,222,557	$1,273,340	$6,351,844	$4,597,373
	City corporation		4,940,634	3,753,999	1,153,041	9,847,674	709,787	4,955,844	4,182,043
	General treasury	Dec. 31, 1917	3,463,636	1,844,852	805,750	6,114,238	610,629	3,929,572	1,574,037
	Fee and special fund	Dec. 31, 1917	52,934			52,934		52,934	
	Cash in transit	Dec. 31, 1917		3,377		3,377	3,377		
	Sinking funds	Dec. 31, 1917	1,378,107	1,696,785	336,967	3,411,859	85,852	935,791	2,390,216
	Public trust funds	Dec. 31, 1917	45,957	2,675	4,330	52,962	4,120	37,547	11,295
	Private trust funds	Dec. 31, 1917		206,310	5,994	212,304	5,809		206,495
	School district		1,488,269	329,330	557,284	2,374,883	563,553	1,396,000	415,330
	General treasury	Aug. 31, 1917	1,423,753	156,472	511,636	2,091,861	484,327	1,302,094	305,440
	Fee and special fund	Aug. 31, 1917	24,213			24,213		24,213	
	Sinking funds	Aug. 31, 1917	16,420	150,000	36,429	202,849	70,396	57,453	75,000
	Public trust fund	Aug. 31, 1917	23,883	22,858	9,219	55,960	8,830	12,240	34,890
30	Oakland, Calif		5,296,097	579,488	1,377,282	7,252,867	1,297,787	4,962,185	992,895
	City corporation		3,379,840	419,714	1,061,089	4,860,643	1,085,389	2,981,865	793,389
	General treasury	June 30, 1918	3,224,132	54,200	993,593	4,271,925	1,018,765	2,805,252	447,908
	Special assessment fund	June 30, 1918	141,448			141,448		141,448	
	Convict labor account	June 30, 1918	3,000			3,000		3,000	
	Sinking fund	June 30, 1918			1,000	1,000	1,000		
	Public trust fund	June 30, 1918	11,260	27,781	1,154	40,195	7,200	32,165	830
	Private trust fund	June 30, 1918		337,733	65,342	403,075	58,424		344,651
	School district		1,911,820	159,774	311,608	2,383,202	207,986	1,978,760	196,456
	General treasury	June 30, 1918	1,836,598	159,771	235,820	2,232,189	148,096	1,935,640	148,453
	Sinking fund	June 30, 1918	75,222	3	75,788	151,013	59,890	43,120	48,003
	Sanitary district		4,437		4,585	9,022	4,412	1,560	3,050
	Sinking fund	June 30, 1918	4,437		4,585	9,022	4,412	1,560	3,050
31	Toledo, Ohio		5,631,711	4,562,822	2,180,020	12,674,553	2,282,776	5,635,332	4,756,445
	City corporation		4,073,281	4,541,692	1,347,585	9,962,558	1,520,404	4,135,208	4,306,946
	General treasury	Dec. 31, 1917	3,894,083	1,699,931	1,229,557	6,823,571	1,269,176	3,460,329	2,094,066
	Fee and special fund	Dec. 31, 1917	30,481			30,481		30,481	
	Sinking funds	Dec. 31, 1917	129,930	2,760,248	47,944	2,938,122	185,723	573,246	2,179,153
	Public trust funds:								
	Municipal	Dec. 31, 1917	8,576	69,190	40,097	117,863	31,422	70,840	15,601
	Nonmunicipal	Dec. 31, 1917		1,900	228	2,128	1,873		255
	Investment funds	Dec. 31, 1917	10,211	28	1,387	11,636	1,444	312	9,880
	Private trust funds	Dec. 31, 1917		10,385	28,372	38,757	30,766		7,991
	School district		1,558,430	321,130	832,435	2,711,995	762,372	1,500,124	449,499
	General treasury	Aug. 31, 1917	1,498,681	36,263	796,970	2,331,914	716,316	1,306,944	308,654
	Fee and special funds	Aug. 31, 1917	24,556			24,556		24,556	
	Sinking fund	Aug. 31, 1917	12,489	270,770	33,070	316,329	32,612	157,717	126,000
	Public trust fund	June 30, 1917	22,704	14,097	2,395	39,196	13,444	10,907	14,845
32	Atlanta, Ga		4,262,994	1,220,684	426,969	5,910,647	367,072	3,968,765	1,573,910
	General treasury	Dec. 31, 1917	4,234,523	882,849	426,769	5,544,141	361,667	3,944,435	1,238,039
	Convict labor account	Dec. 31, 1917	21,204			21,204		21,204	
	Sinking fund	Dec. 31, 1917		337,805		337,805	6,274		331,531
	Public trust funds:								
	Municipal	Dec. 31, 1917	7,267	30		7,297	31	3,126	4,140
	Nonmunicipal	Dec. 31, 1917			200	200			200
33	Birmingham, Ala		2,316,170	1,122,498	957,122	4,395,790	874,228	2,494,326	1,027,236
	General treasury	Sept. 30, 1917	2,265,020	696,530	409,414	3,370,964	253,722	2,463,813	653,429
	Convict labor account	Sept. 30, 1917	28,233			28,233		28,233	
	Library fund	Sept. 30, 1917			296	296			296
	Petty cash fund	Sept. 30, 1917		500	1,500	2,000	2,000		
	Sinking fund	Sept. 30, 1917	14,202	354,432	535,240	903,874	609,774		295,100
	Public trust fund	Sept. 30, 1917	5,217	4	6,664	11,885	5,141	2,280	4,464
	Investment fund	Sept. 30, 1917	3,498	55,826		59,324			59,324
	Private trust funds	Sept. 30, 1917		15,206	4,008	19,214	4,591		14,623
34	Omaha, Nebr		5,490,477	4,700,366	2,035,279	12,226,122	2,534,802	6,130,091	3,561,229
	City corporation		3,305,109	2,472,339	950,606	6,728,054	1,565,056	3,509,119	1,653,879
	General treasury	Dec. 31, 1917	2,237,722	1,179,517	550,998	3,968,237	771,422	2,502,514	694,301
	Sinking funds	Dec. 31, 1917	1,037,923	1,192,331	381,946	2,612,200	776,124	996,175	839,901
	Public trust funds	Dec. 31, 1917	29,464	6,601	5,761	41,826	5,996	10,430	25,400
	Private trust funds	Dec. 31, 1917		93,890	11,901	105,791	11,514		94,277

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 93.]

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 1918—Continued.								
34	Omaha, Nebr.—Continued.								
	School district		$1,228,522	$723,494	$1,021,367	$2,973,383	$829,558	$1,874,360	$269,465
	General treasury	June 30, 1917	1,210,935	530,959	901,403	2,643,297	654,397	1,739,510	249,390
	Sinking funds	June 30, 1917	6,542	168,883	83,572	258,997	123,491	111,464	19,042
	Public trust funds	June 30, 1917	9,586	13,652	4,185	27,423	3,860	23,386	177
	Investment fund	June 30, 1917	1,459	10,000	32,207	43,666	42,810		856
	Water district		956,846	1,504,533	63,306	2,524,685	140,188	746,612	1,637,885
	General treasury	Dec. 31, 1917	937,301	229,230	63,306	1,229,837	140,188	746,612	343,037
	Sinking fund	Dec. 31, 1917		667,029		667,029			667,029
	Investment fund	Dec. 31, 1917	19,545	608,274		627,819			627,819
35	Worcester, Mass.		5,696,807	8,708,112	359,526	14,764,445	124,334	5,534,386	9,105,725
	General treasury	Nov. 30, 1917	5,418,895	7,442,012	149,145	13,010,052	78,109	5,401,885	7,530,058
	Hunters' and dog license fund	Nov. 30, 1917		9,500		9,500			9,500
	Public library contingent fund	Nov. 30, 1917	2,158	4	183	2,345	196		2,149
	Sinking funds	Nov. 30, 1917	234,070	1,036,263	186,701	1,457,034	6,035		1,450,999
	Public trust funds:								
	Municipal	Nov. 30, 1917	33,821	25	10,956	44,802	10,118	695	33,989
	Nonmunicipal	Nov. 30, 1917		17,030		17,030			17,030
	Investment funds	Nov. 30, 1917, Jan. 31, 1918.	7,863	147,594	124	155,581	4,108	131,806	19,667
	Private trust funds	Sept. 15, Nov. 30, 1917.		55,684	12,417	68,101	25,768		42,333
36	Richmond, Va.		4,628,100	4,952,474	774,924	10,355,498	365,472	4,502,381	5,487,645
	General treasury	Jan. 31, 1918	4,276,418	3,037,044	429,567	7,793,029	329,011	2,840,713	4,623,305
	Public baths fund	Jan. 31, 1918	4,482	5,000	2,924	12,406	223	10,181	2,002
	School fund	June 30, 1917	121,127	827,090	12,934	961,151	13,004	941,437	6,710
	Sinking fund	Jan. 31, 1918	174,203	1,007,861	317,276	1,499,345	22,307	704,032	773,006
	Public trust funds:								
	Municipal	June 30, Oct. 31, 1917; Jan. 31, 1918.	50,152	12,017	1,497	63,666	569	6,018	57,079
	Nonmunicipal	Jan. 31, 1918		7,458		7,458			7,458
	Investment funds	Jan. 31, 1918	1,713	6,004	10,726	18,443	358		18,085
37	Syracuse, N. Y.		4,652,394	5,665,300	1,801,555	12,119,249	1,809,261	5,123,080	5,186,908
	City corporation		4,546,503	5,570,185	1,801,553	11,918,243	1,809,261	5,031,612	5,077,370
	General treasury	Dec. 31, 1917	4,501,884	4,928,210	1,733,903	11,163,997	1,676,792	4,829,673	4,657,532
	Sewer fund	Nov. 30, 1917	1,470	151,999	15,654	169,123	84,767	84,356	
	Library fund	Dec. 31, 1917	2,078	56,804	177	59,059	145	58,914	
	Public trust funds	July 31, Dec. 31, 1917.	41,071	42,968	20,309	104,348	21,269	58,669	24,410
	Private trust funds	Dec. 31, 1917		390,204	31,512	421,716	26,288		395,428
	County supervisors' fund		105,891	95,115		201,006		91,468	109,538
	General treasury	Oct. 31, 1917	105,891	95,115		201,006		91,468	109,538
38	Spokane, Wash.		3,677,344	700,341	989,490	5,367,175	861,080	3,131,155	1,374,940
	City corporation		2,580,823	546,308	663,481	3,790,612	404,859	2,125,339	1,260,414
	General treasury	Dec. 31, 1917	2,504,391	322,639	655,993	3,483,023	295,452	2,111,664	1,075,907
	Cash in transit	Dec. 31, 1917			1	1			1
	Sinking fund	Dec. 31, 1917	70,908	207,469	7,043	285,420	100,914		184,506
	Public trust funds	Dec. 31, 1917	5,524	8,005	444	13,973	298	13,675	
	Investment fund	Dec. 31, 1917		8,195		8,195	8,195		
	School district		1,096,521	154,033	326,009	1,576,563	456,221	1,005,816	114,526
	General treasury	June 30, 1917	916,360	117,233	241,509	1,275,102	315,622	895,879	63,601
	Sinking fund	June 30, 1917	180,161	36,800	84,500	301,461	140,599	109,937	50,925
39	New Haven, Conn.		3,539,550	3,024,914	204,469	6,768,933	423,734	3,566,234	2,778,965
	City corporation		3,449,650	2,977,115	199,960	6,626,725	419,515	3,475,398	2,731,812
	General treasury	Dec. 31, 1917	3,213,219	1,324,792	148,977	4,686,988	207,610	2,082,767	2,396,611
	Hunters' license fund	Dec. 31, 1917	362	1,560		1,922			1,922
	Court fee fund	Dec. 31, 1917	49,920			49,920	2,692	24,313	22,915
	School fund	Dec. 31, 1917	97,341	1,266,826	16,568	1,380,735	178,360	1,123,180	79,195
	Library fund	Dec. 31, 1917	23,066	53,999	214	77,279	54	77,200	25
	Park fund	Dec. 31, 1917	7,920	118,324	63	126,307	71	126,236	
	Sinking fund	Dec. 31, 1917	338	158,000	2,471	160,809	4,309		156,500
	Public trust funds	Aug. 31, Dec. 31, 1917.	57,484	53,614	31,667	142,765	26,419	41,702	74,644
	Westville school district		78,986	44,675	4,019	127,680	3,528	80,123	44,029
	General treasury	July 15, 1917	78,728	42,668	1,825	123,221	1,278	80,123	41,820
	Sinking fund	July 15, 1917	258	1,918		2,176			2,176
	Public trust fund (nonmunicipal)	July 15, 1917		89	2,194	2,283	2,250		33
	Borough of Fairhaven East		10,914	3,124	490	14,528	691	10,713	3,124
	General treasury	May 31, 1917	10,914	3,124	490	14,528	691	10,713	3,124

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 93.]

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 1918—Continued.								
40	Memphis, Tenn		$3,525,882	$1,465,101	$775,574	$5,766,557	$1,081,823	$3,205,850	$1,478,884
	General treasury	Dec. 31, 1917	2,561,838	419,089		2,980,927	171,052	1,885,512	924,363
	Park fund	Dec. 31, 1917	8,470	218,855	40,387	267,712	75,247	186,013	6,452
	Waterworks fund	Dec. 31, 1917	457,871	10,231	290,775	758,877	284,183	389,246	85,448
	Library fund	Jan. 16, 1918	2,029	49,714	8,021	59,764	6,671	41,924	11,169
	School fund	June 30, 1917	320,609	573,017		893,626	98,150	687,587	107,889
	Cash in transit	Dec. 31, 1917		4,041	14,052	18,093	4,041		14,052
	Sinking funds	Dec. 31, 1917	175,065	177,154	422,339	774,558	442,479	15,568	316,511
	Investment fund	Dec. 31, 1917		13,000		13,000			13,000
41	Scranton, Pa		2,407,925	712,456	822,504	3,942,885	961,538	2,314,623	666,724
	City corporation		1,410,950	207,864	584,220	2,203,034	729,426	1,259,776	213,832
	General treasury	Dec. 31, 1917	1,213,115	151,372	399,982	1,764,469	525,107	1,151,073	88,289
	Library fund	Dec. 31, 1917	950	22,816	1,214	24,980	1,261	23,719	
	Sinking fund	Dec. 31, 1917	190,238	20,000	181,067	391,305	201,506	79,130	110,669
	Public trust funds	May 31, Dec. 31, 1917.	6,203	11,676	1,758	19,637	1,222	5,841	12,574
	Investment fund	May 31, 1917	444	2,000	199	2,643	330	13	2,300
	School district		996,975	504,592	238,284	1,739,851	232,112	1,054,847	452,892
	General treasury	July 3, 1917	973,646	327,092	82,543	1,383,281	113,390	977,512	292,379
	Sinking fund	July 3, 1917	10,297	168,000	152,163	330,460	114,925	65,535	150,000
	Public trust fund	June 30, 1917	12,987	9,500	228	22,715	402	11,800	10,513
	Investment funds	July 3, 1917	45		3,350	3,395	3,395		
42	Paterson, N. J		2,656,418	3,754,676	358,283	6,769,377	298,116	3,006,277	3,464,984
	General treasury	June 30, 1918	2,153,386	2,492,859	91,968	4,738,213	15,717	2,053,130	2,669,366
	School fund	June 30, 1918	436,504	480,329	1,945	918,778	663	880,000	38,115
	Library fund	June 30, 1918	2,132	38,000		40,132	1,270	38,862	
	Bonds matured and unpaid fund	June 30, 1918			4,000	4,000	4,000		
	Recorder's fund	June 30, 1918	80	1,047		1,127		80	1,047
	Hunting and fishing license fund	June 30, 1918	607	4,048		4,655		607	4,048
	Cash in transit	June 30, 1918		76,100		76,100	76,100		
	Sinking fund	June 30, 1918	52,548	639,517	243,791	935,856	183,605		752,251
	Public trust funds	May 31, June 30, 1918.	10,798	22,776	2,280	35,854	2,256	33,598	
	Investment fund	June 30, 1918	363		5,701	6,064	6,064		
	Private trust fund	June 30, 1918			8,598	8,598	8,441		157
43	Grand Rapids, Mich		3,334,528	3,289,903	437,719	7,062,150	449,391	3,484,969	3,127,790
	City corporation		2,065,691	3,137,712	270,609	5,474,012	379,788	2,061,999	3,032,225
	General treasury	Mar. 31, 1918	2,004,946	2,705,657	56,974	4,767,577	277,974	1,931,849	2,557,754
	Sinking funds	Mar. 31, 1918	60,496	317,711	127,428	505,635	94,134	130,068	281,433
	Public trust funds:								
	Municipal	Mar. 31, 1918	249		180	429	247	82	100
	Nonmunicipal	Mar. 31, 1918		114,344	86,027	200,371	7,433		192,938
	School district		1,268,837	152,191	167,110	1,588,138	69,603	1,422,970	95,565
	General treasury	June 30, 1918	1,268,615	152,191	166,202	1,587,008	68,473	1,422,970	95,565
	Public trust funds	June 30, 1918	222		908	1,130	1,130		
44	Dallas, Tex		3,795,046	712,347	988,464	5,495,857	903,416	3,503,373	1,089,068
	General treasury	Apr. 30, 1918	2,987,410	551,554	443,637	3,982,601	648,549	2,928,540	405,512
	Special assessment improvement fund.	Apr. 30, 1918	258,962			258,962		258,962	
	Library fund	Apr. 30, 1918	1,878	17,350	1,591	20,819	2,593	17,968	258
	Sinking fund	Apr. 30, 1918	542,843	123,723	534,448	1,201,014	236,033	297,039	667,942
	Public trust funds	Apr. 30, 1918	3,953	3,331	3,738	11,022	9,946	864	212
	Private trust funds	Apr. 30, 1918		16,389	5,050	21,439	6,295		15,144
45	San Antonio, Tex		2,811,416	1,662,513	2,085,515	6,559,444	2,158,740	2,771,947	1,628,757
	City corporation		2,083,775	1,653,778	1,611,121	5,348,674	1,992,193	1,821,743	1,534,738
	General treasury	May 31, 1918	1,578,731	1,613,191	1,154,707	4,346,629	1,493,737	1,547,711	1,305,181
	Library fund	May 31, 1918	1,458	17,286	17,451	36,195	17,931	17,806	458
	Sinking fund	May 31, 1918	502,886	22,547	438,494	963,927	479,847	255,767	228,313
	Public trust fund	May 31, 1918	700		120	820	361	459	
	Private trust funds	May 31, 1918		754	349	1,103	317		786
	School district		727,641	8,735	474,394	1,210,770	166,547	950,204	94,019
	General treasury	May 31, 1918	661,912	2,580	316,943	981,435	90,995	884,142	6,298
	Sinking fund	May 31, 1918	65,729	6,155	157,451	229,335	75,552	66,062	87,721
46	Fall River, Mass		3,101,603	3,249,393	425,132	6,776,128	279,303	3,261,947	3,234,878
	General treasury	Dec. 31, 1917	2,982,120	2,925,092	140,026	6,047,238	102,989	3,259,362	2,684,887
	Board of police incidental fund	Dec. 31, 1917	2,011		99	2,110	45	185	1,880
	Hunters' and dog license fund	Dec. 31, 1917		6,405		6,405			6,405
	Cash in transit	Dec. 31, 1917		253	44,517	44,770	253		44,517
	Sinking funds	Dec. 31, 1917	115,311	305,846	238,960	660,117	174,725		485,392
	Public trust funds:								
	Municipal	Dec. 31, 1917	2,161		1,530	3,691	1,291	2,400	
	Nonmunicipal	Dec. 31, 1917		11,797		11,797			11,797

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 93.]

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 1918—Continued.								
47	Dayton, Ohio		$3,268,418	$1,672,419	$2,473,047	$7,413,884	$1,959,393	$4,385,925	$1,068,566
	City corporation		2,408,708	1,472,430	1,468,256	5,349,394	1,251,095	3,178,301	919,998
	General treasury	Dec. 31, 1917	1,327,297	1,332,904	1,450,074	4,110,275	1,147,149	2,720,797	242,329
	Convict labor account	Dec. 31, 1917	9,429			9,429		9,429	
	Fee and special fund	Dec. 31, 1917	21,135	2,989		24,124		21,135	2,989
	Sinking fund	Dec. 31, 1917	1,017,320	132,471	2,243	1,152,034	98,120	381,340	672,574
	Public trust funds	Dec. 31, 1917	33,527	4,066	15,939	53,532	5,826	45,600	2,106
	School district		859,710	199,989	1,004,791	2,064,490	708,298	1,207,624	148,568
	General treasury	Aug. 31, 1917	682,872	174,788	959,376	1,817,036	649,411	1,086,726	80,899
	Library and museum fund	Aug. 31, 1917	48,997		548	49,545	817	48,728	
	Fee and special fund	Dec. 31, 1917	8,101			8,101		8,101	
	Sinking fund	Aug. 31, 1917	106,065	9,272	29,439	144,776	40,757	51,957	52,062
	Public trust funds	Aug. 31, 1917	13,675	15,929	15,428	45,032	17,313	12,112	15,607
48	Bridgeport, Conn		3,661,603	3,221,720	2,083,034	8,966,357	2,229,310	5,665,110	1,071,937
	General treasury	Mar. 31, 1918	3,560,075	3,132,772	2,063,204	8,756,051	2,203,195	5,634,999	917,857
	Court fee fund	Mar. 31, 1918	49,231	4,274		53,505		63	53,442
	Health inspection fund	Mar. 31, 1918	3,952		142	4,094	655		3,439
	Town farm contingent fund	Mar. 31, 1918			243	243			243
	Library fund	Mar. 31, 1918	8,082		8,009	16,091	13,159	2,932	
	Sinking fund	Mar. 31, 1918	26,417	67,778	10,743	104,938	8,310		96,628
	Public trust funds	Mar. 31, 1918	13,846	16,896	693	31,435	3,991	27,116	328
49	Salt Lake City, Utah		3,740,522	1,218,276	1,249,551	6,208,349	944,335	3,649,025	1,614,989
	City corporation		2,693,291	1,096,763	1,044,445	4,834,499	928,458	2,449,197	1,456,844
	General treasury	Dec. 31, 1917	2,686,080	970,996	909,384	4,566,460	695,415	2,425,797	1,445,248
	Convict labor account	Dec. 31, 1917	5,000			5,000		5,000	
	Mayor's contingent fund	Dec. 31, 1917		6,275	15	6,290	190	6,100	
	War gardens fund	Dec. 31, 1917	2,211	8,471		10,682	102	10,580	
	Sinking fund	Dec. 31, 1917		50,765	129,977	180,742	180,742		
	Public trust fund (nonmunicipal)	Dec. 31, 1917		58,536	5,069	63,605	52,009		11,596
	Investment fund	Dec. 31, 1917		1,720		1,720		1,720	
	School district		1,047,231	121,513	205,106	1,373,850	15,877	1,199,828	158,145
	General treasury	June 30, 1917	1,036,979	85,126	189,276	1,311,381		1,197,376	114,005
	Sinking fund	June 30, 1917		36,387	7,753	44,140			44,140
	Public trust fund	June 30, 1917	10,252		8,077	18,329	15,877	2,452	
50	New Bedford, Mass		3,591,596	4,956,898	538,933	9,087,427	724,833	4,086,752	4,275,842
	General treasury	Nov. 30, 1917	3,496,706	4,562,960	390,655	8,450,321	584,361	4,081,218	3,784,742
	Library fund	Nov. 30, 1917	935		14	999	94		905
	Hunters' and dog license fund	Nov. 30, 1917		7,566		7,566			7,566
	Sinking fund	Dec. 31, 1917	80,055	341,699	117,023	538,777	109,950		428,827
	Public trust funds:								
	Municipal	Nov. 30, 1917	13,850	20,020	6,552	40,422	2,834	5,534	32,054
	Nonmunicipal	Nov. 30, 1917		24,653	24,689	49,342	27,594		21,748
51	Nashville, Tenn		2,422,826	1,401,333	1,774,776	5,598,935	1,436,360	2,660,164	1,502,411
	General treasury	Dec. 31, 1917	2,383,882	764,445	988,507	4,136,834	497,473	2,420,232	1,219,129
	Convict labor account	Dec. 31, 1917	4,727			4,727		4,727	
	Library fund	Dec. 31, 1917	865	20,011	249	21,125	461	20,653	11
	Park fund	Dec. 31, 1917	3,742	163,608	13,836	181,186	25,987	102,574	52,625
	Sinking funds	Dec. 31, 1917	26,340	442,955	772,025	1,241,320	911,849	98,825	230,646
	Public trust funds	Dec. 31, 1917	3,270	10,314	159	13,743	590	13,153	
52	Tacoma, Wash		3,590,977	1,961,107	530,881	6,082,965	594,063	3,150,295	2,338,607
	City corporation		2,684,060	1,365,064	393,759	4,442,883	501,098	2,291,886	1,649,899
	General treasury	Dec. 31, 1917	2,575,750	592,808	303,737	3,472,295	436,524	2,117,952	917,819
	Sinking funds	Dec. 31, 1917	102,516	760,029	89,559	952,104	62,650	162,374	727,080
	Public trust funds	Dec. 31, 1917	4,394	7,127	463	11,984	1,924	10,060	
	Investment fund	Dec. 31, 1917	1,400	5,100		6,500		1,500	5,000
	School district		801,564	574,861	109,099	1,485,524	64,630	762,728	658,166
	General treasury	June 30, 1917	718,973	555,124	15,793	1,289,890	21,392	723,011	545,487
	Sinking fund	June 30, 1917	77,534	358	91,586	169,478	40,395	39,017	90,066
	Public trust funds	June 30, 1917	4,933		1,720	6,653	2,843	700	3,110
	Investment fund	June 30, 1917	124	19,379		19,503			19,503
	Park district		105,353	21,182	28,023	154,558	28,335	95,681	30,542
	General treasury	Dec. 31, 1917	105,353	119	28,023	133,495	22,272	95,681	15,542
	Investment fund	Dec. 31, 1917		21,063		21,063	6,063		15,000

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 93.]

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 1918—Continued.								
53	Houston, Tex.		$3,615,385	$5,956,545	$2,080,355	$11,652,285	$1,942,831	$4,854,027	$4,855,427
	General treasury	Dec. 31, 1917	3,553,178	4,700,492	1,743,832	9,997,502	1,354,308	4,133,460	4,509,734
	Library and lyceum funds	Dec. 31, 1917	1,284	14,424	551	16,259	4	16,255	
	Incidental expense fund	Dec. 31, 1917		1,700	2,575	4,275	2,075		2,200
	Board of liquidation fund	Dec. 31, 1917		707,821	149	707,970	415	704,312	3,243
	Sinking fund	Dec. 31, 1917	60,923	532,108	333,248	926,279	586,029		340,250
54	Cambridge, Mass.		3,690,895	5,561,420	365,038	9,617,353	422,908	3,573,518	5,620,927
	General treasury	Mar. 31, 1918	3,506,271	4,660,107	97,357	8,263,735	287,331	3,570,263	4,406,141
	Hunters' and dog license fund	Mar. 31, 1918		2,961		2,961			2,961
	Sinking funds	Mar. 31, 1918	180,556	881,476	262,052	1,324,094	130,296		1,193,808
	Public trust funds:								
	Municipal	Mar. 31, 1918	4,068		5,619	9,687	5,291	3,255	1,141
	Nonmunicipal	Mar. 31, 1918		16,763		16,763			16,763
	Private trust fund	Mar. 31, 1918		113		113			113
55	Trenton, N. J.		2,764,652	3,315,377	643,051	6,723,080	699,658	2,911,435	3,111,987
	General treasury	Feb. 28, 1918	2,667,235	2,561,948	271,428	5,500,611	340,019	2,890,404	2,270,188
	Recorder's fund	Feb. 28, 1918		1,076		1,076			1,076
	Hunters' license fund	Dec. 31, 1917		4,576		4,576			4,576
	Sinking fund	Dec. 31, 1917	75,147	731,445	355,794	1,162,386	346,813	85	815,488
	Public trust funds	Dec. 31, 1917; Feb. 28, Apr. 30, 1918.	22,270	16,094	14,451	52,815	11,297	20,946	20,572
	Private trust fund	Feb. 28, 1918		238	1,378	1,616	1,529		87
56	Lowell, Mass.		2,816,044	2,601,424	332,692	5,750,160	459,284	2,990,121	2,300,755
	General treasury	Dec. 31, 1917	2,750,908	2,500,719	314,254	5,565,881	389,793	2,983,480	2,192,608
	Hunters' and dog license fund	Dec. 31, 1917	358	5,030		5,388		358	5,030
	Sinking funds	Dec. 31, 1917	59,449	82,163	4,175	145,787	50,163		95,624
	Public trust funds:								
	Municipal	Dec. 31, 1917	5,329	1,655	3	6,987	486	6,283	218
	Nonmunicipal	Dec. 31, 1917		11,857	14,260	26,117	18,842		7,275
57	Hartford, Conn.		4,652,533	4,426,736	767,822	9,847,091	1,317,589	5,466,251	3,063,251
	City corporation		3,762,678	3,885,185	615,002	8,262,865	925,128	4,535,101	2,802,636
	General treasury	Mar. 31, 1918	2,967,767	2,539,320	236,959	5,744,046	395,568	3,082,666	2,265,812
	Police court fund	Mar. 31, 1918	28,920	6,426	4,340	39,686	3,765	8,599	27,322
	License fund	Mar. 31, 1918	6,236		2	6,238	72	528	5,638
	High school fund	Mar. 31, 1918	311	241,010	2,752	244,073	3,057	240,857	159
	Park fund	Mar. 31, 1918	13,495	109,502	8,831	131,878	12,849	108,527	10,502
	Waterworks fund	Feb. 28, 1918	508,553	682,055	116,598	1,308,106	143,721	1,041,377	123,008
	Cemetery fund	Mar. 31, 1918	8,359	10,500	3,412	22,271	769	18,177	3,325
	Hunters' license fund	Mar. 31, 1918		1,084		1,084			1,084
	Military census fund	Mar. 31, 1918			83	83			83
	Sinking funds	Feb. 28, Mar. 31, 1918.	216,296	228,842	237,817	682,955	362,525		320,430
	Public trust funds:								
	Municipal	Mar. 31, 1918	11,858	61,762	3,245	76,865	1,775	34,370	40,720
	Nonmunicipal	Mar. 31, 1918		459	913	1,372	1,027		345
	Investment fund	Mar. 31, 1918	883	3,325		4,208			4,208
	School district		889,855	541,551	152,820	1,584,226	392,461	931,150	260,615
	General treasury	May 31, June 5, 7, 10, 11, and 13, 1918.	885,716	521,394	136,609	1,543,719	378,637	931,150	233,932
	Sinking funds	May 31, June 5, 7, 11, and 13, 1918.	4,139	20,157	16,211	40,507	13,824		26,683
58	Youngstown, Ohio		2,942,461	2,399,972	1,985,204	7,327,637	2,464,999	2,986,231	1,876,407
	City corporation		1,943,097	2,025,397	1,525,088	5,493,582	1,876,521	2,002,682	1,614,379
	General treasury	Dec. 31, 1917	1,437,870	1,349,089	1,473,103	4,260,062	1,783,672	1,671,082	805,308
	Park fund	Dec. 31, 1917	63,369	4,750	14,311	82,430	24,475	29,205	28,750
	Fee and special fund	Dec. 31, 1917	20,636			20,636		20,636	
	Sinking funds	Dec. 31, 1917	414,348	628,186	32,767	1,075,301	60,935	261,802	752,564
	Public trust funds	Dec. 31, 1917	6,874	43,372	4,907	55,153	7,439	19,957	27,757
	School district		999,364	374,575	460,116	1,834,055	588,478	983,549	262,028
	General treasury	Aug. 31, 1917	860,102	334,054	353,052	1,547,208	526,271	873,302	147,635
	Fee and special fund	Aug. 31, 1917	11,052			11,052		11,052	
	Sinking fund	Aug. 31, 1917	112,031	414	97,868	210,313	54,560	90,589	65,164
	Public trust funds	Aug. 31, Oct. 31, 1917.	16,179	40,107	9,196	65,482	7,647	8,606	49,229
59	Fort Worth, Tex.		1,896,637	1,120,447	116,006	3,133,090	263,218	1,962,383	907,489
	General treasury	June 30, 1918	1,429,259	430,278	39,124	1,898,661	71,752	1,182,529	644,380
	Convict labor account	June 30, 1918	3,946			3,946		3,946	
	School fund	Aug. 31, 1917	118,348	578,863	4,531	701,742	129,805	468,909	103,028
	Library fund	Dec. 31, 1917	622	11,800	3,249	15,671	1,923	13,748	
	Sinking funds	Aug. 31, 1917, June 30, 1918.	334,446	85,841	66,537	486,824	59,735	285,845	138,244
	Investment funds	Aug. 31, 1917, June 30, 1918.	10,016	13,665	2,565	26,246	3	4,406	21,837

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 93.]

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 1918—Continued.								
60	**Reading, Pa.**		$1,591,660	$599,625	$470,795	$2,662,080	$459,640	$1,444,700	$757,740
	City corporation		1,095,392	348,256	439,522	1,883,170	396,194	997,305	489,671
	General treasury	Jan. 7, 1918	1,071,099	92,976	228,815	1,392,890	252,431	996,385	144,074
	Sinking fund	Jan. 7, 1918	24,293	248,550	203,025	475,868	137,596	920	337,352
	Private trust fund	Jan. 7, 1918		6,730	7,682	14,412	6,167		8,245
	School district		496,268	251,369	31,273	778,910	63,446	447,395	268,069
	General treasury	June 30, 1917	484,883	195,125	4,463	684,471	9,906	421,876	252,689
	Sinking fund	June 30, 1917	3,128	48,340	26,284	78,232	49,820	19,532	8,880
	Public trust fund	June 30, 1917	8,257	7,404	546	16,207	3,720	5,987	6,500
61	**Springfield, Mass.**		4,580,804	3,579,363	811,428	8,971,595	460,664	4,527,816	3,983,115
	General treasury	Nov. 30, 1917	4,530,815	3,220,958	685,423	8,437,196	453,886	4,526,262	3,457,048
	Hunters' and dog license fund	Nov. 30, 1917		7,371		7,371			7,371
	Sinking fund	Nov. 30, 1917	42,570	351,034	125,758	519,362	1,706		517,656
	Public trust funds	Oct. 15, Nov. 30, Dec. 31, 1917.	7,419		247	7,666	5,072	1,554	1,040
62	**Camden, N. J.**		2,132,254	2,745,571	422,233	5,300,058	357,980	2,596,253	2,345,825
	General treasury	Dec. 31, 1917	2,041,040	2,289,477	205,149	4,535,666	338,083	2,577,158	1,620,425
	Convict labor account	Dec. 31, 1917	536			536		536	
	Sinking fund	Dec. 31, 1917	76,800	447,073	213,122	736,995	15,495		721,500
	Public trust funds	Dec. 31, 1917	13,878	9,021	3,962	26,861	4,402	18,559	3,900
63	**Albany, N. Y.**		3,440,753	2,363,615	386,195	6,190,563	301,060	3,753,864	2,135,639
	City corporation		3,298,594	2,207,207	386,195	5,891,996	301,060	3,597,456	1,993,480
	General treasury	Dec. 31, 1917	3,231,288	1,918,312	196,789	5,346,389	209,764	3,562,450	1,574,175
	Cash in transit	Dec. 31, 1917		192		192	192		
	Sinking funds	Dec. 31, 1917	44,199	247,474	152,249	443,922	58,751	1,596	383,575
	Public trust funds	Dec. 31, 1917	22,807	41,229	37,157	101,193	32,353	33,410	35,430
	Investment fund	Dec. 31, 1917	300			300			300
	County supervisors' fund		142,159	156,408		298,567		156,408	142,159
	General treasury	Oct. 31, 1917	142,159	156,408		298,567		156,408	142,159
64	**Des Moines, Iowa**		3,707,028	2,095,878	874,586	6,677,492	1,482,703	4,349,020	845,769
	City corporation		2,472,912	1,715,585	721,676	4,910,173	1,255,673	2,953,473	701,027
	General treasury	Mar. 31, 1918	1,336,414	1,299,244	661,074	3,296,732	1,152,908	1,801,550	342,274
	Special assessment fund	Mar. 31, 1918	1,073,153			1,073,153		1,073,153	
	Library fund	Mar. 31, 1918	33,141	2,319		35,460	803	33,940	717
	Sinking fund	Mar. 31, 1918	5,990	7,822	22,433	36,245	1,205	30,040	5,000
	Public trust funds:								
	Municipal	Dec. 31, 1917	24,214		4,874	29,088	14,298	14,790	
	Nonmunicipal	Mar. 31, 1918		9	220	229	229		
	Private trust funds	Mar. 31, 1918		406,191	33,075	439,266	86,230		353,036
	School district		1,234,116	380,293	152,910	1,767,319	227,030	1,395,547	144,742
	General treasury	June 30, 1918	1,234,116	380,293	152,910	1,767,319	227,030	1,395,547	144,742
65	**Lynn, Mass.**		2,663,360	3,926,870	65,747	6,655,977	131,927	2,756,709	3,767,341
	General treasury	Dec. 31, 1917	2,595,756	2,942,442	33,757	5,571,955	88,464	2,753,299	2,730,192
	Hunters' and dog license fund	Dec. 31, 1917	259	3,812		4,071		259	3,812
	Sinking fund	Dec. 31, 1917	60,807	907,009	22,707	990,523	32,252		958,271
	Public trust funds:								
	Municipal	Dec. 31, 1917	3,317	13,757	6,195	23,269	7,079	3,151	13,039
	Nonmunicipal	Dec. 31, 1917		41,850	2,574	44,424	2,197		42,227
	Investment fund	Dec. 31, 1917	3,221	18,000	514	21,735	1,935		19,800
66	**Schenectady, N. Y.**		2,490,821	3,229,542	202,485	5,912,848	99,749	2,141,185	3,671,914
	General treasury	Dec. 31, 1917	2,450,663	2,861,053	184,273	5,495,989	88,940	2,099,873	3,307,176
	County supervisors' fund	Oct. 31, 1917		78,358		78,358		39,739	38,619
	Sinking funds	Dec. 31, 1917	21,939	227,022	7,411	256,372	9,424		246,948
	Public trust funds	Dec. 31, 1917	8,219	13,109	10,801	32,129	1,385	1,573	29,171
	Investment fund	Dec. 31, 1917		50,000		50,000			50,000
67	**Yonkers, N. Y.**		3,940,725	7,020,173	137,544	11,098,442	335,160	4,186,702	6,576,580
	General treasury	Dec. 31, 1917	3,903,285	6,803,475	67,314	10,774,074	280,595	4,065,920	6,427,559
	County supervisors' fund	Dec. 31, 1917	2,599	61,163	15,639	79,401	8,455	70,946	
	Library fund	Dec. 31, 1917	1,212	16,215	1,644	19,071	107	18,964	
	Hunters' license fund	Dec. 31, 1917		480		480			480
	City court fund	Dec. 31, 1917	86	1,812		1,898		86	1,812
	Sinking fund	Dec. 31, 1917	4,151	88,510	30,937	123,598	19,543	45	104,010
	Public trust funds	Dec. 31, 1917	29,392	33,518	22,010	84,920	19,101	23,100	42,719
	Investment fund	Dec. 31, 1917		15,000		15,000	7,359	7,641	

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 93.]

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 1918—Continued.								
68	**Lawrence, Mass.**		$2,124,340	$2,641,649	$221,532	$4,987,521	$360,009	$2,199,550	$2,427,962
	General treasury	Dec. 31, 1917	2,103,586	2,542,373	206,127	4,852,086	303,805	2,199,439	2,348,842
	Hunters' and dog license fund	Nov. 30, 1917	111	1,867		1,978		111	1,867
	Sinking fund	Dec. 31, 1917	20,250	70,766	15,314	106,330	56,113		50,217
	Public trust funds:								
	Municipal	Dec. 31, 1917	393		91	484	91		26,393
	Nonmunicipal	Dec. 31, 1917		26,643		26,643			643
69	**Kansas City, Kans.**		3,348,977	1,104,738	482,298	4,936,013	868,686	2,977,573	1,089,754
	City corporation		2,650,189	981,071	472,155	4,103,415	827,644	2,285,921	989,850
	General treasury	Dec. 31, 1917	2,176,829	689,936	343,890	3,210,655	773,048	2,181,527	256,080
	Sinking funds	Dec. 31, 1917	465,072	272,458	125,520	863,050	49,030	87,451	726,569
	Public trust fund	Dec. 31, 1917	7,810		198	8,008	185	7,823	
	Investment fund	Dec. 31, 1917	478	8,326	2,146	10,950	1,830	9,120	
	Private trust funds	Dec. 31, 1917		10,351	401	10,752	3,551		7,201
	School district		698,788	123,667	10,143	832,598	41,042	691,652	99,904
	General treasury	June 30, 1017	679,728	122,753	7,203	809,684	26,131	690,649	92,904
	Sinking fund	June 30, 1917	19,060	914	2,940	22,914	14,911	1,003	7,000
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.								
70	**Oklahoma City, Okla.**		$2,164,701	$2,761,207	$1,628,795	$6,554,703	$1,091,557	$2,381,871	$3,081,275
	City corporation		1,426,758	1,995,268	1,517,936	4,939,962	890,867	1,836,758	2,212,337
	General treasury	June 30, 1918	886,072	579,690	1,230,996	2,696,758	719,272	1,677,664	299,822
	Convict labor account	June 30, 1918	2,550			2,550		2,550	
	Sinking fund	June 30, 1918	533,953	682,001	176,085	1,392,039	79,369	154,978	1,157,692
	Public trust fund	June 30, 1918	4,183		11,197	15,380	12,008	1,566	1,806
	Private trust fund	June 30, 1918		733,577	99,658	833,235	80,218		753,017
	School district		737,943	765,939	110,859	1,614,741	200,690	545,113	868,938
	General treasury	June 30, 1918	486,734	315,085	23,271	825,090	60,973	458,872	305,245
	Sinking fund	June 30, 1918	251,209	450,854	87,588	789,651	139,717	86,241	563,693
71	**Duluth, Minn.**		3,133,065	359,588	536,466	4,029,119	538,157	2,922,850	568,112
	City corporation		2,299,464	351,730	311,284	2,962,478	431,112	2,045,961	485,405
	General treasury	Dec. 31, 1917	2,131,439	340,555	179,897	2,651,891	351,926	2,027,785	272,180
	Sinking fund	Dec. 31, 1917	125,992	6,000	107,021	239,013	53,913		185,100
	Public trust funds	Aug. 31, Dec. 31, 1917	42,033	5,175	24,366	71,574	25,273	18,176	28,125
	School district		833,601	7,858	225,182	1,066,641	107,045	876,889	82,707
	General treasury	July 31, 1917	668,499	5,595	126,971	801,065		799,795	1,270
	Sinking fund	July 31, 1917	150,211	1,117	96,922	248,250	105,642	66,590	76,018
	Public trust fund	July 31, 1917	14,891	1,146	1,289	17,326	1,403	10,504	5,419
72	**Wilmington, Del.**		1,699,935	1,542,964	818,668	4,061,567	306,322	2,086,086	1,669,159
	General treasury	June 30, 1918	1,157,899	379,688	377,600	1,915,187	118,682	700,266	1,096,239
	Police contingent fund	June 30, 1918	25	1,500	959	2,484	960	1,524	
	Health funds	June 30, 1918	634	4,000	821	5,455	1,052	4,403	
	Street and sewer fund	June 30, 1918	69,835	293,225	288,299	651,359	62,474	478,360	110,525
	School fund	June 30, 1918	44,513	375,026	103,496	523,035	69,367	447,418	6,250
	Park fund	Dec. 31, 1917	83,347	48,037	8,634	140,018	16,387	123,631	
	Waterworks fund	June 30, 1918	313,836	350,250	36,509	700,595	34,745	316,326	349,524
	Sinking fund	June 30, 1918		81,629	86	81,715	115		81,600
	Public trust funds	Dec. 31, 1917; Apr. 30, June 30, 1918	29,846	9,609	2,264	41,719	2,540	14,158	25,021
73	**Akron, Ohio**		3,080,717	3,985,874	1,225,840	8,292,431	1,685,604	3,426,401	3,180,426
	City corporation		2,301,130	3,403,025	655,393	6,359,548	976,539	2,284,619	3,098,390
	General treasury	Dec. 31, 1917	2,221,239	1,714,905	437,162	4,373,306	686,987	1,848,580	1,837,739
	Fee and special fund	Dec. 31, 1917	41,506			41,506		41,506	
	Sinking funds	Dec. 31, 1917	24,841	1,623,119	210,673	1,858,633	280,503	370,796	1,207,334
	Public trust funds	Dec. 31, 1917	13,544	65,001	7,558	86,103	9,049	23,737	53,317
	School district		779,587	582,849	570,447	1,932,883	709,065	1,141,782	82,036
	General treasury	Aug. 31, 1917	762,666	582,849	570,447	1,915,962	709,065	1,124,861	82,036
	Fee and special fund	Aug. 31, 1917	16,921			16,921		16,921	

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 93.]

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 1918—Continued.								
74	Norfolk, Va.		$2,482,694	$2,769,546	$251,957	$5,504,197	$464,379	$3,012,601	$2,027,217
	General treasury	June 30, 1918	2,391,996	2,477,545	88,801	4,958,342	318,314	3,001,141	1,638,887
	Library fund	Dec. 31, 1917	416	7,925	337	8,678	890	7,788	
	School site fund	June 30, 1918			258	258			258
	Sinking funds	June 30, 1918	77,189	114,069	139,915	331,173	124,671		206,502
	Public trust funds:								
	Municipal	Dec. 31, 1917	8,871	12,608	20,781	42,260	19,608	3,672	18,980
		June 30, 1918							
	Nonmunicipal	June 30, 1918		250		250	250		
	Investment funds	June 30, 1918	4,222	153,400		157,622			157,622
	Private trust funds	June 30, 1918		3,749	1,865	5,614	646		4,968
75	Elizabeth, N. J.		1,827,358	1,910,367	676,641	4,414,366	450,860	1,738,202	2,225,304
	General treasury	June 30, 1918	1,469,297	1,114,180	401,562	2,985,039	277,262	1,164,266	1,543,511
	Overseer of poor petty cash fund	June 30, 1918	1,312	12	530	1,854	177	1,665	12
	School fund	June 30, 1918	284,693	238,534	157,607	680,934	90,513	537,249	53,172
	Library fund	Nov. 30, 1917	2,666	19,681	4,465	26,812	3,105	23,707	
	City clerk's license fund	June 30, 1918	989	430		1,419		989	430
	Police court fund	June 30, 1918	45	731		776		45	731
	Sinking fund	June 30, 1918	57,576	520,740	98,746	677,062	64,138	50	612,874
	Public trust funds	Dec. 31, 1917	10,333	6,833	11,222	28,388	12,072	7,450	8,866
		June 30, 1918							
	Investment funds	June 30, 1918	447	9,126	2,509	12,082	3,593	2,781	5,708
76	Utica, N. Y.		1,656,277	1,910,863	382,468	3,949,608	223,947	1,900,655	1,825,006
	General treasury	Dec. 31, 1917	1,618,260	1,828,591	351,725	3,798,576	184,969	1,880,869	1,732,738
	Library fund	Dec. 31, 1917	1,592		300	1,892	100	500	1,292
	Sinking funds	Dec. 31, 1917	15,981	76,639	16,633	109,253	22,959	3,218	83,076
	Public trust funds:								
	Municipal	Dec. 31, 1917	20,444	5,062	13,263	38,769	15,227	16,068	7,474
	Nonmunicipal	Dec. 31, 1917			330	330	330		
	Private trust fund	Dec. 31, 1917		571	217	788	362		426
77	Waterbury, Conn.		2,277,032	1,888,186	616,654	4,781,872	1,539,259	2,571,447	671,166
	City corporation		2,259,345	1,881,716	613,604	4,754,665	1,536,073	2,548,126	670,466
	General treasury	Dec. 31, 1917	2,202,584	1,752,138	592,139	4,546,861	1,498,597	2,503,643	544,621
	Court fee fund	Dec. 31, 1917	31,439			31,439		11,244	20,195
	Hunters' license fund	Dec. 31, 1917		805		805			805
	Cash in transit	Dec. 31, 1917		5,000		5,000	5,000		
	Sinking fund	Dec. 31, 1917	5,398	15,153	1,500	22,051	500		21,551
	Public trust funds	Dec. 31, 1917	19,924	108,620	19,965	148,509	31,976	33,239	83,294
	School district		17,687	6,470	3,050	27,207	3,186	23,321	700
	General treasury	June 30, 1917	17,687	6,470	3,050	27,207	3,186	23,321	700
78	Somerville, Mass.		2,129,079	2,035,134	200,541	4,364,754	237,246	2,188,362	1,939,146
	General treasury	Dec. 31, 1917	2,128,028	2,032,426	199,074	4,359,528	236,279	2,186,811	1,936,438
	Hunters' and dog license fund	Dec. 31, 1917		2,708		2,708			2,708
	Public trust funds	Dec. 31, 1917	1,051		1,467	2,518	967	1,551	
79	St. Joseph, Mo.		1,689,411	398,547	248,830	2,336,788	201,421	1,609,104	526,263
	City corporation		1,075,424	346,977	145,825	1,568,226	122,312	974,234	471,680
	General treasury	Apr. 15, 1918	797,078	159,651	96,996	1,053,725	88,729	672,495	292,501
	Special assessment fund	Apr. 15, 1918	270,911	2,027		272,938		272,938	
	Fiscal agency fund	Apr. 15, 1918		29,929	137	30,066	7,113	22,953	
	Library fund	Apr. 30, 1918	1,578		78	1,656	78	1,578	
	Sinking fund	Apr. 15, 1918	417	134,355	48,558	183,330	22,211	711	160,408
	Public trust fund	Dec. 31, 1917	5,440	21,015	56	26,511	4,181	3,559	18,771
	School district		613,987	51,570	103,005	768,562	79,109	634,870	54,583
	General treasury	June 30, 1918	613,987	15,627	67,724	697,338	20,891	634,864	41,583
	Sinking fund	June 30, 1918		35,943	35,281	71,224	58,218	6	13,000
80	Manchester, N. H.		1,578,368	1,482,985	400,162	3,461,515	236,315	1,802,925	1,422,275
	General treasury	Dec. 31, 1917	1,563,195	1,359,441	237,516	3,160,152	159,916	1,799,800	1,200,436
	Library fund	Dec. 31, 1917	765	2,666	1,017	4,448	1,323	3,125	
	Sinking funds	Dec. 31, 1917	11,255	67,500	136,578	215,333	47,633		167,700
	Public trust funds:								
	Municipal	Dec. 31, 1917	1,653		141	1,794	102		1,692
	Nonmunicipal	Dec. 31, 1917		53,378	24,910	78,288	27,341		50,947
	Investment funds	Dec. 31, 1917	1,500			1,500			1,500

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 93.]

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 1918—Continued.								
81	Jacksonville, Fla		$2,369,633	$1,153,870	$860,088	$4,383,591	$1,025,295	$2,718,945	$639,351
	City corporation		2,004,848	713,426	507,879	3,226,153	651,686	1,950,907	623,560
	General treasury	Dec. 31, 1917	1,935,891	302,751	288,742	2,527,384	375,959	1,782,189	369,236
	Port commission fund	Dec. 31, 1917	57,498	102,651	122,552	282,701	104,065	163,608	15,028
	Sinking funds	Dec. 31, 1917	4,950	302,827	51,403	359,180	120,124	25	239,031
	Public trust funds	Dec. 31. 1917	6,509	5,197	45,182	56,888	51,538	5,085	265
	School district		364,785	440,444	352,209	1,157,438	373,609	768,038	15,791
	General treasury	June 30, 1917	341,223	440,444	352,209	1,133,876	350,047	768,038	15,791
	Sinking fund	June 30, 1917	23,562			23,562	23,562		
82	Hoboken, N. J		2,081,557	6,071,080	607,384	8,760,021	815,039	2,775,833	5,169,149
	General treasury	May 6, 1918	1,523,869	4,612,796	226,238	6,362,903	83,093	1,670,415	4,609,395
	City clerk's fund	May 6, 1918	1,030	326		1,356		1,030	326
	School fund	June 30, 1918	274,385	1,245,585	355	1,520,325	374,038	850,850	295,437
	Industrial school fund	June 30, 1918	7,241	7,000	13	14,254	570	13,684	
	Waterworks fund	Dec. 31, 1917	233,960	265	5,806	240,031	10,925	228,841	265
	Sinking fund	May 6, 1918	33,126	200,328	326,084	559,538	305,991		253,547
	Public trust funds:								
	Municipal	Dec. 31, 1917, May 6, 1918.	7,946	4,534	44,496	56,976	35,947	11,013	10,016
	Nonmunicipal	Dec. 31, 1917		246	4,392	4,638	4,475		163
83	Wilkes-Barre, Pa		1,297,733	413,581	377,077	2,088,391	211,326	1,442,947	434,118
	City corporation		743,445	410,748	259,805	1,413,998	148,976	886,237	378,785
	General treasury	Jan. 7, 1918	649,233	393,149	110,462	1,161,844	99,187	861,171	201,486
	Sinking fund	Jan. 7, 1918	94,212	17,599	140,343	252,154	49,789	25,066	177,299
	School district		554,288	2,833	117,272	674,393	62,350	556,710	55,333
	General treasury	July 3, 1917	550,192	169	109,086	659,447	52,237	555,410	51,800
	Public trust fund	July 3, 1917	4,096	2,664	8,186	14,946	10,113	1,300	3,533
84	Troy, N. Y		2,001,375	1,048,564	174,600	3,224,539	110,063	1,841,406	1,273,070
	City corporation		1,859,306	966,479	174,285	3,000,070	108,361	1,680,645	1,211,064
	General treasury	Dec. 31, 1917	1,850,771	930,801	120,481	2,902,053	63,201	1,648,669	1,190,183
	Sinking fund	Dec. 31, 1917	2,648	18,568	38,690	59,906	39,025		20,881
	Public trust funds	Dec. 31, 1917	5,887	17,110	15,114	38,111	6,135	31,976	
	School district		84,492	1,500	315	86,307	1,702	80,105	4,500
	General treasury	July 31, 1917	84,492	1,500	315	86,307	1,702	80,105	4,500
	County supervisors' fund		57,577	80,585		138,162		80,656	57,506
	General treasury	Oct. 31, 1917	57,577	80,585		138,162		80,656	57,506
85	Fort Wayne, Ind		1,968,390	969,535	891,560	3,829,485	790,810	2,051,287	987,388
	City corporation		1,474,252	935,561	536,573	2,946,386	496,000	1,503,984	946,402
	General treasury	Dec. 31, 1917	567,155	244,872	293,569	1,105,596	292,128	559,930	253,538
	Special assessment fund	Dec. 31, 1917	352,903			352,903		352,903	
	Electric light fund	Dec. 31, 1917	306,111	14,583	77,544	398,238	105,536	265,183	27,519
	Waterworks fund	Dec. 31, 1917	146,902	29,640	32,567	209,109	13,291	193,722	2,096
	Park fund	Dec. 31, 1917	76,309	2,362	7,723	86,394	1,958	80,451	3,985
	Sinking fund	Dec. 31, 1917	20,493	4,422	17,635	42,550	38,148	4,402	
	Public trust funds	Dec. 31, 1917	4,379	14,685	14,492	33,556	1,272	7,942	24,342
	Investment funds	Dec. 31, 1917		243,910		243,910	1,959	39,451	202,500
	Private trust funds	Dec. 31, 1917		381,087	93,043	474,130	41,708		432,422
	School district		494,138	33,974	354,987	883,099	294,810	547,303	40,986
	General treasury	July 31, 1917	464,983	33,968	335,297	834,248	280,852	512,416	40,980
	Public library	July 31, 1917	29,155	6	19,690	48,851	13,958	34,887	6
86	East St. Louis, Ill		1,230,268	440,735	304,204	1,975,208	226,597	1,256,089	492,522
	City corporation		782,222	381,899	68,666	1,232,787	92,141	765,232	375,414
	General treasury	Dec. 31, 1917	743,602	379,720	60,165	1,183,487	78,387	730,145	374,955
	Registered bond interest fund	Dec. 31, 1917	36,095		2,158	38,253	5,947	31,847	459
	Public trust fund	Dec. 31, 1917	2,525	2,179	6,343	11,047	7,807	3,240	
	School district		392,609	24,544	226,564	643,717	116,475	437,109	90,133
	General treasury	June 30, 1917	392,107	12,933	153,522	558,562	68,647	431,822	58,093
	Sinking funds	June 30, 1917	502	11,611	73,042	85,155	47,828	5,287	32,040
	Park district		55,437	34,293	8,974	98,704	17,981	53,748	26,975
	General treasury	Feb. 28, 1918	55,437	34,293	8,974	98,704	17,981	53,748	26,975

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 93.]

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 1918—Continued.								
87	Evansville, Ind		$1,475,050	$235,633	$353,050	$2,063,733	$263,651	$1,552,301	$247,781
	City corporation		993,058	231,323	147,463	1,371,844	98,897	1,043,376	229,571
	General treasury	Dec. 31, 1917	862,853	1,972	83,628	948,453	26,840	887,244	34,369
	Street sprinkling fund	Dec. 31, 1917	4,478			4,478		4,478	
	Special assessment improvement fund	Dec. 31, 1917	61,390			61,390		61,390	
	Library fund	Dec. 31, 1917	31,026		11,218	42,244	3,602	38,642	
	Cemetery funds	Dec. 31, 1917	24,875	205	2,396	27,476	3,570	12,799	11,107
	Sinking fund	Dec. 31, 1917	241	22,245	5,061	27,547	10,827	240	16,480
	Public trust funds:								
	Municipal	Dec. 31, 1917	3,460	10,898	10,033	24,391	10,052	14,339	
	Nonmunicipal	Dec. 31, 1917		3,414	10,462	13,876	2,062		11,814
	Investment funds	Dec. 31, 1917	4,735	25,337	16,541	46,613	15,318	24,244	7,051
	Private trust fund	Dec. 31, 1917		167,252	8,124	175,376	26,626		148,750
	School district		481,992	4,310	205,587	691,889	164,754	508,925	18,210
	General treasury	July 31, 1917	481,992	4,310	205,587	691,889	164,754	508,925	18,210
88	Erie, Pa		1,743,238	869,333	533,562	3,146,133	698,098	2,145,410	302,625
	City corporation		1,167,816	660,977	446,955	2,275,748	621,678	1,395,931	258,139
	General treasury	Jan. 7, 1918	730,751	610,301	326,335	1,667,387	473,121	1,011,072	183,194
	Waterworks fund	Jan. 7, 1918	428,453	3,086	70,633	502,172	103,313	384,859	14,000
	Sinking fund	Jan. 7, 1918	8,612	47,590	49,987	106,189	45,244		60,945
	School district		575,422	208,356	86,607	870,385	76,420	749,479	44,486
	General treasury	July 2, 1917	569,199	205,156	86,369	860,724	76,172	748,659	35,893
	Petty cash funds	July 2, 1917	830		238	1,068	248	820	
	Public trust fund	July 2, 1917	5,393	3,200		8,593			8,593
89	Passaic, N. J		1,128,866	1,791,796	172,282	3,092,944	84,909	1,287,017	1,721,018
	General treasury	June 30, 1918	894,139	1,203,351	134,614	2,232,104	69,978	819,848	1,342,278
	Petty cash fund	June 30, 1918			500	500	500		
	Police fund	June 30, 1918	159	824		983		100	883
	Library fund	June 30, 1918	1,903	17,186	1,121	20,210	1,180	19,030	
	School fund	June 30, 1918	202,821	348,529	6,785	558,135	3,597	444,928	109,610
	Sinking fund	June 30, 1918	23,959	215,786	15,582	255,327	4,580		250,747
	Public trust funds	Dec. 20, 1917, June 30, 1918	5,885	6,120	13,680	25,685	5,074	3,111	17,500
90	Wichita, Kans		1,548,391	355,861	282,469	2,186,721	450,164	1,237,390	499,167
	City corporation		1,042,595	238,263	211,728	1,492,586	252,140	749,729	490,717
	General treasury	Dec. 31, 1917	662,043	227,622	131,129	1,020,794	168,645	675,701	176,448
	Library fund	Dec. 31, 1917	749	10,000	56	10,805	747	10,058	
	Sinking fund	Dec. 31, 1917	373,433	333	71,261	445,027	79,854	59,212	305,961
	Public trust fund	Dec. 31, 1917	6,370	308	9,282	15,960	2,894	4,758	8,308
	School district		505,796	117,598	70,741	694,135	198,024	487,661	8,450
	General treasury	June 30, 1917	470,769	117,598	45,646	634,013	142,902	487,661	3,450
	Sinking fund	June 30, 1917	35,027		25,095	60,122	55,122		5,000
91	Harrisburg, Pa		1,452,372	431,885	546,767	2,431,024	286,566	1,299,972	844,486
	City corporation		864,736	235,027	380,143	1,479,906	219,649	849,214	411,043
	General treasury	Jan. 7, 1918	854,121	14,038	291,381	1,159,540	137,760	822,479	199,301
	Special assessment fund	Jan. 7, 1918		23,400		23,400		23,400	
	Sinking fund	Jan. 7, 1918	2,615	167,589	81,406	251,610	78,968		172,642
	Investment funds	Jan. 7, 1918	8,000	30,000	7,356	45,356	2,921	3,335	39,100
	School district		587,636	196,858	166,624	951,118	66,917	450,758	433,443
	General treasury	June 30, 1917	573,778	108,446	15,505	697,729	1,619	442,552	253,558
	Sinking fund	June 30, 1917	4,007	75,638	142,927	222,572	58,872		163,700
	Public trust fund	June 30, 1917	9,851	12,774	8,192	30,817	6,426	8,206	16,185
92	Bayonne, N. J		2,074,741	2,210,278	866,529	5,151,548	1,220,058	2,458,451	1,473,039
	General treasury	Apr. 30, 1918	1,607,512	1,557,392	352,825	3,517,729	656,692	1,604,042	1,256,995
	School fund	June 30, 1918	430,333	376,979	75,221	882,533	32,569	849,964	
	Hunters' license fund	Dec. 31, 1917		152		152			152
	Sinking fund	Apr. 30, 1918	30,271	273,817	421,024	725,112	524,220		200,892
	Public trust funds	Dec. 31, 1917, Apr. 30, 1918	6,625	1,938	17,459	26,022	6,577	4,445	15,000

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 93.]

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 1918—Continued.								
93	Peoria, Ill.		$1,743,262	$684,596	$357,579	$2,785,437	$248,719	$1,805,095	$731,623
	City corporation		1,013,972	440,630	84,096	1,538,698	107,582	988,439	442,677
	General treasury	Dec. 31, 1917	945,803	371,013	68,220	1,385,036	84,082	917,651	383,303
	House of correction fund	Sept. 30, 1917	11,278		9,476	20,754	11,285	9,469	
	Cash in transit	Dec. 31, 1917		551		551	551		
	Sinking funds	Dec. 31, 1917	11,851	2,000	2,419	16,270	4,169	101	12,000
	Public trust funds	June 30, Dec. 31, 1917.	21,551	22,029	912	44,492	3,838	18,320	22,334
	Investment fund	Dec. 31, 1917	23,489	45,037	3,069	71,595	3,657	42,898	25,040
	School district		599,155	243,816	214,042	1,057,013	51,628	716,774	288,611
	General treasury	June 30, 1917	576,296	235,923	212,586	1,024,805	49,819	714,472	260,514
	Sinking fund	June 30, 1917	2,596		534	3,130	534		2,596
	Public trust fund	Sept. 30, 1917	11,090	7,893	922	19,905	1,275	2,302	16,328
	Investment fund	June 30, 1917	9,173			9,173			9,173
	Pleasure driveway and park district		130,135	150	59,441	189,726	89,509	99,882	335
	General treasury	May 31, 1917	118,755	150	58,215	177,120	76,903	99,882	335
	Sinking fund	May 31, 1917	11,380		1,226	12,606	12,606		
94	South Bend, Ind.		1,466,310	241,438	510,999	2,218,747	405,422	1,575,380	237,945
	City corporation		968,871	107,570	332,782	1,409,223	311,308	946,633	151,282
	General treasury	Dec. 31, 1917	814,747	12,605	250,959	1,078,311	234,962	816,535	26,814
	Assessment certificate fund	Dec. 31, 1917	122,245			122,245		122,245	
	Sinking fund	Dec. 31, 1917	18,038		49,075	67,113	51,113		16,000
	Public trust funds	Dec. 31, 1917	13,841	12,740	24,103	50,684	12,998	7,853	29,833
	Private trust fund	Dec. 31, 1917		82,225	8,645	90,870	12,235		78,635
	School district		497,439	133,868	178,217	809,524	94,114	628,747	86,663
	General treasury	July 31, 1917	473,328	133,868	162,748	769,944	71,202	612,079	86,663
	Library fund	July 31, 1917	24,111		15,469	39,580	22,912	16,668	
95	Johnstown, Pa.		1,067,746	225,607	720,440	2,013,793	662,403	1,133,133	218,257
	City corporation		618,125	132,586	596,833	1,347,544	578,137	698,658	70,749
	General treasury	Jan. 7, 1918	610,789	78,005	441,621	1,130,415	366,264	698,238	65,913
	Convict labor account	Jan. 7, 1918	420			420		420	
	Sinking fund	Jan. 7, 1918	6,916	54,581	155,212	216,709	211,873		4,836
	School district		449,621	93,021	123,607	666,249	84,266	434,475	147,508
	General treasury	July 2, 1917	446,621	5,458	71,510	523,589	22,898	407,183	93,508
	Sinking fund	July 2, 1917	3,000	87,563	52,097	142,660	61,368	27,292	54,000
96	El Paso, Tex.		1,777,687	1,383,047	770,715	3,931,449	1,240,522	1,841,200	849,727
	General treasury	Mar. 31, 1918	1,636,459	944,209	178,281	2,758,949	863,530	1,193,897	701,522
	Convict labor account	Mar. 31, 1918	9,413			9,413		9,413	
	School fund	Aug. 31, 1917	119,040	238,058	175,692	532,790	12,457	471,190	49,143
	Library fund	Dec. 31, 1917	581	7,200	209	7,990	63	7,927	
	Sinking funds	Mar. 31, 1918	12,194	193,580	416,533	622,307	364,472	158,773	99,062
97	Savannah, Ga.		1,611,990	218,120	398,915	2,229,025	86,217	1,824,829	317,979
	City corporation		1,365,301	101,300	398,733	1,865,334	82,796	1,574,779	207,759
	General treasury	Dec. 31, 1917	1,359,548	41,756	340,023	1,741,327	25,041	1,572,774	143,512
	Pilotage commission fund	Dec. 31, 1917	75	265	1,922	2,262	1,567	695	
	Sinking fund	Dec. 31, 1917	1,520	52,990	33,000	87,510	29,000	1,310	57,200
	Public trust fund (nonmunicipal)	Dec. 31, 1917		4,136	23,788	27,924	27,188		736
	Investment funds	Dec. 31, 1917	4,158	2,153		6,311			6,311
	School district		246,689	116,820	182	363,691	3,421	250,050	110,220
	General treasury	Dec. 31, 1917	246,689	116,820	182	363,691	3,421	250,050	110,220
98	Brockton, Mass.		1,794,956	2,232,616	316,375	4,343,947	275,826	1,987,224	2,080,897
	General treasury	Nov. 30, 1917	1,771,314	2,102,842	313,994	4,278,150	272,736	1,986,849	2,018,565
	Dog license fund	Nov. 30, 1917	375	5,099		5,474		375	5,099
	Cash in transit	Nov. 30, 1917		613		613	613		
	Sinking fund	Nov. 30, 1917	20,178	31,567	522	52,267	881		51,386
	Public trust funds:								
	Municipal	Nov. 30, 1917	3,089		1,859	4,948	1,596		3,352
	Nonmunicipal	Nov. 30, 1917		2,495		2,495			2,495

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 93.]

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 1918—Continued.								
99	Sacramento, Calif.		$2,437,699	$462,847	$1,613,786	$4,514,332	$1,023,930	$2,686,672	$803,730
	City corporation		1,774,634	428,161	1,415,215	3,618,010	821,953	2,004,667	791,390
	General treasury	Dec. 31, 1917	1,373,210	131,348	1,288,140	2,792,698	786,161	1,626,062	380,475
	Special assessment fund	Dec. 31, 1917	166,552	4,418	----	170,970	----	170,970	----
	Sinking fund	Dec. 31, 1917	6,851	266,411	86,547	359,809	24,917	187,558	147,334
	Public trust funds	Dec. 31, 1917	12,870	13,918	28,262	55,050	5,612	17,822	31,616
	Investment funds	Dec. 31, 1917	215,151	----	----	215,151	16	2,255	212,880
	Private trust fund	Dec. 31, 1917	----	12,066	12,266	24,332	5,247	----	19,085
	School district		663,065	34,686	198,571	896,322	201,977	682,005	12,340
	General treasury	June 30, 1917	606,710	34,686	179,999	821,395	165,490	644,565	11,340
	Sinking fund	June 30, 1917	56,355	----	18,572	74,927	36,487	37,440	1,000
100	Terre Haute, Ind.		1,124,892	198,239	633,622	1,956,753	528,198	1,230,905	197,650
	City corporation		574,239	186,757	208,301	969,297	221,109	566,891	181,297
	General treasury	Dec. 31, 1917	538,257	62,172	125,654	726,083	129,983	550,623	45,477
	Street improvement funds	Dec. 31, 1917	8,400	----	365	8,765	1,664	7,101	----
	Sinking fund	Dec. 31, 1917	16,592	55,060	25,336	96,988	26,988	----	70,000
	Public trust funds	Dec. 31, 1917	7,842	12,495	45,014	65,351	54,184	9,167	2,000
	Investment fund	Dec. 31, 1917	3,148	18,288	----	21,436	----	----	21,436
	Private trust funds	Dec. 31, 1917	----	38,742	11,932	50,674	8,290	----	42,384
	School district		550,653	11,482	425,321	987,456	307,089	664,014	16,353
	General treasury	July 31, 1917	459,716	2,479	361,859	824,054	202,138	619,437	2,479
	Library fund	July 31, 1917	19,824	500	7,101	27,425	6,497	20,428	500
	Sinking fund	July 31, 1917	37,665	----	24,733	62,398	30,198	22,200	10,000
	Public trust fund	July 31, 1917	33,448	8,503	31,628	73,579	68,256	1,949	3,374
101	Holyoke, Mass.		2,406,752	1,742,224	244,548	4,393,524	79,760	2,274,509	2,039,255
	General treasury	Nov. 30, 1917	2,213,831	1,669,020	95,729	3,978,580	31,144	2,163,485	1,783,951
	High school lunch fund	June 30, 1917	----	5,180	----	5,180	51	----	5,129
	Waterworks fund	Nov. 30, 1917	155,816	25,000	18,632	199,448	33,965	111,024	54,459
	Hunters' and dog license fund	Nov. 30, 1917	----	2,329	----	2,329	----	----	2,329
	Sinking funds	Nov. 30, 1917	5,395	40,653	130,187	176,235	14,600	----	161,635
	Public trust fund (nonmunicipal)	Nov. 30, 1917	----	42	----	42	----	----	42
	Investment fund	Nov. 30, 1917	31,710	----	----	31,710	----	----	31,710
102	Allentown, Pa.		1,084,416	690,083	336,455	2,110,954	383,421	1,480,649	246,884
	City corporation		615,205	356,930	235,253	1,207,388	276,592	835,698	95,098
	General treasury	Jan. 7, 1918	568,109	341,370	173,907	1,083,386	213,000	823,577	46,809
	Sinking fund	Jan. 7, 1918	47,096	15,560	61,346	124,002	63,592	12,121	48,289
	School district		469,211	333,153	101,202	903,566	106,829	644,951	151,786
	General treasury	June 30, 1917	344,272	331,153	53,161	728,586	28,822	597,839	101,925
	Sinking fund	June 30, 1917	124,939	2,000	48,041	174,980	78,007	47,112	49,861
103	Portland, Me.		2,042,635	2,771,377	153,748	4,967,760	349,766	2,301,070	2,316,924
	City corporation		1,707,061	2,581,659	130,694	4,419,414	339,806	2,005,700	2,073,908
	General treasury	Dec. 31, 1917	1,657,432	2,287,967	57,628	4,003,027	243,141	1,991,640	1,768,246
	Library fund	Dec. 31, 1917	641	13,085	2,119	15,845	2,928	12,907	10
	Sinking fund	Dec. 31, 1917	16,223	279,259	31,426	326,908	42,003	----	284,905
	Public trust funds:								
	Municipal	Dec. 31, 1917	32,765	20	38,205	70,990	50,491	1,153	19,346
	Nonmunicipal	Dec. 31, 1917	----	1,328	1,316	2,644	1,243	----	1,401
	Bridge district		26,544	10	2,657	29,211	5,842	13,359	10,010
	General treasury	Dec. 31, 1917	26,544	10	2,657	29,211	5,842	13,359	10,010
	Water district		309,030	189,708	20,397	519,135	4,118	282,011	233,006
	General treasury	June 30, 1917	288,724	52,935	4,370	346,029	2,850	281,894	61,285
	Sinking fund	June 30, 1917	20,306	44,552	16,027	80,885	1,268	32	79,585
	Investment funds	June 30, 1917	----	92,221	----	92,221	----	85	92,136
104	Springfield, Ill.		1,285,543	843,141	693,814	2,822,498	420,761	1,730,424	671,313
	City corporation		762,138	691,186	144,003	1,597,327	180,740	836,377	580,210
	General treasury	Feb. 28, 1918	685,691	651,256	61,395	1,398,342	141,400	785,036	471,906
	Library fund	Feb. 28, 1918	775	18,389	1,680	20,844	170	20,674	----
	Registered bond interest fund	Feb. 28, 1918	26,708	----	14,846	41,554	16,687	24,867	----
	Sinking fund	Feb. 28, 1918	44,725	----	33,725	78,450	9,540	810	68,100
	Public trust funds:								
	Municipal	Dec. 31, 1917, Mar. 31, 1918	3,246	6,193	17,114	26,553	12,660	4,990	8,903
	Nonmunicipal	Feb. 28, 1918	----	11,548	10,243	21,791	283	----	21,508
	Investment fund	Feb. 28, 1918	993	3,800	5,000	9,793	----	----	9,793

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 93.]

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 1918—Continued.								
104	Springfield, Ill.—Continued.								
	School district		$421,069	$151,866	$533,242	$1,106,177	$221,004	$806,729	$78,444
	General treasury	June 30, 1917	421,069	151,866	533,242	1,106,177	221,004	806,729	78,444
	Pleasure driveway and park district		102,338	89	16,569	118,994	19,017	87,318	12,659
	General treasury	Apr. 30, 1918	98,020	89	14,511	112,620	14,087	86,874	11,659
	Boulevard fund	Mar. 31, 1918	4,316		2,058	6,374	4,930	444	1,000
105	Canton, Ohio		1,594,511	1,802,894	1,325,727	4,723,132	704,788	2,201,592	1,816,752
	City corporation		1,079,816	1,773,125	611,045	3,463,986	463,627	1,239,874	1,760,485
	General treasury	Dec. 31, 1917	1,043,803	946,481	440,158	2,430,442	417,600	997,735	1,015,107
	Library funds	Dec. 31, 1917, Jan. 31, 1918.	723	9,527	2,344	12,594	2,665	9,929	
	Fee and special fund	Aug. 31, 1917	12,764			12,764		12,764	
	Sinking fund	Dec. 31, 1917	7,719	800,046	162,914	970,679	40,368	205,190	725,121
	Public trust funds	Dec. 31, 1917, Jan. 31, 1918.	14,807	17,071	5,629	37,507	2,994	14,256	20,257
	School district		514,695	29,769	714,682	1,259,146	241,161	961,718	56,267
	General treasury	Aug. 31, 1917	501,536	23,951	706,697	1,232,184	237,717	952,173	42,294
	Fee and special fund	Aug. 31, 1917	8,174			8,174		8,174	
	Public trust fund	Aug. 31, 1917	4,985	5,818	7,985	18,788	3,444	1,371	13,973
106	Berkeley, Calif		1,474,803	294,328	304,610	2,073,741	312,173	1,393,253	368,315
	City corporation		942,295	201,613	213,945	1,357,853	240,452	821,390	296,011
	General treasury	June 30, 1918	717,503	23,043	121,690	862,236	138,446	531,550	192,240
	Special assessment fund	June 30, 1918	224,792	7,777		232,569		225,369	7,200
	Sinking fund	June 30, 1918		105,461	76,417	181,878	80,760	62,141	38,977
	Investment fund	June 30, 1918		5,160	5,972	11,132	8,730	2,330	72
	Private trust fund	June 30, 1918		60,172	9,866	70,038	12,516		57,522
	School district		532,508	92,715	90,665	715,888	71,721	571,863	72,304
	General treasury	June 30, 1918	487,444	92,715	52,045	632,204	36,777	549,684	45,743
	Sinking fund	June 30, 1918	41,753		38,620	80,373	34,944	22,179	23,250
	Investment fund	June 30, 1918	3,311			3,311			3,311
107	Chattanooga, Tenn		930,035	728,147	286,970	1,945,152	343,148	1,107,104	494,900
	General treasury	Sept. 30, 1917	864,302	646,417	275,775	1,786,494	283,447	1,008,659	494,388
	Hospital fund	Dec. 31, 1917	51,395	20,825	5,791	78,011	1,781	76,230	
	Library fund	Sept. 30, 1917	4,664	8,038		12,702		12,700	2
	Convict labor account	Sept. 30, 1917	1,360			1,360		1,360	
	Sinking fund	Sept. 30, 1917	7,582	45,497	3,351	56,430	56,430		
	Public trust funds	Sept. 30, Dec. 31, 1917.	732	7,300	973	9,005	369	8,155	481
	Private trust fund	Sept. 30, 1917		70	1,080	1,150	1,121		29
108	Charleston, S. C		1,200,225	1,539,387	315,478	3,055,090	375,705	2,466,636	212,749
	City corporation		1,037,730	1,531,197	299,906	2,868,833	340,766	2,331,008	197,059
	General treasury	Dec. 31, 1917	968,269	1,477,913	164,751	2,610,933	189,461	2,285,429	136,043
	Convict labor account	Dec. 31, 1917	4,104			4,104		4,104	
	Commissioners of colonial commons fund.	Dec. 31, 1917	1,084		2,475	3,559	2,388	1,171	
	High school fund	June 30, 1917	545	20,669	418	21,632	1,897	18,235	1,500
	Sinking funds	Dec. 31, 1917	1,705	22,543	21,504	45,752	21,644	14,063	10,045
	Public trust funds	June 30, Dec. 31, 1917.	40,983	3,347	105,758	150,088	120,376	8,006	21,706
	Investment fund	Dec. 31, 1917	21,040	6,725		27,765			27,765
	Private trust fund	Dec. 31, 1917			5,000	5,000	5,000		
	School district		162,495	8,190	15,572	186,257	34,939	135,628	15,690
	General treasury	June 30, 1917	161,346	1,111	11,767	174,224	24,453	134,099	15,672
	Public trust funds	June 30, 1917	1,149	7,079	3,805	12,033	10,486	1,529	18
109	Pawtucket, R. I		1,665,942	1,909,866	447,631	4,023,439	188,865	1,723,126	2,111,448
	General treasury	Dec. 31, 1917	1,571,668	1,700,244	57,518	3,329,430	55,106	1,718,714	1,555,610
	Hunters' license fund	Dec. 31, 1917		387		387			387
	Sinking fund	Dec. 31, 1917	79,674	201,231	305,248	586,153	43,087		543,066
	Public trust funds:								
	Municipal	Dec. 31, 1917	5,477	1,720	9,787	16,984	12,204	4,412	368
	Nonmunicipal	Dec. 31, 1917		5,414	71,414	76,828	71,770		5,058
	Investment fund	Dec. 31, 1917	9,123	870	3,649	13,642	6,683		6,959
	Private trust fund	Dec. 31, 1917			15	15	15		

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 93.]

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 1918—Continued.								
110	Altoona, Pa.		$1,000,097	$472,481	$315,586	$1,788,164	$260,528	$1,068,325	$459,311
	City corporation		633,455	292,355	306,006	1,231,816	249,060	659,185	322,671
	General treasury	Jan. 7, 1918	620,159	3,811	191,012	814,982	106,195	505,900	202,887
	Special assessment fund	Jan. 7, 1918		116,400		116,400		116,400	
	Improvement fund	Jan. 7, 1918		3,255		3,255		3,255	
	Sinking fund	Jan. 7, 1918	13,296	158,589	114,014	285,899	142,520	33,630	109,749
	Private trust fund	Jan. 7, 1918		10,300	980	11,280	1,245		10,035
	School district		366,642	180,126	9,580	556,348	10,568	409,140	136,640
	General treasury	June 30, 1917	365,528	140,849	277	506,654	360	384,168	122,126
	Sinking fund	June 30, 1917	1,114	33,200	8,400	42,714	8,800	19,400	14,514
	Public trust fund	June 30, 1917		6,077	903	6,980	1,408	5,572	
111	Covington, Ky.		996,825	1,574,543	197,754	2,769,122	229,974	1,146,484	1,392,664
	General treasury	Dec. 31, 1917	909,103	1,012,197		1,921,300	83,662	698,610	1,139,028
	Newport and Covington bridge fund	May 31, 1917	7,486		25	7,511	26	2,310	5,175
	School fund	June 30, 1917	79,452	351,101	166,359	596,912	120,932	294,860	181,120
	Library fund	Dec. 31, 1917	784	6,100	628	7,512	87	7,425	
	Park fund	Dec. 31, 1917		20,330	727	21,057	185	16,872	4,500
	Emergency fund	Dec. 31, 1917			500	500	500		
	Cash in transit	Dec. 31, 1917		5,500	6,830	12,330	5,500		6,830
	Annexed territory fund	Dec. 31, 1917			4,814	4,814			4,814
	Sinking funds	June 30, Dec. 31, 1917.		154,315	17,871	172,186	19,082	126,907	26,197
	Investment fund	Dec. 31, 1917		25,000		25,000			25,000
112	Atlantic City, N. J.		2,543,595	2,317,030	1,053,890	5,914,515	656,714	2,855,581	2,402,220
	General treasury	Dec. 31, 1917	2,109,453	1,611,347	529,958	4,250,758	360,840	2,176,398	1,713,520
	School fund	Dec. 31, 1917	281,335	395,486	280,602	957,423	160,289	651,060	146,074
	Library fund	Dec. 31, 1917	71	17,524	2,266	19,861	4,280	15,557	24
	Sinking fund	Dec. 31, 1917	140,437	266,359	234,686	641,482	119,495	1,200	520,787
	Public trust funds	Aug. 31, 1917, Jan. 24, 1918.	12,299	26,314	6,378	44,991	11,810	11,366	21,815
113	Mobile, Ala.		945,443	80,318	86,039	1,111,800	65,892	806,824	239,084
	City corporation		821,583	48,055	85,093	954,731	65,515	675,352	213,864
	General treasury	Sept. 30, 1917	691,307	47,694	48,432	787,433	65,475	594,640	127,318
	Convict labor account	Sept. 30, 1917	1,773			1,773		1,773	
	Sinking fund	Sept. 30, 1917	128,503	76	8,476	137,055	40	78,939	58,076
	Private trust fund	Sept. 30, 1917		285	28,185	28,470			28,470
	School district		123,860	32,263	946	157,069	377	131,472	25,220
	General treasury	Aug. 31, 1917	123,860	32,263	946	157,069	377	131,472	25,220
114	Sioux City, Iowa		1,867,197	610,713	99,709	2,577,619	213,612	1,728,451	635,556
	City corporation		1,220,738	325,975	65,234	1,611,947	134,636	1,089,509	387,802
	General treasury	Mar. 31, 1918	1,176,119	73,444	62,727	1,312,290	132,409	1,083,666	96,215
	Sinking fund	Mar. 31, 1918	39,806	251,531		291,337			291,337
	Public trust funds	Mar. 31, 1918	4,813	1,000	2,507	8,320	2,227	5,843	250
	School district		646,459	284,738	34,475	965,672	78,976	638,942	247,754
	General treasury	June 30, 1918	628,473	284,738	11,357	924,568	37,872	638,942	247,754
	Sinking fund	June 30, 1918	17,986		23,118	41,104	41,104		
115	Little Rock, Ark.		641,656	2,539,777	437,878	3,619,311	598,930	933,808	2,086,573
	City corporation		303,678	1,962,663	156,114	2,422,455	108,821	458,385	1,855,249
	General treasury	Dec. 31, 1917	288,941	1,962,663	147,196	2,398,800	99,291	444,260	1,855,249
	Cemetery funds	Dec. 31, 1917, Mar. 31, 1918.	14,737		8,918	23,655	9,530	14,125	
	School district		288,723	254,056	168,922	711,701	296,752	342,833	72,116
	General treasury	July 31, 1917	288,723	254,056	168,922	711,701	296,752	342,833	72,116
	Sewer and street improvement district.		49,255	323,058	112,842	485,155	193,357	132,590	159,208
	General treasury	Sept. 30, Dec. 31, 1917.	49,255	323,058	112,842	485,155	193,357	132,590	159,208

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 93.]

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 1918—Continued.								
116	Flint, Mich.		$1,859,431	$1,913,051	$604,052	$4,376,534	$640,966	$2,635,588	$1,099,980
	City corporation.		1,474,037	1,735,611	497,901	3,707,549	596,554	2,058,476	1,052,519
	General treasury	Feb. 28, 1918	1,103,555	1,264,925	430,827	2,799,307	509,757	1,338,219	951,331
	Hospital fund	Feb. 28, 1918	58,770	58,820	28,485	146,075		145,895	180
	Waterworks fund	Feb. 28, 1918	299,520	374,527	33,708	707,755	80,692	541,823	85,240
	Park fund	Feb. 28, 1918	857	32,711	3,384	36,952	4,345	32,539	68
	Public trust fund (nonmunicipal)	Feb. 28, 1918		4,628	1,497	6,125	1,760		4,365
	Investment fund	Feb. 28, 1918	11,335			11,335			11,335
	School district		385,394	177,440	106,151	668,985	44,412	577,112	47,461
	General treasury	June 30, 1917	385,394	177,440	106,151	668,985	44,412	577,112	47,461
117	Tampa, Fla.		1,228,520	424,915	438,299	2,091,734	522,577	1,084,581	484,576
	City corporation.		1,019,983	362,670	347,413	1,730,066	433,489	895,915	400,662
	General treasury	May 31, 1918	879,347	203,227	241,179	1,323,753	289,060	834,946	199,747
	Convict labor account	May 31, 1918	3,825			3,825		3,825	
	Paving and sewer assessment fund.	May 31, 1918	51,825			51,825		51,825	
	Library fund	May 31, 1918	504		5	509	31	478	
	Sinking fund	May 31, 1918	75,738	62,228	76,896	214,862	127,634		87,228
	Public trust fund	May 31, 1918	3,164			3,164	651	2,513	
	Investment fund	May 31, 1918	5,580	2,328		7,908		2,328	5,580
	Private trust fund	May 31, 1918		94,887	29,333	124,220	16,113		108,107
	School district		208,537	62,245	90,886	361,668	89,088	188,666	83,914
	General treasury	June 30, 1918	174,159	48,724	71,214	294,097	56,579	174,483	63,035
	Sinking fund	June 30, 1918	34,378	8,517	19,672	62,567	32,509	11,783	18,275
	Investment fund	June 30, 1918		5,004		5,004		2,400	2,604
118	Saginaw, Mich.		1,332,098	1,167,703	406,733	2,906,534	466,275	1,028,355	1,411,904
	City corporation.		947,004	1,164,702	334,833	2,446,539	390,069	650,958	1,405,512
	General treasury	June 30, 1918	924,868	751,958	242,579	1,919,405	322,986	578,687	1,017,732
	Auditorium fund	Dec. 31, 1917	9,725	88	1,353	11,166	1,557	9,316	293
	Sinking funds	June 30, 1918	2,804	333,248	51,896	387,948	57,309	62,462	268,177
	Public trust funds:								
	Municipal	June 30, 1918	9,607	65,660	37,125	112,392	4,378	493	107,521
	Nonmunicipal	June 30, 1918		13,748	1,880	15,628	3,839		11,789
	School district		385,094	3,001	71,900	459,995	76,206	377,397	6,392
	General treasury	June 30, 1918	381,311	2,651	69,467	453,429	73,475	373,802	6,152
	Public trust funds	June 30, 1918	3,783	350	2,433	6,566	2,731	3,595	240
119	Rockford, Ill.		1,475,615	1,022,715	143,307	2,641,637	117,899	1,552,369	971,369
	City corporation.		858,372	532,982	108,741	1,500,095	111,823	941,955	446,317
	General treasury	Dec. 31, 1917	815,715	497,417	101,282	1,414,414	104,039	912,746	397,629
	Library fund	May 31, 1917	26,707	17,936	5,530	50,173	6,776	25,738	17,659
	Public trust funds	Dec. 31, 1917	15,950	17,629	1,929	35,508	1,008	3,471	31,029
	School district		549,221	461,895	34,383	1,045,499	5,574	556,812	483,113
	General treasury	Dec. 31, 1917	549,221	461,895	34,383	1,045,499	5,574	556,812	483,113
	Park district		68,022	27,838	183	96,043	502	53,602	41,939
	General treasury	Dec. 31, 1917	68,022	27,838	183	96,043	502	53,602	41,939
120	San Diego, Calif.		3,166,399	617,292	899,496	4,683,187	1,118,583	2,783,979	780,625
	City corporation.		2,456,126	616,847	687,247	3,760,220	887,952	2,123,088	749,180
	General treasury	Dec. 31, 1917	1,468,885	471,784	251,614	2,192,283	392,127	1,494,738	305,418
	Special assessment fund	Dec. 31, 1917	165,341	9		165,350		165,350	
	Sinking fund	Dec. 31, 1917	810,441		384,567	1,195,008	432,113	457,439	305,456
	Public trust funds	Dec. 31, 1917	11,459	1,427	18,891	31,777	23,585	5,561	2,631
	Private trust funds	Dec. 31, 1917		143,627	32,175	175,802	40,127		135,675
	School district		710,273	445	212,249	922,967	230,631	660,891	31,445
	General treasury	June 30, 1917	626,706	445	76,775	703,926	88,534	614,947	445
	Sinking fund	June 30, 1917	83,567		135,474	219,041	142,097	45,944	31,000

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 93.]

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 1918—Continued.								
121	Pueblo, Colo.		$1,198,683	$1,081,896	$160,841	$2,441,420	$188,427	$1,136,958	$1,116,035
	City corporation		917,823	881,981	144,395	1,944,199	130,452	844,167	969,580
	General treasury	Dec. 31, 1917	500,036	471,774	127,881	1,099,691	104,900	530,778	464,013
	Library funds	Dec. 31, 1917	732	8,000	1,639	10,371	1,699	8,672	
	Waterworks funds	Dec. 31, 1917	266,706	321,862	2,663	591,231	12,853	261,645	316,733
	Sinking funds	Dec. 31, 1917	148,200	51,552	12,212	211,964	9,522	43,072	159,370
	Public trust funds	Dec. 31, 1917	1,478			1,478	1,478		
	Investment fund	Dec. 31, 1917	671	28,793		29,464			29,464
	School district		280,860	199,915	16,446	497,221	57,975	292,791	146,455
	General treasury	June 30, 1917	268,899	199,866	15,324	484,089	57,009	292,595	134,485
	Sinking funds	June 30, 1917	11,961	49	1,122	13,132	966	196	11,970
122	Gary, Ind.		1,778,148	676,806	274,305	2,729,259	382,735	1,729,235	617,289
	City corporation		1,296,965	539,431	263,576	2,099,972	309,517	1,335,568	454,887
	General treasury	Dec. 31, 1917	510,334	97,018	93,340	700,692	128,326	534,473	37,893
	Library fund	Dec. 31, 1917	22,775	28,073	8,742	59,590	9,581	50,009	
	Barrett law fund	Dec. 31, 1917	679,769			679,769		679,769	
	Special assessment improvement fund.	Dec. 31, 1917	67,777		10,254	78,031	11,023	67,008	
	Special assessment coupon fund	Dec. 31, 1917	2,815	3,895	7,216	13,926	10,031	3,895	
	Sinking fund	Dec. 31, 1917	12,517	3,975	90,546	107,038	88,363		18,675
	Public trust fund	Dec. 31, 1917	978	1,534	1,428	3,940	3,526	414	
	Private trust funds	Dec. 31, 1917		404,936	52,050	456,986	58,667		398,319
	School district		481,183	137,375	10,729	629,287	73,218	393,667	162,402
	General treasury	July 31, 1917	481,183	137,375	10,729	629,287	73,218	393,667	162,402
123	New Britain, Conn.		1,316,978	181,508	399,763	1,898,249	204,048	1,404,211	289,990
	General treasury	Mar. 31, 1918	1,277,189	127,338	399,763	1,804,290	204,048	1,398,112	202,130
	Police court fund	Mar. 31, 1918	15,483	1,299		16,782		4,599	12,183
	Hunters' license fund	Mar. 31, 1918		648		648			648
	Sinking fund	Mar. 31, 1918	22,294	44,004		66,298			66,298
	Public trust funds:								
	Municipal	Mar. 31, 1918	2,012	2,625		4,637		1,500	3,137
	Nonmunicipal	Mar. 31, 1918		5,594		5,594			5,594
124	Binghamton, N. Y.		1,491,336	1,024,009	414,393	2,929,738	545,955	1,742,120	641,663
	General treasury	Dec. 31, 1917	1,328,606	812,763	392,773	2,534,142	533,855	1,546,551	453,736
	County supervisors' fund	Oct. 31, 1917	112	108,172		108,284		55,687	52,597
	Library fund	Dec. 31, 1917	707	14,000	1,139	15,846	483	15,363	
	Waterworks fund	Dec. 31, 1917	146,624	304	1,860	148,788	7,555	120,548	20,685
	Sinking fund	Dec. 31, 1917	5,309	67,881	12,251	85,441	3,019		82,422
	Public trust funds	Dec. 31, 1917	9,978	20,889	6,370	37,237	1,043	3,971	32,223
125	York, Pa.		645,116	143,818	271,530	1,060,464	392,814	558,017	109,633
	City corporation		398,987	61,416	260,234	720,637	291,558	332,848	96,231
	General treasury	Jan. 7, 1918	301,676	35,631	45,849	383,156	54,310	284,746	44,100
	Sinking fund	Jan. 7, 1918	93,684	24,200	207,327	325,211	235,045	46,666	43,500
	Public trust funds	Jan. 7, 1918	3,627	1,585	7,058	12,270	2,203	1,436	8,631
	School district		246,129	82,402	11,296	339,827	101,256	225,169	13,402
	General treasury	June 30, 1917	217,047	81,302	6,053	304,402	89,757	213,243	1,402
	Library fund	June 30, 1917	71	1,100	37	1,208	49	1,159	
	Sinking fund	June 30, 1917	28,962		5,206	34,168	11,446	10,722	12,000
	Public trust fund	June 30, 1917	49			49	4	45	
126	Springfield, Ohio		1,189,344	1,603,707	357,193	3,150,244	443,632	1,497,788	1,208,824
	City corporation		845,100	1,467,397	231,105	2,543,602	274,608	1,161,473	1,107,521
	General treasury	Dec. 31, 1917	805,280	964,385	200,066	1,969,731	242,038	1,026,512	701,181
	Fee and special fund	Dec. 31, 1917	8,584			8,584		8,584	
	Sinking fund	Dec. 31, 1917	11,571	442,096	22,169	475,836	23,322	117,738	334,776
	Public trust funds	Dec. 31, 1917	19,297	30,916	3,214	53,427	9,224	8,639	35,564
	Investment fund	Dec. 31, 1917	368	30,000	5,656	36,024	24		36,000
	School district		344,244	136,310	126,088	606,642	169,024	336,315	101,303
	General treasury	Aug. 31, 1917	334,039	75,300	119,355	528,694	153,611	297,737	77,346
	Fee and special fund	Aug. 31, 1917	6,205			6,205		6,205	
	Sinking fund	Aug. 31, 1917		54,576	4,350	58,926	10,251	28,675	20,000
	Public trust fund	Aug. 31, 1917	4,000	6,434	2,383	12,817	5,162	3,698	3,957
127	Malden, Mass.		1,237,290	1,279,158	91,209	2,607,657	66,800	1,297,627	1,243,230
	General treasury	Dec. 31, 1917	1,197,219	1,209,675	80,018	2,486,912	49,135	1,268,915	1,168,862
	Hunters' and dog license fund	Dec. 31, 1917	169	2,027		2,196		169	2,027
	Library fund	Dec. 31, 1917	848	25,926	256	27,030	126	26,874	30
	Park fund	Dec. 31, 1917	24	1,500	149	1,673	153	1,520	
	Sinking funds	Dec. 31, 1917	21,033	23,406	7,198	51,637	10,582		41,055
	Public trust funds:								
	Municipal	Dec. 31, 1917	17,997	7	2,719	20,723	4,718	149	15,856
	Nonmunicipal	Dec. 31, 1917		16,617	869	17,486	2,086		15,400

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 93.]

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 1918—Continued.								
128	Lancaster, Pa.		$726,654	$33,981	$205,527	$966,162	$145,316	$738,852	$81,994
	City corporation		466,704	25,406	64,250	556,360	76,412	442,091	37,857
	General treasury	May 31, 1918	461,602	25,406	61,942	548,950	72,524	441,285	35,141
	Public trust fund	May 31, 1918	5,102		2,308	7,410	3,888	806	2,716
	School district		259,950	8,575	141,277	409,802	68,904	296,761	44,137
	General treasury	June 30, 1918	257,466	125	141,268	398,859	68,787	293,497	36,575
	Sinking fund	June 30, 1918	722	6,600		7,322			7,322
	Public trust fund	June 30, 1918	1,762	1,850	9	3,621	117	3,264	240
129	Pasadena, Calif.		2,122,227	289,577	451,257	2,863,061	615,925	1,809,255	437,881
	City corporation		1,402,000	284,454	429,918	2,116,372	479,152	1,237,142	400,078
	General treasury	June 30, 1918	1,312,054	109,827	371,179	1,793,060	409,351	1,110,404	273,305
	Special assessment fund	June 30, 1918	42,253	2,949		45,202		45,202	
	Sinking fund	June 30, 1918	46,755	124,076	58,739	229,570	69,801	81,536	78,233
	Investment fund	June 30, 1918	938	47,602		48,540			48,540
	School district		720,227	5,123	21,339	746,689	136,773	572,113	37,803
	General treasury	June 30, 1918	631,460	1,184	5,249	637,893	100,585	536,107	1,201
	Sinking fund	June 30, 1918	88,760	3,915	16,090	108,765	36,188	35,982	36,595
	Investment fund	June 30, 1918	7	24		31		24	7
130	Kalamazoo, Mich.		1,003,654	1,207,395	239,243	2,450,297	188,904	906,905	1,354,488
	City corporation		581,596	1,115,501	184,688	1,881,785	121,322	538,454	1,222,009
	General treasury	Mar. 31, 1918	500,547	958,153	98,279	1,556,979	83,092	521,210	952,677
	Sinking funds	Mar. 31, 1918	81,049	144,227	85,598	310,874	36,766	17,244	256,864
	Public trust fund (nonmunicipal)	Mar. 31, 1918		3,121	811	3,932	1,464		2,468
	Investment fund	Mar. 31, 1918		10,000		10,000			10,000
	School district		422,058	91,894	54,560	568,512	67,582	368,451	132,479
	General treasury	May 31, 1918	422,058	91,894	54,560	568,512	67,582	368,451	132,479
131	Augusta, Ga.		1,446,347	481,862	228,565	2,156,774	215,865	1,439,703	501,206
	City corporation		1,264,069	271,843	201,016	1,736,928	192,949	1,141,712	402,267
	General treasury	Dec. 31, 1917	1,186,805	124,368	190,384	1,501,557	188,310	1,012,765	300,482
	Convict labor account	Nov. 30, 1917	10,403			10,403		10,403	
	City hospital fund	Dec. 31, 1917	66,861	51,842	5,423	124,126	4,282	118,002	1,842
	Sinking fund	Dec. 31, 1917		95,633	5,209	100,842	357	542	99,943
	School district		182,278	210,019	27,549	419,846	22,916	297,991	98,939
	General treasury	Aug. 31, 1917	179,595	150,619	27,549	357,763	22,916	297,991	36,856
	Public trust fund	Aug. 31, 1917	2,683	59,400		62,083			62,083
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.								
132	Davenport, Iowa		$1,206,592	$410,526	$978,693	$2,595,811	$734,528	$1,563,414	$297,869
	City corporation		751,251	363,261	497,168	1,611,680	459,191	901,246	251,243
	General treasury	Mar. 31, 1918	700,821	314,866	466,943	1,482,630	418,916	864,211	199,503
	Sinking funds	Mar. 31, 1918	32,426	29,631	19,892	81,949	27,721	32,540	21,688
	Public trust funds	Mar. 31, 1918	18,004	18,764	10,333	47,101	12,554	4,495	30,052
	School district		455,341	47,265	481,525	984,131	275,337	662,168	46,626
	General treasury	June 30, 1918	454,654	22,265	456,525	933,444	224,650	662,168	46,626
	Sinking funds	June 30, 1918	687	25,000	25,000	50,687	50,687		
133	Topeka, Kans.		1,267,298	375,238	232,028	1,874,564	269,142	1,229,594	375,828
	City corporation		825,901	258,432	207,337	1,291,670	222,642	800,700	268,328
	General treasury	Dec. 31, 1917	573,407	235,277	158,547	967,231	165,308	735,179	66,744
	Library fund	Dec. 31, 1917	135	6,478	1,344	7,957	864	7,093	
	Sinking funds	Dec. 31, 1917	245,464	14,166	43,930	303,560	53,916	52,683	196,961
	Public trust funds	Dec. 31, 1917	6,883	2,511	3,516	12,910	2,554	5,745	4,611
	Investment fund	Dec. 31, 1917	12			12			12
	School district		441,397	116,806	24,691	582,894	46,500	428,894	107,500
	General treasury	June 30, 1917	408,744	110,166	24,529	543,439	26,210	422,953	94,276
	Sinking fund	June 30, 1917	30,771			30,771	18,547		12,224
	Public trust fund	June 30, 1917	1,852	4,467	44	6,363	91	5,272	1,000
	Investment fund	June 30, 1917	30	2,173	118	2,321	1,652	669	

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 93.]

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 1918—Continued.								
134	Salem, Mass.		$1,222,068	$1,707,226	$232,597	$3,161,891	$197,597	$1,561,040	$1,403,254
	General treasury	Dec. 31, 1917	1,209,489	1,650,134	217,526	3,077,149	191,148	1,503,820	1,382,181
	Hunters' and dog license fund	Dec. 31, 1917	115	1,451		1,566		115	1,451
	Library fund	Dec. 31, 1917	589	21,014	671	22,274	378	21,307	589
	Waterworks fund	Dec. 31, 1917	278	15,232	9,681	25,191	5,259	19,047	885
	Public trust funds:								
	Municipal	Dec. 31, 1917	10,595	8,024	4,522	23,141	727	16,648	5,766
	Nonmunicipal	Dec. 31, 1917		10,782		10,782			10,782
	Investment fund	Dec. 31, 1917	1,002	589	197	1,788	85	103	1,600
135	Haverhill, Mass.		1,308,404	1,297,152	123,123	2,728,679	86,882	1,258,473	1,383,324
	General treasury	Dec. 31, 1917	1,108,907	1,124,483	108,501	2,341,891	82,347	1,111,214	1,148,330
	Hunters' and dog license fund	Dec. 31, 1917		4,014		4,014			4,014
	Library fund	Dec. 31, 1917	811	4,424	387	5,622	972	4,650	
	Waterworks fund	Nov. 30, 1917	157,385	458	3,474	161,317	500	142,359	18,458
	Sinking funds	Dec. 31, 1917	31,887	156,122	10,761	198,770	2,063	4	196,703
	Public trust funds:								
	Municipal	Dec. 31, 1917	7,754	4,000		11,754	1,000	246	10,508
	Nonmunicipal	Dec. 31, 1917		106		106			106
	Investment funds	Dec. 31, 1917	1,660	3,545		5,205			5,205
136	Huntington, W. Va.		874,969	95,716	326,987	1,297,672	259,845	868,671	169,156
	City corporation		472,602	95,548	196,902	765,052	158,116	437,948	168,988
	General treasury	June 30, 1918	359,594	20,828	2,327	382,749		307,525	75,224
	Special assessment fund	June 30, 1918	107,515			107,515		107,515	
	Convict labor account	June 30, 1918	1,497			1,497		1,497	
	Sinking fund	June 30, 1918	3,996	74,720	194,575	273,291	158,116	21,411	93,764
	School district		402,367	168	130,085	532,620	101,729	430,723	168
	General treasury	June 30, 1918	328,836	168	59,913	388,917	2,876	385,873	168
	Sinking fund	June 30, 1918	73,531		70,172	143,703	98,853	44,850	
137	Muskogee, Okla.		776,128	1,018,242	363,614	2,157,984	365,321	654,080	1,138,583
	City corporation		528,854	874,554	187,355	1,590,763	212,649	435,615	942,499
	General treasury	June 30, 1918	329,633	171,111	48,333	549,077	112,937	299,092	137,048
	Library fund	Mar. 31, 1918	394	7,865	2,286	10,545	3,221	7,324	
	Sinking fund	June 30, 1918	197,560	420,918	119,230	737,708	67,873	128,116	541,719
	Public trust funds:								
	Municipal	June 30, 1918	1,267		1,117	2,384	1,301	1,083	
	Nonmunicipal	June 30, 1918		426	315	741	741		
	Investment fund	June 30, 1918		261		261			261
	Private trust fund	June 30, 1918		273,973	16,074	290,047	26,576		263,471
	School district		247,274	143,688	176,259	567,221	152,672	218,465	196,084
	General treasury	June 30, 1918	178,057	73,531	4,824	256,412	4,185	182,249	69,978
	Sinking fund	June 30, 1918	69,217	70,157	171,435	310,809	148,487	36,216	126,106
138	Bay City, Mich.		1,057,731	601,342	179,051	1,838,124	120,922	1,012,146	705,056
	City corporation		740,885	596,797	178,027	1,515,709	117,158	693,540	705,011
	General treasury	June 30, 1918	734,298	454,659	75,555	1,264,512	55,492	681,596	527,424
	Sinking funds	June 30, 1918	6,587	142,138	102,472	251,197	61,666	11,944	177,587
	School district		316,846	4,545	1,024	322,415	3,764	318,606	45
	General treasury	June 30, 1918	316,846	4,545	1,024	322,415	3,764	318,606	45
139	Chelsea, Mass.		1,104,986	1,000,631	131,880	2,237,497	282,877	1,190,718	763,902
	General treasury	Dec. 31, 1917	1,073,008	938,346	131,872	2,143,226	282,877	1,189,977	670,372
	Hunters' license fund	Dec. 31, 1917		72		72			72
	Sinking fund	Dec. 31, 1917	30,016	42,803	8	72,887			72,887
	Public trust funds	Dec. 31, 1917	1,293	10,000		11,293		741	10,557
	Investment fund	Dec. 31, 1917	667	9,350		10,017			10,014
140	McKeesport, Pa.		900,404	354,796	253,618	1,508,818	132,474	927,930	448,414
	City corporation		576,920	329,437	59,705	966,062	22,492	537,515	406,055
	General treasury	Jan. 7, 1918	535,805	216,698	14,011	766,514	9,472	498,314	258,728
	Improvement fund	Jan. 7, 1918	32,138	52,881	2,818	87,837	2,628	33,318	51,891
	Library fund	Jan. 7, 1918	325	6,225	1,065	7,615	2,569	5,046	
	Sinking fund	Jan. 7, 1918	8,391	48,633	40,925	97,949	4,949		93,000
	Investment fund	Jan. 7, 1918	261	5,000	886	6,147	2,874	837	2,436
	School district		323,484	25,359	193,913	542,756	109,982	390,415	42,359
	General treasury	June 30, 1917	321,970	414	113,572	435,956	20,182	390,415	25,359
	Sinking fund	June 30, 1917	1,514	24,945	80,341	106,800	89,800		17,000

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 93.]

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 1918—Continued.								
141	Racine, Wis.		$1,143,226	$628,089	$31,841	$1,803,156	$19,804	$1,091,214	$692,138
	General treasury	Dec. 31, 1917	1,127,721	521,385	24,605	1,673,711	11,273	1,090,032	572,406
	Public trust funds:								
	Municipal	Dec. 31, 1917	14,875	4,817	4,392	24,084	4,506	1,182	18,396
	Nonmunicipal	Dec. 31, 1917		1,887	1,919	3,806	2,470		1,336
	Investment funds	Dec. 31, 1917	630	100,000	925	101,555	1,555		100,000
142	Superior, Wis.		1,098,766	968,600	161,773	2,229,139	297,456	979,846	951,837
	General treasury	Sept. 30, 1917	944,347	564,417	32,145	1,540,909	91,149	551,578	898,182
	School fund	June 30, 1917	42,022	318,605	102,060	462,687	118,886	339,052	4,749
	Library fund	June 30, 1917	703	17,450	12,104	30,257	13,025	17,232	
	Sinking funds	Sept. 30, 1917	107,398	60,050	1,857	169,335	62,815	67,970	38,550
	Public trust funds	Apr. 30, 1918	4,296	8,078	13,577	25,951	11,581	4,014	10,356
143	Lincoln, Nebr.		1,442,617	495,469	395,837	2,333,923	400,684	1,388,402	544,837
	City corporation		930,770	452,996	369,338	1,753,104	355,858	968,043	429,203
	General treasury	Aug. 31, 1917	895,982	442,996	336,083	1,675,061	349,123	968,043	357,895
	Sinking fund	Aug. 31, 1917	34,725	10,000	33,255	77,980	6,735		71,245
	Investment fund	Aug. 31, 1917	63			63			63
	School district		500,237	42,473	9,938	552,648	27,788	409,226	115,634
	General treasury	June 30, 1917	500,237	42,473	9,938	552,648	27,788	409,226	115,634
	Sanitary district		11,610		16,561	28,171	17,038	11,133	
	General treasury	Dec. 31, 1917	11,610		16,561	28,171	17,038	11,133	
144	Roanoke, Va.		673,311	306,183	624,338	1,603,832	475,629	699,867	428,336
	General treasury	Dec. 31, 1917	632,690	33,949	537,704	1,204,343	383,849	440,997	379,497
	Convict labor account	Dec. 31, 1917	1,221			1,221		1,221	
	School fund	June 30, 1917	31,819	248,755	10,873	291,447	13,798	257,649	20,000
	Sinking fund	Dec. 31, 1917	7,581	23,479	75,761	106,821	77,982		28,839
145	Macon, Ga.		1,121,639	554,006	415,258	2,090,903	244,654	1,307,730	538,519
	City corporation		923,678	474,566	411,867	1,810,111	240,702	1,101,958	467,451
	General treasury	Dec. 31, 1917	605,591	323,698	104,182	1,033,471	85,768	654,528	293,175
	Hospital fund	Dec. 31, 1917	51,158	16,909	158,930	226,997	2,005	224,629	363
	Waterworks fund	Dec. 31, 1917	209,400	92,046	65,974	367,420	19,303	221,801	126,316
	Cash in transit	Dec. 31, 1917		4,071		4,071	4,071		
	Sinking funds	Dec. 31, 1917	7,121	37,842	81,687	126,650	79,053		47,597
	Public trust funds	Dec. 31, 1917	50,408		1,094	51,502	50,502	1,000	
	School district		197,961	79,440	3,391	280,792	3,952	205,772	71,068
	General treasury	June 30, 1917	197,961	79,440	3,391	280,792	3,952	205,772	71,068
146	Woonsocket, R. I.		876,949	2,739,288	104,717	3,720,954	164,586	1,221,005	2,335,363
	General treasury	Dec. 31, 1917	826,336	2,551,567	80,908	3,458,811	154,902	1,217,303	2,086,606
	Hunters' license fund	Dec. 31, 1917		484		484			484
	Library fund	Dec. 31, 1917	377		1,064	1,441	1,143	298	
	Sinking fund	Dec. 31, 1917	49,294	185,990	20,339	255,623	7,416		248,207
	Public trust funds	Dec. 31, 1917	942	1,247	2,406	4,595	1,125	3,404	66
147	Lansing, Mich.		1,452,700	1,282,401	248,325	2,983,426	222,373	1,663,775	1,097,278
	City corporation		975,735	1,279,736	224,952	2,480,423	209,740	1,175,431	1,095,252
	General treasury	Apr. 30, 1918	924,412	1,194,664	168,669	2,287,745	164,203	1,175,431	948,111
	Sinking fund	Apr. 30, 1918	51,308	75,423	56,283	183,014	45,537		137,477
	Public trust fund (nonmunicipal)	Apr. 30, 1918		9,227		9,227			9,227
	Investment fund	Apr. 30, 1918	15	422		437			437
	School district		476,965	2,665	23,373	503,003	12,633	488,344	2,026
	General treasury	June 30, 1918	476,965	2,665	23,373	503,003	12,633	488,344	2,026
148	Montgomery, Ala.		833,652	378,427	263,317	1,475,396	308,229	747,946	419,221
	General treasury	June 30, 1918	832,142	371,712	261,974	1,465,828	306,715	741,090	418,023
	Convict labor account	June 30, 1918	936			936		936	
	Library fund	Dec. 31, 1917	574	5,700	897	7,171	822	5,920	429
	Private trust funds	June 30, 1918		1,015	446	1,461	692		769

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 93.]

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 1918—Continued.								
149	West Hoboken, N. J.		$688,048	$1,416,821	$342,943	$2,447,812	$223,823	$625,141	$1,598,848
	General treasury	Dec. 31, 1917	665,411	1,386,057	168,537	2,220,005	113,327	607,522	1,499,156
	Tax collector's fund	Dec. 31, 1917	54	357		411		54	357
	Recorder's court fund	Dec. 31, 1917		221		221			221
	Board of health fund	Dec. 31, 1917	2,308	4,000	680	6,988	639	6,349	
	Library fund	Dec. 31, 1917	509	7,700	970	9,179	490	8,689	
	Sinking fund	Dec. 31, 1917	16,977	10,086	161,295	194,358	96,244		98,114
	Public trust funds	Dec. 31, 1917	2,789	2,400	11,461	16,650	13,123	2,527	1,000
150	Newton, Mass.		2,110,290	2,164,759	245,415	4,520,464	180,240	2,034,220	2,305,998
	General treasury	Dec. 31, 1917	2,020,289	1,686,061	239,807	3,946,217	177,007	2,031,251	1,737,959
	Hunters' and dog license fund	Dec. 31, 1917		3,849		3,849			3,849
	Sinking fund	Dec. 31, 1917	84,549	473,020	3,475	561,044	1,107	9	559,928
	Public trust funds:								
	Municipal	Dec. 31, 1917	3,660	18	1,269	4,947	1,928	2,960	59
	Nonmunicipal	Dec. 31, 1917		20	505	525	25		500
	Investment fund	Dec. 31, 1917	1,792	1,791	299	3,882	179		3,703
151	Butte, Mont.		1,777,721	908,227	396,377	3,082,325	296,640	1,934,386	851,299
	City corporation		981,380	901,137	246,909	2,129,426	226,478	1,106,028	796,920
	General treasury	Apr. 30, 1918	936,006	864,955	226,355	2,027,316	201,124	1,071,307	754,885
	Sinking fund	Apr. 30, 1918	38,422	1,085	18,415	57,922	24,686	32,151	1,085
	Public trust fund	Apr. 30, 1918	6,952	35,097	2,139	44,188	668	2,570	40,950
	School district		790,341	7,090	149,468	952,899	70,162	828,358	54,379
	General treasury	June 30, 1918	765,313	7,090	146,118	918,521	67,109	819,433	31,979
	Sinking fund	June 30, 1918	31,028		3,350	34,378	3,053	8,925	22,400
152	Wheeling, W. Va.		1,020,215	113,230	181,753	1,315,198	355,833	769,008	190,357
	City corporation		654,769	103,436	159,216	917,421	318,449	442,190	156,782
	General treasury	June 30, 1918	643,606	87,355	12,830	743,791	158,897	440,408	144,486
	Convict labor account	June 30, 1918	1,744			1,744		1,744	
	Sinking fund	June 30, 1918	5,833	15,916	146,019	167,768	155,968		11,800
	Public trust funds	June 30, 1918	3,586	1	52	3,639	3,584	38	17
	Private trust funds	June 30, 1918		164	315	479			479
	School district		365,446	9,794	22,537	397,777	37,384	326,818	33,575
	General treasury	June 30, 1918	340,174	8,809	18,366	367,349	29,518	308,481	29,350
	Library fund	June 30, 1918	21,582	5	579	22,166	4,967	17,194	5
	Public trust fund	June 30, 1918	3,690	980	3,592	8,262	2,899	1,143	4,220
153	East Orange, N. J.		1,329,507	2,405,922	252,409	3,987,838	301,728	1,542,820	2,143,290
	General treasury	Dec. 31, 1917	1,110,061	1,739,020	157,238	3,006,319	214,421	1,052,768	1,739,130
	Recorder's court fund	Dec. 31, 1917	423	1,805		2,228		423	1,805
	School fund	June 30, 1917	186,875	394,274	19,026	600,175	54,128	472,773	73,274
	Library fund	Dec. 31, 1917	1,926	20	497	2,443	343	2,080	20
	City clerk's fund	Dec. 31, 1917		418		418			418
	Sinking fund	Dec. 31, 1917	26,916	262,332	71,178	360,426	26,283	9,000	325,143
	Public trust funds	Dec. 31, 1917	3,306	8,053	4,369	15,728	6,452	5,776	3,500
	Private trust fund	Dec. 31, 1917			101	101	101		
154	Galveston, Tex.		1,421,356	1,928,890	917,270	4,267,516	584,289	1,380,720	2,302,507
	General treasury	Feb. 28, 1918	956,248	862,169	723,177	2,541,594	456,638	1,202,345	882,611
	Convict labor account	Feb. 28, 1918	1,278			1,278		1,278	
	School fund	July 10, 1917	170,396	3,500	24,842	198,738	28,007	170,731	
	Sinking fund	Feb. 28, 1918	273,790	1,063,221	165,849	1,502,860	98,764	6,366	1,397,730
	Public trust fund	July 10, 1917	978		3,402	4,380	880		3,500
	Investment fund	Feb. 28, 1918	18,666			18,666			18,666
155	Perth Amboy, N. J.		950,002	2,446,846	408,661	3,805,509	331,527	1,166,904	2,307,078
	General treasury	Dec. 31, 1917	938,473	1,699,896	99,203	2,737,572	275,054	1,042,193	1,420,325
	Hunters' license fund	Dec. 31, 1917	103	666		769		103	666
	Recorder's court fund	Dec. 31, 1917	24	408		432		24	408
	Foreign insurance tax fund	Dec. 31, 1917	2,940			2,940		2,940	
	Sinking funds	Dec. 31, 1917	7,915	744,376	309,331	1,061,622	55,999	119,944	885,679
	Public trust fund	Dec. 31, 1917	547	1,500	127	2,174	474	1,700	
156	Fitchburg, Mass.		1,244,843	2,314,299	86,695	3,645,837	105,193	1,199,653	2,340,991
	General treasury	Nov. 30, 1917	1,170,625	1,752,053	56,703	2,979,381	56,300	1,109,339	1,813,742
	Hunters' and dog license fund	Nov. 30, 1917		2,985		2,985			2,985
	Hospital fund	Nov. 30, 1917	45,651	44,130	53	89,834	16	89,818	
	Library fund	Nov. 30, 1917	293	430	7	730	100	322	308
	Sinking fund	Nov. 30, 1917	11,699	490,800	3,508	506,007	33,907		472,100
	Public trust funds:								
	Municipal	Nov. 30, 1917	16,575	13,306	12,857	42,738	13,945	174	28,619
	Nonmunicipal	Nov. 30, 1917		10,595	13,567	24,162	925		23,237

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 93.]

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 1918—Continued.								
157	Lexington, Ky.		$857,361	$679,978	$749,834	$2,287,173	$272,282	$1,094,567	$920,324
	General treasury	Dec. 31, 1917	795,524	256,192	464,300	1,516,016	63,366	766,380	686,270
	School fund	June 30, 1917	54,736	283,977	120,881	459,594	53,148	250,469	155,977
	Library fund	Dec. 31, 1917	1,544	7,213	151	8,908	72	8,336	500
	Sinking funds	June 30, Dec. 31, 1917	4,749	128,359	156,534	289,642	143,354	69,351	76,937
	Public trust fund	Dec. 31, 1917	168	4,237	7,968	12,373	12,342	31	
	Investment fund	Dec. 31, 1917	640			640			640
158	New Castle, Pa.		680,379	114,682	442,200	1,237,261	331,677	779,629	125,955
	City corporation		399,192	38,325	345,159	782,676	281,841	419,141	81,694
	General treasury	Jan. 7, 1918	356,144	38,325	336,345	730,814	256,785	398,356	75,673
	Sinking fund	Jan. 7, 1918	43,048		8,814	51,862	25,056	20,785	6,021
	School district		281,187	76,357	97,041	454,585	49,836	360,488	44,261
	General treasury	June 30, 1917	281,187	45,777	92,370	419,334	44,290	344,363	30,681
	Sinking fund	June 30, 1917		30,580	4,671	35,251	5,546	16,125	13,580
159	Chester, Pa.		597,443	354,650	459,469	1,411,562	280,493	670,129	460,940
	City corporation		389,851	159,071	403,877	952,799	216,966	405,122	330,711
	General treasury	Jan. 7, 1918	382,333	62,089	204,358	648,780	155,531	349,538	143,711
	Sinking fund	Jan. 7, 1918	7,518	96,982	199,519	304,019	61,435	55,584	187,000
	School district		207,592	195,579	55,592	458,763	63,527	265,007	130,229
	General treasury	June 30, 1917	203,085	160,976	17,756	381,817	8,222	246,366	127,229
	Sinking fund	June 30, 1917	2,012	32,069	34,937	69,018	51,806	17,212	
	Public trust fund	June 30, 1917	2,495	2,534	2,899	7,928	3,499	1,429	3,000
160	Decatur, Ill.		967,983	357,940	483,684	1,809,607	392,015	941,452	476,140
	City corporation		543,870	247,406	245,388	1,036,664	229,444	468,769	338,451
	General treasury	Apr. 30, 1918	533,053	194,053	148,458	875,564	151,454	449,896	274,214
	Library fund	Apr. 30, 1918	936	16,474	7,497	24,907	7,428	16,784	695
	Sinking fund	Apr. 30, 1918	3,652	30,892	86,766	121,310	68,768		52,542
	Public trust funds	Apr. 30, 1918	6,229	5,987	2,517	14,733	1,644	2,089	11,000
	Private trust fund	Apr. 30, 1918			150	150	150		
	School district		424,113	110,534	238,296	772,943	162,571	472,683	137,689
	General treasury	June 30, 1918	396,845	90,889	237,277	725,011	156,994	472,633	95,384
	Sinking fund	June 30, 1918	26,813	16,445	507	43,765	5,350		38,415
	Public trust fund	June 30, 1918	50			50		50	
	Investment fund	June 30, 1918	405	3,200	512	4,117	227		3,890
161	Springfield, Mo.		625,938	16,289	164,142	806,369	157,692	602,110	46,567
	City corporation		322,338	16,289	55,865	394,492	34,303	321,019	39,170
	General treasury	June 30, 1918	270,255	15,270	46,590	332,115	25,747	288,908	17,460
	Special assessment fund	June 30, 1918	24,158	397		24,555		24,555	
	Sinking fund	June 30, 1918	27,925		9,183	37,108	8,552	7,556	21,000
	Public trust fund (nonmunicipal)	June 30, 1918		622	92	714	4		710
	School district		303,600		108,277	411,877	123,389	281,091	7,397
	General treasury	June 30, 1918	303,600		108,277	411,877	123,389	281,091	7,397
162	Hamilton, Ohio.		995,717	397,748	235,710	1,629,175	256,545	945,076	427,554
	City corporation		758,442	346,834	138,466	1,243,742	135,228	740,130	368,384
	General treasury	Dec. 31, 1917	655,216	106,459	105,600	867,275	98,994	626,497	141,784
	Fee and special fund	Dec. 31, 1917	8,739			8,739		8,739	
	Sinking funds	Dec. 31, 1917	89,256	239,575	32,683	361,514	35,279	99,654	226,581
	Public trust funds	Dec. 31, 1917	5,231	800	183	6,214	955	5,240	19
	School district		237,275	50,914	97,244	385,433	121,317	204,946	59,170
	General treasury	Aug. 31, 1917	231,085		82,731	313,816	93,954	169,687	50,175
	Fee and special fund	Aug. 31, 1917	2,562			2,562		2,562	
	Sinking funds	Aug. 31, 1917		48,236	14,250	62,486	27,300	29,686	5,500
	Public trust fund	Aug. 31, 1917	3,628	2,678	263	6,569	63	3,011	3,495
163	Charlotte, N. C.		778,136	500,116	96,885	1,375,137	69,064	792,661	513,412
	General treasury	May 31, 1918	536,172	208,856	79,774	824,802	38,807	430,804	355,191
	School fund	May 31, 1918	57,177	247,673	13,569	318,419	28,387	205,032	85,000
	Library funds	Apr. 30, May 31, 1918	1,004	5,507	512	7,023	507	6,416	100
	Waterworks fund	May 31, 1918	183,776	37,380	3,030	224,186	663	150,409	73,114
	Public trust fund	May 31, 1918	7			7			7
	Investment funds	May 31, 1918		700		700	700		

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 93.]

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 1918—Continued.								
164	Portsmouth, Va.		$479,521	$578,594	$44,855	$1,102,970	$93,816	$500,233	$508,921
	General treasury	Dec. 31, 1917	386,971	493,948	31,784	912,703	81,602	402,781	428,320
	School fund	June 30, 1917	25,745	74,221		99,966	1,789	97,452	725
	Sinking fund	Dec. 31, 1917	266	10,425	13,071	23,762	10,425		13,337
	Investment fund	Dec. 31, 1917	66,539			66,539			66,539
165	Everett, Mass.		778,330	1,266,471	168,102	2,212,903	71,618	857,562	1,283,723
	General treasury	Dec. 31, 1917	759,766	882,269	138,097	1,780,132	43,503	857,445	879,184
	Hunters' and dog license fund	Dec. 31, 1917	117	1,580		1,697		117	1,580
	Sinking funds	Dec. 31, 1917	18,447	357,161	28,081	403,689	26,389		377,300
	Public trust fund (nonmunicipal)	Dec. 31, 1917		24,851	1,924	26,775	1,726		25,049
	Private trust fund	Dec. 31, 1917		610		610			610
166	Dubuque, Iowa		882,709	220,017	257,860	1,360,586	302,218	865,004	193,364
	City corporation		682,505	220,017	236,082	1,138,664	272,485	683,507	182,612
	General treasury	Feb. 28, 1918	523,902	201,757	162,756	888,415	209,696	566,632	112,087
	Library fund	Dec. 31, 1917	304	70	42	416	2	414	
	Park fund	Mar. 31, 1918	26,703	7,783	604	35,090	38	26,539	8,513
	Waterworks fund	May 31, 1918	83,351	2,831	9,814	95,996	11,389	81,520	3,087
	Athletic field fund	Feb. 28, 1918	1,161		66	1,227	7	1,220	
	Sinking fund	Feb. 28, 1918	40,990		54,966	95,956	50,144	2,812	43,000
	Public trust funds	Dec. 31, 1917, Feb. 28, 1918	6,067	1,750	7,662	15,479	1,049	4,430	10,000
	Investment fund	May 31, 1918	87	5,000		5,087			5,087
	Private trust fund	Feb. 28, 1918		826	172	998	160		838
	School district		200,144		21,778	221,922	29,733	181,437	10,752
	General treasury	June 30, 1917	200,144		21,778	221,922	29,733	181,437	10,752
167	San Jose, Calif.		768,481	62,780	252,859	1,084,120	109,329	867,194	107,597
	City corporation		454,268	21,951	91,320	567,539	104,556	378,186	84,797
	General treasury	Nov. 30, 1917	411,286	14,650	89,294	515,230	100,855	357,215	57,160
	Special assessment fund	Nov. 30, 1917	18,509			18,509		18,509	
	Sinking fund	Nov. 30, 1917	23,571		1,778	25,349	2,424		22,925
	Public trust funds:								
	Municipal	Nov. 30, 1917	902	2,741	248	3,891	1,277	2,462	152
	Nonmunicipal	Nov. 30, 1917		1,360		1,360			1,360
	Private trust fund	Nov. 30, 1917		3,200		3,200			3,200
	School district		314,213	40,829	161,539	516,581	4,773	489,008	22,800
	General treasury	June 30, 1917	314,213	40,829	161,539	516,581	4,773	489,008	22,800
168	Pittsfield, Mass.		1,115,823	1,121,220	91,627	2,328,670	32,800	1,128,748	1,167,122
	General treasury	Dec. 31, 1917	1,115,823	1,109,913	90,987	2,316,723	31,821	1,128,748	1,156,154
	Hunters' and dog license fund	Dec. 31, 1917		3,946		3,946			3,946
	High school lunch room fund	June 30, 1917		1,831		1,831	9		1,822
	Private trust fund	Dec. 31, 1917		5,530	640	6,170	970		5,200
169	New Rochelle, N. Y.		1,178,958	1,649,565	443,767	3,272,290	374,946	1,389,115	1,508,229
	General treasury	Dec. 31, 1917	1,172,787	1,629,617	431,451	3,233,855	366,444	1,367,036	1,500,375
	County supervisors' fund	Dec. 31, 1917	690	15,147	5,808	21,645		21,645	
	Hunters' license fund	Dec. 31, 1917	31	196		227		31	196
	Library fund	Dec. 31, 1917			62	62		62	
	Public trust funds	Dec. 31, 1917	5,450	4,605	6,446	16,501	8,502	341	7,658
170	Quincy, Mass.		1,459,393	1,823,469	169,873	3,452,735	211,069	1,461,702	1,779,964
	General treasury	Dec. 31, 1917	1,442,378	1,770,478	155,108	3,367,964	204,299	1,444,871	1,718,794
	Hunters' and dog license fund	Dec. 31, 1917		3,065		3,065			3,065
	Library fund	Dec. 31, 1917	618		829	1,447	400	1,047	
	Public trust funds:								
	Municipal	Dec. 31, 1917	16,397	29,575	11,661	57,633	5,241	15,784	36,608
	Nonmunicipal	Dec. 31, 1917		20,351	2,275	22,626	1,129		21,497
171	Colorado Springs, Colo.		808,641	264,014	96,261	1,168,916	74,446	898,056	196,414
	City corporation		494,198	245,844	44,901	784,943	39,108	580,329	165,506
	General treasury	Dec. 31, 1917	475,316	154,142	38,678	668,136	36,757	578,831	52,548
	Sinking funds	Dec. 31, 1917	15,700	78,800	4,975	99,475	475		99,000
	Public trust funds:								
	Municipal	Dec. 31, 1917	3,182	1,928	310	5,420	1,792	1,498	2,130
	Nonmunicipal	Dec. 31, 1917		10,974	938	11,912	84		11,828
	School district		314,443	18,170	51,360	383,973	35,338	317,727	30,908
	General treasury	June 30, 1917	301,235	18,170	47,752	367,157	34,522	317,727	14,908
	Sinking fund	June 30, 1917	13,208		3,608	16,816	816		16,000

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 93.]

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 1918—Continued.								
172	Knoxville, Tenn.		$944,552	$1,131,370	$131,996	$2,207,918	$127,959	$1,452,899	$627,060
	General treasury	Sept. 30, 1917	940,265	1,025,337	15,231	1,980,833	66,383	1,440,495	473,955
	Annexed territory fund	Sept. 30, 1917			41,989	41,989			41,989
	Sinking fund	Sept. 30, 1917	1,250	103,128	71,705	176,083	57,261	11,811	107,011
	Public trust funds	Sept. 30, 1917	3,037		3,071	6,108	4,315	593	1,200
	Investment fund	Sept. 30, 1917		2,905		2,905			2,905
173	Joliet, Ill.		1,097,752	592,135	137,832	1,827,719	111,188	1,157,452	559,079
	City corporation		723,154	322,358	103,297	1,148,809	99,782	704,971	344,056
	General treasury	Dec. 31, 1917	718,743	307,910	101,052	1,127,705	92,792	700,554	334,359
	Public trust funds	Apr. 30, Dec. 31, 1917.	3,648	14,448	2,245	20,341	6,990	4,417	8,934
	Investment fund	Apr. 30, 1917	763			763			763
	School district		374,598	269,777	34,535	678,910	11,406	452,481	215,023
	General treasury	June 30, 1917	374,598	269,777	34,535	678,910	11,406	452,481	215,023
174	Niagara Falls, N. Y.		792,669	1,143,651	854,493	2,790,813	625,618	1,648,819	516,376
	General treasury	Dec. 31, 1917	759,828	741,252	793,996	2,295,076	491,263	1,369,320	434,493
	School fund	July 31, 1917	26,079	388,169	44,065	458,313	114,358	267,237	76,718
	Library fund	June 30, 1917	344	9,000	1,353	10,697	1,472	9,225	
	Public trust funds	Dec. 31, 1917	6,418	5,006	8,608	20,032	11,989	3,037	5,006
	Private trust fund	Dec. 31, 1917		224	6,471	6,695	6,536		159
175	Mount Vernon, N. Y.		1,210,914	1,305,205	323,259	2,839,378	212,694	1,319,408	1,307,276
	City corporation		762,163	1,279,005	206,865	2,248,033	161,645	812,238	1,274,150
	General treasury	Apr. 30, 1918	571,286	829,506	98,996	1,499,788	69,416	583,248	842,124
	County supervisors' fund	Dec. 31, 1917	243	19,074	4,995	24,312	1,496	22,816	
	City court fund	Apr. 30, 1918	3,247	5,589	609	9,445	358	288	8,799
	Police department fund	Apr. 30, 1918	187	82,750	5,631	88,568	8,800	79,768	
	Fire department fund	Apr. 30, 1918	336	41,611	1,828	43,825	1,133	42,471	221
	Inspection of steam boilers fund	Nov. 8, 1917	125			125		94	31
	Health fund	Mar. 31, 1918	277			277			277
	Sinking funds	Apr. 30, 1918	180,113	277,073	69,716	526,902	77,337	74,456	375,109
	Public trust funds	Apr. 30, 1918	6,299	23,402	25,090	54,791	3,105	4,097	47,589
	School district		448,751	26,200	116,394	591,345	51,049	507,170	33,126
	General treasury	Apr. 30, 1918	443,501	4,269	102,431	550,201	37,914	482,236	30,051
	Library fund	Mar. 31, 1918	2,103	16,646	6,312	25,061	5,956	19,105	
	Public trust funds	Mar. 31, Apr. 30, 1918.	3,147	5,285	7,651	16,083	7,179	5,829	3,075
176	Elmira, N. Y.		1,116,966	287,475	73,725	1,478,166	42,964	1,072,428	362,774
	General treasury	Dec. 31, 1917	1,093,108	127,752	62,269	1,283,129	36,115	973,760	273,254
	City board of audits fund	Dec. 31, 1917	1,600	119,166		120,766		61,642	59,124
	County supervisors' fund	Dec. 31, 1917		18,453		18,453		10,754	7,699
	Convict labor account	Dec. 31, 1917	122			122		122	
	Cemetery fund	Dec. 31, 1917	14,407	1,078	2,692	18,177	1,337	13,781	3,059
	Public trust funds:								
	Municipal	Dec. 31, 1917	6,751	13,269	7,150	27,170	4,175	12,369	10,626
	Nonmunicipal	Dec. 31, 1917		4,762	1,614	6,376	1,337		5,039
	Investment fund	Dec. 31, 1917	978	2,995		3,973			3,973
177	Lorain, Ohio		827,234	912,921	313,585	2,053,740	362,969	898,696	792,075
	City corporation		582,018	856,192	215,598	1,653,808	261,473	684,131	708,204
	General treasury	Dec. 31, 1917	562,536	501,654	188,669	1,252,859	235,831	571,302	445,726
	Library fund	Dec. 31, 1917	297	5,112	901	6,310	1,231	5,079	
	Fee and special fund	Dec. 31, 1917	6,779			6,779		6,779	
	Sinking funds	Dec. 31, 1917	11,592	349,412	15,521	376,525	15,099	98,962	262,464
	Public trust funds	Dec. 31, 1917	814	14	10,507	11,335	9,312	2,009	14
	School district		245,216	56,729	97,987	399,932	101,496	214,565	83,871
	General treasury	Aug. 31, 1917	242,125	6,181	96,194	344,500	99,772	186,357	58,371
	Fee and special fund	Aug. 31, 1917	3,046			3,046		3,046	
	Sinking fund	Aug. 31, 1917	45	50,548	1,793	52,386	1,724	25,162	25,500
178	Cedar Rapids, Iowa		1,270,733	209,130	111,554	1,591,417	198,452	1,081,393	311,572
	City corporation		775,402	98,614	111,554	985,570	120,842	651,523	213,205
	General treasury	Mar. 31, 1918	764,504	49,178	101,059	914,741	89,108	649,341	176,292
	Sinking fund	Mar. 31, 1918	605	47,395	6,000	54,000	24,000		30,000
	Public trust fund	Mar. 31, 1918	10,293	2,041	4,495	16,829	7,734	2,182	6,913
	School district		495,331	110,516		605,847	77,610	429,870	98,367
	General treasury	June 30, 1918	473,981	25,522		499,503	19,266	429,870	50,367
	Sinking fund	June 30, 1918	21,350	84,994		106,344	58,344		48,000

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 93.]

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 1918—Continued.								
179	Amsterdam, N. Y.		$603,158	$624,333	$31,955	$1,259,446	$33,431	$694,604	$531,411
	City corporation		450,039	596,766	31,228	1,078,033	32,471	523,035	522,527
	General treasury	Dec. 31, 1917	441,905	581,952	28,280	1,052,137	30,891	522,739	498,507
	Sinking funds	Dec. 31, 1917	2,664	13,140	993	16,797	1,041		15,756
	Public trust funds	Dec. 31, 1917	5,470	59	1,429	6,958	383	296	6,279
	Private trust fund	Dec. 31, 1917		1,615	526	2,141	156		1,985
	School district		153,119	25,957	727	179,803	960	169,959	8,884
	General treasury	July 31, 1917	153,119	25,957	727	179,803	960	169,959	8,884
	County supervisors' fund			1,610		1,610		1,610	
	General treasury	Oct. 31, 1917		1,610		1,610		1,610	
180	Auburn, N. Y.		875,716	804,007	118,401	1,798,124	281,221	905,629	611,274
	General treasury	June 30, 1918	747,407	232,760	54,808	1,034,975	42,227	456,480	536,268
	County supervisors' fund	Oct. 31, 1917		31,058		31,058		17,996	13,062
	School fund	July 31, 1917	1,019	289,350	5,899	296,268	20,134	264,108	12,026
	Waterworks fund	Dec. 31, 1917	116,951	232,835	34,252	384,038	195,983	162,501	25,554
	Sinking fund	Dec. 31, 1917	4,370	15,119	9,773	29,262	9,350		19,912
	Public trust funds:								
	Municipal	June 30, 1918	5,969	2,643	7,662	16,274	7,278	4,544	4,452
	Nonmunicipal	June 30, 1918		142	3,516	3,658	3,658		
	Private trust funds	June 30, 1918		100	2,491	2,591	2,591		
181	Jamestown, N. Y.		1,122,732	788,332	93,439	2,004,503	151,325	1,134,402	718,776
	City corporation		809,760	746,153	89,668	1,645,581	150,209	828,815	666,557
	General treasury	Feb. 28, 1918	804,970	744,153	85,249	1,634,372	142,245	828,070	664,057
	Public trust fund	Feb. 28, 1918	4,790	2,000	4,419	11,209	7,964	745	2,500
	School district		289,049	42,179	3,771	334,999	1,116	281,664	52,219
	General treasury	July 15, 1917	288,695	42,129	3,404	334,228	495	281,514	52,219
	Public trust fund	July 15, 1917	354	50	367	771	621	150	
	County supervisors' fund		23,923			23,923		23,923	
	General treasury	Feb. 28, 1918	23,923			23,923		23,923	
182	Waterloo, Iowa		947,556	241,404	393,841	1,582,801	222,505	1,112,333	247,963
	City corporation		683,866	173,581	141,551	998,998	118,839	721,903	158,256
	General treasury	Mar. 31, 1918	443,378	131,836	34,599	609,813	45,306	557,227	7,280
	Library fund	Dec. 31, 1917	18,420	1,714	83	20,217	20	18,854	1,343
	River front improvement fund	Oct. 31, 1917	12,786		15,625	28,411	26,037	1,924	400
	Waterworks fund	Mar. 31, 1918	114,904	2,612	4,595	122,111	4,481	115,188	2,442
	Sinking funds	Mar. 31, 1918	92,426	449	82,954	175,829	30,508	26,912	118,409
	Public trust funds	Mar. 31, 1918	1,952		3,695	5,647	379	1,798	3,470
	Investment fund	Oct. 31, 1917		400		400			400
	Private trust fund	Mar. 31, 1918		36,570		36,570	12,058		24,512
	School district		263,690	67,823	252,290	583,803	103,666	390,430	89,707
	General treasury	June 30, 1918	263,690	67,823	252,290	583,803	103,666	390,430	89,707
183	Everett, Wash.		1,005,407	477,050	733,697	2,216,154	423,626	1,218,565	573,963
	City corporation		705,767	282,606	669,999	1,658,372	349,584	918,959	389,829
	General treasury	Dec. 31, 1917	678,313	219,388	647,294	1,544,995	238,407	916,889	389,699
	Sinking funds	Dec. 31, 1917	25,773	62,323	18,633	106,729	106,729		
	Public trust funds	Dec. 31, 1917	1,681	895	4,072	6,648	4,448	2,070	130
	School district		299,640	194,444	63,698	557,782	74,042	299,606	184,134
	General treasury	June 30, 1917	278,814	194,444	40,861	514,119	66,129	283,856	164,134
	Sinking fund	June 30, 1917	20,826		22,837	43,663	7,913	15,750	20,000
184	Shreveport, La.		830,193	980,074	489,861	2,300,133	309,360	1,120,289	870,484
	City corporation		703,711	760,929	471,903	1,936,543	299,294	858,431	778,818
	General treasury	Dec. 31, 1917	395,519	675,052	427,138	1,497,709	145,979	629,944	721,786
	Convict labor account	Dec. 31, 1917	2,044			2,044		2,044	
	Health department fund	Dec. 31, 1917	13,586	6,048	420	20,054	2,033	17,973	48
	Waterworks fund	Dec. 31, 1917	139,177	2,839		142,016	37,489	104,527	
	Sinking fund	Dec. 31, 1917	148,015	28,055	39,938	216,008	70,888	102,085	43,035
	Public trust funds	Dec. 31, 1917	5,370	48,935	4,407	58,712	42,905	1,858	13,949
	School district		126,487	219,145	17,958	363,590	10,066	261,858	91,666
	General treasury	June 30, 1917	126,487	219,145	17,958	363,590	10,066	261,858	91,666

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 93.]

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 1918—Continued.								
185	Fresno, Calif.		$1,030,289	$96,744	$686,501	$1,813,514	$421,793	$1,251,985	$139,736
	City corporation		624,780	89,836	569,298	1,283,914	321,878	843,806	118,230
	General treasury	June 30, 1918	480,677	40,481	512,622	1,033,780	278,667	665,283	89,830
	Special assessment fund	June 30, 1918	141,296	416		141,712		141,712	
	Sinking fund	June 30, 1918	1,372	44,000	54,026	99,398	40,660	35,238	23,500
	Public trust fund	June 30, 1918	1,435		2,323	3,758	2,218	1,540	
	Investment fund	June 30, 1918		4,933		4,933		33	4,900
	Private trust fund	June 30, 1918		6	327	333	333		
	School district		405,489	6,908	117,203	529,600	99,915	408,179	21,506
	General treasury	June 30, 1918	354,656	6,908	101,612	463,176	77,426	381,644	4,106
	Sinking fund	June 30, 1918	50,833		15,591	66,424	22,489	26,535	17,400
186	Quincy, Ill.		837,607	133,704	233,278	1,204,589	292,323	660,560	251,706
	City corporation		534,176	87,596	155,752	777,524	216,806	367,620	193,098
	General treasury	Apr. 30, 1918	314,312	43,966	16,133	374,411	43,307	243,062	88,042
	House of correction fund	Apr. 30, 1918	3,817			3,817		3,817	
	Library fund	May 31, 1918	119	9,000	369	9,488	467	9,021	
	Boulevard and park fund	Mar. 21, 1918	1,354	25,248	508	27,110	314	22,332	4,464
	Waterworks fund	Apr. 30, 1918	121,838	4,383	57,727	183,948	72,222	75,234	36,492
	Registered bond interest fund	Apr. 30, 1918	7,010		3,748	10,758	3,179	7,579	
	Sinking fund	Apr. 30, 1918	85,190		60,654	145,844	79,647	2,197	64,000
	Public trust funds	Apr. 30, May 31, 1918.	536	4,999	2,606	8,141	3,663	4,378	100
	Investment fund	Apr. 30, 1918			14,007	14,007	14,007		
	School district		303,431	46,108	77,526	427,065	75,517	292,940	58,608
	General treasury	June 30, 1918	303,398	46,108	77,526	427,032	75,517	292,940	58,575
	Public trust fund	June 30, 1918	33			33			33
187	Boise, Idaho		617,497	365,243	37,542	1,020,282	23,247	536,265	460,770
	City corporation		388,891	170,001	29,113	588,005	16,613	304,961	266,431
	General treasury	Apr. 30, 1918	302,647	142,513	23,831	468,991	11,849	304,961	152,181
	City officials' cash fund	Apr. 30, 1918	5,813		774	6,587	491		6,096
	Sinking funds	Apr. 30, 1918	76,661	13,044	4,293	93,998	3,143		90,855
	Investment fund	Apr. 30, 1918	3,770	14,444	215	18,429	1,130		17,299
	School district		228,606	195,242	8,429	432,277	6,634	231,304	194,339
	General treasury	June 30, 1918	228,606	195,242	8,429	432,277	6,634	231,304	194,339
188	Lima, Ohio		684,610	1,607,252	703,275	2,995,137	810,366	1,495,777	688,994
	City corporation		470,214	991,058	594,929	2,056,201	415,968	1,094,207	546,026
	General treasury	Dec. 31, 1917	412,208	619,793	573,610	1,605,611	342,268	1,001,931	261,512
	Library fund	Oct. 12, 1917	213	3,500	913	4,626	381	4,245	
	Fee and special fund	Dec. 31, 1917	3,523			3,523		3,523	
	Sinking funds	Dec. 31, 1917	52,838	367,760	17,647	438,245	71,766	83,465	283,014
	Public trust funds	Dec. 31, 1917	1,432		2,534	3,966	1,323	1,143	1,500
	Private trust fund	Dec. 31, 1917		5	225	230	230		
	School district		214,396	616,194	108,346	938,936	394,398	401,570	142,968
	General treasury	Aug. 31, 1917	179,504	600,129	88,770	868,403	370,120	389,501	108,782
	Fee and special fund	Aug. 31, 1917	2,453			2,453		2,453	
	Sinking fund	Aug. 31, 1917	32,439	16,065	19,576	68,080	24,278	9,616	34,186
189	Taunton, Mass.		1,061,526	1,569,292	86,215	2,717,033	165,108	1,233,550	1,318,375
	General treasury	Nov. 30, 1917	1,011,424	1,356,895	77,920	2,446,239	138,280	1,233,547	1,074,412
	Hunters' and dog license fund	Nov. 30, 1917		2,255		2,255			2,255
	Petty cash funds	Nov. 30, 1917			300	300	300		
	Sinking funds	Nov. 30, 1917	44,423	192,772	3,980	241,175	22,095	3	219,077
	Public trust funds:								
	Municipal	Nov. 30, 1917	5,376	44	191	5,611			5,611
	Nonmunicipal	Nov. 30, 1917		14,975	3,108	18,083	3,304		14,779
	Investment fund	Nov. 30, 1917	303	2,033	343	2,679	687		1,992
	Private trust fund	Nov. 30, 1917		318	373	691	442		249
190	Oshkosh, Wis.		735,863	304,269	179,110	1,219,242	183,118	774,310	261,814
	General treasury	Sept. 30, 1917	628,091	212,805	95,874	936,770	90,681	600,028	246,061
	Library fund	June 30, 1917	775			775	10	765	
	Waterworks fund	June 30, 1917	94,603	87,071	64,924	246,598	69,267	168,648	8,683
	Public trust funds:								
	Municipal	Sept. 30, 1917	12,394	3,190	17,146	32,730	20,791	4,869	7,070
	Nonmunicipal	Sept. 30, 1917		1,203	1,166	2,369	2,369		

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 93.]

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 1918—Continued.								
191	Stockton, Calif.		$1,258,437	$82,292	$514,680	$1,855,409	$434,995	$1,298,981	$121,433
	City corporation		836,157	77,743	463,907	1,377,807	342,492	936,924	98,391
	General treasury	Dec. 31, 1917	623,369	5,202	438,863	1,067,434	314,342	687,729	65,363
	Special assessment fund	Dec. 31, 1917	211,006			211,006		211,006	
	Sinking fund	Dec. 31, 1917		60,263	17,753	78,016	21,240	36,051	20,725
	Public trust funds	Dec. 31, 1917	1,782	613	4,190	6,585	4,447	2,138	
	Private trust fund	Dec. 31, 1917		11,665	3,101	14,766	2,463		12,303
	School district		422,280	4,549	50,773	477,602	92,503	362,057	23,042
	General treasury	June 30, 1917	360,875	4,549	18,254	383,678	50,549	328,587	4,542
	School bond fund	June 30, 1917	61,343		30,844	92,187	40,217	33,470	18,500
	Public trust fund	June 30, 1917	62		1,675	1,737	1,737		
192	Jackson, Mich.		1,012,164	1,147,449	536,851	2,696,464	462,675	1,572,364	661,425
	City corporation		696,934	951,797	298,585	1,947,316	220,298	1,076,161	650,857
	General treasury	Dec. 31, 1917	675,496	854,064	217,036	1,746,596	192,601	1,032,912	521,083
	Sinking fund	Dec. 31, 1917		81,351	52,821	134,172	16,737	42,564	74,871
	Public trust funds:								
	Municipal	Dec. 31, 1917	21,438	15,289	21,469	58,196	2,826	685	54,685
	Nonmunicipal	Dec. 31, 1917		1,093	7,259	8,352	8,134		218
	School district		315,230	195,652	238,266	749,148	242,377	496,203	10,568
	General treasury	July 11, 1917	315,230	195,652	238,266	749,148	242,377	496,203	10,568
193	Austin, Tex.		917,018	213,852	406,372	1,537,242	47,022	1,071,109	419,111
	City corporation		743,261	158,198	313,258	1,214,717	42,639	797,420	374,658
	General treasury	Dec. 31, 1917	293,840	87,117	116,482	497,439	13,155	420,229	64,055
	Water, light, and power fund	Dec. 31, 1917	322,198	9,620	193,776	528,594	29,484	242,736	256,374
	Sinking fund	Dec. 31, 1917	127,223	58,461		185,684		134,455	51,229
	Investment fund	Dec. 31, 1917		3,000		3,000			3,000
	School district		173,757	55,654	93,114	322,525	4,383	273,689	44,453
	General treasury	Aug. 31, 1917	170,502	55,340	92,346	318,188	4,065	269,695	44,428
	Public trust fund	Aug. 31, 1917	3,255	314	768	4,337	318	3,994	25
194	Columbia, S. C.		701,474	382,534	395,684	1,479,692	110,091	887,241	482,360
	City corporation		578,780	322,668	325,759	1,227,207	89,663	699,839	437,705
	General treasury	Dec. 31, 1917	556,395	305,668	284,222	1,146,285	39,962	691,808	414,515
	Convict labor account	Dec. 31, 1917	4,848			4,848		4,848	
	Sinking funds	Dec. 31, 1917	15,892	5,000	41,051	61,943	48,383	2,940	10,620
	Public trust funds	Dec. 31, 1917	1,645		87	1,732	439	243	1,050
	Private trust fund	Dec. 31, 1917		12,000	399	12,399	879		11,520
	School district		122,694	59,866	69,925	252,485	20,428	187,402	44,655
	General treasury	June 30, 1917	100,305	56,966	62,649	219,920	363	174,902	44,655
	Sinking funds	June 30, 1917	22,389	2,900	7,276	32,565	20,065	12,500	
195	Aurora, Ill.		828,475	101,990	133,128	1,063,593	111,674	798,880	153,039
	City corporation		554,224	100,819	104,642	759,685	67,737	556,644	135,304
	General treasury	Dec. 31, 1917	533,690	90,099	88,967	712,756	51,007	542,616	119,133
	Library fund	May 31, 1917	13,351		8,423	21,774	10,889	10,885	
	Cash in transit	Dec. 31, 1917		2,124	2,364	4,488	2,124		2,364
	Public trust funds	Dec. 31, 1917	5,506	6,193	4,596	16,295	3,552	1,736	11,007
	Investment fund	Dec. 31, 1917	1,677	2,403	292	4,372	165	1,407	2,800
	School district		274,251	1,171	28,486	303,908	43,937	242,236	17,735
	General treasury	June 30, 1917	274,251	1,171	28,486	303,908	43,937	242,236	17,735
196	Bellingham, Wash.		753,480	339,571	231,907	1,324,958	245,660	808,963	270,335
	City corporation		488,382	237,120	135,633	861,135	174,594	481,478	205,063
	General treasury	Dec. 31, 1917	467,414	230,764	129,979	828,157	169,433	479,527	179,197
	Sinking funds	Dec. 31, 1917	19,520	11	79	19,610	139	271	19,200
	Public trust funds:								
	Municipal	Dec. 31, 1917	1,448	1,352	1,663	4,463	2,629	1,680	154
	Nonmunicipal	Dec. 31, 1917		4,993	3,912	8,905	2,393		6,512
	School district		265,098	102,451	96,274	463,823	71,066	327,485	65,272
	General treasury	June 30, 1917	237,297	102,451	81,799	421,547	50,766	313,509	57,272
	Sinking fund	June 30, 1917	27,801		14,475	42,276	20,300	13,976	8,000

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 93.]

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 1918—Continued.								
197	Waco, Tex.		$977,286	$654,345	$490,392	$2,122,023	$403,075	$1,089,919	$629,029
	General treasury	Mar. 31, 1918	569,578	427,740	32,778	1,030,096	264,104	565,400	200,592
	School fund	Aug. 31, 1917	64,050	182,937	1,017	248,004	376	246,251	1,377
	Library fund	Mar. 31, 1918	2,399	7,735	3,438	13,572	5,198	8,374	
	Convict labor account	Mar. 31, 1918	3,362			3,362		3,362	
	Waterworks fund	Mar. 31, 1918	164,051	15,933	14,499	194,483	12,636	138,805	43,042
	Sinking fund	Mar. 31, 1918	173,846	20,000	438,660	632,506	120,761	127,727	384,018
198	Williamsport, Pa.		517,987	112,968	122,342	753,297	144,594	541,109	67,594
	City corporation		300,165	78,945	84,795	463,905	96,740	328,594	38,571
	General treasury	Dec. 31, 1917	266,275	78,945	77,380	422,600	86,541	319,088	16,971
	Sinking fund	Dec. 31, 1917	33,890		7,415	41,305	10,199	9,506	21,600
	School district		217,822	34,023	37,547	289,392	47,854	212,515	29,023
	General treasury	June 30, 1917	214,729	15,000	2,630	232,359	2,993	200,343	29,023
	Sinking fund	June 30, 1917	791	17,009	25,186	42,986	32,505	10,481	
	Public trust fund	June 30, 1917	2,302	2,014	9,731	14,047	12,356	1,691	
199	Highland Park, Mich.		1,770,917	1,881,825	833,551	4,486,293	819,694	3,174,231	492,368
	City corporation		1,227,555	1,091,929	544,736	2,864,220	575,635	1,914,663	373,922
	General treasury	Dec. 31, 1917	1,114,968	1,061,601	544,709	2,721,278	571,154	1,914,663	235,461
	Sinking fund	Dec. 31, 1917	112,587	30,328	27	142,942	4,481		138,461
	School district		543,362	789,896	288,815	1,622,073	244,059	1,259,568	118,446
	General treasury	June 30, 1918	543,362	785,896	262,815	1,592,073	218,059	1,259,568	114,446
	Sinking fund	June 30, 1918		4,000	26,000	30,000	26,000		4,000
200	Orange, N. J.		703,132	2,550,126	208,230	3,461,488	143,538	869,909	2,448,041
	General treasury	Dec. 31, 1917	683,962	1,714,846	175,405	2,574,213	103,910	867,124	1,603,179
	Recorder's court fund	Dec. 31, 1917		75		75			75
	City clerk's fund	Dec. 31, 1917		557		557			557
	Sinking fund	Dec. 31, 1917	16,154	530,277	20,902	567,333	27,368		539,965
	Public trust funds	Dec. 31, 1917, Jan. 31, 1918	3,016	35,106	11,923	50,045	12,260	2,785	35,000
	Investment fund	Dec. 31, 1917		269,265		269,265			269,265
201	Lynchburg, Va.		787,384	435,001	9,211	1,231,596	35,539	881,482	314,575
	General treasury	Jan. 31, 1918	762,562	271,695	9,211	1,043,468	35,539	881,482	126,447
	Sinking fund	Jan. 31, 1918	23,531	108,306		131,837			131,837
	Investment fund	Jan. 31, 1918	1,291	55,000		56,291			56,291
202	Brookline, Mass.		1,843,855	1,446,274	128,646	3,418,775	40,378	1,904,447	1,473,950
	General treasury	Dec. 31, 1917	1,837,291	1,440,070	118,665	3,396,026	32,749	1,898,430	1,464,847
	Hunters' and dog license fund	Dec. 31, 1917	219	2,655		2,874		219	2,655
	Public trust funds:								
	Municipal	Dec. 31, 1917	6,345		5,075	11,420	3,513	5,798	2,109
	Nonmunicipal	Dec. 31, 1917		3,549	4,906	8,455	4,116		4,339
203	Winston-Salem, N. C.		659,342	709,537		1,368,879	96,260	970,161	302,458
	General treasury	Apr. 30, 1918	653,580	689,103		1,342,683	81,979	970,161	290,543
	Sinking fund	Apr. 30, 1918	3,962	20,434		24,396	14,281		10,115
	Investment fund	Apr. 30, 1918	1,800			1,800			1,800
204	Joplin, Mo.		706,081	137,197	305,519	1,148,797	93,732	859,611	195,454
	City corporation		493,715	137,192	73,225	704,132	70,081	469,602	164,449
	General treasury	June 30, 1918	338,132	82,413	48,579	469,124	45,105	342,713	81,306
	Convict labor account	June 30, 1918	14,466			14,466		14,466	
	Library fund	Apr. 30, 1918	300		78	378	117	261	
	Special assessment fund	June 30, 1918	106,143			106,143		106,143	
	Sinking fund	June 30, 1918	23,614		18,315	41,929	22,743		19,186
	Public trust funds	June 30, 1918	10,437	847	5,049	16,333	2,018	6,019	8,296
	Investment funds	June 30, 1918	623	30,502		31,125			31,125
	Private trust fund	June 30, 1918		23,430	1,204	24,634	98		24,536
	School district		212,366	5	232,294	444,665	23,651	390,009	31,005
	General treasury	June 30, 1918	212,366	5	232,294	444,665	23,651	390,009	31,005

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 93.]

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 1918—Continued.								
205	Tulsa, Okla.		$1,510,524	$1,072,877	$971,158	$3,554,559	$449,282	$2,209,213	$896,064
	City corporation		1,037,502	674,270	620,785	2,332,557	362,045	1,318,859	651,653
	General treasury	June 30, 1918	489,985	332,942	456,868	1,279,795	242,596	963,458	73,741
	Improvement fund	June 30, 1918	256,245			256,245		256,215	
	Sinking fund	June 30, 1918	283,253	8,501	102,013	393,767	62,994	98,347	232,426
	Public trust fund	June 30, 1918	8,019	138	10,063	18,220	17,409	809	2
	Private trust fund	June 30, 1918		332,689	51,841	384,530	39,046		345,484
	School district		473,022	398,607	350,373	1,222,002	87,237	890,354	244,411
	General treasury	June 30, 1918	359,319	398,607	176,205	934,131	38,987	841,732	53,412
	Sinking fund	June 30, 1918	113,703		174,168	287,871	48,250	48,622	190,999
206	Kenosha, Wis.		1,040,847	880,723	608,223	2,529,793	401,377	1,090,800	1,037,616
	General treasury	Apr. 30, 1918	888,407	301,389	333,131	1,522,927	184,142	592,651	746,134
	School funds	Apr. 30, 1918	38,554	261,114	127,976	427,644	113,918	277,151	36,575
	Library fund	May 31, 1918	1,098	37,435	32,297	70,830	29,845	13,985	27,000
	Park fund	Apr. 30, 1918	1,025	7,020	48,430	56,475	45,301	11,016	158
	Waterworks fund	Apr. 30, 1918	97,151	66,316	51,072	214,539	3,847	165,512	45,180
	Poor fund	Apr. 30, 1918	1,256	18,593	401	20,250	956	18,898	396
	Playground and recreation funds	Apr. 30, 1918	7,818	7,796	2,100	17,714	7,955	9,459	300
	Sinking fund	Apr. 30, 1918		60,500	4,174	64,674	4,074		60,600
	Public trust funds	Apr. 30, 1918	5,538	10,268	8,642	24,448	11,339	2,128	10,981
	Investment funds	Apr. 30, May 31, 1918.		110,292		110,292			110,292
207	Danville, Ill.		603,840	70,136	251,853	925,829	295,970	482,211	140,648
	City corporation		322,664	70,136	124,936	517,736	142,275	256,813	118,648
	General treasury	Apr. 30, 1918	322,464	60,636	122,480	505,580	139,062	247,870	118,648
	Library fund	Apr. 30, 1918	200	9,500	2,456	12,156	3,213	8,943	
	School district		281,176		126,917	408,093	153,695	232,398	22,000
	General treasury	June 30, 1918	281,176		126,917	408,093	153,695	232,398	22,000
208	Ogden, Utah		786,451	616,722	188,050	1,591,223	124,439	1,003,137	463,647
	City corporation		512,490	613,980	171,478	1,297,948	70,485	782,828	444,635
	General treasury	Dec. 31, 1917	510,248	567,524	169,846	1,247,618	68,908	773,908	404,802
	Library fund	May 31, 1917	680	8,185	1,632	10,497	1,577	8,920	
	Public trust fund (nonmunicipal)	Dec. 31, 1917		1,143		1,143			1,143
	Investment funds	Dec. 31, 1917	1,562	37,128		38,690			38,690
	School district		273,961	2,742	16,572	293,275	53,954	220,309	19,012
	General treasury	June 30, 1917	269,495	2,617		272,112	48,791	220,309	3,012
	Sinking fund	June 30, 1917	4,466	125	16,572	21,163	5,163		16,000
209	Newport, Ky.		410,520	283,644	126,451	820,615	134,171	418,757	267,687
	General treasury	Dec. 31, 1917	354,392	35,417	44,694	434,503	41,657	238,342	154,504
	Special assessment fund	Dec. 31, 1917	14,736			14,736		14,736	
	School fund	June 30, 1917	33,452	145,959	4,102	183,513	8,844	108,419	66,250
	Library fund	Dec. 31, 1917	366	4,244	75	4,685	214	4,471	
	Bridge fund	May 31, 1917	7,487		24	7,511	26	2,310	5,175
	Sinking funds	June 30, Dec. 31, 1917.	87	95,486	75,950	171,523	80,974	50,479	40,070
	Private trust fund	Dec. 31, 1917		2,538	1,606	4,144	2,456		1,688
210	Norristown, Pa.		289,300	31,051	97,029	417,380	42,086	241,933	133,361
	City corporation		127,945	6,500	49,986	184,431	28,500	99,121	56,810
	General treasury	Dec. 31, 1917	79,230	6,500	5,216	90,946	2,033	78,913	10,000
	Sinking fund	Dec. 31, 1917	48,673		44,749	93,422	26,463	20,149	46,810
	Public trust fund	Dec. 31, 1917	42		21	63	4	59	
	School district		161,355	24,551	47,043	232,949	13,586	142,812	76,551
	General treasury	June 30, 1917	155,207	4,650	1,337	161,194	879	142,414	17,901
	Sinking fund	June 30, 1917	3,954	19,901	44,704	68,559	11,909		56,650
	Public trust fund	June 30, 1917	1,865		934	2,799	788	11	2,000
	Investment fund	June 30, 1917	329		68	397	10	387	
211	Council Bluffs, Iowa		808,282	162,666	280,073	1,251,021	246,242	769,505	235,274
	City corporation		527,158	150,241	207,939	885,338	189,085	478,372	217,881
	General treasury	Mar. 31, 1918	501,068	73,754	122,364	697,186	127,056	470,205	99,925
	Sinking fund	Mar. 31, 1918	17,639		17,084	34,723	19,124	2,599	13,000
	Public trust funds	Mar. 31, 1918	8,451	1,742	53,411	63,604	28,794	5,568	29,242
	Private trust fund	Mar. 31, 1918		74,745	15,080	89,825	14,111		75,714
	School district		281,124	12,425	72,134	365,683	57,157	291,133	17,393
	General treasury	June 30, 1918	281,124	12,425	70,166	363,715	57,157	291,133	15,425
	Sinking fund	June 30, 1918			1,968	1,968			1,968

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 93.]

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 1918—Continued.								
212	La Crosse, Wis.		$672,933	$296,387	$281,540	$1,250,860	$202,026	$668,774	$380,060
	General treasury	Dec. 31, 1917	654,595	226,820	250,383	1,131,798	196,828	665,185	269,785
	Sinking fund	Dec. 31, 1917	12,336	66,300	12,000	90,636			90,636
	Public trust funds	Dec. 31, 1917	4,882	3,267	19,157	27,306	5,198	3,589	18,519
	Investment fund	Dec. 31, 1917	1,120			1,120			1,120
213	Stamford, Conn.		1,005,365	1,039,149	490,917	2,535,431	510,651	962,938	1,061,842
	City corporation		585,569	469,399	218,330	1,303,298	258,108	516,131	529,059
	General treasury	Dec. 15, 1917	552,686	435,478	41,146	1,029,310	13,392	514,388	501,530
	City court fund	Dec. 15, 1917	6,939	820		7,759	163	88	7,508
	Sinking fund	Dec. 15, 1917	15,776	21,593	207,184	244,553	244,553		
	Public trust funds	Nov. 30, Dec. 15, 1917.	10,168	11,508		21,676		1,655	20,021
	Town		419,796	569,750	212,587	1,232,133	252,543	446,807	532,783
	General treasury	Sept. 30, 1917	407,922	558,146	20,532	986,600	7,976	446,719	531,905
	Hunters' license fund	Sept. 30, 1917	88	436		524		88	436
	Sinking fund	Sept. 30, 1917	11,344	11,168	222,055	244,567	244,567		
	Public trust funds	Sept. 30, 1917	442			442			442
214	Charleston, W. Va.		723,657	34,139	472,832	1,230,628	396,162	628,206	206,260
	City corporation		378,828	20,599	329,003	728,430	317,763	256,729	153,938
	General treasury	June 30, 1918	221,795	19,585	26,781	268,161	44,293	211,819	12,049
	Convict labor account	June 30, 1918	700			700		700	
	Sinking funds	June 30, 1918	156,333	1,014	302,222	459,569	273,470	44,210	141,889
	School district		344,829	13,540	143,829	502,198	78,399	371,477	52,322
	General treasury	June 30, 1918	257,513	13,244	123,517	394,274	54,183	338,034	2,057
	Library fund	June 30, 1918	2,758	14	2,268	5,040	609	4,228	203
	Sinking fund	June 30, 1918	84,558	282	18,044	102,884	23,607	29,215	50,062
215	Zanesville, Ohio		626,870	360,003	627,790	1,614,663	551,933	811,094	251,636
	City corporation		464,028	328,357	558,250	1,350,635	486,064	645,202	219,369
	General treasury	Dec. 31, 1917	286,824	247,842	484,859	1,019,525	365,457	576,964	77,104
	Fee and special fund	Dec. 31, 1917	4,937			4,937		4,937	
	Sinking funds	Dec. 31, 1917	170,683	76,383	71,305	318,371	118,330	61,493	138,048
	Public trust funds:								
	Municipal	Dec. 31, 1917	1,584	1,020	1,414	4,018	790	1,808	1,420
	Nonmunicipal	Dec. 31, 1917		3,112	672	3,784	987		2,797
	School district		162,842	31,646	69,540	264,028	65,869	165,892	32,267
	General treasury	Aug. 31, 1917	125,311	28,073	40,946	194,330	21,729	142,834	29,767
	Library fund	Dec. 31, 1917	5,481		3,529	9,010	3,126	5,884	
	Fee and special fund	Aug. 31, 1917	2,020			2,020		2,020	
	Sinking fund	Aug. 31, 1917	29,669		24,775	54,444	40,300	14,144	
	Public trust fund	Dec. 31, 1917	361	3,573	290	4,224	714	1,010	2,500
216	Madison, Wis.		1,323,831	1,408,793	172,701	2,905,325	62,195	1,548,031	1,295,090
	General treasury	Dec. 31, 1917	1,304,296	778,115	127,113	2,209,524	49,040	1,204,399	956,085
	School fund	June 30, 1917	3,694	397,742	1,967	403,403	7,579	274,349	121,475
	Library fund	Dec. 31, 1917	415		380	795	176	619	
	Sinking fund	Dec. 31, 1917	5,884	229,520	32,840	268,244	3,470	66,680	198,094
	Public trust funds:								
	Municipal	June 30, Dec. 31, 1917.	9,542	1,009	10,401	20,952	1,930	1,984	17,038
	Nonmunicipal	Dec. 31, 1917		2,407		2,407			2,407
217	Waltham, Mass.		862,901	1,020,874	45,961	1,929,736	125,290	782,516	1,021,930
	General treasury	Jan. 31, 1918	843,900	958,056	1,741	1,803,697	115,819	781,090	906,788
	Library fund	Jan. 31, 1918	449		11	460	17		443
	Hunters' and dog license fund	Jan. 31, 1918	132	1,946		2,078		132	1,946
	Sinking funds	Jan. 31, 1918	16,807	49,156	38,199	104,162	4,816		99,346
	Public trust funds:								
	Municipal	Jan. 31, 1918	1,613		4,132	5,745	2,379	1,294	2,072
	Nonmunicipal	Jan. 31, 1918		11,716	1,878	13,594	2,259		11,335
218	Easton, Pa.		408,022	246,999	64,610	719,631	82,593	522,213	114,825
	City corporation		254,967	120,491	43,407	418,865	46,487	297,161	75,217
	General treasury	Jan. 7, 1918	253,015	71,363	23,472	347,850	24,572	297,161	26,117
	Sinking fund	Jan. 7, 1918	1,952	49,128	19,935	71,015	21,915		49,100
	School district		153,055	126,508	21,203	300,766	36,106	225,052	39,608
	General treasury	June 30, 1917	151,956	114,472	831	267,259	3,992	225,052	38,215
	Sinking fund	June 30, 1917	234	12,036	10,320	22,590	22,090		500
	Public trust fund	June 30, 1917	865		10,052	10,917	10,024		893
219	Poughkeepsie, N. Y.		887,630	380,916	73,208	1,341,754	98,657	949,244	293,853
	General treasury	Dec. 31, 1917	878,080	372,706	51,823	1,302,609	94,393	947,255	260,961
	Petty cash fund	Dec. 31, 1917	373			373	68	305	
	Sinking funds	Dec. 31, 1917	2,680	8,210	18,436	29,326	1,751		27,575
	Public trust funds	Dec. 31, 1917	6,497		2,949	9,446	2,445	1,684	5,317

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

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TABLE 21.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 93.]

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 1918—Continued.								
220	Jackson, Miss.		$424,603	$220,100	$22,117	$666,820	$26,465	$540,067	$100,288
	General treasury	Sept. 30, 1917	316,329	212,209	16,854	545,392	22,660	448,093	74,639
	Fair grounds park fund	Nov. 17, 1917	29,130	7,891	4,733	41,754	3,080	31,413	7,261
	Convict labor account	Sept. 30, 1917	2,036			2,036		2,036	
	Sinking fund	Sept. 30, 1917	77,108		530	77,638	725	58,525	18,388
221	Wilmington, N. C.		553,714	289,471	7,522	850,707	36,904	498,886	314,917
	City corporation		472,505	278,462	2,745	753,712	28,672	411,072	313,968
	General treasury	May 31, 1918	467,161	200,909		668,070	24,686	389,416	253,968
	Health fund	May 31, 1918		18,695		18,695		18,695	
	Library fund	May 31, 1918	176	1,800	33	2,009	60	1,949	
	Sinking fund	May 31, 1918	4,439	56,558		60,997		997	60,000
	Public trust fund	May 31, 1918	729	500	2,712	3,941	3,926	15	
	School district		81,209	11,009	4,777	96,995	8,232	87,814	949
	General treasury	June 30, 1918	71,087	11,009	279	82,375	966	80,460	949
	Sinking fund	June 30, 1918	10,122		4,498	14,620	7,266	7,354	
222	Newport, R. I.		877,399	687,573	317,914	1,882,886	240,904	902,040	739,942
	General treasury	Dec. 28, 1917	812,283	655,868	61,250	1,529,401	45,526	872,485	611,090
	Home for aged men fund	Dec. 31, 1917	7	5,306	271	5,584	8	5,576	
	Library fund	Apr. 30, 1917	3,853	4,334	419	8,606	603	5,964	2,039
	Hunters' license fund	Dec. 31, 1917		410	137	547			547
	Cash in transit	Dec. 31, 1917		150		150	150		
	Sinking fund	Dec. 31, 1917	17,990	14,593	41,354	73,937	43,937		30,000
	Public trust funds:								
	Municipal	Dec. 31, 1917	38,139	3,251	179,392	220,782	115,092	18,015	87,675
	Nonmunicipal	Dec. 31, 1917		3,179	30,685	33,864	30,403		3,461
	Investment funds	Dec. 28, Dec. 31, 1917.	5,127			5,127			5,127
	Private trust funds	Dec. 31, 1917		482	4,406	4,888	4,885		3
223	Watertown, N. Y.		612,357	359,147	149,726	1,121,230	306,430	603,676	211,124
	General treasury	Nov. 30, 1917	604,922	351,035	148,449	1,104,406	303,715	602,211	198,480
	Library fund	Dec. 31, 1917	602		200	802	256	546	
	Public trust funds	Nov. 30, 1917	6,833	8,112	1,077	16,022	2,459	919	12,644
224	Battle Creek, Mich.		826,882	689,760	109,993	1,626,635	169,482	729,691	727,462
	City corporation		477,383	689,740	64,507	1,231,630	51,567	453,199	726,864
	General treasury	Apr. 30, 1918	477,383	625,515	61,495	1,164,393	48,555	418,974	696,864
	Sinking fund	Apr. 30, 1918		64,225	3,012	67,237	3,012	34,225	30,000
	School district		349,499	20	45,486	395,005	117,915	276,492	598
	General treasury	June 30, 1918	349,499	20	45,486	395,005	117,915	276,492	598
225	Newark, Ohio		543,821	342,946	438,691	1,325,458	459,804	490,998	374,656
	City corporation		383,110	269,407	376,018	1,028,535	392,059	341,859	294,617
	General treasury	Dec. 31, 1917	285,090	186,356	306,239	777,685	331,709	266,358	179,618
	Fee and special fund	Dec. 31, 1917	5,007			5,007		5,007	
	Sinking funds	Dec. 31, 1917	80,018	72,094	55,882	207,994	58,840	58,640	90,514
	Public trust funds:								
	Municipal	Dec. 31, 1917		280		280	48	232	
	Nonmunicipal	Dec. 31, 1917		3,607	15	3,622	5		3,617
	Investment funds	Dec. 31, 1917	12,995	7,070	13,882	33,947	1,457	11,622	20,868
	School district		160,711	73,539	62,673	296,923	67,745	149,139	80,039
	General treasury	Aug. 31, 1917	158,138	73,539	62,673	294,350	67,745	146,566	80,039
	Fee and special fund	Dec. 31, 1917	2,573			2,573		2,573	
226	East Chicago, Ind.		760,302	321,046	201,468	1,282,816	242,016	741,950	298,850
	City corporation		518,536	320,847	93,895	933,278	102,568	542,059	288,651
	General treasury	Dec. 31, 1917	272,355	87,440	53,754	413,549	43,025	315,393	55,131
	Barrett law fund	Dec. 31, 1917	220,305			220,305		218,354	1,951
	Special assessment improvement fund.	Dec. 31, 1917	13,750			13,750	5,578	8,172	
	Special assessment coupon fund	Dec. 31, 1917	1,102		1,062	2,164	2,024	140	
	Sinking fund	Dec. 31, 1917	11,024		10,028	21,052	15,257		5,795
	Private trust funds	Dec. 31, 1917		233,407	29,051	262,458	36,684		225,774
	School district		241,766	199	107,573	349,538	139,448	199,391	10,199
	General treasury	July 31, 1917	241,766	199	107,573	349,538	139,448	199,891	10,199
227	Green Bay, Wis.		520,744	426,000	61,563	1,008,317	170,048	520,247	318,022
	General treasury	Dec. 31, 1917	515,024	421,864	57,337	997,225	162,157	519,305	315,763
	School fund	Dec. 31, 1917	10		62	72	8	64	
	Public trust funds	Dec. 31, 1917	5,710	1,146	4,164	11,020	7,883	878	2,259

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

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TABLE 22.—SINKING FUNDS—RECEIPTS AND PAYMENTS: 1918.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 94.]

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 debt.	For other objects.		
	Grand total...	$234,578,436	$23,961,863	$43,129,460	$66,827,224	$10,136,063	$90,523,826	$250,800,688	$29,948,109	$7,621,264	$45,798,449	$167,432,866	.....	$16,222,252
	Group I.....	144,245,815	17,429,402	21,594,134	37,690,542	620,578	66,911,159	157,226,089	10,485,164	1,493,488	18,668,121	126,579,318	.....	12,980,274
	Group II.....	27,781,227	2,162,667	6,578,395	8,629,167	4,819,761	5,591,237	29,135,334	7,173,813	3,917,852	7,244,593	10,799,046	.....	1,354,107
	Group III.....	35,765,315	2,896,799	7,556,631	9,945,017	3,939,276	11,427,592	36,324,325	7,104,675	1,488,844	10,137,946	17,592,860	.....	559,010
	Group IV.....	13,597,309	803,263	3,631,557	6,031,272	410,160	2,721,057	14,129,211	2,795,221	371,894	4,649,966	6,312,130	.....	531,902
	Group V.....	13,188,770	669,732	3,768,743	4,531,226	346,288	3,872,781	13,985,729	2,389,236	349,158	5,097,823	6,149,512	.....	796,959
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.													
1	New York, N. Y....	$102,784,094	$12,858,123	$19,918,409	$11,526,532	$120,578	$58,360,452	$111,238,220	$609,797	.....	$7,230,079	$103,398,344	.....	$8,454,126
2	Chicago, Ill.....	2,257,153	72,130	497,975	43,331	.....	1,643,717	2,717,206	70,489	.....	189,000	2,457,717	.....	460,053
3	Philadelphia, Pa....	11,682,959	1,131,507	.....	9,951,888	.....	599,564	11,775,468	5,919,479	.....	2,024,000	3,831,989	.....	92,509
4	St. Louis, Mo.....	2,014,912	62,544	137,577	1,813,758	.....	1,033	2,256,178	49,111	.....	1,856,034	351,033	.....	241,266
5	Boston, Mass.....	4,665,568	1,491,050	.....	.....	.....	3,174,518	6,982,889	.....	$1,281,615	.....	5,701,274	.....	2,317,321
6	Cleveland, Ohio.....	8,990,639	278,816	28,195	6,741,058	500,000	1,442,570	9,811,153	2,595,804	.....	3,110,136	4,105,213	.....	820,514
7	Detroit, Mich.....	5,084,441	279,665	5,975	3,631,064	.....	1,167,737	5,516,871	263,736	.....	2,173,190	3,079,945	.....	432,430
8	Baltimore, Md.....	1,946,531	942,103	.....	966,641	.....	37,787	2,007,482	.....	.....	36,600	1,970,882	.....	60,951
9	Pittsburgh, Pa.....	3,509,541	188,147	65	3,016,270	.....	305,059	2,953,798	465,187	.....	1,669,412	819,199	$555,743	.....
10	Los Angeles, Calif...	1,309,977	125,317	1,005,938	.....	.....	178,722	1,966,824	511,561	211,871	379,670	863,722	.....	656,847
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.													
11	Buffalo, N. Y.....	$990,884	$180,501	$301,598	.....	.....	$508,785	$941,070	$9,462	$363,653	.....	$567,955	$49,814	.....
12	San Francisco, Calif.	1,483,979	.....	1,381,582	$102,397	.....	.....	1,659,800	.....	.....	$1,659,800	.....	.....	$175,821
13	Milwaukee, Wis.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
14	Newark, N. J.....	4,659,145	602,651	.....	3,022,011	.....	1,034,483	4,786,684	1,945,927	.....	229,588	2,611,169	.....	127,539
15	Cincinnati, Ohio....	6,148,098	604,111	1,729,170	3,178,139	$21,031	615,647	6,562,247	3,215,429	.....	795,746	2,551,072	.....	414,149
16	New Orleans, La....	4,957,722	60,440	.....	.....	4,784,972	112,310	4,605,360	1,555,022	2,068,109	959,467	22,762	352,362	.....
17	Minneapolis, Minn..	1,769,454	177,932	264,856	.....	1,861	1,324,805	1,987,690	112	1,486,120	377,200	124,258	.....	218,236
18	Washington, D. C...	1,244,928	49,357	.....	975,408	.....	220,163	1,236,108	215,028	.....	469,550	551,530	8,820	.....
19	Seattle, Wash.....	1,156,874	.....	643,551	504,748	6,378	2,197	879,839	227,182	.....	650,460	2,197	277,035	.....
20	Jersey City, N. J....	1,968,268	323,417	15,727	696,485	.....	932,639	2,864,352	.....	.....	9,795	2,854,557	.....	896,084
21	Kansas City, Mo....	1,106,150	48,750	525,557	.....	4,800	527,043	1,235,303	5,520	.....	6,877	1,222,906	.....	129,153
22	Portland, Oreg.....	2,295,725	115,508	1,716,354	149,979	719	313,165	2,376,881	131	.....	2,086,110	290,640	.....	81,156
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.													
23	Indianapolis, Ind....	$189,432	$16,176	$173,256	.....	.....	.....	$44,832	$28,832	.....	$16,000	.....	$144,600	.....
24	Denver, Colo.....	312,905	34,276	208,902	.....	.....	$69,727	662,940	76,670	.....	83,643	$502,627	.....	$350,035
25	Rochester, N. Y.....	576,716	68,884	.....	$487,083	.....	20,749	612,709	150,585	.....	61,825	400,299	.....	35,993
26	Providence, R. I....	1,811,210	344,975	.....	251,902	.....	1,214,333	1,523,061	.....	.....	.....	1,523,061	288,149	.....
27	St. Paul, Minn.....	5,630,499	123,155	173,591	.....	$2,197,811	3,135,942	5,332,060	137,828	$57,701	1,586,970	4,049,561	.....	201,561
28	Louisville, Ky.....	905,761	67,725	510,021	325,097	.....	2,918	874,758	595,675	.....	276,165	2,918	31,003	.....
29	Columbus, Ohio.....	3,240,603	319,066	1,075,461	1,327,903	69,505	448,668	3,457,751	993,244	.....	670,294	1,794,213	.....	217,148
30	Oakland, Calif.....	79,662	.....	79,659	.....	.....	3	95,733	44,680	.....	51,050	3	.....	16,071
31	Toledo, Ohio.....	3,173,437	142,419	.....	2,006,448	592,900	431,670	3,036,116	730,903	.....	1,338,346	966,807	137,321	.....
32	Atlanta, Ga.....	337,805	.....	.....	307,805	.....	30,000	331,531	.....	.....	116,000	215,531	6,274	.....
33	Birmingham, Ala....	366,134	14,202	.....	342,832	.....	9,100	292,600	.....	.....	162,100	130,500	73,534	.....
34	Omaha, Nebr.....	3,004,441	44,349	1,000,116	493,904	832,114	633,958	2,565,344	1,107,639	.....	1,288,502	169,203	439,097	.....
35	Worcester, Mass.....	944,833	234,070	.....	89,753	50,000	571,010	1,125,499	.....	.....	50,000	1,075,499	.....	180,666
36	Richmond, Va.....	1,182,069	174,163	45	1,000,403	7,458	.....	1,477,038	704,032	.....	.....	773,006	.....	294,969
37	Syracuse, N. Y.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
38	Spokane, Wash.....	495,338	17,888	233,181	42,824	745	200,700	345,368	109,937	.....	66,500	168,931	149,970	.....
39	New Haven, Conn..	160,471	596	.....	159,875	.....	.....	158,633	.....	.....	116,500	42,133	1,838	.....
40	Memphis, Tenn.....	352,198	7,375	167,690	114,665	62,394	74	332,058	15,568	.....	269,416	47,074	20,140	.....
41	Scranton, Pa.....	358,535	21,160	179,375	95,000	.....	93,000	405,334	144,665	.....	234,000	26,669	.....	16,799
42	Paterson, N. J.....	400,065	52,548	.....	73,733	.....	273,784	460,251	.....	.....	.....	460,251	.....	60,186
43	Grand Rapids, Mich.	378,076	22,212	38,284	250,886	6,013	60,681	411,370	130,068	.....	239,300	42,002	.....	33,294
44	Dallas, Tex.....	666,566	37,202	505,641	57,500	63,779	2,444	964,981	297,039	.....	221,196	446,746	.....	298,415
45	San Antonio, Tex...	597,317	13,920	554,695	15,234	11,952	1,516	637,863	321,829	.....	226,813	89,221	.....	40,546
46	Fall River, Mass....	257,620	115,311	.....	.....	.....	142,309	321,855	.....	171,463	.....	150,392	.....	64,235
47	Dayton, Ohio.....	1,265,128	31,862	1,091,523	34,723	26,989	80,031	1,157,933	433,297	.....	590,035	134,601	107,195	.....
48	Bridgeport, Conn....	94,195	26,417	.....	17,000	.....	50,778	96,628	.....	.....	.....	96,628	.....	2,433
49	Salt Lake City, Utah	87,152	.....	.....	87,143	9	.....	44,140	.....	.....	44,140	.....	43,012	.....
50	New Bedford, Mass..	353,376	80,055	.....	.....	.....	273,321	360,449	.....	199,622	.....	160,827	.....	7,073
51	Nashville, Tenn.....	419,925	26,340	.....	393,409	.....	176	280,101	98,825	.....	165,000	16,276	139,824	.....
52	Tacoma, Wash.....	699,538	39,539	140,511	303,079	292	216,117	777,638	201,391	.....	290,500	285,747	.....	78,100
53	Houston, Tex.....	593,031	60,923	.....	461,608	.....	70,500	340,250	.....	.....	200,250	140,000	252,781	.....
54	Cambridge, Mass....	763,011	180,556	.....	.....	.....	582,455	894,787	.....	335,979	.....	558,808	.....	131,776
55	Trenton, N. J.....	652,811	75,147	.....	102,215	.....	475,449	661,792	85	.....	121,300	540,407	.....	8,981
56	Lowell, Mass.....	141,612	59,449	.....	30,500	.....	51,663	95,624	.....	.....	.....	95,624	45,988	.....
57	Hartford, Conn.....	461,749	87,646	132,789	12,449	.....	228,865	339,428	.....	.....	10,000	329,428	122,321	.....
58	Youngstown, Ohio..	1,154,011	38,350	488,029	487,335	14,786	125,511	1,169,151	352,391	.....	597,277	219,483	.....	15,140
59	Fort Worth, Tex....	420,287	20,338	314,108	67,009	.....	18,832	427,089	288,845	.....	.....	138,244	.....	6,802
60	Reading, Pa.....	322,959	17,427	9,994	178,758	.....	116,780	364,832	20,452	.....	210,700	133,680	.....	41,873
61	Springfield, Mass....	333,197	42,570	.....	.....	.....	290,627	457,249	.....	434,593	.....	22,656	.....	124,052
62	Camden, N. J.....	523,873	76,800	.....	159,573	.....	287,500	721,500	.....	.....	142,500	579,000	.....	197,627
63	Albany, N. Y.....	88,338	44,199	.....	.....	.....	44,139	181,836	1,596	42,653	.....	137,587	.....	93,498
64	Des Moines, Iowa...	13,812	.....	5,990	7,822	.....	.....	35,040	30,040	.....	5,000	.....	.....	21,228
65	Lynn, Mass.....	811,078	60,807	.....	.....	.....	750,271	801,533	.....	21,262	.....	780,271	9,545	.....
66	Schenectady, N. Y..	246,930	21,939	.....	.....	76	224,915	244,917	.....	174,071	.....	70,846	2,013	.....
67	Yonkers, N. Y.....	44,161	4,151	.....	.....	.....	40,010	55,555	45	51,500	.....	4,010	.....	11,394
68	Lawrence, Mass.....	91,016	20,250	.....	41,129	.....	29,637	50,217	.....	.....	.....	50,217	40,799	.....
69	Kansas City, Kans..	732,432	10,362	473,770	118,418	2,453	127,429	796,951	88,454	.....	686,624	21,873	.....	64,519

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TABLE 22.—SINKING FUNDS—RECEIPTS AND PAYMENTS: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 94.]

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 debt.	For other objects.		
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.													
70	Oklahoma City, Okla.	$1,912,979	$55,423	$729,739	.....	$142,452	$985,365	$1,957,566	$241,219	$113,679	$3,845	$1,598,823	.....	$44,587
71	Duluth, Minn.	283,320	6,490	269,713	.....	.....	7,117	327,708	66,590	.....	75,397	185,721	.....	44,388
72	Wilmington, Del.	81,629	.....	.....	$81,629	.....	.....	81,600	.....	.....	81,600	.....	$29	.....
73	Akron, Ohio.	1,609,173	24,841	.....	1,404,127	3,658	176,547	1,539,343	370,796	.....	566,584	601,963	69,830	.....
74	Norfolk, Va.	191,079	77,189	.....	113,230	.....	660	206,323	.....	.....	.....	206,323	.....	15,244
75	Elizabeth, N. J.	578,316	57,576	.....	196,934	.....	323,806	612,924	50	.....	17,900	594,974	.....	34,608
76	Utica, N. Y.	23,560	5,838	10,143	.....	.....	7,579	17,234	3,218	13,903	.....	113	6,326	.....
77	Waterbury, Conn.	15,113	5,398	.....	4,562	.....	5,153	16,113	.....	.....	.....	16,113	.....	1,000
78	Somerville, Mass.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
79	St. Jospeh, Mo.	140,338	417	.....	139,890	.....	31	143,748	717	.....	93,000	50,031	.....	3,410
80	Manchester, N. H.	49,255	11,255	.....	.....	.....	38,000	138,200	.....	118,200	.....	20,000	.....	88,945
81	Jacksonville, Fla.	231,339	4,972	23,540	102,827	.....	100,000	139,056	25	.....	59,031	80,000	92,283	.....
82	Hoboken, N. J.	233,454	33,126	.....	93,717	.....	106,611	253,547	.....	.....	39,267	214,280	.....	20,093
83	Wilkes-Barre, Pa.	111,811	3,463	90,749	.....	.....	17,599	202,365	25,066	.....	157,200	20,099	.....	90,554
84	Troy, N. Y.	10,335	2,648	.....	4,937	.....	2,750	10,000	.....	.....	.....	10,000	335	.....
85	Fort Wayne, Ind.	24,915	.....	20,493	.....	.....	4,422	4,402	4,402	.....	.....	.....	20,513	.....
86	East St. Louis, Ill.	12,113	.....	502	11,611	.....	.....	37,327	5,287	.....	32,040	.....	.....	25,214
87	Evansville, Ind.	22,486	241	.....	22,245	.....	.....	16,720	240	.....	16,480	.....	5,766	.....
88	Erie, Pa.	56,202	8,612	.....	47,145	.....	445	60,945	.....	.....	.....	60,945	.....	4,743
89	Passaic, N. J.	185,777	23,959	.....	.....	.....	161,818	196,779	.....	532	.....	196,247	.....	11,002
90	Wichita, Kans.	408,793	1,694	406,766	.....	.....	333	370,173	59,212	.....	310,628	333	38,620	.....
91	Harrisburg, Pa.	249,849	6,622	.....	191,785	.....	51,442	336,342	.....	.....	270,900	65,442	.....	86,493
92	Bayonne, N. J.	304,088	30,271	.....	217,436	.....	56,381	200,892	.....	.....	200,892	.....	103,196	.....
93	Peoria, Ill.	27,827	877	24,950	.....	.....	2,000	14,697	101	.....	2,000	12,596	13,130	.....
94	South Bend, Ind.	18,038	2,160	15,878	.....	.....	.....	16,000	.....	.....	16,000	.....	2,038	.....
95	Johnstown, Pa.	152,060	8,299	1,617	142,144	.....	.....	86,128	27,292	.....	58,836	.....	65,932	.....
96	El Paso, Tex.	205,774	12,194	.....	193,019	.....	561	257,835	158,773	.....	.....	99,062	.....	52,061
97	Savannah, Ga.	52,990	1,520	.....	51,470	.....	.....	56,990	1,310	.....	55,680	.....	.....	4,000
98	Brockton, Mass.	51,745	20,178	.....	.....	.....	31,567	51,386	.....	15,000	.....	36,386	359	.....
99	Sacramento, Calif.	329,617	.....	63,206	266,112	.....	299	373,332	224,998	.....	148,035	299	.....	43,715
100	Terre Haute, Ind.	109,317	788	53,469	14,055	40,000	1,005	102,200	22,200	.....	80,000	.....	7,117	.....
101	Holyoke, Mass.	9,948	5,395	.....	.....	.....	4,553	125,535	.....	72,900	.....	52,635	.....	115,587
102	Allentown, Pa.	174,035	11,281	160,754	.....	.....	2,000	141,823	59,233	32,290	50,300	.....	32,212	.....
103	Portland, Me.	360,340	36,529	.....	321,349	.....	2,462	364,522	32	.....	284,905	79,585	.....	4,182
104	Springfield, Ill.	44,725	.....	44,725	.....	.....	.....	68,910	810	.....	68,100	.....	.....	24,185
105	Canton, Ohio.	806,695	7,697	22	710,819	.....	88,157	929,241	205,190	.....	370,632	353,419	.....	122,546
106	Berkeley, Calif.	147,214	.....	41,753	103,936	1,525	.....	146,547	84,320	.....	62,227	.....	667	.....
107	Chattanooga, Tenn.	53,079	7,582	.....	30,500	.....	14,997	.....	.....	.....	.....	.....	53,079	.....
108	Charleston, S. C.	24,248	1,705	.....	22,543	.....	.....	24,108	14,063	.....	10,045	.....	140	.....
109	Pawtucket, R. I.	198,999	79,674	.....	75,417	.....	43,908	461,160	.....	.....	.....	461,160	.....	262,161
110	Altoona, Pa.	206,199	14,410	.....	156,740	.....	35,049	177,293	53,030	.....	5,000	119,263	28,906	.....
111	Covington, Ky.	154,315	.....	.....	154,315	.....	.....	153,104	126,907	.....	26,197	.....	1,211	.....
112	Atlantic City, N. J.	406,796	140,437	.....	228,072	.....	38,287	521,987	1,200	.....	27,000	493,787	.....	115,191
113	Mobile, Ala.	128,579	.....	128,503	.....	.....	76	137,015	78,939	.....	58,000	76	.....	8,436
114	Sioux City, Iowa.	309,323	2,515	55,277	21,040	200,000	30,491	291,337	.....	.....	229,500	61,837	17,986	.....
115	Little Rock, Ark.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
116	Flint, Mich.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
117	Tampa, Fla.	180,343	17,387	92,729	.....	7,000	63,227	116,768	11,783	5,390	11,368	88,227	63,575	.....
118	Saginaw, Mich.	336,052	2,804	.....	313,438	.....	19,810	330,639	62,462	.....	254,667	13,510	5,413	.....
119	Rockford, Ill.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
120	San Diego, Calif.	894,008	.....	894,008	.....	.....	.....	839,839	503,383	.....	330,149	6,307	54,169	.....
121	Pueblo, Colo.	196,762	.....	160,161	34,308	.....	2,293	199,608	43,268	.....	154,047	2,293	.....	2,846
122	Gary, Ind.	12,817	1,256	11,261	300	.....	.....	15,000	.....	.....	.....	15,000	.....	2,183
123	New Britain, Conn.	66,298	22,294	.....	44,000	.....	4	66,298	.....	.....	.....	66,298	.....	.....
124	Binghamton, N. Y.	58,236	273	5,036	5,427	1,050	46,450	67,468	.....	.....	.....	67,468	.....	9,232
125	York, Pa.	146,846	11,544	111,102	.....	.....	24,200	112,888	57,388	.....	28,500	27,000	33,958	.....
126	Springfield, Ohio.	508,243	9,843	1,728	298,978	.....	197,694	501,189	146,413	.....	212,496	142,280	7,054	.....
127	Malden, Mass.	44,439	21,033	.....	12,213	.....	11,193	41,055	.....	.....	.....	41,055	3,384	.....
128	Lancaster, Pa.	7,322	722	.....	6,600	.....	.....	7,322	.....	.....	.....	7,322	.....	.....
129	Pasadena, Calif.	253,249	.....	135,515	99,542	14,277	3,915	222,089	117,518	.....	100,656	3,915	31,160	.....
130	Kalamazoo, Mich.	89,274	2,831	78,218	7,227	198	800	138,106	17,244	.....	80,862	40,000	.....	48,832
131	Augusta, Ga.	95,633	.....	.....	85,633	.....	10,000	100,485	542	.....	.....	99,943	.....	4,852
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.													
132	Davenport, Iowa.	$86,056	$834	$32,279	$52,943	.....	.....	$52,540	$32,540	.....	$20,000	.....	$33,516	.....
133	Topeka, Kans.	290,223	7,782	268,453	.....	.....	$13,988	261,868	52,683	$462	184,149	$24,574	28,355	.....
134	Salem, Mass.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
135	Haverhill, Mass.	151,009	31,887	.....	23,745	.....	95,377	159,707	4	.....	.....	159,703	.....	$8,698
136	Huntington, W. Va.	152,247	5,168	72,359	74,720	.....	.....	160,025	66,261	.....	73,200	20,564	.....	7,778
137	Muskogee, Okla.	750,301	28,622	238,155	49,211	$278	434,035	824,606	164,332	.....	278	659,996	.....	74,305
138	Bay City, Mich.	144,725	6,587	.....	102,051	.....	36,087	185,531	11,944	.....	167,500	6,087	.....	40,806
139	Chelsea, Mass.	72,879	30,016	.....	42,863	.....	.....	72,887	.....	.....	.....	72,887	.....	8
140	McKeesport, Pa.	83,483	9,905	.....	56,578	.....	17,000	110,000	.....	.....	68,000	42,000	.....	26,517
141	Racine, Wis.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
142	Superior, Wis.	167,398	256	107,142	60,000	.....	.....	106,470	67,970	.....	38,500	.....	60,928	.....
143	Lincoln, Nebr.	43,880	.....	34,725	9,155	.....	.....	70,400	.....	.....	70,400	.....	.....	26,520
144	Roanoke, Va.	31,060	7,581	.....	23,060	.....	419	28,839	.....	.....	.....	28,839	2,221	.....
145	Macon, Ga.	7,243	7,121	.....	.....	.....	122	9,877	.....	1,005	.....	8,872	.....	2,634
146	Woonsocket, R. I.	194,251	49,294	.....	131,753	.....	13,204	207,174	.....	.....	.....	207,174	.....	12,923
147	Lansing, Mich.	62,962	.....	51,308	10,746	.....	908	73,708	.....	.....	72,800	908	.....	10,746

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TABLE 22.—SINKING FUNDS—RECEIPTS AND PAYMENTS: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 94.]

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 debt.	For other objects.		
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918—Continued.													
148	Montgomery, Ala.													
149	West Hoboken, N. J.	$33,063	$8,479	$8,498	$15,086		$1,000	$98,114				$98,114		$65,051
150	Newton, Mass.	495,769	84,549				411,220	498,137	$9	$235,700		262,428		2,368
151	Butte, Mont.	70,535		69,450			1,085	64,561	41,076		$22,400	1,085	$5,974	
152	Wheeling, W. Va.	9,949	5,833		4,116								9,949	
153	East Orange, N. J.	259,248	26,916		44,516		217,816	334,143	9,000			325,143		44,895
154	Galveston, Tex.	1,337,011		273,790	818,721		244,500	1,404,096	6,366		1,000,500	397,230		67,085
155	Perth Amboy, N. J.	752,291	7,915		694,876		49,500	1,005,623	119,944		663,554	222,125		253,332
156	Fitchburg, Mass.	502,499	11,699		20,500		470,300	472,100				472,100	30,399	
157	Lexington, Ky.	133,108	4,749		110,799		17,560	146,288	69,351			76,937		13,180
158	New Castle, Pa.	73,628		43,048	30,580			56,511	36,910		19,021	580	17,117	
159	Chester, Pa.	138,581	9,530		129,051			259,796	72,796		67,000	120,000		121,215
160	Decatur, Ill.	77,802	6,715	23,750	23,200		24,137	90,957			30,000	60,957		13,155
161	Springfield, Mo.	27,925		27,925				28,556	7,556		21,000			631
162	Hamilton, Ohio	377,067	5,323	83,933	183,299	$801	103,711	361,421	129,340		150,871	81,210	15,646	
163	Charlotte, N. C.													
164	Portsmouth, Va.	10,691	266		10,425			13,337				13,337		2,646
165	Everett, Mass.	374,308	18,447		7,361		348,500	376,000				376,000		1,692
166	Dubuque, Iowa.	40,990		40,990				45,812	2,812		43,000			4,822
167	San Jose, Calif.	23,571		23,571				22,925			22,925		646	
168	Pittsfield, Mass.													
169	New Rochelle, N. Y.													
170	Quincy, Mass.													
171	Colorado Springs, Colo.	107,708		28,908	25,000	53,800		115,000			115,000			7,292
172	Knoxville, Tenn.	104,378	1,250		103,128			118,822	11,811		107,011			14,444
173	Joliet, Ill.													
174	Niagara Falls, N. Y.													
175	Mount Vernon, N. Y.	457,186	4,116	175,997	61,964	215,025	84	449,565	74,456		362,025	13,084	7,621	
176	Elmira, N. Y.													
177	Lorain, Ohio	411,443	5,506	6,131	349,239		50,567	411,934	124,124		240,508	47,302		491
178	Cedar Rapids, Iowa.	223,693	3,885	18,070	47,395		154,343	78,000			48,000	30,000	145,693	
179	Amsterdam, N. Y.	15,804	2,664		13,000		140	15,756				15,756	48	
180	Auburn, N. Y.	19,489	4,370				15,119	19,912		19,912				423
181	Jamestown, N. Y.													
182	Waterloo, Iowa.	92,875	518	91,908	440		9	145,321	26,912		94,400	24,009		52,446
183	Everett, Wash.	108,922	728	45,371	62,323			35,750	15,750		20,000		73,172	
184	Shreveport, La.	176,063	2,127	145,888		11,100	16,948	145,113	102,085	310	40,470	2,248	30,950	
185	Fresno, Calif.	96,205		52,205	44,000			102,673	61,773		40,900			6,468
186	Quincy, Ill.	85,190		85,190				66,197	2,197		64,000		18,993	
187	Boise, Idaho.	81,486		76,661	4,825			82,636			82,636			1,150
188	Lima, Ohio.	465,285	11,033	74,244	181,533	50	198,425	406,464	93,081		132,860	180,523	58,821	
189	Taunton, Mass.	178,195	44,423				133,772	160,080	3	33,500		126,577	18,115	
190	Oshkosh, Wis.													
191	Stockton, Calif.	60,263			60,263			56,776	36,051		20,725		3,487	
192	Jackson, Mich.	66,151			65,098	2	1,051	102,235	42,564		43,620	16,051		36,084
193	Austin, Tex.	185,684	2,383	124,840		58,461		185,684	134,455	204	51,025			
194	Columbia, S. C.	44,561	2,010	36,271	4,069		2,211	24,440	15,440		9,000		20,121	
195	Aurora, Ill.													
196	Bellingham, Wash.	47,332		47,321		11		41,447	14,247		8,700	18,500	5,885	
197	Waco, Tex.	193,846	11,162	162,684			20,000	511,745	127,727		14,018	370,000		317,899
198	Williamsport, Pa.	51,690	1,675	33,006	17,009			41,587	19,987		21,600		10,103	
199	Highland Park, Mich.	146,915	9,816	102,771	4,000		30,328	142,461			18,000	124,461	4,454	
200	Orange, N. J.	546,431	16,154		41,236		489,041	539,965			10,000	529,965	6,466	
201	Lynchburg, Va.	131,837	23,531		46,447		61,859	131,837				131,837		
202	Brookline, Mass.													
203	Winston-Salem, N. C.	24,396	3,962		20,319		115	10,115				10,115	14,281	
204	Joplin, Mo.	23,614	350	23,264				19,186		9,186		10,000	4,428	
205	Tulsa, Okla.	405,457	8,361	388,595			8,501	570,394	146,969		82,928	340,497		164,937
206	Kenosha, Wis.	60,500			60,500			60,600			60,600			100
207	Danville, Ill.													
208	Ogden, Utah.	4,591	411	4,055	125			16,000			15,000	1,000		11,409
209	Newport, Ky.	70,878	50	37	70,791			65,854	50,479		15,375		5,024	
210	Norristown, Pa.	67,878	4,427	48,200	13,251		2,000	118,959	20,149		96,810	2,000		51,081
211	Council Bluffs, Iowa.	17,639		17,639				17,567	2,599	1,968	13,000		72	
212	La Crosse, Wis.	66,300	12,336		53,964			78,300			12,000	66,300		12,000
213	Stamford, Conn.	59,881	27,120		32,761								59,881	
214	Charleston, W. Va.	241,385	19,072	221,819		28	466	264,574	73,425	10,118	141,705	39,326		23,189
215	Zanesville, Ohio.	276,735	18,292	182,069	47,787	5,011	22,685	213,685	75,637		92,784	45,264	63,050	
216	Madison, Wis.	235,404	5,884		185,520		44,000	264,774	66,680		78,000	120,094		29,370
217	Waltham, Mass.	55,533	16,807				38,726	88,916		22,570		66,346		33,383
218	Easton, Pa.	63,350	2,186		37,564		23,600	49,600			24,100	25,500	13,750	
219	Poughkeepsie, N. Y.	2,680	2,680					19,365		14,223		5,142		16,685
220	Jackson, Miss.	77,108		77,108				76,913	58,525		18,300	88	195	
221	Wilmington, N. C.	71,119	4,479	10,082	3,500		53,058	68,351	8,351		60,000		2,768	
222	Newport, R. I.	32,583	17,990		14,593			30,000				30,000	2,583	
223	Watertown, N. Y.													
224	Battle Creek, Mich.	64,225			64,225			64,225	34,225		30,000			
225	Newark, Ohio.	152,105	2,500	77,518	66,002	821	5,264	149,147	58,640		71,850	18,657	2,958	
226	East Chicago, Ind.	11,024		11,024				5,795			5,795		5,229	
227	Green Bay, Wis.													

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TABLE 23.—PUBLIC TRUST FUNDS FOR MUNICIPAL USES—NET REVENUE RECEIPTS AND NET GOVERNMENTAL-COST PAYMENTS, AND EXCESS OF TRANSFER RECEIPTS OVER TRANSFER PAYMENTS: 1918.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 95.]

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...	$13,019,124	$1,133,758	$71,709	$2,135,949	$2,920,349	$6,544,936	$212,423	$5,020,107	$14,058,353	$11,111,337	$749,238	$138,904	$2,058,784
	Group I.....	9,590,174	249,986	18,269	1,749,250	2,071,722	5,382,015	118,932	3,799,195	10,406,995	7,968,617	492,096	85,779	1,860,503
	Group II.....	1,264,168	359,214	9,482	138,931	395,637	338,945	21,959	746,976	1,821,901	1,606,936	148,275	2,043	64,647
	Group III.....	1,119,955	287,695	30,820	97,376	283,009	385,893	35,162	436,251	1,213,068	1,054,349	82,705	14,809	61,205
	Group IV.....	579,052	122,807	5,536	68,762	118,937	242,853	20,157	29,971	392,955	329,120	4,186	31,356	28,293
	Group V.....	465,775	114,056	7,602	81,630	51,044	195,230	16,213	7,714	223,434	152,315	21,976	5,007	44,136
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.													
1	New York, N. Y....	$1,538,645	$249,986	$17,249	$9,026	$1,089,976	$132,205	$40,203	$4,029,510	$5,493,387	$5,490,338	.....	.....	$3,049
2	Chicago, Ill.....	2,628,347	.....	.....	1,519,704	513,848	587,135	7,660	33,280	2,193,082	1,677,055	$436,949	$11,340	67,738
3	Philadelphia, Pa....	4,365,752	.....	.....	95,382	244,002	4,019,534	6,834	[1] 222,827	1,927,792	237,019	6,492	358	1,683,923
4	St. Louis, Mo.....	204,818	.....	.....	1,294	14,925	187,675	924	[1] 80,136	101,203	53,868	.....	.....	47,335
5	Boston, Mass.....	561,353	.....	.....	100,984	51,992	359,325	49,052	[1] 196,039	187,643	67,896	48,641	22,820	48,286
6	Cleveland, Ohio....	114,047	.....	25	21,991	54,693	34,920	2,418	171,801	298,993	297,043	.....	.....	1,950
7	Detroit, Mich.....	48,284	.....	.....	.....	29,406	7,235	11,643	.....	39,781	39,761	.....	.....	20
8	Baltimore, Md.....	70,570	.....	.....	.....	20,769	49,801	.....	18,501	86,710	35,958	14	50,000	738
9	Pittsburgh, Pa.....	56,296	.....	.....	.....	52,111	4,185	.....	.....	31,647	24,876	.....	1,261	5,510
10	Los Angeles, Calif...	2,062	.....	995	869	.....	.....	198	45,105	46,757	44,803	.....	.....	1,954
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.													
11	Buffalo, N. Y.....	$192,545	$88,286	$4,363	$210	$85,759	$9,220	$4,707	$34,370	$282,000	$274,169	$752	.....	$7,079
12	San Francisco, Calif.	145,270	122,200	1,731	.....	18,104	2,950	285	93,432	248,680	237,844	.....	.....	10,836
13	Milwaukee, Wis.....	143,750	39,364	.....	2,389	64,907	30,229	6,861	28,673	115,165	114,074	.....	$560	531
14	Newark, N. J.....	71,989	17,555	378	3,825	34,908	11,761	3,562	66,141	107,535	104,975	.....	.....	2,560
15	Cincinnati, Ohio....	171,757	.....	672	4,169	43,079	123,571	266	205,192	342,012	261,994	67,217	425	12,376
16	New Orleans, La....	137,218	.....	252	25,139	28,703	78,756	4,368	18,822	113,756	91,068	106	937	21,645
17	Minneapolis, Minn..	118,378	43,447	.....	11,064	33,258	30,609	.....	61,590	164,858	158,417	615	.....	5,826
18	Washington, D. C...	110,840	.....	1,131	82,569	23,991	3,149	.....	141,815	242,414	162,449	77,563	121	2,281
19	Seattle, Wash.....	26,354	7,074	.....	.....	19,129	151	.....	15,102	51,184	51,184	.....	.....	.....
20	Jersey City, N. J....	39,938	12,400	.....	2,934	19,697	3,577	1,330	92,058	126,705	125,932	.....	.....	773
21	Kansas City, Mo....	37,243	105	955	6,547	4,502	24,488	556	[1] 14,965	14,647	12,220	2,022	.....	405
22	Portland, Oreg.....	68,886	28,783	.....	85	19,510	20,484	24	4,746	12,945	12,610	.....	.....	335
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.													
23	Indianapolis, Ind...	$134,620	$80,175	.....	$3,910	$23,652	$24,289	$2,594	.....	$100,422	$97,167	$1,683	.....	$1,572
24	Denver, Colo.....	124,584	30,760	$653	1,205	5,428	86,538	.....	$6,214	116,714	41,180	59,500	.....	16,034
25	Rochester, N. Y.....	75,843	9,132	7,627	685	40,583	16,332	1,484	36,066	83,126	83,098	.....	.....	28
26	Providence, R. I....	46,184	.....	.....	600	.....	34,170	11,414	17,768	91,818	91,557	261	.....	.....
27	St. Paul, Minn.....	53,902	21,738	.....	663	11,276	20,222	3	41,760	80,684	78,247	.....	$1,251	1,186
28	Louisville, Ky.....	6,227	.....	.....	5,147	.....	1,080	.....	43,355	41,489	40,338	.....	.....	1,151
29	Columbus, Ohio.....	69,840	37,045	.....	1,554	20,891	10,104	246	16,094	49,787	45,317	.....	.....	4,470
30	Oakland, Calif.....	11,260	.....	.....	.....	11,260	.....	.....	27,781	32,165	32,165	.....	.....	.....
31	Toledo, Ohio.....	31,280	.....	598	2,304	16,512	10,034	1,832	72,572	81,747	78,774	.....	1,911	1,062
32	Atlanta, Ga.....	7,267	.....	.....	5,157	.....	2,110	.....	[1] 2,130	3,126	.....	3,126	.....	.....
33	Birmingham, Ala...	5,217	3,325	.....	45	1,578	269	.....	.....	2,280	2,194	.....	.....	86
34	Omaha, Nebr.....	39,050	.....	19,107	.....	10,363	5,886	3,694	13,896	33,816	33,224	.....	592	.....
35	Worcester, Mass.....	33,821	.....	.....	5,995	.....	27,826	.....	[1] 26,578	695	.....	607	.....	88
36	Richmond, Va.....	50,152	.....	.....	31,176	10,879	7,627	470	[1] 888	6,018	5,995	.....	.....	23
37	Syracuse, N. Y.....	41,071	10,336	1,397	2,382	15,582	4,462	6,912	6,000	58,669	58,458	.....	.....	211
38	Spokane, Wash.....	5,524	.....	831	.....	4,693	.....	.....	8,005	13,675	13,675	.....	.....	.....
39	New Haven, Conn..	57,484	19,490	.....	.....	15,272	22,722	.....	11,908	41,702	41,476	.....	.....	226
40	Memphis, Tenn.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
41	Scranton, Pa.....	19,190	.....	.....	3,500	6,625	9,065	.....	10,750	17,641	11,800	.....	16	5,825
42	Paterson, N. J.....	10,798	4,698	.....	460	4,279	1,361	.....	14,276	33,598	33,519	.....	.....	79
43	Grand Rapids, Mich.	471	.....	.....	.....	.....	471	.....	.....	82	.....	.....	82	.....
44	Dallas, Tex.....	3,953	.....	.....	701	.....	414	2,838	3,029	864	864	.....	.....	.....
45	San Antonio, Tex...	700	.....	.....	.....	.....	700	.....	.....	459	.....	.....	459	.....
46	Fall River, Mass....	2,161	.....	.....	.....	.....	2,161	.....	.....	2,400	.....	2,400	.....	.....
47	Dayton, Ohio.....	46,527	27,985	.....	2,863	8,118	6,346	1,215	7,772	57,712	45,032	.....	.....	12,680
48	Bridgeport, Conn...	13,846	.....	.....	530	11,973	1,343	.....	15,420	27,116	26,766	50	.....	300
49	Salt Lake City, Utah	10,252	.....	.....	.....	8,071	2,181	.....	.....	2,452	2,452	.....	.....	.....
50	New Bedford, Mass..	13,850	.....	.....	.....	.....	13,850	.....	[1] 12,034	5,534	.....	2,402	3,132	.....
51	Nashville, Tenn.....	3,270	.....	.....	.....	3,081	189	.....	10,314	13,153	13,043	110	.....	.....
52	Tacoma, Wash.....	9,327	.....	32	6,187	3,066	42	.....	7,127	10,760	10,060	700	.....	.....
53	Houston, Tex.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
54	Cambridge, Mass....	4,068	.....	.....	1,060	.....	3,008	.....	.....	3,255	.....	2,284	421	550
55	Trenton, N. J.....	22,270	3,815	.....	5,739	4,949	6,264	1,503	1,268	20,946	20,849	.....	.....	97
56	Lowell, Mass.....	5,329	.....	.....	.....	.....	5,329	.....	.....	6,283	.....	8	4,373	1,902
57	Hartford, Conn.....	11,858	.....	204	100	.....	10,982	572	23,949	34,370	27,119	.....	.....	7,251
58	Youngstown, Ohio..	23,053	.....	342	350	8,675	13,686	.....	29,303	28,563	23,690	4,334	.....	539
59	Fort Worth, Tex....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
60	Reading, Pa.....	8,257	.....	.....	250	6,801	1,206	.....	4,904	5,987	5,977	.....	.....	10
61	Springfield, Mass....	7,419	.....	.....	5,000	.....	2,419	.....	.....	1,554	.....	.....	.....	1,554
62	Camden, N. J.....	13,878	4,506	.....	3,257	3,288	2,694	133	4,121	18,559	18,476	.....	.....	83
63	Albany, N. Y.....	22,807	6,426	.....	1,208	10,496	4,425	252	18,074	33,410	33,382	.....	.....	28
64	Des Moines, Iowa...	24,214	21,173	.....	256	2,645	140	.....	.....	14,790	14,760	.....	.....	30
65	Lynn, Mass.....	3,317	.....	.....	2,000	.....	1,317	.....	.....	3,151	.....	192	345	2,614
66	Schenectady, N. Y..	8,219	.....	29	2,843	2,588	2,759	.....	5,938	1,573	1,573	.....	.....	.....
67	Yonkers, N. Y.....	29,392	.....	.....	249	10,385	18,758	.....	20,574	23,100	14,299	5,048	2,227	1,526
68	Lawrence, Mass.....	393	.....	.....	.....	.....	393	.....	[1] 357	.....	.....	.....	.....	.....
69	Kansas City, Kans..	7,810	7,091	.....	.....	.....	719	.....	.....	7,823	7,823	.....	.....	.....

[1] Excess of transfer payments over transfer receipts.

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TABLE 23.—PUBLIC TRUST FUNDS FOR MUNICIPAL USES—NET REVENUE RECEIPTS AND NET GOVERNMENTAL-COST PAYMENTS, AND EXCESS OF TRANSFER RECEIPTS OVER TRANSFER PAYMENTS: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 95.]

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 1918.													
70	Oklahoma City, Okla	$4,183	$3,362	.....	$366	.....	$455	.....	.....	$1,566	$1,558	.....	.....	$8
71	Duluth, Minn	56,924	30,468	.....	375	$7,585	18,441	$55	.....	28,680	27,731	.....	.....	949
72	Wilmington, Del	29,846	.....	$42	13,905	8,276	5,481	2,142	$7,630	14,158	14,111	.....	.....	47
73	Akron, Ohio	13,544	.....	613	1,399	826	10,706	.....	17,600	23,737	23,564	$140	.....	33
74	Norfolk, Va	8,871	.....	.....	3,058	3,379	2,155	279	804	3,672	3,219	.....	.....	453
75	Elizabeth, N. J	10,333	3,660	12	141	2,330	3,415	775	6,617	7,450	7,300	.....	.....	150
76	Utica, N. Y	20,444	5,254	.....	275	8,114	5,766	1,035	2,607	16,068	14,426	45	$1,312	285
77	Waterbury, Conn	19,924	4,338	326	25	.....	13,250	1,985	14,953	33,239	4,596	.....	28,621	22
78	Somerville, Mass	1,051	.....	.....	.....	.....	1,051	.....	.....	1,551	.....	128	1,423	.....
79	St. Joseph, Mo	5,440	.....	.....	280	988	4,172	.....	1,613	3,559	3,554	.....	.....	5
80	Manchester, N. H	1,653	.....	.....	.....	.....	1,653	.....	[1] 1,666	.....	.....	.....	.....	.....
81	Jacksonville, Fla	6,509	.....	1,356	1	775	2,825	1,552	4,750	5,350	5,085	.....	.....	265
82	Hoboken, N. J	7,946	3,113	.....	.....	3,109	1,718	6	4,518	11,013	10,792	.....	.....	221
83	Wilkes-Barre, Pa	4,096	.....	.....	.....	2,911	1,185	.....	2,631	1,300	1,260	.....	.....	40
84	Troy, N. Y	5,887	1,025	.....	595	3,473	435	359	7,333	31,976	31,976	.....	.....	.....
85	Fort Wayne, Ind	4,379	.....	.....	.....	1,809	2,395	175	4,228	7,942	7,865	.....	.....	77
86	East St. Louis, Ill	2,525	.....	.....	1,503	825	197	.....	2,179	3,240	3,240	.....	.....	.....
87	Evansville, Ind	3,460	.....	211	.....	1,649	1,534	66	8,898	14,339	14,250	.....	.....	89
88	Erie, Pa	5,393	.....	.....	.....	.....	5,393	.....	[1] 8,593	.....	.....	.....	.....	.....
89	Passaic, N. J	5,835	1,894	.....	993	1,495	1,489	14	1,120	3,111	2,910	.....	.....	201
90	Wichita, Kans	6,370	5,818	.....	.....	.....	552	.....	.....	4,758	4,758	.....	.....	.....
91	Harrisburg, Pa	9,851	.....	.....	.....	7,506	2,345	.....	7,474	8,206	8,206	.....	.....	.....
92	Bayonne, N. J	6,625	1,375	.....	550	2,890	1,485	325	1,938	4,445	4,416	.....	.....	29
93	Peoria, Ill	32,641	7,046	1	9,404	8,063	8,127	.....	6,233	20,622	20,351	.....	.....	271
94	South Bend, Ind	13,841	6,352	40	2,374	1,393	3,682	.....	.....	7,853	7,127	.....	.....	726
95	Johnstown, Pa	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
96	El Paso, Tex	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
97	Savannah, Ga	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
98	Brockton, Mass	3,089	.....	.....	.....	.....	3,089	.....	[1] 3,352	.....	.....	.....	.....	.....
99	Sacramento, Calif	12,870	.....	.....	.....	2,968	9,902	.....	4,310	17,822	7,472	.....	.....	10,350
100	Terre Haute, Ind	41,290	4,339	.....	56	28,037	7,289	1,569	7,526	11,116	10,590	.....	.....	526
101	Holyoke, Mass	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
102	Allentown, Pa	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
103	Portland, Me	32,765	.....	.....	11,559	.....	19,699	1,507	[1] 18,334	1,127	.....	233	.....	894
104	Springfield, Ill	3,246	.....	.....	.....	985	2,261	.....	4,682	4,990	4,643	.....	.....	347
105	Canton, Ohio	19,792	9,651	.....	25	4,599	5,486	31	4,145	15,627	12,656	.....	.....	2,971
106	Berkeley, Calif	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
107	Chattanooga, Tenn	732	.....	.....	.....	.....	491	241	3,519	8,155	8,155	.....	.....	.....
108	Charleston, S. C	42,132	1,813	.....	11,792	729	27,798	.....	[1] 6,058	9,535	3,489	.....	.....	6,046
109	Pawtucket, R. I	5,477	.....	1,941	.....	.....	790	2,746	720	4,412	4,412	.....	.....	.....
110	Altoona, Pa	.....	.....	.....	.....	.....	.....	.....	6,077	5,572	5,572	.....	.....	.....
111	Covington, Ky	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
112	Atlantic City, N. J	12,299	4,903	.....	96	1,878	5,422	.....	10,699	11,366	11,179	.....	.....	187
113	Mobile, Ala	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
114	Sioux City, Iowa	4,813	2,656	.....	422	1,036	699	.....	.....	5,843	5,843	.....	.....	.....
115	Little Rock, Ark	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
116	Flint, Mich	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
117	Tampa, Fla	3,164	2,744	.....	.....	420	.....	.....	.....	2,513	2,513	.....	.....	.....
118	Saginaw, Mich	13,390	.....	.....	48	.....	9,061	4,281	[1] 4,517	4,088	.....	3,595	.....	493
119	Rockford, Ill	15,950	12,059	963	683	1,081	1,164	.....	.....	3,471	3,471	.....	.....	.....
120	San Diego, Calif	11,459	7,949	.....	883	1,426	1,099	102	[1] 1,204	5,561	5,558	.....	.....	3
121	Pueblo, Colo	1,478	.....	.....	1,478	.....	.....	.....	.....	.....	.....	.....	.....	.....
122	Gary, Ind	978	.....	.....	255	633	90	.....	1,534	414	414	.....	.....	.....
123	New Britain, Conn	2,012	.....	.....	313	.....	1,619	80	1,968	1,500	1,500	.....	.....	.....
124	Binghamton, N. Y	9,978	2,988	.....	408	3,166	2,967	449	7,889	3,971	3,967	.....	.....	4
125	York, Pa	3,676	.....	.....	.....	.....	3,676	.....	.....	1,481	.....	45	.....	1,436
126	Springfield, Ohio	23,297	.....	31	.....	3,380	19,503	383	[1] 8,871	12,337	12,133	.....	.....	204
127	Malden, Mass	17,997	.....	.....	2,654	.....	15,343	.....	[1] 13,396	149	.....	.....	.....	149
128	Lancaster, Pa	6,864	.....	.....	2,846	1,203	2,815	.....	1,850	4,070	3,258	.....	.....	812
129	Pasadena, Calif	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
130	Kalamazoo, Mich	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
131	Augusta, Ga	2,683	.....	.....	.....	.....	2,683	.....	[1] 62,083	.....	.....	.....	.....	.....
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.													
132	Davenport, Iowa	$18,004	$13,450	.....	$673	$1,207	$2,674	.....	.....	$4,495	$4,222	.....	.....	$273
133	Topeka, Kans	8,735	4,133	.....	187	1,740	2,675	.....	$2,900	11,017	10,999	.....	.....	18
134	Salem, Mass	10,595	.....	.....	1,244	.....	9,351	.....	[1] 714	16,648	.....	$1,601	.....	15,047
135	Haverhill, Mass	7,754	.....	.....	.....	.....	7,754	.....	[1] 9,231	246	.....	86	.....	160
136	Huntington, W. Va	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
137	Muskogee, Okla	1,267	1,267	.....	.....	.....	.....	.....	.....	1,083	1,083	.....	.....	.....
138	Bay City, Mich	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
139	Chelsea, Mass	1,295	.....	.....	250	.....	1,045	.....	.....	741	.....	.....	$208	533
140	McKeesport, Pa	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
141	Racine, Wis	14,875	6,886	$13	3,164	900	3,912	.....	768	1,182	1,182	.....	.....	.....
142	Superior, Wis	4,296	.....	.....	573	1,077	2,646	.....	7,722	4,014	4,014	.....	.....	.....
143	Lincoln, Nebr	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
144	Roanoke, Va	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
145	Macon, Ga	50,408	.....	.....	50,000	.....	408	.....	.....	1,000	.....	.....	1,000	.....
146	Woonsocket, R. I	942	.....	813	8	.....	121	.....	1,155	3,404	3,404	.....	.....	.....
147	Lansing, Mich	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

[1] Excess of transfer payments over transfer receipts.

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TABLE 23.—PUBLIC TRUST FUNDS FOR MUNICIPAL USES—NET REVENUE RECEIPTS AND NET GOVERNMENTAL-COST PAYMENTS, AND EXCESS OF TRANSFER RECEIPTS OVER TRANSFER PAYMENTS: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 95.]

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 1918—Continued.													
148	Montgomery, Ala.													
149	West Hoboken, N. J.	$2,789	$920			$946	$889	$34	$2,400	$2,527	$2,408			$119
150	Newton, Mass.	3,660			$342		3,318			2,960		$416	$1,677	867
151	Butte, Mont.	6,952	4,909		86		1,957			2,570	2,570			
152	Wheeling, W. Va.	7,276	3,427		25	3,650	174		744	1,181	881			300
153	East Orange, N. J.	3,306			5	1,362	1,939		8,053	5,776	5,632			144
154	Galveston, Tex.	978					978		[1]3,500					
155	Perth Amboy, N. J.	547		$14		509	2	22	1,500	1,700	1,700			
156	Fitchburg, Mass.	16,575					16,575		[1]14,441	174				174
157	Lexington, Ky.	168					168		4,237	31				31
158	New Castle, Pa.													
159	Chester, Pa.	2,495				2,079	416		2,134	1,429	1,399			30
160	Decatur, Ill.	6,279	3,702		185	890	1,502		1,542	2,139	2,089	50		
161	Springfield, Mo.													
162	Hamilton, Ohio	8,859	5,231			2,633	995		2,739	8,251	8,142			109
163	Charlotte, N. C.	7					7		[1]7					
164	Portsmouth, Va.													
165	Everett, Mass.													
166	Dubuque, Iowa	6,067	4,158		400	879	630			4,430	4,273		157	
167	San Jose, Calif.	902				902			2,646	2,462	2,462			
168	Pittsfield, Mass.													
169	New Rochelle, N. Y.	5,450			167	1,962	3,313	8	4,605	341	305			36
170	Quincy, Mass.	16,397					16,397			15,784		13,671	1,402	712
171	Colorado Springs, Colo.	3,182		111	1,220	674	380	797	1,700	1,498	1,396			101
172	Knoxville, Tenn.	3,037	1,688				1,200	149	[1]1,200	593	593			
173	Joliet, Ill.	3,648			725	657	2,266		7,762	4,417	4,376			41
174	Niagara Falls, N. Y.	6,418	3,332		1,044	1,120	914	8		3,037	2,999			38
175	Mount Vernon, N. Y.	9,446			508	4,103	4,835		8,523	9,926	9,423			503
176	Elmira, N. Y.	6,751		2,358	66	955	3,170	202	6,469	12,369	12,332	20		17
177	Lorain, Ohio.	814				72	390	352		2,009	1,932			77
178	Cedar Rapids, Iowa.	10,293	6,987		281	662	1,515	848		2,182	2,182			
179	Amsterdam, N. Y.	5,470	4,100			578	792			296	223			73
180	Auburn, N. Y.	5,969	2,692	10	422	1,229	1,269	347	917	4,544	4,544			
181	Jamestown, N. Y.	5,144	1,243	11	2,878	790	222		2,000	895	745	150		
182	Waterloo, Iowa.	1,952	1,360		25	464	103			1,798	1,786			12
183	Everett, Wash.	1,681	892			789			531	2,070	2,070			
184	Shreveport, La.	5,370			1,091	834	3,373	72	1,961	1,858	1,734			124
185	Fresno, Calif.	1,435				1,435				1,540	1,420			120
186	Quincy, Ill.	569			75	417	77		4,966	4,378	4,378			
187	Boise, Idaho													
188	Lima, Ohio	1,432	1,172				107	153		1,143	1,021			122
189	Taunton, Mass.	5,376			4,000		1,376		[1]1,376					
190	Oshkosh, Wis.	12,394	3,190		97	546	8,561		[1]5,450	4,869	4,632	209		28
191	Stockton, Calif.	1,844				1,782	62		613	2,138	1,898			240
192	Jackson, Mich.	21,438					19,727	1,711	[1]38,310	685				685
193	Austin, Tex.	3,255					3,173	82		3,994		3,083		911
194	Columbia, S. C.	1,645	1,274				371			243	100			143
195	Aurora, Ill.	5,506	2,528		156	1,036	1,786		5,286	1,736	1,374			362
196	Bellingham, Wash.	1,448	502	446		429	50	21		1,680	1,668			12
197	Waco, Tex.													
198	Williamsport, Pa.	2,302				2,014	288		2,014	1,691	1,691			
199	Highland Park, Mich.													
200	Orange, N. J.	3,016	653		5	895	1,372	91	2,606	2,785	2,736			49
201	Lynchburg, Va.													
202	Brookline, Mass.	6,345			25		1,659	4,661	[1]1,035	5,798		505		5,293
203	Winston-Salem, N. C.													
204	Joplin, Mo.	10,437		1,156	984	902	5,627	1,768	[1]174	6,019	1,227			4,792
205	Tulsa, Okla.	8,019	8,019							809	809			
206	Kenosha, Wis.	5,538	3,290			614	1,634		509	2,128	2,025			103
207	Danville, Ill.													
208	Ogden, Utah.													
209	Newport, Ky.													
210	Norristown, Pa.	1,907			534	1,167	206			70				70
211	Council Bluffs, Iowa.	8,451	3,687		45	472	4,247			5,568	3,577			1,991
212	La Crosse, Wis.	4,882	2,602		594	1,135	551		1,739	3,589	3,589			
213	Stamford, Conn.	10,610	3,972	7	3,358	900	1,611	762	[1]442	1,655	1,655			
214	Charleston, W. Va.													
215	Zanesville, Ohio	1,945	905		25		1,015		3,073	2,818	2,679			139
216	Madison, Wis.	9,542	5,232		235	604	2,515	956		1,984	1,740	178	56	10
217	Waltham, Mass.	1,613					1,613		[1]92	1,294			268	1,026
218	Easton, Pa.	865					513	352	[1]893					
219	Poughkeepsie, N. Y.	6,497	1,750	1,532	1,340	659	1,208	8	[1]61	1,684	1,440		239	5
220	Jackson, Miss.													
221	Wilmington, N. C.	729	246	411			72		500	15				15
222	Newport, R. I.	38,139		720	1,600	1,552	32,164	2,103	[1]11,095	18,015	7,565	2,007		8,443
223	Watertown, N. Y.	6,833	1,793		2,482	410	1,442	706		919	919			
224	Battle Creek, Mich.													
225	Newark, Ohio.								280	232	232			
226	East Chicago, Ind.													
227	Green Bay, Wis.	5,710	2,864		506	412	1,928		1,141	878	840			38

[1] Excess of transfer payments over transfer receipts.

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TABLE 24.—AMOUNT OF SPECIFIED ASSETS AND VALUE OF

[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	$6,119,292,073	$779,913,693	$47,036,590	$693,120,844	$39,756,259	$101,835,872	$4,098,387	$29,155,510	$68,581,975
	Group I	3,906,874,410	592,627,781	17,614,698	564,464,711	10,548,372	75,056,289	1,489,764	20,516,490	53,050,035
	Group II	766,013,357	60,453,841	7,331,448	49,164,402	3,957,991	7,582,192	676,362	2,846,007	4,059,823
	Group III	734,938,328	81,182,287	12,031,344	51,512,948	17,637,995	8,849,093	643,729	2,539,797	5,665,567
	Group IV	400,828,537	24,903,962	5,480,923	16,025,892	3,397,347	5,671,711	718,185	2,115,381	2,838,145
	Group V	310,637,441	20,745,822	4,578,177	11,953,091	4,214,554	4,676,587	570,347	1,137,835	2,968,405
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.									
1	New York, N. Y	[2]$2,308,696,579	$451,795,451	$1,146,014	$450,289,437	$360,000	$3,286,338	$206,538	$1,752,800	$1,327,000
2	Chicago, Ill	330,836,319	3,354,655	2,519,255	722,900	112,500	15,893,958	394,033	2,596,600	12,903,325
3	Philadelphia, Pa	341,679,349	30,765,232	819,032	28,946,200	1,000,000	40,442,324	448,930	6,559,600	33,433,794
4	St. Louis, Mo	109,740,109	5,867,338	4,317,338	1,200,000	350,000	3,674,041	31,359	634,000	3,008,182
5	Boston, Mass	256,444,939	42,394,290	3,308,710	36,589,580	2,496,000	9,400,275	216,382	7,567,490	1,616,403
6	Cleveland, Ohio	127,157,470	7,682,983	448,911	6,676,276	557,796	648,719	35,280	40,500	572,939
7	Detroit, Mich	104,020,030	8,913,988	668,820	7,784,282	460,886	185,886	11,286	36,000	138,600
8	Baltimore, Md	94,660,098	29,158,866	382,060	24,011,756	4,765,050	1,338,280	3,488	1,329,500	5,292
9	Pittsburgh, Pa	127,911,737	8,263,364	2,868,944	5,263,280	126,140	146,002	102,002	.....	44,000
10	Los Angeles, Calif	105,677,780	4,431,614	1,155,614	2,976,000	300,000	40,466	39,966	.....	500
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.									
11	Buffalo, N. Y	$63,361,414	$4,757,983	$528,778	$4,229,205	.....	$250,308	$56,012	$80,330	$113,966
12	San Francisco, Calif	110,919,966	1,199,606	1,199,606	.....	.....	95,019	36,019	3,000	56,000
13	Milwaukee, Wis	41,389,629	.....	.....	.....	.....	707,880	43,430	250,500	413,950
14	Newark, N. J	87,212,324	15,477,045	31,554	14,875,257	$570,234	294,580	19,311	112,300	162,469
15	Cincinnati, Ohio	125,200,923	16,818,033	1,089,057	15,456,276	272,700	2,541,146	121,939	941,411	1,477,746
16	New Orleans, La	48,228,785	2,109,457	1,900,857	207,400	1,400	1,958,487	101,827	1,048,420	808,240
17	Minneapolis, Minn	44,853,442	3,480,871	101,269	2,784,245	595,357	707,204	93,042	265,750	348,412
18	Washington, D. C	56,096,006	1,671,777	14,277	.....	1,657,500	104,878	39,578	23,300	42,000
19	Seattle, Wash	58,293,493	412,162	412,162	.....	.....	27,460	22,060	5,400	.....
20	Jersey City, N. J	42,385,865	9,350,673	581,325	8,769,348	.....	115,287	84,912	.....	30,375
21	Kansas City, Mo	44,279,634	2,225,682	394,882	1,125,000	705,800	397,323	40,987	.....	356,336
22	Portland, Oreg	43,791,876	2,950,552	1,077,881	1,717,671	155,000	382,620	16,695	115,596	250,329
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.									
23	Indianapolis, Ind	$17,989,963	$532,327	$532,327	.....	.....	$535,650	$99,946	.....	$435,704
24	Denver, Colo	20,611,684	1,066,621	412,721	$153,900	$500,000	1,659,706	23,086	$497,000	1,139,620
25	Rochester, N. Y	28,552,492	2,264,437	1,311,687	566,500	386,250	456,817	95,317	185,000	176,500
26	Providence, R. I	31,055,974	9,849,226	422,909	9,426,317	.....	729,653	41,433	355,000	333,220
27	St. Paul, Minn	28,610,206	3,325,690	89,238	1,926,252	1,313,200	523,597	12,768	172,390	338,439
28	Louisville, Ky	26,239,165	1,766,455	1,462,455	304,000	.....	42,788	42,788	.....	.....
29	Columbus, Ohio	25,799,316	8,145,698	156,248	7,977,450	12,000	257,700	12,950	135,500	109,250
30	Oakland, Calif	27,728,666	65,302	65,302	.....	.....	7,200	7,200	.....	.....
31	Toledo, Ohio	21,530,923	3,602,752	218,335	3,324,417	60,000	239,196	44,866	44,000	150,330
32	Atlanta, Ga	18,153,715	1,766,774	6,274	1,760,500	.....	37,031	31	2,000	35,000
33	Birmingham, Ala	5,260,999	768,674	608,774	96,900	63,000	9,601	5,141	.....	4,460
34	Omaha, Nebr	22,631,177	1,589,766	904,615	685,151	.....	167,356	9,356	102,500	55,000
35	Worcester, Mass	26,463,661	6,706,735	6,035	4,449,700	2,251,000	620,359	10,118	.....	610,741
36	Richmond, Va	24,573,084	4,502,187	22,307	4,368,880	111,000	179,243	569	18,200	160,474
37	Syracuse, N. Y	15,682,523	.....	.....	.....	.....	113,683	21,269	92,414	.....
38	Spokane, Wash	13,039,133	417,644	241,513	125,928	50,203	298	298	.....	.....
39	New Haven, Conn	9,261,965	55,710	4,309	.....	51,401	619,649	26,419	92,000	501,230
40	Memphis, Tenn	17,858,096	489,479	442,479	.....	47,000	.....	.....	.....	.....
41	Scranton, Pa.	6,573,615	622,431	316,431	306,000	.....	182,364	1,624	20,894	159,846
42	Paterson, N. J	8,075,692	1,506,672	183,605	1,248,767	164,300	25,256	2,256	23,000	.....
43	Grand Rapids, Mich	9,631,589	280,734	94,134	183,900	2,700	9,677	1,377	3,000	5,300
44	Dallas, Tex	14,412,200	1,138,533	236,033	586,500	316,000	14,946	9,946	5,000	.....
45	San Antonio, Tex	10,041,837	901,774	555,399	258,500	87,875	10,361	361	.....	10,000
46	Fall River, Mass	12,426,324	2,872,225	174,725	296,000	2,401,500	54,364	1,291	.....	53,073
47	Dayton, Ohio	11,712,062	732,562	138,877	571,685	22,000	146,724	23,139	110,350	13,235
48	Bridgeport, Conn	11,359,616	712,769	8,310	700,900	3,559	34,082	3,991	15,391	14,700
49	Salt Lake City, Utah	15,595,213	180,742	180,742	.....	.....	54,077	15,877	.....	38,200
50	New Bedford, Mass	13,994,273	2,062,029	109,950	300,000	1,652,079	379,364	2,834	26,000	350,530
51	Nashville, Tenn	10,027,174	958,249	911,849	46,400	.....	4,290	590	3,700	.....
52	Tacoma, Wash	19,170,518	891,032	103,045	775,487	12,500	7,877	4,767	3,110	.....
53	Houston, Tex	15,546,190	1,756,529	586,029	1,170,500	.....	.....	.....	.....	.....
54	Cambridge, Mass	22,983,706	4,598,386	130,286	1,421,600	3,046,500	58,759	5,291	40,500	12,968
55	Trenton, N. J	9,020,094	2,487,242	346,813	2,040,129	100,300	111,455	11,297	30,500	69,658
56	Lowell, Mass	9,748,058	1,506,685	50,163	149,572	1,306,950	141,674	486	25,200	115,988
57	Hartford, Conn	22,291,633	2,429,188	376,349	556,000	1,496,839	205,004	1,775	58,481	144,748
58	Youngstown, Ohio	13,483,301	357,329	115,495	241,834	.....	286,404	15,086	151,024	120,294
59	Fort Worth, Tex	7,636,243	521,594	59,735	380,500	81,359	.....	.....	.....	.....
60	Reading, Pa	8,299,935	543,024	187,416	305,608	50,000	38,420	3,720	34,700	.....
61	Springfield, Mass	20,902,211	974,956	1,706	517,500	455,750	88,861	5,072	40,716	43,073
62	Camden, N. J	8,835,020	2,054,795	15,495	1,984,700	54,600	55,602	4,402	1,000	50,200
63	Albany, N. Y	15,889,459	1,189,531	58,751	468,280	662,500	163,895	32,353	96,600	34,942
64	Des Moines, Iowa	10,175,848	1,205	1,205	.....	.....	19,772	14,298	.....	5,474
65	Lynn, Mass	12,621,468	1,610,252	32,252	708,500	869,500	45,880	7,079	2,000	36,801
66	Schenectady, N. Y	7,188,253	450,053	9,424	440,629	.....	87,385	1,385	86,000	.....
67	Yonkers, N. Y	11,243,707	98,543	19,543	79,000	.....	397,832	19,101	44,882	333,849
68	Lawrence, Mass	6,877,440	529,493	56,113	473,380	.....	9,811	91	7,000	2,720
69	Kansas City, Kans	8,134,907	205,253	63,941	135,182	6,130	14,930	185	14,745	.....

[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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PUBLIC PROPERTIES AT CLOSE OF YEAR: 1918.

assigned to each, see p. 21. For a text discussion of this table, see p. 97.]

ASSETS IN INVESTMENT FUNDS, AND MISCELLANEOUS INVESTMENTS.					ASSETS IN PUBLIC TRUST FUNDS FOR NONMUNICIPAL USES AND IN 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.			
$338,497,714	$5,520,622	$29,273,862	$297,062,659	$6,640,571	$15,207,168	$7,513,628	$3,806,227	$3,887,313	$238,910,301	$4,044,927,265	
289,791,160	4,633,248	25,138,423	257,843,197	2,176,292	7,740,234	4,529,091	1,590,115	1,621,028	101,127,760	2,840,531,186	
41,137,011	428,297	2,548,187	30,950,000	1,210,527	1,539,651	1,166,423	287,228	86,000	59,800,023	595,500,039	
2,377,160	391,448	978,842	356,832	650,038	4,093,086	1,146,201	1,344,367	1,602,518	37,444,501	600,992,201	
2,709,153	42,901	440,200	805,845	1,420,207	1,018,604	454,227	293,217	271,160	22,373,402	344,151,705	
2,483,230	24,728	168,210	1,106,785	1,183,507	815,593	217,686	291,300	306,607	18,104,675	263,751,534	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.											
$191,976,073			[1] $191,888,760	$87,313	$5,764,793	$2,797,911	$1,345,904	$1,620,978	$18,673,313	$1,637,200,611	1
27,566,576	$3,824,271	$21,758,826		1,983,479	410,775	410,775			17,930,518	265,729,837	2
29,955,546	54,446	901,100	[2] 29,000,000		116,772	115,222	1,500	50	14,705,757	225,693,718	3
923,120	7,620		850,000	65,500	4,725	4,725			5,423,152	93,847,733	4
34,711,402	679,285		[3] 34,032,177		584,129	378,218	205,911		4,674,540	164,080,243	5
					208,740	208,740			19,969,074	98,587,954	6
1,851,254		1,811,254		40,000	20,816	20,816			726,103	92,321,983	7
212,771	4,771	208,000			40,325	3,525	36,800		2,555,263	61,354,593	8
442,137	52,437	389,700							8,444,706	110,615,528	9
2,152,221	10,418	69,543	2,072,260		529,159	529,159			8,025,334	90,498,986	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.											
$576,265	$39,295	$536,970			$478,742	$478,742			$6,457,147	$50,840,969	11
3,818,672	342,372	976,300	$1,500,000	$1,000,000	307,585	307,585			4,487,032	101,011,452	12
					51,341	51,341			4,817,694	35,812,714	13
236,909	18,618	210,000		8,291	14,948	14,948			6,520,563	64,662,279	14
35,511,857	23,724	38,133	[3] 35,450,000		316,222	93,393	$160,329	$62,500	9,831,334	60,182,331	15
428,816		411,000		17,816	126,941	42	126,899		2,753,023	40,852,061	16
					23,785	285		23,500	2,204,899	38,436,683	17
104,420				104,420	214,348	214,348			6,496,503	47,504,080	18
286,088	2,773	283,315			950	950			3,751,509	53,815,324	19
									2,161,904	30,758,001	20
									6,987,720	34,068,909	21
173,984	1,515	92,469		80,000	4,789	4,789			3,324,095	36,955,836	22
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.											
					$797,335	$311,670		$485,665	$1,429,961	$14,694,690	23
					34,169	34,169			1,211,585	16,639,603	24
$100,306	$15,306	$50,000		$35,000	509,956	394,956	$75,000	40,000	1,855,354	23,365,622	25
317,248	292,248	25,000			304,962	16,262	287,000	1,700	645,897	19,208,988	26
									1,179,819	23,578,100	27
565,000		540,000		25,000					1,059,849	22,805,073	28
					453,162	5,809	447,353		1,098,333	15,844,423	29
					58,424	58,424			1,106,861	26,430,879	30
205,444	1,444		[4] $120,000	84,000	44,339	32,639	3,700	8,000	1,985,492	15,453,700	31
					200			200	361,667	15,988,043	32
27,087				27,087	4,591	4,591			255,722	4,195,324	33
487,049	42,810	294,239		150,000	149,561	11,514		138,047	1,566,007	18,671,438	34
67,108	4,108			63,000	231,183	25,768		205,415	78,305	18,759,471	35
44,458	358	42,100		2,000	23,698		23,698		342,238	19,481,260	36
					26,288	26,288			1,761,704	13,780,848	37
8,195	8,195								611,074	12,001,922	38
					2,250	2,250			390,756	8,193,600	39
13,000				13,000					639,344	16,714,273	40
16,735	3,725			13,010					639,758	5,112,327	41
10,064	6,064	4,000			8,441	8,441			97,750	6,337,509	42
					182,183	7,433	173,600	1,150	346,447	8,812,548	43
					6,295	6,295			651,142	12,601,284	44
					317	317			1,602,663	7,526,722	45
					122,283			122,283	103,287	9,274,165	46
									1,797,377	9,035,399	47
									2,217,009	8,395,756	48
45,467				45,467	76,220	52,009	24,211		695,707	14,543,000	49
					249,108	27,594	26,735	194,779	584,455	10,719,317	50
									523,921	8,540,714	51
40,566	6,063	19,503		15,000					480,188	17,750,855	52
									1,356,802	12,432,859	53
					136,311		126,350	9,961	287,331	17,902,919	54
					1,529	1,529			340,019	6,079,849	55
					125,607	18,842	1,000	105,765	389,793	7,584,299	56
25,613				25,613	6,674	1,027		5,647	938,438	18,686,716	57
									2,334,418	10,505,150	58
275,896	3		194,832	81,061					203,480	6,635,273	59
					6,167	6,167			202,337	7,449,987	60
									453,886	19,384,508	61
									338,083	6,386,540	62
42,000			42,000						209,956	14,284,077	63
					86,459	86,459			1,380,741	8,687,671	64
23,735	1,935	1,000		20,800	278,397	2,197	4,700	271,500	88,464	10,574,740	65
50,000				50,000					88,940	6,511,875	66
7,359	7,359								289,157	10,450,816	67
					153,006		140,600	12,406	303,805	5,881,325	68
4,830	1,830	3,000			13,971	3,551	10,420		799,179	7,096,744	69

[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 24.—AMOUNT OF SPECIFIED ASSETS AND VALUE OF

[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 1918.									
70	Oklahoma City, Okla	$9,469,113	$1,704,944	$219,086	$618,973	$866,885	$13,674	$12,008		$1,666
71	Duluth, Minn	12,615,945	367,855	159,555	133,000	75,300	389,676	26,676	$55,000	308,000
72	Wilmington, Del	8,148,809	115	115			144,982	2,540	89,500	52,942
73	Akron, Ohio	15,397,110	977,393	280,503	696,890		214,866	9,049	130,374	75,443
74	Norfolk, Va	10,631,455	1,946,671	124,671	1,822,000		55,017	19,608		35,409
75	Elizabeth, N. J	5,182,698	1,769,565	64,138	1,579,913	125,514	78,522	12,072	19,850	46,600
76	Utica, N. Y	4,702,971	144,515	22,959	121,556		143,105	15,227	100,878	27,000
77	Waterbury, Conn	11,923,546	140,000	500	134,500	5,000	317,702	31,976	14,000	271,726
78	Somerville, Mass	6,267,641					28,873	967		27,906
79	St. Joseph, Mo	3,941,904	130,429	80,429		50,000	38,792	4,181	28,999	5,612
80	Manchester, N. H	8,691,069	304,633	47,633	232,000	25,000	41,704	102		41,602
81	Jacksonville, Fla	8,988,960	223,686	143,686	80,000		63,538	51,538		12,000
82	Hoboken, N. J	6,470,290	883,053	305,991	475,512	101,550	45,947	35,947		10,000
83	Wilkes-Barre, Pa	6,983,986	76,789	49,789	7,000	20,000	32,113	10,113	500	21,500
84	Troy, N. Y	6,742,254	85,947	39,025	36,922	10,000	7,193	6,135	1,058	
85	Fort Wayne, Ind	7,108,791	38,148	38,148			105,393	1,272		104,121
86	East St. Louis, Ill	2,628,132	47,828	47,828			7,807	7,807		
87	Evansville, Ind	5,392,409	10,827	10,827			38,052	10,052	28,000	
88	Erie, Pa	8,959,236	275,544	45,244	230,300		81,650			81,650
89	Passaic, N. J	3,355,638	470,247	4,580	465,667		35,574	5,074	29,500	1,000
90	Wichita, Kans	2,763,774	134,976	134,976			10,894	2,894		8,000
91	Harrisburg, Pa	6,224,816	211,040	137,840	73,200		58,476	6,426		52,050
92	Bayonne, N. J	5,178,732	841,370	524,220	317,150		36,277	6,577		29,700
93	Peoria, Ill	5,189,254	41,607	17,309		24,298	187,150	5,113	176,412	5,625
94	South Bend, Ind	5,387,249	51,113	51,113			81,378	12,998		68,380
95	Johnstown, Pa	4,285,453	273,241	273,241						
96	El Paso, Tex	7,816,832	767,472	364,472	339,000	64,000				
97	Savannah, Ga	8,282,483	29,000	29,000						
98	Brockton, Mass	6,555,615	575,056	881	386,075	188,100	84,596	1,596	3,000	80,000
99	Sacramento, Calif	11,052,039	61,404	61,404			247,727	5,612	219,615	22,500
100	Terre Haute, Ind	3,250,712	57,186	57,186			156,963	122,440	19,823	14,700
101	Holyoke, Mass	7,955,850	164,783	14,600	112,568	37,615				
102	Allentown, Pa	5,173,023	261,099	141,599	119,500					
103	Portland, Me	10,793,623	874,586	43,271	481,950	349,365	486,948	50,491	368,447	68,010
104	Springfield, Ill	5,684,522	9,540	9,540			67,405	12,660	2,245	52,500
105	Canton, Ohio	6,631,766	341,068	40,368	300,700		147,303	6,438	113,300	27,565
106	Berkeley, Calif	2,931,932	115,704	115,704						
107	Chattanooga, Tenn	4,081,536	161,799	56,430		105,369	12,869	369		12,500
108	Charleston, S. C	4,372,964	39,744	21,644	18,000	100	680,689	130,862	511,000	38,827
109	Pawtucket, R. I	8,034,614	2,089,087	43,087	1,962,000	84,000	20,204	12,204	8,000	
110	Altoona, Pa	4,803,297	610,814	151,320	391,700	67,794	1,408	1,408		
111	Covington, Ky	6,353,790	19,082	19,082						
112	Atlantic City, N. J	11,425,111	3,640,995	119,495	3,521,500		117,910	11,810		106,100
113	Mobile, Ala	5,742,577	40	40						
114	Sioux City, Iowa	4,197,358	108,495	41,104	67,391		17,477	2,227	2,000	13,250
115	Little Rock, Ark	3,047,561					1,600			1,600
116	Flint, Mich	4,518,353								
117	Tampa, Fla	5,495,025	475,143	160,143	290,000	25,000	651	651		
118	Saginaw, Mich	4,333,938	131,709	57,309	74,400		251,399	7,109	17,700	226,590
119	Rockford, Ill	4,434,879					36,148	1,008	30,140	5,000
120	San Diego, Calif	21,234,465	574,210	574,210			23,585	23,585		
121	Pueblo, Colo	3,752,445	25,488	10,488	15,000		1,478	1,478		
122	Gary, Ind	2,720,362	103,363	88,363		15,000	3,526	3,526		
123	New Britain, Conn	6,585,927	596,549		228,000	368,549	36,068			36,068
124	Binghamton, N. Y	5,016,237	155,044	3,019	152,025		66,863	1,043	38,820	27,000
125	York, Pa	2,572,135	357,091	246,491	110,300	300	120,368	2,207	58,063	60,098
126	Springfield, Ohio	4,711,597	214,024	33,573		180,451	392,600	14,386	24,157	354,057
127	Malden, Mass	4,683,709	654,809	10,582	82,500	561,727	358,895	4,718		354,177
128	Lancaster, Pa	4,147,917	26,430			26,430	63,576	4,005	25,000	34,571
129	Pasadena, Calif	6,525,287	105,989	105,989						
130	Kalamazoo, Mich	2,992,920	80,766	36,766	44,000					
131	Augusta, Ga	6,284,901	324,857	357	304,500	20,000	15,100			15,100
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.									
132	Davenport, Iowa	$4,397,479	$78,408	$78,408			$84,028	$12,554		$71,474
133	Topeka, Kans	3,452,780	254,611	72,463	$182,148		52,245	2,645	$39,500	10,100
134	Salem, Mass	5,672,256					238,451	727		237,724
135	Haverhill, Mass	5,580,248	835,789	2,063	245,000	$588,726	164,414	1,000		163,414
136	Huntington, W. Va	2,758,251	307,533	256,969	50,564					
137	Muskogee, Okla	4,249,397	882,974	216,360	325,814	340,800	1,301	1,301		
138	Bay City, Mich	3,564,569	101,666	61,666	40,000					
139	Chelsea, Mass	3,827,322	794,607		794,607		25,536		5,000	20,536
140	McKeesport, Pa	3,899,769	335,749	94,749	241,000					
141	Racine, Wis	2,724,861					103,506	4,506	72,000	27,000
142	Superior, Wis	2,429,460	62,815	62,815			79,281	11,581	67,700	
143	Lincoln, Nebr	5,013,175	6,735	6,735						
144	Roanoke, Va	2,283,175	236,982	77,982	130,000	29,000				
145	Macon, Ga	3,364,105	205,553	79,053	126,500		50,502	50,502		
146	Woonsocket, R. I	3,721,536	1,366,416	7,416	1,323,000	36,000	2,125	1,125		1,000
147	Lansing, Mich	3,618,294	45,537	45,537						

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PUBLIC PROPERTIES AT CLOSE OF YEAR: 1918—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 97.]

ASSETS IN INVESTMENT FUNDS, AND MISCELLANEOUS INVESTMENTS.					ASSETS IN PUBLIC TRUST FUNDS FOR NONMUNICIPAL USES AND IN 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 1918.											
					$80,218	$80,218			$780,245	$6,890,032	70
									351,926	11,506,488	71
									303,667	7,700,045	72
									1,396,032	12,508,799	73
$224,400			$224,400		896	896			319,204	8,085,267	74
17,593	$3,593	$10,000		$4,000					371,057	2,945,961	75
					692	692			185,069	4,229,590	76
									1,506,783	9,959,061	77
									236,279	6,002,489	78
									116,811	3,655,372	79
26,444			6,444	20,000	304,269	27,341	$104,000	$82,928	161,239	7,852,780	80
									830,071	7,871,665	81
					4,475	4,475			468,626	5,068,189	82
									151,424	6,723,660	83
2,100				2,100					64,903	6,582,111	84
204,459	1,959			202,500	41,708	41,708			707,723	6,011,360	85
									170,962	2,401,535	86
88,934	15,318	57,000		16,616	53,688	28,688	25,000		198,766	5,002,142	87
									652,854	7,949,188	88
									75,255	2,774,562	89
262,921	2,921	230,000		30,000					312,294	2,305,610	90
									139,379	5,553,000	91
									689,261	3,611,824	92
165,807	3,657		111,150	51,000					222,640	4,572,050	93
					12,235	12,235			329,076	4,913,447	94
									389,162	3,623,050	95
									876,050	6,173,310	96
73,471			69,671	3,800	27,188	27,188			30,029	8,122,795	97
					15,230			15,230	273,349	5,607,384	98
516,666	16		145,500	371,150	5,247	5,247			951,651	9,269,344	99
60,905		10,695		50,210	8,290	8,290			340,282	2,627,086	100
226,500				226,500	1,050			1,050	65,160	7,498,357	101
									241,822	4,670,102	102
31,937		8,505		23,432	14,818	1,243	13,575		254,761	9,130,573	103
20,581		10,000		10,581	26,906	283	21,123	5,500	398,278	5,161,812	104
									657,882	5,485,413	105
108,730	8,730		100,000		12,516	12,516			175,223	2,519,759	106
					1,121	1,121			255,228	3,620,519	107
18,351				18,351	5,000	5,000			218,199	3,410,981	108
80,683	6,683	74,000			71,785	71,785			55,106	5,717,749	109
					11,245	1,245		10,000	106,555	4,073,275	110
									210,892	6,123,816	111
									525,409	7,140,797	112
									65,852	5,676,685	113
									170,281	3,901,105	114
									598,930	2,447,031	115
291,522				291,522	8,279	1,760	5,019	1,500	639,206	3,579,346	116
148,680			148,680		16,113	16,113			345,670	4,508,768	117
					28,139	3,839	23,300	1,000	393,018	3,524,673	118
									116,891	4,281,840	119
					40,127	40,127			480,661	20,115,882	120
44,801		19,000		25,801					176,461	3,504,217	121
					58,667	58,667			232,179	2,322,627	122
					38,452			38,452	204,048	5,710,810	123
									541,893	4,252,437	124
									144,116	1,950,560	125
21,024	24	21,000							395,649	3,688,300	126
95				95	117,586	2,086	2,000	113,500	49,414	3,502,910	127
									141,311	3,916,600	128
58,549				58,549					509,936	5,850,813	129
10,000				10,000	12,664	1,464	9,200	2,000	150,674	2,738,816	130
4,000				4,000					215,508	5,725,436	131
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.											
									$643,566	$3,591,477	132
$2,935	$1,652			$1,283					192,382	2,950,607	133
30,943	85			30,858	$21,663			$21,663	196,785	5,184,414	134
39,429		$9,000		30,429	2,560			2,560	83,819	4,454,237	135
									2,876	2,447,842	136
1,788				1,788	27,317	$27,317			120,343	3,215,674	137
									59,256	3,403,647	138
9,285			$9,285						282,877	2,715,017	139
9,243	2,874	6,369							34,851	3,519,926	140
115,555	1,555	14,000		100,000	7,470	2,470	$5,000		11,273	2,487,057	141
									223,060	2,064,304	142
1,400				1,400					393,949	4,611,091	143
									397,647	1,648,546	144
									115,099	2,992,951	145
									156,045	2,196,950	146
1,376				1,376	17,996		13,700	4,296	178,836	3,376,549	147

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TABLE 24.—AMOUNT OF SPECIFIED ASSETS AND VALUE OF

[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 1918—Continued.									
148	Montgomery, Ala.	$4,277,854								
149	West Hoboken, N. J.	1,266,037	$211,358	$96,244	$95,114	$20,000	$23,623	$13,123	$9,500	$1,000
150	Newton, Mass.	9,903,104	2,080,457	1,107	1,604,350	475,000	80,200	1,928		78,272
151	Butte, Mont.	2,640,385	27,739	27,739			39,465	668	37,971	826
152	Wheeling, W. Va.	4,635,804	155,968	155,968			86,983	6,483		80,500
153	East Orange, N. J.	5,270,922	749,331	26,283	723,048		44,152	6,452		37,700
154	Galveston, Tex.	5,736,732	639,264	98,764	450,500	90,000	22,580	880	11,000	10,700
155	Perth Amboy, N. J.	3,963,606	420,464	55,999	364,465		474	474		
156	Fitchburg, Mass.	4,167,895	389,407	33,907	305,500	50,000	284,138	13,945	26,000	244,193
157	Lexington, Ky.	1,583,568	273,365	143,354	97,911	32,100	12,738	12,342	396	
158	New Castle, Pa.	1,683,105	30,602	30,602						
159	Chester, Pa.	1,747,173	401,741	113,241	168,500	120,000	10,899	3,499		7,400
160	Decatur, Ill.	3,800,189	216,310	74,118	35,190	107,002	25,254	1,644	23,610	
161	Springfield, Mo.	1,497,373	8,552	8,552						
162	Hamilton, Ohio	4,154,294	175,888	62,579	113,309		21,677	1,018	6,659	14,000
163	Charlotte, N. C.	2,008,094					500			500
164	Portsmouth, Va.	1,906,072	81,010	10,425	70,585					
165	Everett, Mass.	2,539,340	488,389	26,389	462,000					
166	Dubuque, Iowa	2,483,566	50,144	50,144			19,049	1,049	7,500	10,500
167	San Jose, Calif.	2,293,472	2,424	2,424			1,277	1,277		
168	Pittsfield, Mass.	4,728,444								
169	New Rochelle, N. Y.	2,826,890					73,502	8,502	65,000	
170	Quincy, Mass.	4,344,203					397,428	5,241	41,459	350,728
171	Colorado Springs, Colo.	7,231,923	1,291	1,291			11,242	1,792	6,450	3,000
172	Knoxville, Tenn.	3,582,519	57,261	57,261			25,315	4,315		21,000
173	Joliet, Ill.	3,198,191					53,490	6,990	36,500	10,000
174	Niagara Falls, N. Y.	3,921,084					27,066	11,989	10,077	5,000
175	Mount Vernon, N. Y.	3,327,959	148,337	77,337	71,000		104,284	10,284	92,500	1,500
176	Elmira, N. Y.	3,519,758					70,475	4,175	11,000	55,300
177	Lorain, Ohio	2,536,666	80,520	16,823	63,697		9,312	9,312		
178	Cedar Rapids, Iowa	3,980,385	112,344	82,344		30,000	33,734	7,734	19,500	6,500
179	Amsterdam, N. Y.	1,989,831	82,591	1,041		81,550	22,433	383		22,050
180	Auburn, N. Y.	2,647,091	99,658	9,350	90,308		34,758	7,278	18,118	9,362
181	Jamestown, N. Y.	3,058,561					13,250	8,585		4,665
182	Waterloo, Iowa	3,099,022	80,880	30,508		50,372	5,849	379		5,470
183	Everett, Wash.	2,913,332	114,642	114,642			4,448	4,448		
184	Shreveport, La.	3,277,623	106,888	70,888		36,000	64,178	42,905	2,097	19,176
185	Fresno, Calif.	2,559,388	63,149	63,149			2,218	2,218		
186	Quincy, Ill.	3,673,721	79,647	79,647			4,763	3,663		1,100
187	Boise, Idaho	1,333,985	3,143	3,143						
188	Lima, Ohio	4,129,138	280,556	96,044	184,512		2,823	1,323	1,500	
189	Taunton, Mass.	5,144,070	1,237,788	22,095	265,000	950,693	37,684		3,000	34,684
190	Oshkosh, Wis.	2,499,841					207,838	20,791	116,500	70,547
191	Stockton, Calif.	4,020,020	21,240	21,240			6,184	6,184		
192	Jackson, Mich.	3,608,638	31,737	16,737		15,000	376,778	2,826	48,000	325,952
193	Austin, Tex.	2,865,967					63,818	318	50,000	13,500
194	Columbia, S. C.	2,393,406	68,763	68,448		315	15,739	439		15,300
195	Aurora, Ill.	2,244,719					43,252	3,552	39,700	
196	Bellingham, Wash.	2,334,757	38,939	20,439		18,500	2,629	2,629		
197	Waco, Tex.	4,081,758	670,761	120,761	510,000	40,000				
198	Williamsport, Pa.	1,321,444	52,704	42,704	10,000		12,356	12,356		
199	Highland Park, Mich.	5,230,690	299,161	30,481	218,680	50,000				
200	Orange, N. J.	2,633,183	383,059	27,368	355,691		33,260	12,260	17,000	4,000
201	Lynchburg, Va.	3,250,169	604,769		594,000	10,769				
202	Brookline, Mass.	6,940,001					38,909	3,513		35,396
203	Winston-Salem, N. C.	1,835,481	93,962	14,281	79,000	681				
204	Joplin, Mo.	1,898,283	42,743	22,743		20,000	97,518	2,018	67,000	28,500
205	Tulsa, Okla.	4,621,646	658,949	111,244	516,955	30,750	17,409	17,409		
206	Kenosha, Wis.	2,988,901	4,074	4,074			29,363	11,339		18,024
207	Danville, Ill.	895,572								
208	Ogden, Utah	3,669,379	6,163	5,163		1,000				
209	Newport, Ky.	1,777,443	86,974	80,974	6,000					
210	Norristown, Pa.	1,096,287	103,372	38,372	65,000		6,497	792	2,705	3,000
211	Council Bluffs, Iowa	3,444,042	19,124	19,124			112,794	28,794	20,000	64,000
212	La Crosse, Wis.	2,909,491	361,600		237,000	124,600	32,275	5,198	12,077	15,000
213	Stamford, Conn.	2,563,925	489,120	489,120			65,126			65,126
214	Charleston, W. Va.	2,962,204	525,077	297,077	228,000					
215	Zanesville, Ohio	2,900,375	253,236	159,130	90,272	3,834	25,088	1,504	17,084	6,500
216	Madison, Wis.	5,191,364	137,911	3,470	132,000	2,441	60,099	1,930	53,100	5,069
217	Waltham, Mass.	3,460,630	449,816	4,816	102,000	343,000	48,379	2,379		46,000
218	Easton, Pa.	1,432,850	107,405	44,005	38,400	25,000	10,024	10,024		
219	Poughkeepsie, N. Y.	2,523,011	67,041	1,751	64,290	1,000	33,536	2,445	27,091	4,000
220	Jackson, Miss.	1,434,343	725	725						
221	Wilmington, N. C.	1,400,147	45,687	7,266	37,500	921	3,926	3,926		
222	Newport, R. I.	2,850,340	533,437	43,937		489,500	758,115	115,092		643,023
223	Watertown, N. Y.	2,587,321					56,450	2,459	28,541	25,450
224	Battle Creek, Mich.	3,127,482	3,012	3,012						
225	Newark, Ohio	2,018,815	103,521	58,840	44,681		48	48		
226	East Chicago, Ind.	1,306,599	15,257	15,257						
227	Green Bay, Wis.	1,177,871					46,527	7,883	25,000	13,644

[1] Value of ferry owned but not operated by the city.

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PUBLIC PROPERTIES AT CLOSE OF YEAR: 1918.—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 97.]

ASSETS IN INVESTMENT FUNDS, AND MISCELLANEOUS INVESTMENTS.					ASSETS IN PUBLIC TRUST FUNDS FOR NONMUNICIPAL USES AND IN 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 1918—Continued.											
					$692	$692			$307,537	$3,969,625	148
$54,179	$179	$19,000		$35,000	525	25		$500	114,456	916,600	149
									177,007	7,510,736	150
									268,233	2,304,948	151
									193,382	4,199,471	152
					101	101			268,892	4,208,446	153
622,200				622,200					484,645	3,968,043	154
									275,054	3,267,614	155
					51,325	925	$37,200	13,200	56,416	3,386,609	156
8,000				8,000					116,586	1,172,879	157
									301,075	1,351,428	158
									163,753	1,170,780	159
9,722	227	495		9,000	150	150			315,876	3,232,877	160
					714	4		710	149,136	1,338,971	161
									192,948	3,763,781	162
5,420	700			4,720					68,361	1,933,810	163
1,000,000			[1] $1,000,000						83,391	741,671	164
					27,326	1,726	24,000	1,600	43,503	1,989,122	165
5,000				5,000	160	160			250,865	2,158,318	166
					25,000		7,000	18,000	105,628	2,159,143	167
					970	970			31,830	4,695,644	168
									366,444	2,386,044	169
					48,279	1,129	46,600	550	204,699	3,693,797	170
					78,784	84	78,700		71,279	7,069,327	171
									66,383	3,433,560	172
14,000				14,000					104,198	3,026,503	173
					6,536	6,536			607,093	3,280,389	174
									125,073	2,950,265	175
24,000				24,000	39,187	1,337	500	37,350	37,452	3,348,644	176
									336,834	2,110,000	177
									108,374	3,725,933	178
					156	156			31,851	1,852,800	179
					6,249	6,249			258,344	2,248,082	180
									142,740	2,902,571	181
400				400	12,058	12,058			179,560	2,820,275	182
									304,536	2,489,706	183
									195,567	2,910,990	184
5,000				5,000	333	333			356,093	2,132,595	185
14,007	14,007								195,006	3,380,298	186
22,956	1,130	17,091		4,735					18,974	1,288,912	187
					230	230			712,769	3,132,760	188
10,687	687	3,000		7,000	61,521	3,746	30,000	27,775	138,580	3,657,810	189
					2,369	2,369			159,958	2,129,676	190
					2,463	2,463			405,108	3,585,025	191
					8,134	8,134			434,978	2,757,011	192
3,000				3,000					46,704	2,752,445	193
					879	879			40,325	2,267,700	194
7,465	165	7,300							107,957	2,086,045	195
					19,493	2,393	8,100	9,000	220,199	2,053,497	196
									282,314	3,128,681	197
									89,534	1,166,850	198
									789,213	4,142,316	199
21,465		21,465							103,910	2,091,489	200
50,000				50,000					35,539	2,559,861	201
					45,343	4,116		41,227	32,749	6,823,000	202
40,000				40,000					81,979	1,619,540	203
55,000			25,000	30,000	98	98			68,873	1,634,051	204
					39,046	39,046			281,583	3,621,659	205
110,000				110,000					385,964	2,459,500	206
									295,970	599,602	207
46,448		36,092		10,356	2,300		2,300		119,276	3,495,192	208
					2,456	2,456			50,741	1,637,272	209
									2,912	975,896	210
7,610	10	7,600							184,213	3,113,800	211
					14,111	14,111					
35,086		13,000		22,086					196,828	2,283,702	212
									21,531	1,988,148	213
									99,085	2,338,042	214
					14,187	987	13,200		390,312	2,217,552	215
					27,895			27,895	56,795	4,908,664	216
					79,259	2,259	16,000	61,000	115,836	2,767,340	217
									28,564	1,286,857	218
									94,461	2,327,973	219
									25,740	1,407,878	220
									25,712	1,324,822	221
84,376			72,500	11,876	68,688	35,288		33,400	46,587	1,359,137	222
									303,971	2,226,900	223
									166,470	2,958,000	224
15,255	1,457	13,798			14,886	5	9,000	5,881	399,454	1,485,651	225
					36,684	36,684			190,075	1,064,583	226
									162,165	969,179	227

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TABLE 25.—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.	Protection to person and property.			Conservation of health.	Sanitation.	Highways.	Charities, hospitals, and corrections.
				Police department.	Fire department.	Other protection.				
	Grand total	$2,941,873,313	$265,156,595	$35,164,130	$115,621,572	$24,778,856	$23,414,715	$29,133,419	$17,115,170	$162,341,085
	Group I	1,778,744,930	159,701,559	18,142,767	34,528,227	19,507,189	14,385,096	9,794,224	6,396,017	111,474,478
	Group II	384,591,133	43,539,490	6,199,572	25,065,757	1,890,035	4,089,549	2,949,013	2,733,991	33,102,947
	Group III	391,116,032	33,268,584	5,853,129	27,456,140	2,011,597	3,245,464	10,218,726	4,194,353	10,729,849
	Group IV	219,635,315	16,288,106	2,855,480	15,572,330	911,833	759,359	3,717,500	1,770,993	3,866,754
	Group V	167,785,903	12,358,856	2,113,182	12,999,118	658,202	935,247	2,458,956	2,019,816	3,167,057
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.									
1	New York, N. Y	$1,904,627,590	$52,954,979	$7,489,186	$10,345,670	$17,096,341	$3,551,213	$2,763,976	$1,216,159	$61,944,516
2	Chicago, Ill	177,047,794	19,052,790	2,396,893	4,434,200	1,277,803	4,008,128	3,139,615	132,799	10,483,608
3	Philadelphia, Pa	136,070,978	32,500,000	2,715,793	3,642,793	182,000	----------	500,000	----------	11,144,570
4	St. Louis, Mo	50,389,278	6,441,000	678,917	1,058,490	22,500	1,732,188	180,400	----------	3,129,048
5	Boston, Mass	133,298,643	9,418,000	1,605,100	3,218,600	204,100	786,800	1,242,800	2,511,000	9,075,200
6	Cleveland, Ohio	69,049,690	9,177,785	606,264	1,795,587	380,000	2,861,021	565,122	336,983	3,463,318
7	Detroit, Mich	68,497,175	7,511,970	1,053,168	2,734,476	9,000	710,565	397,449	620,246	3,125,123
8	Baltimore, Md	28,077,412	5,816,061	535,229	3,175,022	33,218	80,185	901,660	414,289	1,151,362
9	Pittsburgh, Pa	73,618,413	10,727,565	705,450	2,725,140	221,000	558,101	----------	235,177	6,422,784
10	Los Angeles, Calif	38,067,957	6,101,409	356,767	1,393,249	81,227	96,895	103,202	929,364	1,534,949
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.									
11	Buffalo, N. Y	$30,570,368	$2,282,582	$606,064	$1,747,602	$6,315	$531,806	$338,750	$819,146	$461,280
12	San Francisco, Calif	86,849,651	11,471,578	1,691,697	9,600,019	420,000	113,255	325,596	200,000	6,876,667
13	Milwaukee, Wis	25,565,324	2,167,288	442,400	1,366,870	158,000	1,002,230	174,500	107,240	3,608,377
14	Newark, N. J	40,057,567	4,882,776	666,640	1,444,595	55,931	564,112	300,345	157,983	5,567,809
15	Cincinnati, Ohio	39,153,958	3,479,174	454,095	2,242,945	144,500	522,982	175,275	313,371	7,622,438
16	New Orleans, La	18,935,466	3,313,020	171,350	1,363,040	----------	97,137	124,480	163,000	1,002,000
17	Minneapolis, Minn	27,278,016	3,579,446	143,918	1,218,028	314,441	274,942	272,037	238,812	1,763,668
18	Washington, D. C	27,795,813	3,394,274	381,333	1,593,015	580,950	335,234	361,998	155,733	1,735,485
19	Seattle, Wash	26,162,690	2,974,620	562,529	1,702,260	7,662	335,882	309,052	210,648	535,199
20	Jersey City, N. J	17,907,106	2,504,380	219,600	696,736	----------	17,000	150,000	43,700	1,620,628
21	Kansas City, Mo	26,153,169	1,110,351	251,500	791,272	750	225,000	62,000	114,648	1,912,837
22	Portland, Oreg	18,162,005	2,380,001	608,446	1,299,375	1,486	19,989	354,980	209,710	406,559
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.									
23	Indianapolis, Ind	$13,615,626	$723,200	$115,800	$1,032,600	$1,500	----------	$44,106	$38,400	$459,000
24	Denver, Colo	15,355,818	1,433,500	35,000	528,279	----------	$16,500	----------	90,000	990,000
25	Rochester, N. Y	12,632,403	396,148	239,683	1,132,111	4,389	53,401	2,657,303	30,190	3,858
26	Providence, R. I	12,798,380	1,850,932	508,700	1,124,234	1,021	426,276	98,140	201,941	378,973
27	St. Paul, Minn	15,684,612	1,057,292	50,167	733,391	303,933	18,282	192,697	135,953	525,739
28	Louisville, Ky	12,706,277	851,030	120,284	718,131	----------	135,000	71,351	27,839	2,092,498
29	Columbus, Ohio	9,594,310	200,199	88,380	1,064,522	1,448	----------	1,546,382	----------	120,927
30	Oakland, Calif	17,361,256	2,808,453	59,654	792,892	400	11,600	2,100	41,215	14,768
31	Toledo, Ohio	10,710,700	472,000	107,700	803,000	----------	3,500	12,500	100,000	75,000
32	Atlanta, Ga	8,639,666	831,064	189,531	745,559	307,694	86,357	1,017,993	136,031	523,534
33	Birmingham, Ala	4,090,379	452,299	6,215	380,778	76	979	23,347	60,211	106,950
34	Omaha, Nebr	11,263,133	626,471	92,258	682,731	825	114,128	13,261	44,072	----------
35	Worcester, Mass	11,007,749	715,031	350,842	708,426	34,644	315,475	20,514	274,683	1,219,399
36	Richmond, Va	9,769,187	1,725,000	175,135	558,938	430,060	68,000	216,204	88,053	304,253
37	Syracuse, N. Y	8,618,939	972,444	64,350	767,683	244	----------	52,673	50,533	136,695
38	Spokane, Wash	7,034,349	633,747	41,156	405,495	2,867	102,410	182,997	59,127	20,072
39	New Haven, Conn	8,181,600	985,465	180,220	693,579	----------	2,575	16,090	60,793	308,980
40	Memphis, Tenn	12,150,419	50,750	500,546	834,330	----------	23,040	50,000	74,000	274,250
41	Scranton, Pa	5,094,327	318,273	74,828	298,674	69,487	37,260	49,860	89,920	----------
42	Paterson, N. J	6,311,230	851,700	132,803	462,504	----------	90,100	100,738	48,952	168,000
43	Grand Rapids, Mich	6,017,633	452,000	142,034	468,571	140,723	65,958	17,000	29,815	10,000
44	Dallas, Tex	9,179,624	821,566	10,380	564,970	91,700	49,019	587,964	36,601	256,255
45	San Antonio, Tex	6,990,759	398,713	72,844	557,000	38,321	60,747	57,790	112,000	148,300
46	Fall River, Mass	5,971,305	495,700	203,500	512,358	1,200	84,386	----------	96,734	289,527
47	Dayton, Ohio	5,774,683	218,268	59,305	685,064	----------	20,714	115,744	106,104	27,643
48	Bridgeport, Conn	8,334,424	430,700	105,498	683,749	1,000	28,500	----------	100,603	350,000
49	Salt Lake City, Utah	6,829,613	766,436	80,799	388,065	1,770	16,475	56,203	226,863	5,954
50	New Bedford, Mass	6,705,927	573,738	204,986	577,400	----------	145,153	98,425	184,481	227,725
51	Nashville, Tenn	3,950,613	89,036	67,928	367,495	4,623	20,199	47,528	117,000	215,479
52	Tacoma, Wash	6,189,913	225,309	43,117	478,038	104	22,723	4,137	71,755	----------
53	Houston, Tex	7,503,612	1,493,801	132,215	425,285	119,994	35,488	832,897	71,945	89,472
54	Cambridge, Mass	11,092,944	630,010	39,398	321,879	65,037	113,803	90,422	280,221	329,162
55	Trenton, N. J	5,088,099	790,017	143,936	387,580	92,341	110,806	19,731	77,756	38,979
56	Lowell, Mass	5,500,922	612,050	140,550	532,047	18,700	196,600	49,400	133,350	247,200
57	Hartford, Conn	11,238,008	1,772,785	151,262	661,644	----------	119,268	136,888	88,239	263,046
58	Youngstown, Ohio	6,392,050	483,133	62,800	376,800	56,413	2,500	19,296	18,032	8,000
59	Fort Worth, Tex	4,064,973	327,600	52,300	508,500	----------	----------	2,400	92,250	55,823
60	Reading, Pa	3,122,487	40,000	20,000	336,025	----------	37,900	61,000	28,000	----------
61	Springfield, Mass	12,774,286	1,704,878	257,751	998,675	1,007	48,480	90,000	124,604	143,319
62	Camden, N. J	3,387,845	150,000	48,545	325,000	50,000	75,000	----------	287,300	5,500
63	Albany, N. Y	10,368,477	759,500	259,000	646,877	----------	43,000	802,500	21,000	34,000
64	Des Moines, Iowa	8,299,271	486,000	38,500	435,083	----------	25,000	36,230	25,758	----------
65	Lynn, Mass	6,270,824	569,235	83,907	559,942	103,266	55,107	13,237	91,800	87,052
66	Schenectady, N. Y	4,318,071	157,900	10,330	254,397	16,610	17,400	551,381	31,670	----------
67	Yonkers, N. Y	6,066,699	517,385	156,007	357,800	----------	239,500	125,265	22,000	----------
68	Lawrence, Mass	3,264,325	134,825	127,600	318,925	5,000	101,500	12,000	45,000	177,825
69	Kansas City, Kans	3,798,285	213,001	5,385	209,714	45,200	5,350	23,032	41,559	16,692

[1] Value of electric-light system included with that of water-supply system.

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EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1918.

assigned to each, see p. 21. For a text discussion of this table, see p. 98.]

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.	
$837,334,838	$109,915,965	$1,290,657,217	$31,234,751	$33,593,309	$1,669,460,643	$1,205,377,211	$46,309,275	$28,447,287	$254,732,652	$16,835,543	$117,868,675	
362,413,517	62,607,209	968,207,623	11,587,024	27,836,576	1,033,949,680	689,704,551	17,435,088	16,116,070	217,688,273	7,558,544	85,447,154	
119,103,829	12,018,292	129,529,466	4,569,192	1,777,750	209,131,756	159,122,611	8,452,528	5,352,398	22,313,811	80,000	13,810,408	
161,290,906	18,153,846	107,107,979	7,585,459	2,440,980	207,435,189	171,087,736	9,732,070	3,726,163	6,728,172	3,568,640	12,592,408	
102,082,200	8,062,439	59,736,999	4,011,322	529,597	123,986,703	100,389,488	7,556,633	1,960,956	6,439,538	3,127,879	4,511,999	
92,444,386	9,074,179	26,075,150	3,481,754	1,008,406	94,957,225	85,072,825	3,222,956	1,291,700	1,562,558	2,500,490	1,306,706	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.												
$130,246,465	$32,091,309	$684,676,776	$251,000	$8,457,127	$624,115,894	$362,529,985	.....	$5,182,522	$184,304,245	.....	$72,099,142	1
69,322,230	3,132,998	59,296,567	370,163	11,465,995	77,216,048	68,572,606	$4,195,775	24,458	4,423,209	.....	.....	2
38,230,843	2,806,835	40,706,276	3,641,868	.....	89,622,740	67,508,503	.....	132,000	16,706,755	.....	5,275,482	3
19,128,115	2,538,992	15,399,078	80,550	.....	43,458,455	41,196,590	.....	1,918,300	343,565	.....	.....	4
27,670,043	6,157,500	69,072,400	2,337,100	762,638	30,618,962	19,976,462	.....	2,781,200	145,100	$7,106,100	610,100	5
16,445,338	2,383,804	29,248,500	1,785,968	.....	29,538,264	22,973,551	3,968,065	1,268,959	.....	448,444	879,245	6
15,738,100	3,281,841	33,070,137	245,100	6,883,058	16,941,750	16,500,000	.....	441,750	.....	.....	.....	7
8,188,242	.....	7,475,480	306,664	32,162	33,245,019	19,339,546	.....	1,268,600	7,230,088	.....	5,406,785	8
21,546,107	9,396,694	18,649,665	2,430,730	89,460	36,907,655	31,104,798	.....	3,095,457	1,531,000	.....	1,176,400	9
15,898,034	817,236	10,612,744	137,881	146,136	52,284,893	40,002,510	9,271,248	2,824	3,004,311	4,000	.....	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.												
$11,509,123	$220,070	$11,209,044	$838,586	.....	$20,270,601	$18,795,525	.....	$1,072,723	$13,118	.....	$389,235	11
13,783,206	1,577,335	40,725,295	65,000	.....	14,161,801	5,775,000	.....	.....	.....	.....	8,386,801	12
8,338,639	996,500	6,941,230	262,050	$618,100	9,629,290	9,442,290	.....	187,000	.....	.....	.....	13
10,979,009	981,957	14,275,583	180,827	580,952	24,023,760	19,690,418	.....	1,131,982	2,707,874	.....	493,486	14
14,520,653	1,592,152	8,008,703	77,690	265,501	20,762,872	18,491,690	$22,967	535,700	1,500,015	.....	212,500	15
4,317,750	627,300	7,549,235	207,154	158,605	21,757,990	9,699,540	.....	1,691,800	9,063,970	$65,000	1,237,680	16
9,647,471	988,949	8,696,846	149,458	22,979	11,135,688	11,008,397	.....	595	126,696	.....	.....	17
12,361,936	1,144,477	4,982,639	768,739	35,986	19,672,281	19,221,108	.....	436,173	.....	15,000	.....	18
7,893,389	1,249,655	9,449,842	881,952	32,617	27,620,017	12,880,883	8,429,561	17,753	5,328,337	.....	963,483	19
7,848,098	505,711	3,242,753	1,058,500	.....	12,850,895	12,421,900	.....	.....	428,995	.....	.....	20
10,216,195	1,076,270	10,392,346	.....	56,886	8,458,854	8,113,054	.....	270,800	75,000	.....	.....	21
7,688,360	1,057,916	4,055,947	79,236	6,124	18,787,707	13,582,806	.....	7,872	3,069,806	.....	2,127,223	22
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.												
$5,572,178	$1,684,964	$3,847,478	$96,400	$8,424	$1,070,640	.....	.....	$570,640	.....	.....	$500,000	23
4,656,028	629,580	6,873,431	103,500	47,500	1,236,285	$435,000	.....	100,000	.....	.....	701,285	24
4,517,177	101,201	3,359,270	137,672	45,731	10,687,498	10,002,359	.....	118,616	.....	$399,008	167,505	25
4,005,753	.....	3,137,750	1,064,660	.....	6,410,608	5,046,331	.....	190	$792,500	571,587	.....	26
4,728,413	2,197,602	5,704,998	36,145	121,291	7,772,197	6,664,047	.....	263,150	300,000	.....	545,000	27
4,098,221	1,463,508	3,070,850	57,565	.....	10,098,796	9,481,144	.....	.....	572,652	45,000	.....	28
4,503,000	533,710	1,462,256	73,486	1,825	6,248,288	5,261,237	$725,529	261,522	.....	.....	.....	29
6,114,199	412,710	6,756,150	347,115	.....	9,069,623	.....	.....	.....	420,830	.....	8,648,793	30
5,850,000	480,000	2,795,000	12,000	418,000	4,325,000	3,900,000	.....	250,000	12,000	133,000	30,000	31
1,903,238	586,492	2,298,379	13,794	36,220	7,312,157	7,218,603	.....	1,000	.....	92,554	.....	32
1,565,690	88,986	1,343,153	61,695	.....	104,945	104,945	(1)	.....	.....	.....	.....	33
5,298,589	446,600	3,185,568	758,630	60,000	7,348,305	7,197,505	.....	.....	.....	.....	150,800	34
5,045,867	436,935	1,885,933	.....	.....	7,751,722	7,713,442	.....	1,900	.....	36,380	.....	35
3,175,888	.....	2,349,201	678,455	650,563	9,052,510	4,533,240	3,698,270	343,000	115,000	289,000	74,000	36
3,602,875	514,150	2,400,717	56,575	.....	5,161,909	5,102,234	.....	59,675	.....	.....	.....	37
3,664,709	339,879	1,472,425	109,465	41,768	4,925,805	4,925,759	.....	46	.....	.....	.....	38
3,922,451	604,772	1,255,775	150,900	.....	12,000	.....	.....	.....	12,000	.....	.....	39
3,082,558	369,799	6,641,146	250,000	.....	4,563,854	3,850,198	.....	213,656	100,000	400,000	.....	40
3,443,500	295,000	285,877	152,248	18,000	.....	.....	.....	.....	.....	.....	.....	41
3,505,912	321,942	579,979	48,600	13,979	12,300	7,300	.....	5,000	.....	.....	.....	42
2,894,271	506,586	1,290,675	.....	171,158	2,623,757	2,321,684	.....	161,960	.....	140,113	.....	43
3,661,550	335,603	2,671,750	42,266	.....	3,421,660	3,421,660	.....	.....	.....	.....	.....	44
2,080,000	142,500	3,183,800	138,744	29,000	506,963	.....	.....	341,700	.....	165,263	.....	45
2,853,900	400,000	989,550	64,450	.....	3,302,860	3,153,900	.....	17,000	97,500	34,460	.....	46
3,479,254	260,500	736,087	66,000	11,270	3,249,446	3,180,333	.....	69,113	.....	.....	.....	47
3,711,214	334,000	2,469,160	120,000	.....	61,332	.....	.....	.....	55,000	.....	6,332	48
3,809,462	371,569	992,610	113,407	.....	7,713,387	7,644,153	.....	3,250	.....	65,984	.....	49
2,964,544	566,675	970,900	191,900	.....	4,013,390	3,612,363	.....	.....	66,300	334,727	.....	50
1,521,338	299,225	1,200,762	.....	639,589	3,950,512	3,842,500	.....	28,768	50,000	29,244	.....	51
3,268,312	208,773	1,704,290	163,350	.....	11,560,942	6,533,009	4,305,114	1,200	450,249	.....	271,370	52
2,804,032	172,170	1,286,922	39,391	3,000	4,926,247	1,732,642	.....	.....	2,578,141	.....	615,464	53
3,153,321	334,600	5,690,491	44,600	.....	6,809,975	6,705,075	.....	800	.....	104,100	.....	54
2,272,357	261,800	862,796	30,000	.....	991,750	990,550	.....	.....	.....	1,200	.....	55
2,458,500	280,000	757,525	75,000	.....	2,083,377	2,029,377	.....	1,000	.....	53,000	.....	56
4,406,345	.....	2,390,235	1,248,296	.....	7,448,708	6,895,311	.....	350,000	85,000	118,397	.....	57
3,002,600	.....	2,349,976	12,500	.....	4,113,100	4,002,500	.....	110,600	.....	.....	.....	58
1,811,800	232,800	974,600	6,900	.....	2,570,300	2,570,300	.....	.....	.....	.....	.....	59
1,734,562	215,000	600,000	.....	.....	4,327,500	4,327,500	.....	.....	.....	.....	.....	60
5,424,520	.....	3,611,866	369,156	77,717	6,532,505	5,650,646	.....	.....	.....	.....	881,859	61
1,700,000	160,000	536,500	50,000	36,945	2,961,750	2,700,000	.....	.....	200,000	61,750	.....	62
2,609,300	.....	5,121,000	72,300	.....	3,915,600	3,069,600	.....	200,000	646,000	.....	.....	63
5,277,000	593,000	1,368,250	14,450	.....	388,400	.....	.....	139,400	.....	249,000	.....	64
3,182,550	413,963	756,815	353,950	.....	4,303,916	4,176,043	.....	.....	.....	127,873	.....	65
2,284,538	.....	963,845	30,000	.....	2,193,804	2,084,827	.....	108,977	.....	.....	.....	66
3,328,909	120,000	1,106,683	93,150	.....	4,384,117	4,205,117	.....	4,000	175,000	.....	.....	67
1,439,000	265,000	602,975	34,675	.....	2,617,000	2,500,000	.....	.....	.....	117,000	.....	68
1,901,481	122,252	1,212,580	2,039	.....	3,298,459	2,295,302	1,003,157	.....	.....	.....	.....	69

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TABLE 25.—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.	Protection to person and property.			Conservation of health.	Sanitation.	Highways.	Charities, hospitals, and corrections
				Police department.	Fire department.	Other protection.				
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.									
70	Oklahoma City, Okla	$4,379,693	$110,275	$96,367	$236,777	.....	$11,000	$24,164	$45,624	$125,009
71	Duluth, Minn	6,560,642	319,508	94,027	310,457	.....	32,421	26,360	72,346	2,029
72	Wilmington, Del	4,272,975	810,000	10,300	2,225	$62,275	.....	.....	50,795	.....
73	Akron, Ohio	7,531,156	441,000	63,260	465,414	.....	21,950	727,851	.....	256
74	Norfolk, Va	3,708,546	163,805	97,066	251,613	108,631	19,729	186,512	65,051	236,122
75	Elizabeth, N. J	2,845,874	138,000	5,022	451,678	.....	32,286	.....	43,766	70,678
76	Utica, N. Y	4,075,568	280,022	51,189	431,067	.....	.....	11,112	8,980	119,324
77	Waterbury, Conn	6,627,235	1,051,099	.....	253,650	.....	4,052	.....	22,753	403,311
78	Somerville, Mass	4,888,100	277,300	72,000	457,900	.....	54,900	48,900	85,000	109,900
79	St. Joseph, Mo	3,481,872	143,000	94,000	223,000	15,000	5,500	.....	.....	17,000
80	Manchester, N. H	4,517,364	329,750	93,970	531,519	.....	48,000	15,000	32,336	139,675
81	Jacksonville, Fla	3,375,769	533,246	193,571	364,035	.....	7,586	103,429	45,513	30,728
82	Hoboken, N. J	4,438,577	476,979	53,204	500,276	10,077	.....	.....	25,538	.....
83	Wilkes-Barre, Pa	6,595,660	182,900	84,241	320,200	53,339	3,500	25,000	2,400	.....
84	Troy, N. Y	3,225,129	357,219	107,825	452,010	.....	8,170	211,800	27,975	.....
85	Fort Wayne, Ind	3,312,586	117,000	11,000	235,305	.....	5,000	16,726	11,970	.....
86	East St. Louis, Ill	2,401,535	145,980	40,718	138,016	.....	20,561	52,500	.....	.....
87	Evansville, Ind	2,635,942	113,000	125,500	206,500	.....	.....	25,000	26,273	.....
88	Erie, Pa	3,713,218	177,300	13,600	276,200	450	.....	60,300	12,300	31,300
89	Passaic, N. J	2,774,562	211,141	13,765	217,408	550	37,555	.....	11,500	9,942
90	Wichita, Kans	2,089,838	149,748	3,901	157,786	.....	.....	4,181	3,003	6,246
91	Harrisburg, Pa	3,016,675	3,740	6,275	212,340	16,250	5,000	.....	7,620	.....
92	Bayonne, N. J	2,852,346	184,412	96,226	163,298	28,070	.....	6,100	16,091	.....
93	Pooria, Ill	4,304,050	267,100	44,700	237,200	45,600	5,750	22,000	17,500	110,200
94	South Bend, Ind	2,874,290	125,807	13,742	173,220	41,748	1,900	8,000	5,273	.....
95	Johnstown, Pa	3,622,650	173,000	12,500	228,500	.....	10,000	.....	12,775	.....
96	El Paso, Tex	4,262,550	65,103	40,396	219,991	3,786	15,938	183,013	34,154	18,490
97	Savannah, Ga	6,606,711	341,138	119,113	296,416	5,386	17,997	213,600	7,150	.....
98	Brockton, Mass	3,228,415	595,500	68,650	216,550	2,340	1,300	228,525	40,075	81,025
99	Sacramento, Calif	7,244,074	630,500	9,000	273,000	135,828	775	298,500	69,291	2,500
100	Terre Haute, Ind	2,485,086	35,000	9,000	249,800	.....	.....	25,000	3,000	.....
101	Holyoke, Mass	3,648,980	1,025,220	6,000	460,155	.....	36,940	.....	31,750	67,150
102	Allentown, Pa	3,103,261	189,350	16,700	298,000	.....	.....	17,000	5,600	.....
103	Portland, Me	4,575,556	1,259,000	85,700	134,850	33,150	8,500	.....	30,000	192,200
104	Springfield, Ill	3,610,164	114,000	5,046	206,748	15,333	3,830	18,904	6,000	77,700
105	Canton, Ohio	3,758,986	200,514	6,650	171,840	49,500	.....	302,000	55,871	.....
106	Berkeley, Calif	2,413,109	188,500	12,600	214,000	3,500	.....	80,000	34,000	.....
107	Chattanooga, Tenn	3,101,519	365,800	34,155	412,864	51,000	.....	44,375	34,780	83,000
108	Charleston, S. C	1,916,825	112,500	127,525	173,800	.....	1,200	.....	22,800	310,000
109	Pawtucket, R. I	2,780,118	83,359	90,680	233,037	.....	.....	23,317	52,990	19,467
110	Altoona, Pa	1,917,975	52,000	8,500	126,000	.....	.....	302,450	15,000	.....
111	Covington, Ky	1,825,816	213,840	4,500	167,267	.....	11,069	13,600	30,500	44,500
112	Atlantic City, N. J	4,737,950	325,000	25,000	589,000	91,750	105,000	20,000	130,600	.....
113	Mobile, Ala	2,409,285	275,000	127,800	272,500	20,000	5,000	.....	25,000	185,000
114	Sioux City, Iowa	2,749,824	151,500	76,000	180,000	500	662	20,000	25,000	.....
115	Little Rock, Ark	2,337,540	261,523	7,190	242,850	.....	9,547	9,293	13,568	25,336
116	Flint, Mich	2,154,160	226,233	12,000	106,300	1,557	1,470	.....	43,300	265,150
117	Tampa, Fla	4,435,124	346,422	36,900	183,778	.....	.....	90,500	10,000	78,118
118	Saginaw, Mich	1,983,573	194,987	24,660	157,000	.....	24,526	.....	22,000	.....
119	Rockford, Ill	3,199,447	119,838	15,788	170,097	.....	45,872	.....	63,507	.....
120	San Diego, Calif	11,631,410	117,250	85,000	360,100	.....	52,550	12,000	67,100	.....
121	Pueblo, Colo	1,611,017	280,000	3,900	82,400	.....	.....	.....	36,000	.....
122	Gary, Ind	2,321,427	100,000	4,000	128,480	7,672	2,500	7,500	20,625	1,500
123	New Britain, Conn	2,629,550	280,250	40,020	169,264	.....	.....	51,500	11,810	93,336
124	Binghamton, N. Y	2,434,705	136,985	58,337	248,486	.....	1,200	40,000	38,915	183,932
125	York, Pa	1,950,560	29,975	4,540	232,020	66,500	4,250	9,300	5,800	.....
126	Springfield, Ohio	2,181,300	208,500	62,200	244,000	.....	.....	.....	22,000	152,500
127	Malden, Mass	2,412,100	52,500	48,575	176,400	.....	24,200	33,200	38,425	42,800
128	Lancaster, Pa	1,624,600	52,000	30,600	125,500	.....	.....	25,000	11,000	.....
129	Pasadena, Calif	2,671,104	112,237	5,939	238,078	1,041	373	59,848	10,000	1,946
130	Kalamazoo, Mich	1,584,361	79,831	38,500	105,400	.....	40,000	.....	5,850	.....
131	Augusta, Ga	1,925,281	184,420	8,347	178,715	41,000	9,800	14,140	45,150	529,334
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.									
132	Davenport, Iowa	$3,316,820	$170,749	$47,708	$162,449	$34,113	.....	.....	$19,615	.....
133	Topeka, Kans	1,823,193	124,600	10,444	152,500	.....	$12,275	$22,374	.....	.....
134	Salem, Mass	2,567,886	141,000	92,365	198,225	81,710	18,000	1,114	45,287	$89,800
135	Haverhill, Mass	2,652,970	168,525	17,575	253,925	6,600	82,235	6,885	34,500	142,650
136	Huntington, W. Va	2,362,942	336,750	13,450	84,100	.....	.....	16,150	7,855	.....
137	Muskogee, Okla	1,965,674	24,881	3,846	102,738	.....	409	30,371	13,755	151,500
138	Bay City, Mich	1,853,225	223,000	.....	196,000	725	4,000	.....	18,750	.....
139	Chelsea, Mass	2,143,650	349,000	76,000	125,750	.....	.....	2,000	60,000	.....
140	McKeesport, Pa	1,846,426	6,500	71,000	65,500	20,000	.....	18,000	34,000	.....
141	Racine, Wis	2,394,019	98,500	15,650	160,500	26,250	8,374	32,295	13,000	.....
142	Superior, Wis	1,909,304	177,924	11,840	163,420	16,293	4,670	180	20,982	.....
143	Lincoln, Nebr	2,477,000	85,000	3,500	121,500	.....	6,000	.....	9,000	.....
144	Roanoke, Va	1,581,692	434,475	12,460	166,660	.....	2,500	42,278	21,276	29,533
145	Macon, Ga	1,682,677	136,670	4,161	116,050	81,500	1,900	16,318	9,500	305,054
146	Woonsocket, R. I	1,078,600	211,050	33,700	111,800	.....	.....	.....	26,750	22,250
147	Lansing, Mich	1,702,409	160,059	10,300	136,940	.....	2,375	20,032	56,026	.....

[1] Includes value of auditorium.

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EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1918—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 98.]

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 1918.												
$2,524,605	$105,715	$1,070,127	$30,030	.....	$2,510,339	$2,510,339	.....	.....	.....	.....	.....	70
3,714,123	282,508	1,626,655	80,208	.....	4,945,846	3,541,553	$1,399,658	$4,635	.....	.....	.....	71
1,269,880	.....	2,065,000	2,500	.....	3,427,070	3,362,270	.....	10,000	$54,800	.....	.....	72
4,997,735	131,000	682,690	.....	.....	5,277,643	5,090,013	.....	187,630	.....	.....	.....	73
1,581,263	93,737	873,337	31,680	.....	4,376,721	3,492,130	.....	358,216	420,000	$106,375	.....	74
1,588,775	210,556	200,863	74,250	$6,500	93,587	.....	.....	.....	93,587	.....	.....	75
2,204,372	401,862	555,160	12,480	.....	154,022	.....	.....	.....	.....	.....	$154,022	76
2,727,905	.....	2,049,860	114,605	.....	3,331,826	3,331,826	.....	.....	.....	.....	.....	77
2,075,100	286,400	1,360,700	60,000	.....	1,114,389	1,114,389	.....	.....	.....	.....	.....	78
2,200,000	304,372	458,300	21,700	104,000	70,000	.....	.....	70,000	.....	.....	.....	79
1,186,247	447,700	1,543,707	149,460	.....	3,335,416	2,594,431	.....	1,300	.....	739,685	.....	80
357,412	140,983	1,585,705	13,511	.....	4,495,896	1,247,065	1,892,537	.....	1,356,294	.....	.....	81
2,219,509	151,083	1,001,911	.....	.....	629,612	359,696	.....	.....	.....	269,916	.....	82
1,909,450	.....	3,700,530	314,100	.....	128,000	.....	.....	.....	.....	128,000	.....	83
1,620,630	.....	436,500	3,000	.....	3,356,982	3,205,677	.....	40,000	63,305	48,000	.....	84
1,978,035	176,250	759,300	2,000	3,000	2,695,774	1,792,000	807,774	56,500	.....	.....	39,500	85
1,412,690	89,520	501,550	.....	.....	.....	.....	.....	.....	.....	.....	.....	86
1,641,050	72,290	406,229	20,100	.....	2,366,200	1,846,500	.....	129,700	130,000	260,000	.....	87
2,404,000	164,000	572,968	800	.....	4,235,970	4,088,550	.....	600	1,320	.....	145,500	88
1,605,935	135,414	519,352	12,000	.....	.....	.....	.....	.....	.....	.....	.....	89
1,204,866	80,181	474,136	5,790	.....	215,772	.....	.....	500	.....	.....	215,272	90
1,724,000	.....	1,041,450	.....	25,000	2,511,325	2,511,025	.....	300	.....	.....	.....	91
2,049,362	105,711	170,988	32,088	.....	759,478	707,260	.....	.....	52,218	.....	.....	92
2,527,100	222,900	804,000	.....	.....	268,000	.....	.....	20,000	176,000	.....	72,000	93
1,760,800	122,200	621,600	.....	.....	2,039,157	2,036,597	.....	965	.....	1,595	.....	94
1,686,125	.....	1,466,500	33,250	.....	400	.....	.....	400	.....	.....	.....	95
1,440,554	66,005	2,032,571	142,549	.....	1,910,760	1,910,760	.....	.....	.....	.....	.....	96
1,000,000	113,142	4,305,404	187,365	.....	1,516,084	818,990	.....	275,000	64,557	174,237	183,300	97
1,659,000	205,300	104,625	25,525	.....	2,378,969	2,354,469	.....	.....	.....	24,500	.....	98
2,343,180	218,000	3,177,500	86,000	1,765	2,023,505	1,962,037	.....	.....	51,468	10,000	.....	99
1,742,729	162,557	254,000	4,000	.....	142,000	.....	.....	.....	.....	142,000	.....	100
1,495,500	.....	464,545	61,720	.....	3,849,377	1,398,807	2,450,570	.....	.....	.....	.....	101
2,156,311	.....	420,300	.....	.....	1,566,841	1,566,841	.....	.....	.....	.....	.....	102
1,842,850	173,400	678,700	137,206	.....	4,555,017	4,404,517	.....	500	.....	150,000	.....	103
2,243,450	185,000	723,903	10,550	.....	1,551,648	1,105,115	185,818	375	.....	260,340	.....	104
2,500,000	72,500	390,111	10,000	.....	1,726,427	1,446,000	.....	[1] 280,427	.....	.....	.....	105
1,562,609	177,000	92,000	48,900	.....	106,650	.....	.....	.....	106,650	.....	.....	106
840,500	166,500	991,845	76,700	.....	519,000	.....	.....	74,000	345,000	100,000	.....	107
556,000	.....	575,000	38,000	.....	1,494,156	1,361,656	.....	20,500	12,000	.....	100,000	108
1,280,234	350,711	591,707	54,616	.....	2,937,631	2,909,895	.....	.....	.....	27,736	.....	109
1,260,025	.....	42,000	112,000	.....	2,155,300	2,155,300	.....	.....	.....	.....	.....	110
720,100	124,300	495,300	840	.....	4,298,000	4,237,000	.....	23,000	.....	.....	38,000	111
2,028,000	125,000	1,248,600	50,000	.....	2,402,847	2,402,847	.....	.....	.....	.....	.....	112
469,985	.....	1,001,500	27,500	8,000	3,259,400	1,164,400	.....	50,000	2,000,000	45,000	.....	113
1,624,891	145,000	301,271	225,000	2,500	1,148,781	1,137,908	.....	500	.....	10,373	.....	114
1,161,677	157,103	378,253	71,150	104,491	5,000	.....	.....	.....	.....	.....	5,000	115
1,199,600	64,700	220,400	13,450	40,450	1,384,736	1,343,928	.....	40,808	.....	.....	.....	116
688,426	71,130	2,927,350	2,500	.....	73,644	.....	.....	350	37,727	35,567	.....	117
1,251,100	81,000	228,300	.....	5,000	1,536,100	1,136,600	.....	30,000	.....	257,500	112,000	118
1,842,200	189,400	722,846	29,899	.....	1,082,393	1,061,693	.....	20,700	.....	.....	.....	119
1,938,832	322,000	7,424,402	1,302,176	.....	8,434,472	6,373,325	.....	.....	1,422,757	145,000	493,390	120
671,900	133,000	358,500	45,317	2,500	1,890,700	1,886,000	.....	900	.....	3,800	.....	121
1,185,000	175,800	640,000	48,340	.....	1,200	.....	.....	1,200	.....	.....	.....	122
1,477,172	.....	506,198	.....	.....	3,081,260	2,836,710	.....	.....	.....	80,550	164,000	123
1,530,930	131,214	49,986	14,720	.....	1,817,732	1,795,412	.....	1,000	.....	.....	21,320	124
1,246,275	14,000	337,900	.....	.....	.....	.....	.....	.....	.....	.....	.....	125
1,243,600	115,500	133,000	.....	22,000	1,485,000	1,360,000	.....	125,000	.....	.....	.....	126
1,251,850	341,720	346,730	55,700	.....	1,090,810	1,082,510	.....	650	.....	7,650	.....	127
1,303,500	.....	77,000	.....	.....	2,292,000	2,157,000	.....	135,000	.....	.....	.....	128
1,467,451	94,645	626,684	52,862	4,391	3,175,318	1,701,347	820,276	.....	.....	.....	653,695	129
962,800	162,430	168,930	22,600	200,000	954,455	883,100	.....	300	.....	71,055	.....	130
723,000	.....	150,800	40,575	.....	3,800,155	1,604,000	.....	.....	52,155	29,000	2,115,000	131
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.												
$1,627,500	$209,836	$1,019,850	$25,000	.....	$274,657	.....	.....	.....	.....	$25,000	$249,657	132
1,121,000	65,000	315,000	.....	$117,600	1,009,814	$1,009,314	.....	$500	.....	.....	.....	133
1,411,785	181,100	238,000	69,500	.....	2,616,528	2,482,728	.....	2,000	.....	131,800	.....	134
1,187,200	228,600	524,275	.....	.....	1,801,267	1,795,667	.....	3,200	.....	2,400	.....	135
1,418,837	85,000	386,500	14,300	.....	84,900	.....	.....	29,900	$5,000	50,000	.....	136
854,160	85,000	690,500	8,514	.....	1,250,000	1,125,000	$100,000	.....	.....	25,000	.....	137
709,000	97,000	604,750	.....	.....	1,550,422	1,145,000	390,000	2,250	6,000	7,172	.....	138
992,250	66,000	379,400	93,250	.....	571,367	571,367	.....	.....	.....	.....	.....	139
1,358,800	111,226	28,240	133,160	.....	1,673,500	1,673,000	.....	500	.....	.....	.....	140
1,274,450	142,000	623,000	.....	10,000	83,038	.....	.....	5,000	6,000	72,038	.....	141
1,148,060	79,200	148,070	138,665	.....	155,000	.....	.....	.....	155,000	.....	.....	142
1,778,000	172,000	276,000	26,000	.....	2,134,091	1,798,091	336,000	1,000	.....	.....	.....	143
596,184	.....	236,926	39,400	.....	66,854	.....	.....	51,854	.....	15,000	.....	144
540,828	8,700	331,996	130,000	.....	1,310,274	1,235,958	.....	326	2,681	14,014	57,295	145
614,000	20,000	27,000	12,050	.....	1,118,350	1,118,350	.....	.....	.....	.....	.....	146
1,084,820	77,700	149,482	4,675	10,550	1,663,590	1,030,838	526,590	27,862	.....	50,000	28,300	147

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TABLE 25.—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.	Protection to person and property.			Conservation of health.	Sanitation.	Highways.	Charities, hospitals, and corrections.
				Police department.	Fire department.	Other protection.				
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918—Continued.									
148	Montgomery, Ala.	$1,753,462	$281,500	$64,331	$225,426	.....	$19,394	$60,220	$1,123	.....
149	West Hoboken, N. J.	915,800	24,300	.....	89,300	.....	.....	.....	800	.....
150	Newton, Mass.	3,599,423	70,600	91,300	277,650	$79,125	51,500	.....	183,630	$27,500
151	Butte, Mont.	2,304,948	99,377	23,500	132,500	.....	1,555	154,620	32,700	55,000
152	Wheeling, W. Va.	2,533,833	129,310	8,094	195,253	.....	3,500	46,353	22,500	5,500
153	East Orange, N. J.	2,485,076	52,294	45,050	200,751	.....	.....	.....	3,500	.....
154	Galveston, Tex.	1,859,478	368,002	78,700	304,062	19,965	.....	15,000	5,000	.....
155	Perth Amboy, N. J.	1,367,814	40,000	12,606	103,940	.....	6,500	.....	.....	16,000
156	Fitchburg, Mass.	1,993,484	124,934	55,418	174,710	5,475	31,826	16,150	54,900	290,817
157	Lexington, Ky.	1,122,699	5,590	29,507	96,003	.....	7,715	159,578	15,265	36,957
158	New Castle, Pa.	1,288,328	98,430	4,100	70,398	17,900	1,000	37,700	9,400	15,000
159	Chester, Pa.	1,127,780	97,680	1,000	75,000	.....	.....	.....	1,000	.....
160	Decatur, Ill.	1,917,077	328	3,200	67,500	.....	1,000	.....	7,500	.....
161	Springfield, Mo.	1,324,131	5,000	4,521	145,435	.....	1,300	90,000	5,000	32,000
162	Hamilton, Ohio	2,064,303	56,500	6,300	149,563	.....	2,000	.....	.....	.....
163	Charlotte, N. C.	833,810	208,610	3,000	55,000	.....	.....	22,200	18,000	.....
164	Portsmouth, Va.	580,648	131,640	5,490	74,818	5,000	.....	21,500	2,300	25,000
165	Everett, Mass.	1,540,803	11,663	40,382	122,483	717	19,591	.....	56,402	14,844
166	Dubuque, Iowa	1,299,698	23,200	13,000	192,000	2,000	3,000	.....	23,800	.....
167	San Jose, Calif.	2,159,143	195,000	2,500	187,310	39,500	.....	74,500	20,740	.....
168	Pittsfield, Mass.	2,243,955	156,000	28,000	143,500	.....	.....	.....	25,000	51,230
169	New Rochelle, N. Y.	2,379,544	66,300	78,000	261,950	.....	8,000	125,000	20,000	.....
170	Quincy, Mass.	2,094,218	109,700	37,057	167,600	.....	7,200	750	23,100	37,500
171	Colorado Springs, Colo.	3,490,951	201,320	2,125	104,280	1,000	16,573	.....	23,741	.....
172	Knoxville, Tenn.	1,771,414	38,279	7,386	256,656	.....	18,244	750	2,807	101,518
173	Joliet, Ill.	2,576,503	9,800	39,897	87,400	29,720	1,200	16,000	10,500	.....
174	Niagara Falls, N. Y.	1,403,810	141,074	10,202	239,140	1,230	5,000	3,700	59,782	.....
175	Mount Vernon, N. Y.	2,950,285	209,000	119,831	255,692	.....	.....	226,000	10,000	.....
176	Elmira, N. Y.	1,493,855	220,007	5,750	154,330	.....	.....	.....	10,800	.....
177	Lorain, Ohio.	1,308,500	35,000	24,900	173,100	.....	.....	.....	.....	.....
178	Cedar Rapids, Iowa.	2,520,001	431,771	19,577	86,024	.....	7,609	.....	21,462	250
179	Amsterdam, N. Y.	762,800	19,350	3,500	91,750	150	10,200	10,800	6,800	.....
180	Auburn, N. Y.	1,064,996	59,000	5,700	116,500	.....	34,000	87,216	17,800	.....
181	Jamestown, N. Y.	1,277,382	82,000	4,200	92,367	.....	5,500	.....	17,639	138,560
182	Waterloo, Iowa.	1,997,775	90,000	7,000	83,775	.....	.....	.....	10,000	.....
183	Everett, Wash.	1,011,146	28,870	7,012	70,710	.....	573	.....	14,214	.....
184	Shreveport, La.	1,699,904	132,800	3,053	175,774	554	5,390	24,287	25,896	3,000
185	Fresno, Calif.	1,975,990	130,000	2,500	218,200	5,000	.....	75,000	8,500	500
186	Quincy, Ill.	2,049,026	53,500	4,270	133,500	.....	8,000	.....	6,000	7,770
187	Boise, Idaho.	1,215,912	154,322	2,650	130,675	200	4,700	400	46,500	.....
188	Lima, Ohio.	1,402,135	82,000	23,000	172,182	.....	5,400	.....	4,822	.....
189	Taunton, Mass.	1,671,685	135,000	40,800	209,435	20,800	500	7,350	14,000	68,000
190	Oshkosh, Wis.	1,418,010	69,535	10,493	102,000	24,059	.....	.....	21,100	.....
191	Stockton, Calif.	2,611,225	8,808	2,684	182,581	7,502	.....	.....	6,971	83,226
192	Jackson, Mich.	1,895,446	11,222	22,200	156,534	.....	7,100	1,500	30,819	185,088
193	Austin, Tex.	1,354,444	65,000	1,900	144,478	.....	.....	11,000	39,496	80,000
194	Columbia, S. C.[1]	1,203,200	176,000	65,400	160,000	.....	21,000	.....	35,000	8,000
195	Aurora, Ill.	1,391,345	81,000	22,945	93,700	21,000	1,200	15,000	3,200	.....
196	Bellingham, Wash.	1,172,618	81,678	1,340	56,750	.....	.....	.....	6,600	160
197	Waco, Tex.	1,900,826	388,730	9,700	202,301	.....	9,000	.....	20,000	.....
198	Williamsport, Pa.	1,166,850	106,300	4,450	121,400	.....	7,500	.....	13,600	36,000
199	Highland Park, Mich.	2,806,539	94,910	70,029	105,745	.....	134,145	40,977	65,055	.....
200	Orange, N. J.	1,031,258	55,000	.....	120,354	.....	.....	.....	2,500	40,000
201	Lynchburg, Va.	1,013,758	28,989	8,462	130,514	.....	3,102	22,500	20,459	108,035
202	Brookline, Mass.	5,559,900	265,400	123,500	234,200	30,000	40,500	.....	174,200	128,500
203	Winston-Salem, N. C.	815,340	112,000	725	79,350	.....	4,000	67,968	10,000	100,000
204	Joplin, Mo.	1,469,718	54,573	12,925	72,290	.....	1,250	.....	12,855	15,117
205	Tulsa, Okla.	2,283,548	100,588	11,750	185,900	.....	3,615	36,200	11,147	21,200
206	Kenosha, Wis.	1,538,700	96,000	9,600	79,800	29,800	35,000	13,000	3,500	17,700
207	Danville, Ill.	599,602	32,900	2,028	94,759	2,887	50	.....	1,232	.....
208	Ogden, Utah.	2,288,692	1,262,500	2,500	124,300	.....	.....	300	13,500	.....
209	Newport, Ky.	714,637	53,408	1,292	31,687	.....	.....	.....	14,900	45,200
210	Norristown, Pa.	908,140	100,000	250	30,000	.....	.....	3,000	7,685	.....
211	Council Bluffs, Iowa.	1,853,500	27,000	32,000	180,000	.....	7,500	.....	5,000	.....
212	La Crosse, Wis.	1,220,351	78,755	4,200	112,994	450	.....	.....	14,352	.....
213	Stamford, Conn.	1,988,148	251,170	7,314	190,184	.....	4,365	29,215	13,731	19,920
214	Charleston, W. Va.	1,838,042	65,000	2,900	49,000	.....	500	12,500	14,500	200,000
215	Zanesville, Ohio.	1,021,360	5,000	25,000	100,000	.....	7,000	20,700	11,100	5,000
216	Madison, Wis.	3,460,069	97,773	18,864	152,592	10,600	11,211	535,835	21,933	225,000
217	Waltham, Mass.	1,780,495	31,291	58,667	147,708	24,877	3,424	4,548	51,793	40,733
218	Easton, Pa.	1,250,875	24,850	500	109,400	.....	3,500	24,100	7,500	.....
219	Poughkeepsie, N. Y.	1,452,973	68,850	1,000	55,000	.....	150,500	.....	.....	104,025
220	Jackson, Miss.	788,037	48,557	875	104,610	.....	.....	7,159	23,854	5,077
221	Wilmington, N. C.	644,822	93,000	11,000	86,801	.....	2,550	32,383	.....	.....
222	Newport, R. I.	1,326,282	174,080	64,302	41,600	1,500	13,042	.....	40,680	14,243
223	Watertown, N. Y.	1,169,900	108,000	.....	144,250	2,500	50	2,500	16,000	14,600
224	Battle Creek, Mich.	2,167,700	355,000	75,000	157,650	.....	21,500	20,000	12,000	.....
225	Newark, Ohio.	842,065	72,050	31,500	58,200	.....	3,000	.....	23,815	.....
226	East Chicago, Ind.	1,064,583	111,400	1,400	64,500	7,500	1,500	75,500	9,500	2,500
227	Green Bay, Wis.	968,913	44,805	2,079	53,381	.....	7,735	.....	7,020	.....

[1] Same values as shown for 1917.

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EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1918—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 98.]

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 1918—Continued.												
$471,844	$95,500	$338,650	$195,474	.....	$2,216,163	$2,117,307	.....	$856	$94,000	$4,000	.....	148
704,900	56,500	40,000	.....	.....	800	.....	.....	800	.....	.....	.....	149
2,094,350	276,500	346,263	101,000	$18,215	3,893,098	3,889,598	.....	.....	.....	3,500	.....	150
1,453,796	314,600	3,800	33,500	.....	.....	.....	.....	.....	.....	.....	.....	151
1,156,300	118,000	29,500	819,523	50,020	1,615,618	1,244,168	.....	343,450	25,000	3,000	.....	152
1,794,492	215,174	116,617	57,198	.....	1,723,370	1,723,370	.....	.....	.....	.....	.....	153
797,700	.....	257,949	13,100	82,500	2,026,065	2,000,595	.....	.....	.....	25,470	.....	154
906,768	70,000	212,000	.....	163,139	1,736,661	1,619,961	.....	2,500	114,200	.....	.....	155
795,428	161,500	277,436	4,890	.....	1,393,125	1,382,600	.....	.....	.....	10,525	.....	156
446,128	113,000	187,018	25,938	.....	50,180	.....	.....	50,180	.....	.....	.....	157
1,001,700	5,200	13,000	12,000	.....	65,100	.....	.....	100	.....	.....	$65,000	158
852,100	.....	101,000	.....	.....	43,000	.....	.....	.....	43,000	.....	.....	159
1,436,749	179,200	207,600	14,000	111,000	1,204,800	1,204,800	.....	.....	.....	.....	.....	160
907,386	75,134	100,855	57,500	.....	14,840	.....	.....	2,640	.....	12,200	.....	161
1,585,000	55,440	207,500	2,000	.....	1,699,478	1,097,546	$601,932	.....	.....	.....	.....	162
280,000	102,000	100,750	44,250	.....	1,100,000	1,000,000	.....	.....	.....	15,000	85,000	163
276,000	.....	10,000	28,900	.....	161,023	83,819	.....	70,000	.....	7,204	.....	164
1,048,223	123,186	103,312	.....	.....	439,319	409,739	.....	.....	.....	29,580	.....	165
645,248	157,300	240,150	.....	.....	858,650	850,000	.....	6,000	2,650	.....	.....	166
914,643	105,700	615,950	3,300	.....	.....	.....	.....	.....	.....	.....	.....	167
1,434,225	.....	356,000	50,000	.....	2,451,689	2,450,289	.....	1,400	.....	.....	.....	168
1,278,294	148,000	330,000	64,000	.....	7,400	.....	.....	.....	7,400	.....	.....	169
1,427,611	183,500	100,300	.....	.....	1,599,579	1,553,579	.....	500	.....	45,500	.....	170
1,130,463	87,000	1,914,949	9,500	.....	3,578,376	3,417,041	.....	1,500	.....	159,835	.....	171
1,074,342	93,825	116,777	60,830	.....	1,662,146	1,560,716	.....	101,430	.....	.....	.....	172
2,021,605	213,555	87,000	59,826	.....	450,000	450,000	.....	.....	.....	.....	.....	173
746,193	104,771	97,712	.....	.....	1,871,579	1,817,079	.....	54,500	.....	.....	.....	174
1,692,462	149,190	262,590	25,500	.....	.....	.....	.....	.....	.....	.....	.....	175
932,468	2,000	168,000	.....	.....	1,854,789	1,551,789	.....	.....	.....	303,000	.....	176
820,000	30,000	161,500	64,000	.....	801,500	764,500	.....	.....	.....	37,000	.....	177
1,334,996	158,112	460,200	.....	.....	1,205,932	1,205,682	.....	250	.....	.....	.....	178
616,750	.....	.....	3,500	.....	1,090,000	1,090,000	.....	.....	.....	.....	.....	179
723,060	.....	21,720	.....	2,500	1,180,586	1,071,270	.....	.....	.....	19,000	90,316	180
875,046	.....	62,070	.....	.....	1,625,189	1,241,453	343,736	15,000	.....	.....	25,000	181
1,152,000	123,000	525,000	7,000	.....	822,500	820,000	.....	2,500	.....	.....	.....	182
796,944	32,191	53,132	7,500	.....	1,478,560	1,416,020	.....	334	62,206	.....	.....	183
769,000	.....	384,391	175,759	9,474	1,201,612	764,862	.....	1,750	.....	110,000	325,000	184
971,290	125,000	426,500	13,500	56,605	100,000	.....	.....	.....	.....	.....	100,000	185
1,006,036	100,950	716,500	12,500	.....	1,331,272	1,257,096	.....	30,176	.....	44,000	.....	186
742,000	78,000	56,465	.....	.....	73,000	.....	.....	1,000	.....	72,000	.....	187
974,231	45,000	95,500	.....	.....	1,730,625	1,717,000	.....	13,625	.....	.....	.....	188
904,050	144,000	118,750	9,000	.....	1,986,125	1,551,065	385,610	.....	.....	49,450	.....	189
827,000	139,298	217,900	6,625	.....	711,666	688,666	.....	.....	.....	23,000	.....	190
1,380,757	339,000	599,696	.....	.....	973,800	.....	.....	.....	973,800	.....	.....	191
1,056,400	141,749	278,581	4,253	.....	861,565	750,969	.....	25,000	.....	85,596	.....	192
889,370	2,500	120,700	.....	.....	1,398,001	858,714	455,487	800	.....	81,000	2,000	193
572,800	.....	162,000	6,000	.....	1,061,500	1,060,000	.....	1,500	.....	.....	.....	194
972,500	108,500	72,300	.....	90,200	604,500	600,000	.....	500	.....	4,000	.....	195
776,990	106,100	136,500	6,500	.....	880,879	837,729	.....	.....	.....	43,150	.....	196
943,295	56,000	271,800	.....	.....	1,227,857	1,177,857	.....	.....	.....	50,000	.....	197
722,600	.....	155,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	198
2,295,678	.....	.....	.....	31,487	1,304,290	1,303,462	.....	828	.....	.....	.....	199
750,709	.....	52,000	10,695	90,425	969,806	969,806	.....	.....	.....	.....	.....	200
512,976	.....	96,096	82,625	.....	1,546,103	1,424,287	.....	120,857	.....	1,559	.....	201
1,978,700	347,500	2,237,400	.....	.....	1,263,100	1,257,600	.....	.....	.....	5,500	.....	202
363,612	20,500	23,020	29,165	.....	804,200	718,000	.....	45,000	.....	3,600	37,600	203
1,003,223	84,065	211,420	2,000	.....	164,333	.....	84,601	63,032	.....	16,700	.....	204
1,750,968	72,000	90,480	.....	17,253	1,323,858	1,153,800	.....	28,690	.....	13,968	127,400	205
694,000	210,000	155,800	194,500	.....	920,800	920,800	.....	.....	.....	.....	.....	206
135,706	131,834	198,206	.....	.....	.....	.....	.....	.....	.....	.....	.....	207
583,000	63,000	219,592	15,000	.....	1,206,500	1,188,500	.....	500	.....	17,500	.....	208
490,650	57,500	20,000	.....	.....	922,635	865,850	.....	785	10,000	.....	46,000	209
696,005	.....	65,250	5,950	67,756	.....	.....	.....	.....	.....	.....	.....	210
614,000	185,000	803,000	.....	.....	1,260,300	1,250,000	.....	10,300	.....	.....	.....	211
703,685	.....	301,045	4,870	.....	1,063,351	1,028,851	.....	34,500	.....	.....	.....	212
993,759	.....	450,790	27,700	.....	.....	.....	.....	.....	.....	.....	.....	213
1,134,012	10,000	224,600	125,000	.....	500,000	.....	.....	.....	.....	500,000	.....	214
617,560	68,000	162,000	.....	.....	1,196,192	1,048,677	.....	27,100	.....	120,415	.....	215
1,243,119	149,070	956,472	37,600	.....	1,448,595	1,325,933	.....	41,014	.....	73,460	8,138	216
708,791	230,637	426,426	57,600	.....	980,845	923,366	.....	300	.....	57,179	.....	217
889,200	108,000	80,300	3,525	35,982	.....	.....	.....	.....	.....	.....	.....	218
728,898	172,500	172,200	.....	.....	875,000	875,000	.....	.....	.....	.....	.....	219
402,618	33,908	154,404	6,975	.....	619,841	591,500	.....	.....	28,341	.....	.....	220
387,033	6,500	500	25,000	.....	630,000	560,000	.....	60,000	.....	.....	60,000	221
605,491	37,198	330,527	3,619	.....	32,855	.....	.....	295	27,280	5,280	.....	222
523,000	275,000	30,000	54,000	.....	1,057,000	1,050,000	.....	.....	.....	7,000	.....	223
980,550	100,000	376,000	70,000	.....	790,300	784,300	.....	6,000	.....	.....	.....	224
643,500	.....	10,000	.....	43,700	599,386	550,851	.....	150	.....	48,885	.....	225
611,078	68,735	77,920	33,050	.....	.....	.....	.....	.....	.....	.....	.....	226
647,373	74,695	131,825	.....	.....	266	.....	.....	266	.....	.....	.....	227

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TABLE 26.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF 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	$3,803,640,378	$3,509,725,244	$149,953,454	$143,961,680	$3,387,718,316	$49,313,561	$181,410,644	$125,430,346	$36,209,608	$23,557,903
	Group I	2,334,157,759	2,207,292,590	45,989,126	80,876,043	2,135,116,572	38,824,882	61,797,145	68,282,078	18,536,528	11,600,554
	Group II	490,686,723	423,318,617	19,301,528	48,066,578	422,811,567	3,628,618	39,474,789	12,216,359	8,236,021	4,319,369
	Group III	516,855,488	477,664,224	31,666,781	7,524,483	433,307,756	4,303,366	46,918,288	21,924,833	5,668,196	4,733,049
	Group IV	253,774,212	218,131,649	29,518,408	6,124,155	221,689,549	2,262,846	14,792,849	10,933,492	2,288,343	1,807,133
	Group V	208,166,196	183,318,164	23,477,611	1,370,421	174,792,872	293,849	18,427,573	12,073,584	1,480,520	1,097,798
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.										
1	New York, N. Y.	$1,537,048,224	$1,537,048,224			$1,422,803,873	$34,047,000	$28,095,154	$39,074,400	$6,290,105	$6,737,692
2	Chicago, Ill.	127,293,278	80,485,243	$2,986,055	$43,821,980	71,304,583	4,777,882	21,384,723	21,837,232	7,547,708	441,150
3	Philadelphia, Pa.	171,701,570	161,083,782	10,576,788	41,000	166,949,175			1,539,286	3,073,286	139,823
4	St. Louis, Mo.	23,851,784	22,351,784	1,500,000		23,355,000				234,311	212,473
5	Boston, Mass.	130,182,745	130,182,745			128,598,364			1,000,252		584,129
6	Cleveland, Ohio	87,401,222	64,660,699	11,806,500	10,934,023	80,348,951		4,334,426	2,007,300	265,336	445,209
7	Detroit, Mich.	38,115,984	36,155,676		1,960,308	29,557,276		5,624,638	2,823,254		110,816
8	Baltimore, Md.	96,203,991	96,293,991			96,241,980					52,011
9	Pittsburgh, Pa.	65,597,169	35,883,749	10,905,521	18,802,899	62,817,500		2,358,204	354	420,345	766
10	Los Angeles, Calif.	56,671,792	43,141,697	8,214,262	5,315,833	53,139,870				655,437	2,876,485
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.										
11	Buffalo, N. Y.	$45,080,776	$42,898,409		$2,182,367	$39,480,430	$156,550	$1,807,423	$1,652,095	$1,425,313	$558,965
12	San Francisco, Calif.	46,344,079	46,344,079			44,476,100				1,098,172	769,807
13	Milwaukee, Wis.	22,186,573	19,884,749		2,301,824	20,007,335	1,795	297,439		1,636,460	243,544
14	Newark, N. J.	65,217,490	54,433,698		10,783,792	55,339,772	11,300	3,710,000	5,616,220	292,228	197,970
15	Cincinnati, Ohio	86,645,016	75,914,133	$5,489,841	5,241,042	83,524,823		1,452,613	1,000,000	18,704	648,876
16	New Orleans, La.	49,502,659	49,502,659			42,872,663	3,458,973	2,534,000	244,750	197,524	194,749
17	Minneapolis, Minn.	31,040,300	29,291,053		1,749,247	23,718,076		7,072,350	63,500	2,134	184,240
18	Washington, D. C.	5,794,098	5,794,098			5,579,750					214,348
19	Seattle, Wash.	48,410,189	30,584,209	5,804,384	12,021,596	35,435,867		9,646,259		2,840,773	487,290
20	Jersey City, N. J.	37,598,811	28,823,769		8,775,042	34,909,451		215,379	2,465,299		8,682
21	Kansas City, Mo.	17,794,670	8,872,628	7,188,738	1,733,304	14,892,100		643,602	1,166,453	463,087	628,528
22	Portland, Oreg.	35,072,062	30,975,133	818,565	3,278,364	22,525,200		12,095,724	8,042	260,726	182,370
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.										
23	Indianapolis, Ind.	$8,379,851	$6,022,351	$2,357,500		$7,443,735			$12,500	$123,781	$799,835
24	Denver, Colo.	7,425,460	7,293,689	131,771		1,473,650		$5,524,900	12,039	360,844	54,027
25	Rochester, N. Y.	25,430,811	25,220,942		$209,869	16,481,800		6,120,000	1,905,000	414,055	509,956
26	Providence, R. I.	25,154,664	25,154,664			23,520,000	$1,245,854		54,463	7,293	327,054
27	St. Paul, Minn.	20,048,428	20,048,428			11,129,000	2,604,125	3,017,815	3,235,900	50,142	5,446
28	Louisville, Ky.	14,282,745	14,282,745			13,966,100			10,300	249,754	56,591
29	Columbus, Ohio	24,940,973	23,584,973	1,356,000		17,969,450		5,935,800	447,353	85,208	453,162
30	Oakland, Calif.	9,104,137	7,948,127	1,127,110	28,900	8,892,030			114,714	38,969	58,424
31	Toledo, Ohio	18,092,724	14,422,621	3,670,103		16,140,298		1,569,755	70,000	287,996	44,675
32	Atlanta, Ga.	6,076,473	6,076,473			6,019,000				55,429	2,044
33	Birmingham, Ala.	9,124,192	9,124,192			7,279,310			1,652,508	107,899	84,475
34	Omaha, Nebr.	23,486,077	13,010,212	3,441,786	7,034,079	19,257,698		3,336,862		724,579	166,948
35	Worcester, Mass.	14,495,564	14,495,564			14,027,700			292	236,130	231,442
36	Richmond, Va.	17,942,700	17,942,700			17,048,095	23,698		814,077		56,830
37	Syracuse, N. Y.	12,786,795	12,691,680		95,115	10,338,023	29,986	1,816,709	231,984	210,833	159,260
38	Spokane, Wash.	11,123,143	8,577,550	2,545,593		8,674,000		2,255,166	84,483	94,878	14,616
39	New Haven, Conn.	5,181,518	5,048,518	133,000		4,904,500			179,066	95,702	2,250
40	Memphis, Tenn.	14,225,432	14,225,432			13,711,030		465,755			48,647
41	Scranton, Pa.	4,169,767	2,375,719	1,794,048		3,599,000		365,862	100,000	104,905	
42	Paterson, N. J.	8,219,291	8,219,291			6,975,792	39,000	480,099	711,000		13,400
43	Grand Rapids, Mich.	5,406,739	4,007,639	1,399,100		4,376,700		825,200	16,351		188,488
44	Dallas, Tex.	7,059,052	7,059,052			6,689,000			115,469	248,288	6,295
45	San Antonio, Tex.	7,972,131	6,653,131	1,319,000		6,473,000			1,225,000	269,510	4,621
46	Fall River, Mass.	8,569,316	8,569,316			8,346,050			100,000		123,266
47	Dayton, Ohio	10,074,861	8,881,516	1,193,345		8,527,780		1,305,335	83,000	134,954	23,792
48	Bridgeport, Conn.	8,762,235	8,762,235			8,546,900	15,391		197,515	2,429	
49	Salt Lake City, Utah	9,809,855	8,080,392	1,729,463		7,049,500	3,811	1,984,467	8,152	660,732	103,193
50	New Bedford, Mass.	11,665,826	11,665,826			10,644,405	26,735		550,000	181,220	263,466
51	Nashville, Tenn.	8,771,638	8,771,638			8,282,850	3,700	348,000	137,088		
52	Tacoma, Wash.	11,070,060	10,107,312	962,636	112	10,143,495		755,020	62,636	60,838	48,071
53	Houston, Tex.	16,668,700	16,668,700			15,695,000	99,312		838,024	33,545	2,819
54	Cambridge, Mass.	11,954,922	11,954,922			10,928,150	25,000		865,000		136,772
55	Trenton, N. J.	8,747,965	8,747,965			5,574,120		2,406,961	765,301	54	1,529
56	Lowell, Mass.	5,620,104	5,620,104			4,718,297	26,200		750,000		125,607
57	Hartford, Conn.	13,641,208	10,755,155	2,886,053		13,482,500	119,581		30,000	2,453	6,674
58	Youngstown, Ohio	7,184,372	5,600,172	1,584,200		5,933,200		1,176,345	35,000	34,827	
59	Fort Worth, Tex.	6,619,109	6,619,109			6,409,755			198,879	4,695	5,780
60	Reading, Pa.	2,822,467	2,102,667	719,800		2,694,300		12,000	110,000		6,167
61	Springfield, Mass.	8,904,667	8,904,667			8,632,200	39,423			233,044	
62	Camden, N. J.	8,015,205	8,015,205			6,890,950		286,000	811,500	23,348	3,407
63	Albany, N. Y.	10,420,131	10,263,723		156,408	8,959,470		1,268,250		191,686	725
64	Des Moines, Iowa	6,022,974	3,688,667	2,334,307		5,389,795			342,642	204,078	86,459
65	Lynn, Mass.	6,674,876	6,674,876			5,791,200			605,000		278,676
66	Schenectady, N. Y.	6,713,503	6,713,503			4,910,108		326,825	1,425,108	39,739	11,723
67	Yonkers, N. Y.	14,623,358	14,623,358			9,057,663		1,803,000	3,719,232	43,463	
68	Lawrence, Mass.	5,120,065	5,120,065			4,125,180			840,000		154,885
69	Kansas City, Kans.	8,249,404	7,267,438	981,966		6,180,987	1,550	1,829,654	110,765	64,896	61,552

[1] Sinking and investment funds and public trust funds for municipal uses.

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YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND ASSETS: 1918.

assigned to each, see p. 21. For a text discussion of this table, see p. 99.]

GROSS DEBT AT CLOSE OF YEAR—continued.							NET DEBT[2] AT CLOSE OF YEAR.		INCREASE DURING YEAR IN—			City number.
Classified by creditor.		Per capita.	Classified by purpose for which incurred.				Total.	Per capita.	Funded and floating debt.	Sinking fund assets.	Net debt.[2]	
The public.	City funds with investments.[1]		General departments and municipal service enterprises.		Public service enterprises and investments.							
			Total.	Per capita.	Total.	Per capita.						
$3,052,140,162	$751,500,216	$110.81	$2,650,326,173	$77.21	$1,153,314,205	$33.60	$2,661,451,218	$77.53	$118,354,753	$59,163,601	$59,191,152	
1,724,038,135	610,119,624	159.73	1,527,456,950	104.53	806,700,809	55.20	1,584,183,419	108.41	79,761,871	45,557,921	34,203,950	
436,129,127	54,557,596	105.56	357,967,265	77.01	132,719,458	28.55	366,737,634	78.89	12,763,808	3,577,285	9,186,523	
461,823,901	55,031,587	72.69	410,511,773	57.73	106,343,715	14.96	357,112,087	50.23	11,947,011	5,494,317	6,452,694	
235,191,939	18,582,273	59.43	191,797,987	44.92	61,976,225	14.51	198,990,777	46.60	8,506,864	3,067,755	5,439,109	
194,957,060	13,209,136	56.49	162,592,198	44.12	45,573,998	12.37	154,427,301	41.91	5,375,199	1,466,323	3,908,876	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.												
$1,085,005,987	$452,042,237	$267.90	$921,494,521	$160.61	$615,553,703	$107.29	$1,005,055,422	$175.17	$54,291,578	$36,583,766	$17,707,812	1
102,214,952	25,078,326	49.97	121,231,544	47.59	6,061,734	2.38	72,727,810	28.55	1,385,426	353,947	1,031,479	2
135,294,670	36,406,900	98.93	127,323,578	73.36	44,377,992	25.57	136,183,943	78.47	17,915,900	3,048,191	14,867,709	3
22,017,784	1,834,000	30.91	21,185,377	27.45	2,666,407	3.46	17,487,662	22.66	[1] 1,468,000	108,734	[1] 1,576,734	4
86,025,675	44,157,070	169.34	92,476,595	120.29	37,706,150	49.05	86,204,074	112.13	159,483	227,179	[1] 67,696	5
80,684,446	6,716,776	126.26	67,321,724	97.25	20,079,498	29.01	72,665,938	104.97	6,329,738	1,746,999	4,582,739	6
28,484,448	9,631,536	60.60	35,379,870	56.25	2,736,114	4.35	23,513,064	37.38	1,407,500	515,467	892,033	7
70,744,735	25,549,256	161.94	71,052,621	119.49	25,241,370	42.45	67,083,114	112.81	2,032,400	1,875,602	156,798	8
59,939,189	5,657,980	111.90	53,734,969	91.67	11,862,200	20.24	54,554,136	93.06	[1] 1,091,224	1,069,883	[2] 2,161,107	9
53,626,249	3,045,543	103.04	16,256,151	29.56	40,415,641	73.48	48,708,256	88.56	[1] 1,200,930	28,153	[1] 1,229,083	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.												
$40,234,271	$4,846,505	$94.04	$32,435,847	$67.66	$12,644,929	$26.38	$34,878,997	$72.76	$353,258	$108,934	$244,274	11
45,364,779	979,300	97.61	34,721,272	73.13	11,622,807	24.48	43,276,494	91.15	[1] 1,269,800	[1] 175,821	[1] 1,093,979	12
21,936,073	250,500	49.86	21,782,911	48.95	403,662	0.91	20,009,130	44.96	1,788,791	----------	1,788,791	13
50,019,933	15,197,557	155.73	48,217,490	115.14	17,000,000	40.59	39,924,027	95.33	2,292,282	1,434,599	857,683	14
70,209,196	16,435,820	209.16	52,839,986	127.56	33,805,030	81.61	66,706,790	161.03	3,774,339	1,520,206	2,254,133	15
47,836,839	1,665,820	131.30	36,785,361	97.57	12,717,298	33.73	44,222,179	117.30	2,747,168	252,562	2,494,606	16
27,990,305	3,049,995	83.12	28,770,300	77.04	2,270,000	6.08	20,237,205	54.19	[1] 68,422	[1] 1,420,229	1,351,807	17
5,770,798	23,300	15.58	5,794,098	15.58	----------	----------	3,907,973	10.51	[1] 469,550	340,320	[1] 809,870	18
48,121,474	288,715	132.11	33,591,089	91.67	14,819,100	40.44	35,023,705	95.58	1,306,007	277,035	1,028,972	19
28,829,463	8,769,348	120.49	26,490,556	84.90	11,108,255	35.60	25,558,778	81.91	453,035	1,019,045	[1] 566,010	20
16,669,670	1,125,000	57.74	15,602,718	50.63	2,191,952	7.11	12,666,418	41.10	947,500	567,647	379,853	21
33,146,326	1,925,736	114.12	20,935,637	68.12	14,136,425	46.00	20,325,938	66.14	909,200	[1] 347,063	1,256,263	22
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.												
$8,379,851	----------	$29.55	$8,379,851	$29.55	----------	----------	$6,911,408	$24.37	$586,830	$144,600	$442,230	23
6,774,560	$650,900	27.66	7,225,757	26.92	$199,703	$0.74	407,029	1.52	[1] 82,850	82,865	[1] 165,715	24
24,629,311	801,500	96.07	15,175,855	57.33	10,254,956	38.74	14,217,363	53.71	1,315,125	343,557	971,568	25
15,348,347	9,806,317	97.25	22,217,664	85.89	2,937,000	11.35	14,916,628	57.67	541,430	600,042	[1] 58,612	26
17,949,786	2,098,642	79.41	17,483,428	69.25	2,565,000	10.16	10,404,435	41.21	573,501	656,787	[1] 83,286	27
13,438,745	844,000	59.47	12,385,878	51.57	1,896,867	7.90	12,199,645	50.79	[1] 290,400	31,003	[1] 321,403	28
16,825,023	8,112,950	113.30	20,144,473	91.51	4,796,500	21.79	9,823,752	44.63	780,800	1,120,852	[1] 340,052	29
9,104,137	----------	43.29	6,308,825	30.00	2,795,312	13.29	8,826,728	41.97	[1] 389,385	[1] 16,071	[1] 373,314	30
14,724,307	3,368,417	89.56	16,472,832	81.54	1,619,892	8.02	12,560,355	62.18	790,900	645,904	144,996	31
4,313,973	1,762,500	30.98	4,003,043	20.41	2,073,430	10.57	4,252,226	21.68	[1] 176,000	190,274	[1] 366,274	32
9,027,292	96,900	48.60	8,919,192	47.51	205,000	1.09	6,510,636	34.68	[1] 76,830	194,934	[1] 271,764	33
22,404,187	1,081,890	132.11	16,241,498	91.36	7,244,579	40.75	18,170,797	102.21	217,000	[1] 47,724	264,724	34
10,045,864	4,449,700	87.39	8,971,758	54.09	5,523,806	33.30	7,320,965	44.14	[1] 8,200	333,334	[1] 341,534	35
13,513,520	4,429,180	112.94	15,101,460	95.06	2,841,240	17.88	12,569,606	79.12	7,458	475,636	[1] 468,178	36
12,694,381	92,414	80.64	8,441,795	53.24	4,345,000	27.40	10,368,009	65.39	410,621	----------	410,621	37
10,997,215	125,928	70.55	8,717,173	55.29	2,405,970	15.26	8,256,356	52.37	[1] 10,500	117,745	[1] 128,245	38
5,089,518	92,000	34.03	5,181,518	34.03	----------	----------	4,848,790	31.84	393,500	43,971	349,529	39
14,225,432	----------	93.66	10,836,820	71.35	3,388,612	22.31	13,228,323	87.10	633,607	72,040	561,567	40
3,842,873	326,894	27.88	4,169,767	27.88	----------	----------	2,976,569	19.90	16,000	[1] 84,799	100,799	41
6,943,524	1,275,767	58.07	8,219,291	58.07	----------	----------	5,418,120	38.28	201,792	126,281	75,511	42
5,219,839	186,900	40.50	3,730,739	27.94	1,676,000	12.55	4,130,834	30.94	29,000	[1] 84,262	113,262	43
6,467,552	591,500	53.73	5,117,358	38.95	1,941,694	14.78	5,550,467	42.25	[1] 47,750	145,835	[1] 193,585	44
7,713,631	258,500	61.30	7,972,131	61.30	----------	----------	5,571,226	42.84	[1] 193,000	47,329	[1] 240,329	45
8,273,316	296,000	66.01	7,128,766	54.91	1,440,550	11.10	5,473,825	42.16	[1] 71,700	[1] 56,235	[1] 15,465	46
9,392,826	682,035	78.14	8,169,581	63.36	1,905,280	14.78	7,795,218	60.46	410,500	162,965	247,535	47
8,045,944	716,291	69.81	8,762,235	69.81	----------	----------	7,849,522	62.54	2,177,100	46,805	2,130,295	48
9,809,855	----------	80.66	7,546,646	62.05	2,263,209	18.61	6,872,569	56.51	[1] 57,534	43,012	[1] 100,546	49
11,339,826	326,000	96.11	9,775,867	80.54	1,889,959	15.57	8,609,111	70.93	318,162	[1] 119,214	437,376	50
8,721,538	50,100	74.25	7,274,638	61.58	1,497,000	12.67	7,328,301	62.03	61,000	155,924	[1] 94,924	51
10,271,960	798,100	94.26	4,471,955	38.08	6,598,105	56.18	9,252,483	78.78	[1] 115,500	[1] 10,600	[1] 104,900	52
15,498,200	1,170,500	142.62	12,532,534	107.23	4,136,166	35.39	14,037,783	120.11	1,121,608	322,281	799,327	53
10,492,822	1,462,100	104.30	10,666,422	93.06	1,288,500	11.24	6,354,764	55.44	[1] 445,200	[1] 155,076	[1] 290,124	54
6,677,336	2,070,629	76.49	7,649,965	66.89	1,098,000	9.60	3,066,878	26.99	180,800	55,977	124,823	55
5,445,332	174,772	49.14	4,187,354	36.61	1,432,750	12.53	3,237,812	28.31	385,659	88,047	297,612	56
13,026,727	614,481	120.38	9,966,208	87.95	3,675,000	32.43	11,172,893	98.60	1,501,741	225,111	1,276,630	57
6,791,514	392,858	63.99	5,434,451	48.40	1,749,921	15.59	5,696,799	50.74	464,350	66,684	397,666	58
6,238,609	380,500	59.04	3,569,191	31.84	3,049,918	27.20	5,888,161	52.52	376,754	111,557	265,197	59
2,482,159	340,308	25.29	2,232,467	20.00	590,000	5.29	2,151,276	19.28	98,200	[1] 24,973	123,173	60
8,346,451	558,216	82.12	6,690,993	61.70	2,213,674	20.41	7,696,667	70.98	[1] 590,574	[1] 393,652	[1] 196,922	61
6,029,505	1,985,700	74.13	6,386,205	59.07	1,629,000	15.07	4,836,155	44.73	416,250	93,873	322,377	62
9,855,251	564,880	97.72	8,470,381	79.44	1,949,750	18.28	7,769,939	72.87	386,351	[1] 50	386,401	63
6,022,974	----------	57.55	6,022,974	57.55	----------	----------	5,388,590	51.48	891,925	[1] 21,228	913,153	64
5,963,376	711,500	63.85	4,503,876	43.09	2,171,000	20.77	4,180,948	40.00	[1] 40,600	39,545	[1] 80,145	65
6,186,874	526,629	64.69	6,310,503	60.81	403,000	3.88	4,460,055	42.98	[1] 198,736	[1] 152,056	[1] 46,680	66
14,499,476	123,882	141.88	11,821,258	114.70	2,802,100	27.19	8,959,120	86.93	[1] 335,288	[1] 47,394	[1] 287,894	67
4,639,685	480,380	49.75	4,351,065	42.27	769,000	7.47	3,595,687	34.94	[1] 57,420	61,379	[1] 118,799	68
8,096,477	152,927	80.80	5,168,132	50.62	3,081,272	30.18	5,977,284	58.55	[1] 153,486	[1] 138,498	[1] 14,988	69

[2] Net debt is funded and floating debt less sinking fund assets.

[1] Decrease.

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TABLE 26.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF SINKING FUND

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	GROSS DEBT AT CLOSE OF YEAR.									
		Total.	Classified by the governmental unit by which incurred.			Classified by character of outstanding debt obligations.					
			City corporation.	School district.	Other governmental units of city.	Funded or fixed.	Floating.	Current.			
								Special assessment bonds and certificates.	Revenue bonds and notes.	Warrants.	Obligations on trust account.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.										
70	Oklahoma City, Okla.	$8,213,727	$6,081,961	$2,131,766		$7,346,048	$2,000		$587,650	$191,130	$86,899
71	Duluth, Minn.	7,680,826	6,254,983	1,425,843		7,142,375	4,219	$432,000	33,800	12,718	55,714
72	Wilmington, Del.	6,446,608	6,446,608			6,290,000			60,000	94,858	1,750
73	Akron, Ohio.	11,261,459	9,094,459	2,167,000		9,081,468		1,761,019	301,401		117,571
74	Norfolk, Va.	11,697,563	11,697,563			11,154,550	327,000		100,000	103,189	12,824
75	Elizabeth, N. J.	4,978,963	4,978,963			4,409,850		418,144	150,969		
76	Utica, N. Y.	3,263,764	3,263,764			2,930,436		232,550	100,000		778
77	Waterbury, Conn.	6,403,374	6,325,814	77,560		6,323,380			20	79,974	
78	Somerville, Mass.	2,267,631	2,267,631			1,757,500			510,000		131
79	St. Joseph, Mo.	2,575,893	770,993	1,804,900		2,514,550	9,129			48,645	3,569
80	Manchester, N. H.	2,252,437	2,252,437			1,844,000			20,000	84,168	304,269
81	Jacksonville, Fla.	5,496,307	4,533,455	962,852		5,166,500	74,313	80,000	125,000	14,265	36,229
82	Hoboken, N. J.	6,377,475	6,377,475			4,982,730			1,386,845		7,900
83	Wilkes-Barre, Pa.	2,927,731	1,960,231	967,500		2,444,600		412,200	60,000	10,931	
84	Troy, N. Y.	4,945,590	4,738,005	127,000	$80,585	4,645,221		192,750		105,763	1,856
85	Fort Wayne, Ind.	1,360,291	704,291	656,000		1,221,867				34,551	103,873
86	East St. Louis, Ill.	2,859,062	1,928,686	540,080	390,296	1,602,147	127,437	935,260	178,027	15,949	242
87	Evansville, Ind.	1,940,117	1,637,067	303,050		1,861,700	21,750			1,879	54,788
88	Erie, Pa.	2,779,226	1,616,726	1,162,500		2,540,510		157,443		50,291	30,982
89	Passaic, N. J.	3,764,771	3,764,771			3,348,750	7,404	257,000	151,617		
90	Wichita, Kans.	3,044,384	2,499,845	544,539		1,887,982		1,117,087	13,352	18,552	7,411
91	Harrisburg, Pa.	2,906,606	1,903,206	1,003,400		2,765,700		94,200	46,000	660	46
92	Bayonne, N. J.	5,584,477	5,584,477			2,915,150		1,085,891	1,575,866		7,570
93	Peoria, Ill.	2,036,586	1,406,549	553,000	72,037	1,076,000	8,712	735,327	215,000	1,547	
94	South Bend, Ind.	1,364,548	640,174	724,374		1,179,272			144,374	1,394	39,508
95	Johnstown, Pa.	1,506,580	930,580	576,000		1,506,000				580	
96	El Paso, Tex.	4,767,663	4,767,663			4,360,000			12,600	352,064	42,999
97	Savannah, Ga.	4,079,084	3,983,184	95,900		3,684,000			336,900	30,437	27,747
98	Brockton, Mass.	4,563,882	4,563,882			4,048,325			500,000		15,557
99	Sacramento, Calif.	5,270,732	4,439,725	831,007		5,252,940				12,538	5,254
100	Terre Haute, Ind.	1,315,673	665,673	650,000		1,307,383					8,290
101	Holyoke, Mass.	3,437,050	3,437,050			3,136,000			300,000		1,050
102	Allentown, Pa.	1,982,613	568,609	1,414,004		1,782,580	196,835				3,198
103	Portland, Me.	8,542,625	3,848,248		4,694,377	8,305,064	126,522		88,600		22,439
104	Springfield, Ill.	2,045,598	1,325,783	594,000	125,815	1,427,415	3,451	118,990	380,792	72,434	42,516
105	Canton, Ohio.	6,139,094	4,631,569	1,507,525		4,701,280		1,141,700	267,082	28,932	100
106	Berkeley, Calif.	1,777,318	1,271,172	506,146		1,719,373			32,896	12,533	12,516
107	Chattanooga, Tenn.	4,254,221	4,254,221			4,051,000		98,146	100,555		4,520
108	Charleston, S. C.	5,662,675	5,662,675			5,487,980	14,029		65,000	90,666	5,000
109	Pawtucket, R. I.	7,796,436	7,796,436			7,415,000	262,000			46,040	73,396
110	Altoona, Pa.	3,030,381	2,372,881	657,500		2,350,500	56,545	480,159	131,000		12,177
111	Covington, Ky.	3,226,031	3,226,031			2,638,700		280,722	306,609		
112	Atlantic City, N. J.	11,404,165	11,404,165			11,086,500		18,600	170,000	129,065	
113	Mobile, Ala.	3,496,353	3,464,090	32,263		2,930,000		480,500	57,213		28,640
114	Sioux City, Iowa.	1,914,004	1,286,141	627,863		1,603,500		2,936	307,557	11	
115	Little Rock, Ark.	2,033,077	988,157	477,500	567,420	477,000	975,000	567,420	500	12,007	1,150
116	Flint, Mich.	3,641,412	2,996,412	645,000		2,929,390		353,433	56,206	27,612	274,771
117	Tampa, Fla.	3,692,974	3,207,682	485,292		3,632,324				44,537	16,113
118	Saginaw, Mich.	1,509,731	1,469,443	40,288		860,000	5,000	604,450		10,727	29,554
119	Rockford, Ill.	2,308,629	1,679,581	435,423	193,625	658,600		910,362	718,300	21,367	
120	San Diego, Calif.	11,114,356	10,274,356	840,000		10,971,525				102,704	40,127
121	Pueblo, Colo.	3,330,343	2,833,092	497,251		2,363,350		751,100	117,901	96,216	1,776
122	Gary, Ind.	853,667	372,167	481,500		795,000					58,667
123	New Britain, Conn.	3,824,188	3,824,188			3,766,000			729	19,007	38,452
124	Binghamton, N. Y.	2,834,618	2,834,618			2,615,740		29,523	123,231	55,575	10,549
125	York, Pa.	1,562,095	1,217,951	344,144		1,487,000	7,500	52,800		14,795	
126	Springfield, Ohio.	3,540,279	2,982,479	557,800		2,659,588		619,473	124,800	129,068	7,350
127	Malden, Mass.	2,516,286	2,516,286			1,998,700			400,000		117,586
128	Lancaster, Pa.	1,610,000	890,000	720,000		1,610,000					
129	Pasadena, Calif.	2,722,605	1,934,845	787,760		2,618,290				100,771	3,544
130	Kalamazoo, Mich.	1,456,413	1,088,285	368,128		1,084,466		371,664		2,098	28,185
131	Augusta, Ga.	4,551,945	4,392,195	159,750		3,936,750	34,000		575,100	6,095	
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.										
132	Davenport, Iowa.	$1,680,756	$928,893	$751,863		$1,671,000				$4,919	$4,837
133	Topeka, Kans.	2,763,242	2,216,008	547,234		1,920,074		$691,651		145,903	5,614
134	Salem, Mass.	3,103,160	3,103,160			2,629,000			$451,900		22,260
135	Haverhill, Mass.	2,520,060	2,520,060			2,317,500			200,000		2,560
136	Huntington, W. Va.	1,978,827	1,054,827	924,000		1,913,000		45,000	20,564	263	
137	Muskogee, Okla.	3,309,421	2,475,890	833,531		3,141,654			132,653	81	35,033
138	Bay City, Mich.	1,096,800	985,300	111,500		881,500		172,000	43,300		
139	Chelsea, Mass.	3,329,607	3,329,607			2,734,980			593,627		1,000
140	McKeesport, Pa.	1,575,798	940,798	635,000		1,462,000		112,954			844
141	Racine, Wis.	1,104,835	1,104,835			959,075			133,000		12,760
142	Superior, Wis.	1,399,825	1,399,825			1,142,950		256,439		436	
143	Lincoln, Nebr.	2,358,898	1,896,030	462,868		1,309,100		972,707	40,068	35,400	1,623
144	Roanoke, Va.	2,157,236	2,157,236			2,131,000				26,236	
145	Macon, Ga.	2,066,448	2,038,675	27,773		1,844,000	$39,500	30,484	119,898	31,106	1,460
146	Woonsocket, R. I.	5,094,918	5,094,918			4,185,000			800,000	58,766	51,152
147	Lansing, Mich.	623,982	573,243	50,739		300,000	1,986	269,121		34,081	18,794

[1] Sinking and investment funds and public trust funds for municipal uses.

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YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND ASSETS: 1918—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 99.]

GROSS DEBT AT CLOSE OF YEAR—continued.							NET DEBT[2] AT CLOSE OF YEAR.		INCREASE DURING YEAR IN—			City number.
Classified by creditor.		Per capita.	Classified by purpose for which incurred.				Total.	Per capita.	Funded and floating debt.	Sinking fund assets.	Net debt.[2]	
The public.	City funds with investments.[1]		General departments and municipal service enterprises.		Public service enterprises and investments.							
			Total.	Per capita.	Total.	Per capita.						
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.												
$7,594,754	$618,973	$82.21	$5,451,547	$54.56	$2,762,180	$27.65	$5,643,104	$56.48	$114,900	$541,525	[2] $426,625	70
7,492,826	188,000	79.12	4,412,564	45.45	3,268,262	33.67	6,778,739	69.83	118,219	131,912	[2] 13,693	71
6,357,108	89,500	67.21	4,791,723	49.95	1,654,885	17.25	6,289,885	65.57	[2] 130,100	29	[2] 139,129	72
10,434,195	827,264	120.31	6,224,533	66.50	5,036,926	53.81	8,104,075	86.58	846,265	489,790	356,475	73
9,875,563	1,822,000	127.26	8,683,732	94.47	3,013,831	32.79	9,534,879	[2] 103.73	830,570	192,756	637,814	74
3,369,200	1,609,763	55.38	4,922,963	54.76	56,000	0.62	2,640,285	29.37	[2] 1,400	236,970	[2] 238,370	75
3,041,330	222,434	36.56	3,153,214	35.32	110,550	1.24	2,785,921	31.21	[2] 9,629	[2] 1,140	[2] 8,489	76
6,254,874	148,500	71.79	4,298,374	48.19	2,105,000	23.60	6,183,380	69.32	1,006,900	10,000	996,900	77
2,267,631	.....	25.59	2,256,631	25.46	11,000	0.12	1,757,500	19.83	28,500	.....	28,500	78
2,546,894	28,999	29.66	2,550,893	29.36	25,000	0.29	2,393,250	27.55	[2] 93,001	46,590	[2] 139,591	79
2,020,437	232,000	28.29	2,029,437	25.49	223,000	2.80	1,539,367	19.34	16,300	[2] 106,945	123,245	80
5,410,307	80,000	69.52	3,414,718	43.19	2,081,589	26.33	5,017,127	63.46	591,500	72,283	519,217	81
5,901,963	475,512	81.04	6,260,475	79.55	117,000	1.49	4,099,677	52.10	651,409	87,396	564,013	82
2,920,231	7,500	37.37	2,927,731	37.37	.....	.....	2,370,515	30.26	[2] 115,000	[2] 30,477	[2] 84,523	83
4,907,610	37,980	63.33	2,212,258	28.33	2,733,332	35.00	4,559,274	58.38	[2] 209,219	7,585	[2] 276,804	84
1,360,291	.....	17.44	864,547	11.08	495,744	6.36	1,183,719	15.17	209,885	20,513	189,372	85
2,859,062	.....	36.98	2,859,062	36.98	.....	.....	1,681,756	21.75	[2] 33,329	[2] 25,214	[2] 8,115	86
1,855,117	85,000	25.20	1,542,238	20.03	397,879	5.17	1,872,623	24.33	[2] 30,800	5,766	[2] 36,566	87
2,548,926	230,300	36.29	2,465,140	32.19	314,086	4.10	2,264,966	29.57	486,895	55,757	431,138	88
3,269,604	495,167	49.64	3,764,771	49.64	.....	.....	2,885,907	38.05	[2] 4,165	23,427	[2] 27,592	89
3,044,384	.....	41.37	2,894,384	39.33	150,000	2.04	1,753,006	23.82	627	38,620	[2] 37,993	90
2,603,406	303,200	39.67	2,656,406	36.66	220,200	3.00	2,554,660	34.86	[2] 270,900	[2] 72,493	[2] 198,407	91
5,267,327	317,150	76.53	5,517,477	75.61	67,000	0.92	2,073,780	28.42	[2] 200,892	46,815	[2] 247,707	92
1,860,174	176,412	28.21	2,036,586	28.21	.....	.....	1,043,105	14.45	[2] 69,288	23,726	[2] 93,014	93
1,364,548	.....	19.23	1,152,275	16.24	212,273	2.99	1,128,159	15.90	[2] 56,771	2,038	[2] 58,809	94
1,506,580	.....	21.38	1,506,580	21.38	.....	.....	1,232,759	17.49	16,000	65,932	[2] 49,932	95
4,428,663	339,000	67.95	3,284,375	46.81	1,483,288	21.14	3,592,528	51.20	463,525	38,039	424,586	96
4,079,084	.....	58.90	3,886,584	56.12	192,500	2.78	3,655,000	52.78	[2] 43,500	[2] 4,000	[2] 39,500	97
4,174,807	389,075	66.13	2,799,282	40.56	1,764,600	25.57	3,473,269	50.33	55,225	5,284	49,941	98
5,051,117	219,615	76.41	4,209,654	61.02	1,061,078	15.38	5,191,536	75.26	[2] 84,735	[2] 43,715	[2] 41,020	99
1,284,155	31,518	19.53	1,315,673	19.53	.....	.....	1,250,197	18.56	[2] 23,080	6,117	[2] 29,197	100
3,324,482	112,568	51.76	1,814,050	27.32	1,623,000	24.44	2,971,217	44.75	[2] 349,000	[2] 67,219	[2] 281,781	101
1,863,113	119,500	30.45	1,812,913	27.84	169,700	2.61	1,521,481	23.37	448,085	30,212	417,873	102
7,693,723	858,902	131.99	4,133,248	63.86	4,409,377	68.13	7,557,000	116.76	692,395	74,793	617,602	103
2,033,353	12,245	32.54	1,925,659	30.63	119,939	1.91	1,421,326	22.61	93,513	[2] 24,185	117,698	104
5,725,094	414,000	98.12	5,299,064	84.70	840,030	13.43	4,360,212	69.69	220,918	137,254	83,664	105
1,777,318	.....	28.75	1,704,918	27.58	72,400	1.17	1,603,669	25.94	[2] 60,702	667	[2] 61,369	106
4,254,221	.....	69.51	4,109,221	67.12	145,000	2.37	3,889,201	63.55	255,000	38,082	216,918	107
5,133,675	529,000	92.77	4,302,675	70.49	1,360,000	32.28	5,462,265	89.49	1,347,690	100	1,347,590	108
5,752,436	2,044,000	128.51	6,180,436	101.88	1,616,000	26.64	5,587,913	92.11	396,164	155,839	240,325	109
2,638,681	391,700	50.75	2,059,381	34.49	971,000	16.26	1,796,231	30.08	5,718	113,120	[2] 107,402	110
3,226,031	.....	54.11	1,670,931	28.02	1,555,100	26.08	2,619,618	43.94	[2] 6,100	1,211	[2] 7,311	111
7,882,665	3,521,500	191.62	8,427,825	141.61	2,976,340	50.01	7,445,505	125.10	529,500	340,309	189,191	112
3,496,353	.....	59.30	2,447,903	41.52	1,048,450	17.78	2,929,960	49.70	[2] 70,000	[2] 8,436	[2] 61,564	113
1,844,613	69,391	32.47	1,914,004	32.47	.....	.....	1,495,005	25.36	[2] 22,000	49,339	[2] 71,339	114
2,033,077	.....	34.63	2,033,077	34.63	.....	.....	1,452,000	24.73	316,069	.....	316,069	115
3,641,412	.....	62.98	2,437,846	42.16	1,203,566	20.82	2,929,390	50.66	457,162	.....	457,162	116
3,402,974	290,000	64.52	3,692,974	64.52	.....	.....	3,157,181	55.16	[2] 22,288	88,575	[2] 110,863	117
1,417,631	92,100	26.54	1,157,449	20.35	352,282	6.19	840,261	14.77	[2] 76,000	6,723	[2] 82,723	118
2,278,489	30,140	40.69	2,209,097	38.93	99,532	1.75	658,600	11.61	21,000	.....	21,000	119
11,114,356	.....	197.02	3,520,060	62.40	7,594,296	134.62	10,397,315	184.31	[2] 30,149	54,169	[2] 84,318	120
3,296,343	34,000	59.38	2,085,007	37.18	1,245,336	22.20	2,337,862	41.68	55,030	[2] 2,846	57,876	121
853,667	.....	15.24	853,667	15.24	.....	.....	691,037	12.35	63,500	12,817	50,683	122
3,596,188	228,000	68.55	2,508,188	44.96	1,316,000	23.59	3,169,451	56.82	[2] 56,000	66,305	[2] 122,305	123
2,643,773	190,845	51.67	2,834,618	51.67	.....	.....	2,460,696	44.85	400,850	12,186	388,664	124
1,393,732	168,363	29.60	1,562,095	29.60	.....	.....	1,137,409	21.55	48,500	36,758	11,742	125
3,495,122	45,157	67.70	3,097,279	59.23	443,000	8.47	2,445,564	46.76	[2] 42,683	[2] 48,492	5,809	126
2,433,786	82,500	48.16	2,355,286	45.08	161,000	3.08	1,343,891	25.72	38,800	33,107	5,693	127
1,585,000	25,000	31.15	1,260,000	24.38	350,000	6.77	1,583,570	30.64	[2] 20,000	7,322	[2] 27,322	128
2,722,605	.....	53.42	1,235,105	24.24	1,487,500	29.19	2,512,301	49.30	[2] 102,839	31,160	[2] 133,999	129
1,442,413	44,000	29.27	1,363,839	26.85	122,574	2.41	1,033,205	20.34	[2] 79,430	[2] 18,549	[2] 60,881	130
4,247,445	304,500	89.58	3,414,345	67.42	1,137,600	22.46	3,645,893	71.99	62,250	81,648	[2] 19,398	131
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.												
$1,680,756	.....	$33.74	$1,442,756	$28.96	$238,000	$4.78	$1,592,592	$31.97	$119,500	$33,516	$85,984	132
2,541,594	.....	55.78	2,137,321	43.15	625,921	12.64	1,670,196	33.72	7,430	40,093	[2] 32,663	133
3,103,160	$221,648	62.89	2,397,160	48.58	706,000	14.31	2,629,000	53.28	178,500	.....	178,500	134
2,266,060	.....	51.24	1,899,060	38.61	621,000	12.63	1,481,711	30.13	[2] 103,500	54,139	[2] 157,639	135
1,928,263	254,000	40.62	1,968,827	40.42	10,000	0.21	1,605,467	32.96	.....	12,786	[2] 12,786	136
2,983,607	50,564	68.03	2,287,218	47.01	1,022,203	21.01	2,258,680	46.43	100,000	151,656	[2] 51,656	137
1,056,800	325,814	22.56	779,300	16.03	317,500	6.53	780,404	16.05	[2] 92,500	[2] 40,350	[2] 52,150	138
2,530,000	40,000 799,607	68.79	2,999,607	61.97	330,000	6.82	1,940,373	40.09	33,760	72,879	[2] 39,119	139
1,328,429	247,369	32.69	1,216,798	25.24	359,000	7.45	1,126,251	23.36	64,000	[2] 1,517	65,517	140
1,018,835	86,000	23.28	1,091,535	23.00	13,000	0.27	959,075	20.21	[2] 82,607	.....	[2] 82,607	141
1,332,125	67,700	29.83	1,369,825	29.19	30,000	0.64	1,080,135	23.01	[2] 46,000	60,928	[2] 106,928	142
2,358,898	.....	50.37	2,216,105	47.32	142,793	3.05	1,302,365	27.81	[2] 107,200	[2] 26,520	[2] 80,680	143
2,027,236	130,000	46.61	2,157,236	46.61	.....	.....	1,894,018	40.92	.....	31,221	[2] 31,221	144
1,939,948	126,500	44.83	1,056,852	22.93	1,009,596	21.90	1,677,947	36.40	[2] 22,000	5,866	[2] 27,866	145
3,771,918	1,323,000	112.31	4,393,793	96.85	701,125	15.46	2,818,584	62.13	500,000	181,077	318,923	146
623,982	.....	13.85	345,961	7.68	278,021	6.17	256,449	5.69	129,286	[2] 10,746	140,032	147

[2] Net debt is funded and floating debt less sinking fund assets.

[2] Decrease.

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TABLE 26.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF 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 V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918—Continued.										
148	Montgomery, Ala.	$3,845,146	$3,845,146			$2,928,250	$62	$863,825	$45,000	$7,317	$692
149	West Hoboken, N. J.	1,501,500	1,501,500			1,195,614		90,500	218,386		
150	Newton, Mass.	4,753,091	4,753,091			4,365,800			280,000	106,766	525
151	Butte, Mont.	2,082,085	1,900,057	$182,028		866,000		624,948	584,146	6,028	963
152	Wheeling, W. Va.	1,035,751	886,970	148,781		953,300		73,000	8,781		670
153	East Orange, N. J.	4,263,243	4,263,243			3,088,445		597,993	575,584		1,221
154	Galveston, Tex.	5,954,817	5,954,817			5,899,000				54,347	1,470
155	Perth Amboy, N. J.	4,029,236	4,029,236			2,524,400		919,300	585,341		195
156	Fitchburg, Mass.	2,655,326	2,655,326			2,242,500			361,500		51,326
157	Lexington, Ky.	1,852,587	1,852,587			1,489,337		290,179	73,000		71
158	New Castle, Pa.	911,379	482,379	429,000		810,000		97,352		4,027	
159	Chester, Pa.	2,061,410	1,432,910	628,500		1,655,500		248,900	157,000		10
160	Decatur, Ill.	1,424,664	855,172	569,492		858,400		432,397	50,375	83,292	200
161	Springfield, Mo.	221,937	208,937	13,000		180,201			40,000		1,736
162	Hamilton, Ohio.	2,844,603	2,226,603	618,000		2,509,458		326,383		2,492	6,270
163	Charlotte, N. C.	2,829,239	2,829,239			2,213,000	29,255	307,200	270,000		9,784
164	Portsmouth, Va.	3,171,585	2,171,585			1,932,000			239,585		
165	Everett, Mass.	2,007,983	2,007,983			1,475,345			497,000	97,967	27,671
166	Dubuque, Iowa.	1,706,326	1,587,194	119,132		875,782		594,953	219,293	15,748	550
167	San Jose, Calif.	1,208,706	749,916	458,790		1,169,040				14,666	25,000
168	Pittsfield, Mass.	2,785,585	2,785,585			2,571,700			212,863		1,022
169	New Rochelle, N. Y.	3,970,094	3,970,094			3,244,339			663,796	60,874	1,085
170	Quincy, Mass.	2,846,691	2,846,691			1,896,459			900,000		50,232
171	Colorado Springs, Colo.	2,259,816	1,817,203	442,613		2,078,400		46,200	37,492	17,459	80,265
172	Knoxville, Tenn.	4,615,914	4,615,914			4,210,631		206,760	198,523		
173	Joliet, Ill.	1,206,903	1,124,909	81,994		328,160	11,278	759,000	83,334	24,599	532
174	Niagara Falls, N. Y.	4,103,296	4,103,296			3,563,219		526,579			13,498
175	Mount Vernon, N. Y.	4,649,593	3,607,543	1,042,050		4,387,050	2,128	231,000	3,000	26,113	302
176	Elmira, N. Y.	2,806,233	2,806,233			2,671,500			78,426	10,754	45,553
177	Lorain, Ohio.	2,659,083	2,149,083	510,000		2,081,574		435,007	126,083	15,380	1,039
178	Cedar Rapids, Iowa.	1,153,117	767,117	386,000		1,124,900	1,000		21,001	5,293	923
179	Amsterdam, N. Y.	1,363,059	1,200,845	159,807	$2,407	1,185,350	4,027	98,701	69,483	2,407	3,091
180	Auburn, N. Y.	1,352,885	1,352,885			793,116		469,103	64,975	17,996	7,695
181	Jamestown, N. Y.	2,111,022	1,596,763	514,259		1,787,497		185,925	137,600		
182	Waterloo, Iowa.	1,714,438	1,170,514	543,924		1,629,379			31,567	40,530	12,962
183	Everett, Wash.	3,769,696	3,195,252	574,444		2,828,000		745,434	184,918	11,344	
184	Shreveport, La.	2,665,430	2,449,689	215,741		2,621,850			40,741		2,859
185	Fresno, Calif.	1,278,129	760,333	517,796		1,273,300				4,496	333
186	Quincy, Ill.	409,643	239,643	170,000		375,850		19,500	1,000	11,286	2,007
187	Boise, Idaho.	1,055,062	650,062	405,000		661,117		335,733	58,212		
188	Lima, Ohio.	2,968,877	2,313,177	655,700		2,329,200		638,232	1,000		445
189	Taunton, Mass.	2,999,798	2,999,798			2,814,619			54,000	69,389	61,790
190	Oshkosh, Wis.	1,395,131	1,395,131			1,384,200					10,931
191	Stockton, Calif.	1,412,978	725,465	687,513		1,409,150				1,365	2,463
192	Jackson, Mich.	1,785,587	1,281,587	504,000		1,460,604		219,960		9,406	95,617
193	Austin, Tex.	2,908,162	2,851,532	56,630		2,790,000			60,160	58,002	
194	Columbia, S. C.	2,204,260	1,918,260	286,000		2,088,100	654	66,000	48,627		879
195	Aurora, Ill.	1,142,155	822,155	320,000		744,425		388,867	4,000	4,863	
196	Bellingham, Wash.	1,772,229	1,382,745	389,484		990,000	8,100	634,415	102,588	15,415	21,711
197	Waco, Tex.	3,147,740	3,147,740			3,068,500			66,995	11,170	1,075
198	Williamsport, Pa.	610,185	345,185	265,000		560,100		35,000	15,000	85	
199	Highland Park, Mich.	5,597,044	3,235,044	2,362,000		4,931,340		664,233			1,471
200	Orange, N. J.	2,845,010	2,845,010			2,271,400		149,198	424,412		
201	Lynchburg, Va.	3,095,800	3,095,800			3,045,800			50,000		
202	Brookline, Mass.	1,556,784	1,556,784			1,411,441			100,000		45,343
203	Winston-Salem, N. C.	2,395,940	2,395,940			2,116,000		209,940	70,000		
204	Joplin, Mo.	670,463	209,463	461,000		644,500					25,963
205	Tulsa, Okla.	3,532,166	2,278,075	1,254,091		3,015,957	16,855	164,402	261,299	27,991	45,662
206	Kenosha, Wis.	854,136	854,136			831,900			5,000	12,828	4,408
207	Danville, Ill.	781,836	619,936	161,900		359,594		397,643		24,599	
208	Ogden, Utah.	1,915,112	1,735,112	180,000		1,200,000	2,300	532,719	108,712	60,228	11,153
209	Newport, Ky.	1,186,081	1,186,081			1,140,350			43,275		2,456
210	Norristown, Pa.	859,955	498,705	361,250		859,250	705				
211	Council Bluffs, Iowa.	1,097,900	908,748	189,152		1,024,000			38,285	21,467	14,148
212	La Crosse, Wis.	1,058,278	1,058,278			1,004,000		51,718		1,287	1,273
213	Stamford, Conn.	2,375,070	1,007,056		1,368,014	1,954,400	157,700		248,630	4,898	9,442
214	Charleston, W. Va.	1,704,326	876,648	827,678		1,685,200				18,902	224
215	Zanesville, Ohio.	1,680,803	1,350,426	330,377		1,518,583		136,904	11,129		14,187
216	Madison, Wis.	2,829,439	2,829,439			1,807,500		832,800	42,000	119,244	27,895
217	Waltham, Mass.	1,028,564	1,028,564			884,305			65,000		79,259
218	Easton, Pa.	1,105,500	623,100	482,400		975,000		17,100	113,400		
219	Poughkeepsie, N. Y.	2,405,497	2,405,497			2,266,545		109,620	29,332		
220	Jackson, Miss.	2,043,575	2,043,575			1,710,200	17,441	209,446	95,500	10,988	
221	Wilmington, N. C.	2,041,232	1,872,655	168,577		1,981,712			59,515		5
222	Newport, R. I.	1,502,092	1,502,092			1,423,500			9,536		69,056
223	Watertown, N. Y.	1,484,833	1,484,833			1,393,235		45,856	35,513	8,750	1,449
224	Battle Creek, Mich.	815,000	815,000			285,000		530,000			
225	Newark, Ohio.	1,546,484	1,282,484	264,000		1,122,561		317,262	106,661		
226	East Chicago, Ind.	418,997	222,997	196,000		337,455	858		44,000		36,684
227	Green Bay, Wis.	998,061	998,061			866,650			107,000	21,271	3,140

[1] Sinking and investment funds and public trust funds for municipal uses.

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YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND ASSETS: 1918—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 99.]

GROSS DEBT AT CLOSE OF YEAR—continued.							NET DEBT[2] AT CLOSE OF YEAR.		INCREASE DURING YEAR IN—			City number.
Classified by creditor.		Per capita.	Classified by purpose for which incurred.				Total.	Per capita.	Funded and floating debt.	Sinking fund assets.	Net debt.[2]	
The public.	City funds with investments.[1]		General departments and municipal service enterprises.		Public service enterprises and investments.							
			Total.	Per capita.	Total.	Per capita.						
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918—Continued.												
$3,845,146	.....	$86.57	$2,910,084	$65.52	$935,062	$21.05	$2,928,312	$65.93	[3] $5,482	.....	[3] $5,482	148
1,399,886	$104,614	33.90	1,504,500	33.90	.....	.....	984,256	22.17	67,614	$32,063	35,551	149
3,129,741	1,623,350	107.18	3,672,091	82.81	1,081,000	24.38	2,285,343	51.54	[3] 285,500	[3] 150,868	[3] 134,632	150
2,044,114	37,971	47.03	2,032,085	47.03	.....	.....	838,261	18.94	[3] 22,400	5,974	[3] 28,374	151
1,035,751	.....	23.65	585,751	13.37	450,000	10.27	797,332	18.21	[3] 42,900	9,949	[3] 52,849	152
3,540,195	723,048	97.42	2,998,243	68.51	1,265,000	28.91	2,339,114	53.45	[3] 9,050	62,432	[3] 71,482	153
5,493,317	461,500	139.19	5,144,695	120.26	810,122	18.94	5,259,736	122.95	[3] 219,500	86,415	[3] 305,915	154
3,664,771	364,465	94.48	2,946,736	69.10	1,082,500	25.38	2,103,936	49.33	292,000	[3] 80,707	372,707	155
2,323,826	331,500	62.68	1,919,826	45.32	735,500	17.36	1,853,093	43.74	[3] 7,700	32,199	[3] 39,899	156
1,754,280	98,307	44.11	1,852,587	44.11	.....	.....	1,215,972	28.95	.....	46,475	[3] 46,475	157
911,379	.....	21.74	892,379	21.29	19,000	0.45	779,398	18.59	26,000	17,117	8,883	158
1,892,910	168,500	49.25	2,015,577	48.15	45,833	1.09	1,253,759	29.95	[3] 67,000	[3] 1,215	[3] 65,785	159
1,365,369	59,295	34.06	1,133,488	27.10	291,176	6.96	642,090	15.36	[3] 32,600	23,665	[3] 56,265	160
221,937	.....	5.34	221,937	5.34	.....	.....	171,649	4.13	[3] 28,500	[3] 631	[3] 27,869	161
2,724,635	119,968	68.81	2,134,833	51.64	709,770	17.17	2,348,039	56.80	33,550	[3] 20,803	54,353	162
2,829,239	.....	68.76	1,939,200	47.13	890,039	21.63	2,242,255	54.49	46,000	.....	46,000	163
2,101,000	70,585	53.37	2,146,185	52.74	25,400	0.62	1,850,990	45.49	232,000	10,691	221,309	164
1,635,983	462,000	52.24	1,748,983	43.55	349,000	8.69	986,956	24.58	103,030	25,808	77,222	165
1,693,826	7,500	42.52	1,668,451	41.57	37,875	0.94	825,638	20.57	[3] 44,000	[3] 4,822	[3] 39,178	166
1,208,706	.....	30.42	1,208,706	30.42	.....	.....	1,166,616	29.36	[3] 45,725	646	[3] 46,371	167
2,785,585	.....	70.20	1,347,485	33.96	1,438,100	36.24	2,571,700	64.81	[3] 149,100	.....	[3] 149,100	168
3,905,094	65,000	101.30	3,970,094	101.30	.....	.....	3,244,339	82.78	45,493	.....	45,493	169
2,805,232	41,459	72.95	2,305,451	59.08	541,240	13.87	1,896,459	48.60	[3] 156,616	.....	[3] 156,616	170
2,253,366	6,450	58.00	803,738	20.63	1,456,078	37.37	2,077,109	53.31	95,000	[3] 7,292	102,292	171
4,615,914	.....	118.48	3,140,914	80.62	1,475,000	37.86	4,153,370	106.61	445,169	[3] 14,444	459,613	172
1,170,403	36,500	31.31	1,021,103	26.49	185,800	4.82	339,438	8.81	[3] 7,686	.....	[3] 7,686	173
4,093,219	10,077	106.67	2,774,396	72.13	1,328,900	34.55	3,503,219	92.63	449,500	.....	449,500	174
4,486,093	163,500	121.34	4,649,593	121.34	.....	.....	4,240,841	110.67	107,805	20,621	87,184	175
2,795,233	11,000	73.32	1,346,233	35.18	1,460,000	38.15	2,671,500	69.80	[3] 92,500	.....	[3] 92,500	176
2,595,386	63,697	69.49	2,122,083	55.46	537,000	14.03	2,022,824	52.86	65,500	[3] 2,377	67,877	177
1,133,617	19,500	30.18	901,959	23.60	251,158	6.57	1,013,556	26.52	[3] 95,700	21,350	[3] 117,050	178
1,363,059	.....	35.83	778,059	20.45	585,000	15.38	1,106,786	29.09	[3] 6,376	15,548	[3] 21,924	179
1,244,459	108,426	35.56	930,804	24.47	422,081	11.10	693,458	18.23	131,520	[3] 15,542	147,062	180
2,111,022	.....	56.18	1,533,022	40.80	578,000	15.38	1,787,497	47.57	13,300	.....	13,300	181
1,714,438	.....	45.91	1,212,313	32.46	502,125	13.45	1,548,499	41.47	9,600	[3] 28,446	38,046	182
3,769,696	.....	101.32	2,138,521	57.48	1,631,175	43.84	2,713,358	72.93	130,000	73,172	56,828	183
2,663,333	2,097	71.91	1,636,091	44.14	1,029,339	27.77	2,514,962	67.85	241,909	16,950	224,959	184
1,278,129	.....	34.55	1,240,629	33.54	37,500	1.01	1,210,151	32.71	[3] 40,900	[3] 6,468	[3] 34,432	185
409,643	.....	11.12	303,636	8.24	106,007	2.88	296,203	8.04	[3] 103,150	18,993	[3] 122,143	186
1,037,971	17,091	28.79	1,052,565	28.72	2,497	0.07	657,974	17.95	[3] 9,000	[3] 1,150	[3] 7,850	187
2,782,865	186,012	81.03	1,885,877	51.47	1,083,000	29.56	2,059,789	56.22	745,500	19,484	726,016	188
2,728,798	271,000	82.00	1,675,973	45.81	1,323,825	36.19	1,576,831	43.10	215,900	11,054	204,846	189
1,278,631	116,500	38.30	747,426	20.52	647,705	17.78	1,384,200	38.00	41,450	.....	41,450	190
1,412,978	.....	39.02	1,412,978	39.02	.....	.....	1,387,910	38.33	[3] 39,225	3,487	[3] 42,712	191
1,737,587	48,000	49.61	1,606,567	44.63	179,020	4.97	1,428,867	39.70	269,810	[3] 21,084	290,894	192
2,908,162	.....	81.66	1,737,868	48.80	1,170,294	32.86	2,790,000	78.34	[3] 90,000	.....	[3] 90,000	193
2,201,260	.....	62.68	1,439,260	40.93	765,000	21.75	2,026,685	57.63	.....	17,164	[3] 17,164	194
1,095,155	47,000	32.83	832,333	23.92	309,822	8.90	744,425	21.39	[3] 37,033	.....	[3] 37,033	195
1,772,229	.....	51.58	1,587,521	46.20	184,708	5.38	959,161	27.91	[3] 8,700	24,385	[3] 33,085	196
2,637,740	510,000	92.11	2,314,997	67.75	832,743	24.37	2,397,739	70.17	296,000	32,101	263,899	197
600,185	10,000	17.88	610,185	17.88	.....	.....	507,396	14.87	38,400	10,103	28,297	198
5,378,364	218,680	165.30	4,443,104	131.22	1,153,940	34.08	4,632,179	136.81	1,371,440	98,587	1,272,853	199
2,450,854	394,156	84.58	2,367,010	70.37	478,000	14.21	1,888,341	56.14	[3] 52,525	47,390	[3] 99,915	200
2,501,800	594,000	92.29	2,122,300	63.27	973,500	29.02	2,441,031	72.77	86,000	69,273	16,727	201
1,556,784	.....	46.44	1,236,563	36.88	320,221	9.55	1,411,441	42.10	[3] 102,651	.....	[3] 102,651	202
2,316,940	79,000	71.50	1,750,940	52.25	645,000	19.25	2,022,038	60.34	343,000	24,281	318,719	203
603,463	67,000	20.02	580,073	17.32	90,390	2.70	601,757	17.97	[3] 31,000	14,428	[3] 45,428	204
3,015,211	516,955	105.52	2,704,171	80.78	827,995	24.74	2,373,863	70.92	369,047	162,810	206,237	205
854,136	.....	25.69	601,000	18.07	253,136	7.61	827,826	24.90	[3] 60,600	[3] 100	[3] 60,500	206
781,836	.....	23.55	781,836	23.55	.....	.....	359,594	10.83	[3] 28,936	.....	[3] 28,936	207
1,879,020	36,092	59.21	1,389,007	42.95	526,105	16.27	1,196,137	36.98	[3] 38,900	[3] 10,409	[3] 28,491	208
1,180,081	6,000	36.91	503,081	15.81	678,000	21.10	1,053,376	32.78	[3] 15,400	5,024	[3] 20,424	209
784,650	75,305	26.99	859,955	26.90	.....	.....	756,583	23.67	[3] 97,000	[3] 51,081	[3] 45,919	210
1,077,900	20,000	34.39	577,900	18.10	520,000	16.29	1,004,876	31.47	[3] 49,000	72	[3] 49,072	211
796,201	262,077	33.24	529,278	16.63	529,000	16.61	642,400	20.18	[3] 12,000	54,300	[3] 66,300	212
2,375,070	.....	74.61	2,375,070	74.61	.....	.....	1,622,980	50.99	68,720	59,881	8,839	213
1,476,326	228,000	53.90	1,704,326	53.90	.....	.....	1,160,123	36.69	[3] 76,500	15,811	[3] 92,311	214
1,573,447	107,356	53.67	1,000,829	31.95	679,974	21.71	1,284,581	41.01	138,700	84,522	54,178	215
2,644,339	185,100	90.35	2,423,939	77.41	405,500	12.95	1,669,589	53.32	91,500	46,724	44,776	216
926,564	102,000	33.13	903,164	29.25	120,400	3.88	434,489	13.99	16,225	[3] 5,883	22,108	217
1,067,100	38,400	35.83	1,105,500	35.83	.....	.....	867,595	28.12	45,900	15,650	30,250	218
2,314,116	91,381	78.14	1,909,997	62.04	495,500	16.09	2,199,504	71.44	54,511	[3] 11,543	66,054	219
2,043,575	.....	66.43	1,501,791	48.82	541,784	17.61	1,726,916	56.14	9,509	195	9,314	220
2,003,732	37,500	66.68	1,571,232	51.33	470,000	15.35	1,936,025	63.24	[3] 32,220	[3] 50,040	17,820	221
1,502,092	.....	49.11	1,502,092	49.11	.....	.....	890,063	29.10	43,000	32,583	10,417	222
1,456,292	28,541	48.91	1,238,833	40.80	246,000	8.10	1,393,235	45.89	146,500	.....	146,500	223
815,000	.....	26.87	815,000	26.87	.....	.....	281,988	9.30	[3] 10,000	.....	[3] 10,000	224
1,483,005	58,479	51.01	1,121,484	36.99	425,000	14.02	1,026,827	33.87	[3] 16,560	11,594	[3] 28,154	225
418,997	.....	13.83	418,997	13.83	.....	.....	323,056	10.67	[3] 20,437	5,229	[3] 25,666	226
973,061	25,000	33.25	998,061	33.25	.....	.....	866,650	28.87	60,500	.....	60,500	227

[2] Net debt is funded and floating debt less sinking fund assets.

[3] Decrease.

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TABLE 27.—FUNDED, FLOATING, AND SPECIAL ASSESSMENT DEBTS AT CLOSE

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Total.	INCURRED FOR GENERAL PURPOSES.								
			Total.	General government buildings.[1]	Police and fire departments.	Sewers and sewage disposal.	Highways.			Charities, hospitals, and corrections.	School buildings.
							Street pavements.	Bridges and abolition of grade crossings.	Other highway purposes.		
	Grand total	$3,618,442,521	$2,270,454,289	$108,311,397	$54,410,622	$245,655,121	$82,397,202	$140,536,399	$351,897,702	$58,402,544	$430,448,918
	Group I	2,235,738,599	1,348,011,239	65,541,589	29,377,230	100,655,117	19,092,634	82,596,110	241,435,722	34,059,342	201,342,808
	Group II	465,914,974	294,527,195	21,530,157	8,867,114	33,311,462	6,752,461	22,450,610	34,273,359	17,603,925	61,783,820
	Group III	484,529,410	344,632,072	13,139,664	7,999,977	62,209,685	20,209,507	26,845,594	48,114,067	3,317,124	79,778,085
	Group IV	238,745,244	154,340,439	4,872,487	4,431,373	24,919,209	17,811,524	4,007,230	13,823,858	2,244,584	47,236,008
	Group V	193,514,294	128,943,344	3,227,500	3,734,928	24,559,648	18,531,076	4,636,855	14,250,696	1,177,569	40,308,197
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.										
1	New York, N. Y	$1,484,946,027	$823,213,126	$42,740,189	$20,326,280	$4,965,110		$31,238,944	$151,162,603	$20,311,737	$119,096,208
2	Chicago, Ill	97,467,188	82,556,579	2,810,000	1,024,600	15,505,000		2,875,000	4,877,265	131,000	
3	Philadelphia, Pa	166,949,175	120,421,183	1,111,000	3,763,499	13,412,092		15,446,605	32,669,548	4,916,693	16,811,000
4	St. Louis, Mo	23,355,000	16,641,000	1,839,400	211,000	1,379,400		6,888,600	459,400	1,654,800	1,500,000
5	Boston, Mass	128,598,364	90,249,214	3,523,000	924,701	19,449,205	$150,000	5,376,226	20,026,806	2,324,332	19,492,000
6	Cleveland, Ohio	84,683,377	63,480,913	6,185,400	1,217,000	10,679,731	5,228,507	12,177,000	6,718,275	2,246,000	9,556,500
7	Detroit, Mich	35,181,914	31,454,800	720,000		7,337,889	4,929,127	596,000	1,768,000	240,000	12,058,900
8	Baltimore, Md	96,241,980	57,556,000	2,750,000	1,000,000	25,944,000	8,785,000	850,000	8,214,000		3,300,000
9	Pittsburgh, Pa	65,175,704	49,458,304	3,844,600	808,400	830,800		7,070,160	12,859,060	2,234,780	10,782,000
10	Los Angeles, Calif	53,139,870	12,980,120	18,000	101,750	1,151,890		77,575	2,680,705		8,746,200
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.										
11	Buffalo, N. Y	$41,444,403	$28,858,523	$1,076,416	$439,944	$1,095,483		$6,855,726	$2,842,172	$1,181,000	$3,004,419
12	San Francisco, Calif	44,476,100	33,133,100	9,352,200	4,940,000	3,700,000			445,500	2,900,000	5,174,000
13	Milwaukee, Wis	20,306,569	18,916,569		375,000	5,002,000		1,606,950	2,280,100	1,319,619	4,744,294
14	Newark, N. J	59,111,072	34,918,072	2,807,250	765,000	2,020,000	$1,500,000	1,816,610	3,027,650	4,158,530	9,639,200
15	Cincinnati, Ohio	84,977,436	47,537,306	454,250	1,265,000	5,836,225	1,576,763	4,053,287	12,803,575	5,265,649	6,705,450
16	New Orleans, La	48,865,636	24,324,037	945,341	163,920	9,565,075	3,675,698	164,310	36,006	69,900	1,131,957
17	Minneapolis, Minn	30,790,426	28,520,426	2,251,800	365,000	2,191,855		1,512,200	3,914,283	1,051,000	8,222,000
18	Washington, D. C	5,579,750									
19	Seattle, Wash	45,082,126	29,048,406	1,668,000		2,486,000		1,225,917	3,527,400	48,027	5,658,000
20	Jersey City, N. J	35,124,830	15,762,330	2,174,900	118,250	296,000		1,098,610	2,197,812	873,600	4,524,500
21	Kansas City, Mo	15,535,702	13,499,702	125,000	260,000	1,100,000		850,000	906,310	536,600	7,161,500
22	Portland, Oreg	34,620,924	20,008,724	675,000	125,000	18,824		3,267,000	2,292,551	200,000	818,500
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.										
23	Indianapolis, Ind	$7,443,735	$6,493,735	$900,000	$360,000			$634,000	$399,275	$210,000	$2,357,500
24	Denver, Colo	6,998,550	5,796,150			$1,058,700	$727,900	260,000	1,608,400		
25	Rochester, N. Y	22,601,800	12,721,300	9,000	125,000	3,036,950		300,000			2,084,350
26	Providence, R. I	24,765,854	21,828,854	220,000	756,804	7,150,000		706,431	6,321,340	117,000	3,854,000
27	St. Paul, Minn	16,750,940	13,686,940	350,000	323,000	2,340,968	573,384	1,479,000	130,625	171,000	1,940,000
28	Louisville, Ky	13,966,100	9,129,200			3,484,000				991,000	967,300
29	Columbus, Ohio	23,955,250	19,158,750	16,000	388,500	4,894,000		2,351,000	7,969,350	90,000	1,356,000
30	Oakland, Calif	8,892,030	6,094,768	1,610,264	78,408	455,562				4,000	3,196,434
31	Toledo, Ohio	17,710,053	15,084,483	330,000	311,000			2,178,000	3,349,842	100,000	3,670,000
32	Atlanta, Ga	6,019,000	2,484,000			1,285,000		140,000	161,500	100,000	472,500
33	Birmingham, Ala	8,931,818	5,996,118	21,000	77,140	840,000		59,606	31,495	7,869	1,099,500
34	Omaha, Nebr	22,594,550	14,819 042	220,000	373,000	3,218,912	2,128,800	78,000	3,318,950		2,921,000
35	Worcester, Mass	14,027,700	8,522,200	650,000	305,000	2,177,500	737,000	717,000	1,301,000	77,500	1,932,700
36	Richmond, Va	17,071,793	10,438.588	1,120,000	58.000	2,671,100	750,000	462,836	870,000	25,000	2,293,145
37	Syracuse, N. Y	12,184,718	7,744,518	280,000	96,650	865,000		23,800	1,924,659	10,000	1,514,225
38	Spokane, Wash	10,929,166	7,523,196	118,000		341,568	1,004,600	1,605,000	879,028		2,530,000
39	New Haven, Conn	4,904,500	4,651,500	245,000	65,000	860,000	1,212,500	400,000	172,000	75,000	696,000
40	Memphis, Tenn	14,176,785	7,693,285		260,000			250,000	2,081,639		2,211,500
41	Scranton, Pa	3,964,662	3,424,862		100,000	165,287	50,000	344,000	325,575		1,625,000
42	Paterson, N. J	7,494,891	6,980,912	340,000	205,000	2,667,024	104,700		341,375		2,727,000
43	Grand Rapids, Mich	5,201,900	3,540,900			319,300		216,600	505,900		1,399,100
44	Dallas, Tex	6,689,000	4,734,000	467,000	157,000	1,110,000			728,500	103,500	1,675,000
45	San Antonio, Tex	6,473,000	5,983,000		158,000	1,583,500	2,004,000	90,000	670,500	113,000	1,319,000
46	Fall River, Mass	8,346,050	6,905,500	7,500	216,800	1,878,000	382,600	465,000	1,999,900	213,300	911,882
47	Dayton, Ohio	9,833,115	7,829,035		308,100	987,250		1,099,600	1,170,350	50,000	1,166,000
48	Bridgeport, Conn	8,562,291	7,588,291	108,000	346,000	1,112,000	1,310.000	1,342,000	840,000	340,000	1,509,000
49	Salt Lake City, Utah	9,037,778	4,438,970			1,140,310	1,229,432		231,451		1,714,000
50	New Bedford, Mass	10,671,140	8,782.140		441,000	2,345,405		834,000	1,662,000		1,784,000
51	Nashville, Tenn	8,634,550	6,682,550			1,350,000		300,000	1,308,000		1,210,000
52	Tacoma, Wash	10,898,515	2,947,320	200,000		201,782		878,000	767,538		900,000
53	Houston, Tex	15,794,312	10,155,146	80,000		4,028,000	2,086,312	1,145,000		5,000	1,474,000
54	Cambridge, Mass	10,953,150	9,664,650	8,000		1,198,500		2,189,000	1,849,150	282,000	1,471,200
55	Trenton, N. J	7,981,081	6,119,081	700,000	325,200	1,029,510	311,660		1,441,351	2,500	1,540,350
56	Lowell, Mass	4,744,497	3.211,747		32,780	359,050	664,025	178,900	50,002	2,000	962,990
57	Hartford, Conn	13,602,081	9,637,081	1,570,000	75,000	250,000	220,000	2,465,000			3,663.600
58	Youngstown, Ohio	7,114,545	5,352,845	267,000	119,100	364,978	696,855	995,500	533,444	29,900	1,584,200
59	Fort Worth, Tex	6,409,755	2,805,629		206,000	315,429			564,000	20,000	1,214,200
60	Reading, Pa	2,706.300	1,920,300	5,000	71,500	765,000	392,000			25,000	609.800
61	Springfield, Mass	8,671,623	6,499,023	1,535,000	407,025	234,500	524,000		472,000	44,555	3,076,720
62	Camden, N. J	7,176,950	3,729,250	104,000	351,000	195,000	961,000		215,000	75,000	1,248,250
63	Albany, N. Y	10,227,720	8,237,720	350,000	121,800	1,243,500	965,067	115,234	689,880		1,172,851
64	Des Moines, Iowa	5,389,795	4,321,795	735,000	99,300			1,053,000	87,495		1,995.000
65	Lynn, Mass	5,791,200	3,620,200	48,500	48,800	408,600	392,500	37,800	493,000	3,000	1,396,400
66	Schenectady, N. Y	5,236,933	4,818,933	16,000	154,000	1,748,000		269,500	334,825		1,711.008
67	Yonkers, N. Y	10,860,663	7,876,563	309,400	297,570		142,280		118,250		2,157,780
68	Lawrence, Mass	4,125,180	2,978,780		121,500	540,500	426,000	1,165,000	80,000		591,200
69	Kansas City, Kans	8,012,191	3,979,222	200,000	60,000		212,892	17,787	114,478	30,000	872,400

[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 obligation issued to redeem revenue loans, judgments, warrants, and other temporary obligations.

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OF YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1918.

assigned to each, see p. 21. For a text discussion of this table, see p. 103.]

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 and floating debts.	Special assessment debts.								
$34,330,598	$175,296,392	$80,486,203	$449,552,367	$58,728,824	$19,489,511	$1,146,619,922	$586,555,069	$24,140,242	$535,924,611	$122,371,246	$59,507,553	
29,553,352	109,303,808	35,288,593	376,592,172	23,172,762	15,857,328	805,525,792	314,137,161	12,526,000	478,862,631	50,838,230	15,506,010	
1,949,718	28,392,217	16,900,056	26,513,029	14,199,267	2,301,481	129,796,353	85,253,365	3,875,200	40,667,788	21,450,950	17,538,995	
2,190,300	22,913,943	16,189,969	24,450,880	17,273,277	680,449	105,012,912	91,569,490	5,107,050	8,336,372	21,191,258	13,012,719	
295,800	10,919,186	6,017,611	15,532,655	2,228,914	166,210	61,114,006	53,121,887	1,456,750	6,535,369	18,078,307	5,046,282	
341,428	3,767,238	6,089,974	6,463,631	1,854,604	484,043	45,170,859	42,473,166	1,175,242	1,522,451	10,812,501	8,103,547	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.												
$22,635,735	$58,033,828	$20,258,186	$332,444,246	.....	$5,530,543	$615,553,703	$214,255,465	.....	[1]$401,298,238	$40,648,655	.....	1
.....	13,177,667	5,540,157	15,801,332	$20,814,558	5,688,785	5,645,399	2,165,899	.....	3,479,500	890,425	$2,686,000	2
2,569,617	10,827,302	260,000	18,633,827	.....	2,150,000	44,377,992	28,960,499	[2]$241,000	15,176,493	.....	.....	3
100,000	815,400	1,793,000	.....	.....	.....	2,624,000	2,624,000	.....	.....	4,090,000	.....	4
939,500	15,140,061	1,653,500	1,249,883	.....	643,000	37,706,150	1,875,750	.....	[3]35,830,400	.....	.....	5
2,258,500	6,000,000	946,000	268,000	.....	.....	20,072,064	13,629,064	4,136,000	2,307,000	.....	1,130,400	6
1,050,000	1,198,000	138,000	1,418,884	.....	1,386,000	2,341,114	2,341,114	.....	.....	.....	.....	7
.....	2,450,000	4,263,000	.....	.....	.....	25,241,370	10,351,370	.....	14,890,000	4,580,000	8,864,610	8
.....	1,656,300	403,000	6,611,000	2,358,204	459,000	11,862,200	10,660,200	.....	1,202,000	571,200	2,825,000	9
.....	5,250	33,750	165,000	.....	.....	40,101,800	27,273,800	8,149,000	4,679,000	57,950	.....	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.												
.....	$3,550,540	$2,152,400	$114,085	$1,496,338	.....	$12,577,880	$12,365,180	.....	$212,700	$3,000	.....	11
$946,400	918,000	4,757,000	.....	.....	.....	11,343,000	6,165,000	.....	5,178,000	.....	.....	12
151,500	2,032,962	1,069,205	37,500	297,439	$1,030,000	360,000	240,000	.....	120,000	.....	.....	13
350,000	4,358,050	1,084,482	3,391,300	.....	625,000	17,000,000	13,300,000	.....	3,700,000	205,000	$6,363,000	14
129,700	4,267,600	1,379,350	3,800,457	.....	521,000	32,979,130	14,648,430	$45,200	[4]18,285,500	3,600,000	340,000	15
7,118	474,737	3,453,712	4,636,263	.....	75,481	12,717,298	11,757,500	.....	959,798	11,630,820	218,000	16
40,000	3,227,236	600,200	2,601,000	2,543,852	.....	2,270,000	2,270,000	.....	.....	.....	.....	17
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,579,750	18
100,000	4,000,000	527,803	161,000	9,646,259	.....	13,369,090	4,195,000	3,830,000	5,344,090	1,374,630	1,290,000	19
225,000	2,958,800	775,904	303,575	215,379	.....	11,108,255	10,732,255	.....	376,000	4,676,000	3,578,245	20
.....	1,554,292	1,006,000	.....	.....	50,000	1,986,000	1,611,000	.....	375,000	.....	.....	21
.....	1,050,000	94,000	11,467,849	.....	.....	14,085,700	7,969,000	.....	6,116,700	56,500	470,000	22
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.												
.....	$479,500	$1,153,460	.....	.....	$5,000	.....	.....	.....	.....	$945,000	.....	23
.....	2,015,000	126,150	.....	.....	.....	$106,400	.....	.....	$106,400	1,096,000	.....	24
$28,500	927,000	710,500	.....	$5,500,000	28,500	9,852,000	$9,624,000	.....	228,000	.....	.....	25
.....	1,841,000	771,279	$91,000	.....	.....	2,937,000	2,935,000	.....	2,000	.....	.....	26
600,000	960,838	189,935	2,588,190	2,040,000	.....	2,565,000	2,320,000	.....	245,000	499,000	.....	27
310,000	621,600	.....	2,755,300	.....	.....	1,836,000	1,836,000	.....	.....	3,000,900	.....	28
75,000	232,900	1,782,000	14,000	.....	.....	4,796,500	3,746,000	$1,012,500	38,000	.....	.....	29
.....	750,100	.....	.....	.....	.....	2,794,462	.....	.....	2,794,462	2,800	.....	30
120,000	1,965,000	583,200	965,700	1,511,741	241,570	1,587,000	1,135,000	[5]250,000	202,000	797,000	.....	31
.....	.....	325,000	.....	.....	.....	2,072,000	2,072,000	.....	.....	1,463,000	.....	32
.....	130,000	34,000	2,043,000	1,652,508	.....	205,000	155,000	50,000	.....	70,000	$2,660,700	33
100,000	1,010,880	50,000	1,399,500	.....	.....	7,210,500	7,060,500	.....	150,000	70,008	495,000	34
380,500	244,000	.....	.....	.....	.....	5,505,500	5,505,500	.....	.....	.....	.....	35
.....	62,500	314,900	1,811,107	.....	50,000	2,808,155	1,656,525	1,030,550	121,080	2,798,600	976,450	36
7,600	339,970	1,064,500	1,618,114	.....	.....	4,345,000	4,345,000	.....	.....	.....	95,200	37
.....	975,000	70,000	.....	.....	.....	2,405,970	2,405,970	.....	.....	700,000	300,000	38
.....	525,250	400,750	.....	.....	.....	.....	.....	.....	.....	.....	253,000	39
.....	1,041,391	1,500,000	3,000	345,755	.....	3,340,000	3,300,000	.....	40,000	2,766,000	377,500	40
.....	.....	64,000	750,000	.....	.....	.....	.....	.....	.....	38,000	502,000	41
.....	365,000	215,813	15,000	.....	13,979	.....	.....	.....	.....	.....	500,000	42
.....	100,000	1,000,000	.....	.....	.....	1,661,000	1,661,000	.....	.....	.....	.....	43
.....	450,000	8,000	35,000	.....	.....	1,774,000	1,774,000	.....	.....	.....	181,000	44
.....	.....	45,000	.....	.....	.....	.....	.....	.....	.....	490,000	.....	45
250,000	323,300	233,218	24,000	.....	.....	1,440,550	1,436,000	.....	4,550	.....	.....	46
.....	190,400	1,489,000	63,000	1,305,335	6,800	1,905,280	1,828,100	.....	77,180	92,000	.....	47
.....	464,000	201,900	15,391	.....	.....	.....	.....	.....	.....	18,000	956,000	48
.....	.....	87,500	3,003	33,274	.....	2,075,808	2,075,808	.....	.....	2,523,000	.....	49
172,000	228,000	9,000	1,306,735	.....	.....	1,889,000	1,822,000	.....	67,000	.....	.....	50
.....	97,850	1,000,000	1,416,700	.....	250,000	1,497,000	1,447,000	.....	50,000	70,000	135,000	51
.....	.....	.....	.....	.....	.....	6,540,195	4,049,195	1,886,000	605,000	.....	1,411,000	52
.....	659,500	27,334	650,000	.....	.....	4,136,166	1,114,666	.....	3,021,500	1,503,000	.....	53
27,000	2,063,000	71,800	480,000	25,000	.....	1,298,500	1,280,500	.....	8,000	.....	.....	54
115,000	313,710	214,100	600	125,100	.....	1,098,000	1,094,000	.....	4,000	.....	764,000	55
2,000	57,050	371,480	531,440	.....	.....	1,432,750	1,432,750	.....	.....	.....	100,000	56
.....	300,000	1,070,000	23,481	.....	.....	3,675,000	3,675,000	.....	.....	.....	290,000	57
.....	120,500	128,250	495,400	17,718	.....	1,743,200	1,713,200	.....	30,000	18,500	.....	58
.....	57,500	20,500	408,000	.....	.....	3,043,126	3,043,126	.....	.....	561,000	.....	59
.....	.....	12,000	40,000	.....	.....	590,000	590,000	.....	.....	196,000	.....	60
.....	150,200	15,600	39,423	.....	54,600	2,118,000	2,118,000	.....	.....	.....	.....	61
.....	512,000	68,000	.....	.....	15,000	1,629,000	1,417,000	.....	212,000	599,700	1,204,000	62
.....	611,825	139,800	1,559,513	1,268,250	.....	1,949,750	1,692,550	.....	257,200	40,250	.....	63
.....	185,000	167,000	.....	.....	.....	.....	.....	.....	.....	300,000	768,000	64
2,700	124,600	21,650	642,650	.....	.....	2,171,000	2,171,000	.....	.....	.....	.....	65
.....	370,000	130,500	85,100	.....	15,000	403,000	330,000	.....	73,000	.....	.....	66
.....	210,750	290,000	2,577,533	1,773,000	.....	2,802,100	2,802,100	.....	.....	92,000	90,000	67
.....	46,780	7,800	.....	.....	.....	769,000	769,000	.....	.....	.....	377,400	68
.....	791,019	5,050	.....	1,675,596	.....	3,015,000	2,137,000	878,000	.....	441,500	576,469	69

[1] Includes bonds issued for a rapid transit system owned but not operated by the city.
[2] For a gas-supply system owned but not operated by the city.
[3] Includes bonds issued for the Cincinnati Southern Ry., owned but not operated by the city.

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TABLE 27.—FUNDED, FLOATING, AND SPECIAL ASSESSMENT DEBTS AT CLOSE

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Total.	INCURRED FOR GENERAL PURPOSES.								
			Total.	General government buildings.[1]	Police and fire departments.	Sewers and sewage disposal.	Highways.			Charities, hospitals, and corrections.	School buildings.
							Street pavements.	Bridges and abolition of grade crossings.	Other highway purposes.		
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.										
70	Oklahoma City, Okla.	$7,348,048	$4,270,748	$30,000	$260,000	$1,020,000	.....	.....	$15,000	$92,000	$1,815,748
71	Duluth, Minn.	7,578,594	3,711,594	179,375	.....	.....	.....	$150,000	.....	1,421,000	.....
72	Wilmington, Del.	6,290,000	4,624,000	800,000	15,000	215,000	$380,500	.....	805,000	.....	377,500
73	Akron, Ohio	10,842,437	5,614,437	117,500	206,325	605,360	607,140	6,200	994,619	.....	2,216,000
74	Norfolk, Va.	11,481,550	8,467,719	24,799	264,419	935,953	.....	89,796	2,814,069	138,800	853,935
75	Elizabeth, N. J.	4,827,994	2,267,494	.....	174,500	311,000	181,700	.....	231,944	25,000	1,302,850
76	Utica, N. Y.	3,162,986	2,937,050	.....	228,150	283,650	285,350	273,100	209,200	15,875	1,038,300
77	Waterbury, Conn.	6,323,380	4,218,380	.....	.....	664,000	200,000	100,000	150,000	.....	1,989,380
78	Somerville, Mass.	1,757,500	1,746,500	.....	.....	303,000	.....	32,000	406,000	.....	90,000
79	St. Joseph, Mo.	2,523,679	2,111,629	5,000	10,000	282,000	.....	.....	10,000	.....	1,792,000
80	Manchester, N. H.	1,844,000	1,521,000	.....	103,000	144,000	57,000	147,000	705,000	65,000	215,000
81	Jacksonville, Fla.	5,320,813	3,012,313	.....	69,500	1,050,000	601,000	.....	.....	12,500	960,000
82	Hoboken, N. J.	4,982,730	4,211,328	125,000	236,147	112,500	1,105,286	.....	583,000	.....	1,961,045
83	Wilkes-Barre, Pa.	2,856,800	2,750,800	140,000	142,000	166,400	.....	75,000	645,300	25,000	967,500
84	Troy, N. Y.	4,837,971	2,132,095	.....	3,100	1,890	.....	4,800	60,270	.....	495,963
85	Fort Wayne, Ind.	1,221,867	806,967	.....	.....	.....	.....	.....	.....	.....	656,000
86	East St. Louis, Ill.	2,664,844	1,952,844	.....	.....	458,801	467,670	.....	39,185	.....	527,147
87	Evansville, Ind.	1,383,450	319,050	.....	.....	.....	.....	.....	.....	.....	303,050
88	Erie, Pa.	2,697,953	2,384,743	10,000	12,000	496,500	159,943	100,000	15,000	.....	1,162,500
89	Passaic, N. J.	3,613,154	2,107,154	.....	66,500	.....	.....	.....	257,000	6,000	1,178,250
90	Wichita, Kans.	3,005,069	2,456,081	100,000	17,000	291,539	1,013,544	68,972	26,653	10,000	527,000
91	Harrisburg, Pa.	2,859,900	2,614,600	.....	85,000	704,500	223,500	234,500	51,200	.....	957,400
92	Bayonne, N. J.	4,001,041	3,044,041	32,600	76,000	.....	234,000	7,000	35,000	.....	1,562,550
93	Peoria, Ill.	1,820,039	1,820,039	96,000	.....	233,100	502,227	243,712	.....	.....	578,000
94	South Bend, Ind.	1,179,272	894,272	.....	.....	.....	.....	.....	.....	.....	580,000
95	Johnstown, Pa.	1,506,000	1,506,000	.....	.....	200,000	100,000	202,000	378,000	.....	576,000
96	El Paso, Tex.	4,360,000	2,692,000	10,000	13,400	610,000	383,000	.....	300,000	.....	1,269,000
97	Savannah, Ga.	3,684,000	1,000,500	.....	.....	976,500	.....	.....	.....	.....	24,000
98	Brockton, Mass.	4,048,325	2,284,725	35,800	36,000	542,000	129,000	20,500	231,975	10,500	1,172,300
99	Sacramento, Calif.	5,252,940	4,192,500	426,700	.....	898,400	.....	.....	60,000	.....	1,003,000
100	Terre Haute, Ind.	1,307,383	1,207,383	.....	110,000	140,000	93,383	.....	.....	.....	650,000
101	Holyoke, Mass.	3,136,000	1,513,000	184,763	276,459	124,368	288,128	9,000	54,355	9,659	237,412
102	Allentown, Pa.	1,979,415	1,809,115	48,411	.....	258,500	.....	.....	.....	.....	1,414,004
103	Portland, Me.	8,431,586	3,902,936	1,118,914	.....	133,000	23,000	300,000	.....	.....	1,013,000
104	Springfield, Ill.	1,549,856	930,256	.....	50,000	4,454	107,536	.....	.....	.....	594,000
105	Canton, Ohio.	5,842,980	4,770,680	10,000	219,300	1,021,230	1,576,700	.....	330,250	8,000	1,434,000
106	Berkeley, Calif.	1,719,373	1,646,973	99,450	129,273	425,000	.....	.....	.....	.....	993,250
107	Chattanooga, Tenn.	4,149,146	3,510,146	222,000	110,000	960,000	1,096,146	20,000	.....	.....	202,000
108	Charleston, S. C.	5,502,009	374,609	.....	500	348,733	.....	.....	1,796	.....	23,000
109	Pawtucket, R. I.	7,677,000	5,623,000	.....	102,000	1,174,000	.....	455,000	1,108,000	.....	936,000
110	Altoona, Pa.	2,887,204	1,916,204	.....	12,500	332,135	997,659	36,300	6,600	.....	526,500
111	Covington, Ky.	2,919,422	852,722	.....	.....	70,200	142,600	.....	299,922	.....	245,000
112	Atlantic City, N. J.	11,105,100	8,130,100	116,000	530,000	1,465,000	2,376,600	.....	422,000	.....	1,452,000
113	Mobile, Ala.	3,410,500	730,500	.....	.....	100,000	480,500	.....	.....	.....	150,000
114	Sioux City, Iowa.	1,606,436	956,436	.....	.....	.....	455,000	.....	2,936	.....	498,500
115	Little Rock, Ark.	2,019,420	2,019,420	.....	.....	82,245	.....	.....	485,175	.....	477,000
116	Flint, Mich.	3,282,823	2,114,173	.....	.....	801,059	510,933	.....	106,381	.....	590,000
117	Tampa, Fla.	3,632,324	3,361,824	300,000	.....	801,216	748,784	190,000	.....	.....	481,824
118	Saginaw, Mich.	1,469,450	1,117,950	.....	.....	179,700	.....	394,000	478,250	.....	33,000
119	Rockford, Ill.	1,568,962	1,472,862	.....	7,000	327,243	583,119	185,000	20,000	.....	104,800
120	San Diego, Calif.	10,971,525	3,283,591	.....	133,000	485,341	.....	35,000	97,125	.....	840,000
121	Pueblo, Colo.	3,114,450	1,508,450	212,000	.....	79,000	338,100	45,000	.....	.....	379,350
122	Gary, Ind.	795,000	795,000	.....	148,500	.....	.....	.....	.....	.....	431,500
123	New Britain, Conn.	3,766,000	2,385,000	215,000	.....	1,125,000	50,000	.....	.....	.....	878,000
124	Binghamton, N. Y.	2,645,263	2,645,263	120,500	134,700	252,142	60,446	411,850	6,135	117,750	1,410,740
125	York, Pa.	1,547,300	1,547,300	.....	77,000	554,000	349,300	.....	142,500	.....	344,000
126	Springfield, Ohio.	3,279,061	2,811,198	10,000	96,000	513,050	524,630	44,009	960,518	113,000	480,000
127	Malden, Mass.	1,993,700	1,835,700	.....	48,000	1,069,000	79,000	.....	208,000	.....	192,700
128	Lancaster, Pa.	1,610,000	1,246,000	.....	45,000	376,000	5,000	.....	15,000	.....	720,000
129	Pasadena, Calif.	2,618,290	1,157,565	48,675	79,350	61,500	.....	82,500	10,500	.....	787,760
130	Kalamazoo, Mich.	1,456,130	1,210,180	.....	94,750	70,000	294,100	45,000	.....	24,500	398,000
131	Augusta, Ga.	3,970,750	2,281,250	34,000	.....	30,000	.....	.....	45,000	150,000	62,250
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.										
132	Davenport, Iowa.	$1,671,000	$1,153,000	.....	$50,000	$265,500	.....	.....	$54,500	.....	$748,000
133	Topeka, Kans.	2,611,725	1,747,625	$60,000	.....	130,848	$881,338	$90,578	.....	.....	438,161
134	Salem, Mass.	2,629,000	1,887,000	.....	817,500	377,000	.....	82,000	65,000	.....	536,500
135	Haverhill, Mass.	2,317,500	1,696,500	.....	52,315	94,940	.....	150,000	575,235	$93,218	661,219
136	Huntington, W. Va.	1,958,000	1,868,000	205,000	47,000	197,000	355,000	25,000	95,000	.....	924,000
137	Muskogee, Okla.	3,141,654	1,910,000	.....	60,000	675,000	.....	.....	.....	.....	760,000
138	Bay City, Mich.	1,053,500	714,000	110,000	.....	74,000	.....	37,000	14,000	.....	107,000
139	Chelsea, Mass.	2,734,980	2,243,820	.....	90,900	20,000	.....	.....	154,920	.....	853,000
140	McKeesport, Pa.	1,574,954	1,036,954	.....	.....	120,818	235,136	.....	.....	33,000	635,000
141	Racine, Wis.	959,075	882,075	.....	13,000	222,000	8,000	35,000	175,000	.....	328,000
142	Superior, Wis.	1,399,389	1,369,389	.....	30,000	547,715	173,674	50,000	55,500	.....	455,500
143	Lincoln, Nebr.	2,281,807	2,015,096	.....	22,514	101,415	1,264,230	.....	.....	.....	422,800
144	Roanoke, Va.	2,131,000	1,625,000	380,000	65,000	175,000	.....	.....	560,000	.....	225,000
145	Macon, Ga.	1,913,984	956,984	.....	.....	153,000	440,484	.....	.....	240,000	.....
146	Woonsocket, R. I.	4,185,000	706,000	100,000	.....	359,000	.....	.....	.....	.....	247,000
147	Lansing, Mich.	571,107	293,086	.....	15,000	27,300	198,800	.....	.....	.....	50,000

[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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OF YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1918—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 103.]

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 and floating debts.	Special assessment debts.								
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.												
.....	$968,000	$70,000	.....	.....	.....	$2,710,000	$2,710,000	.....	.....	$25,000	$342,300	70
.....	612,000	.....	$917,219	$432,000	.....	3,234,000	[4] 3,234,000	.....	.....	633,000	.....	71
.....	620,000	.....	1,411,000	.....	.....	1,640,000	1,640,000	.....	.....	26,000	.....	72
$6,800	15,600	140,150	332,893	365,900	.....	4,990,000	4,990,000	.....	.....	238,000	.....	73
.....	198,161	113,615	2,984,172	.....	.....	3,013,831	1,880,052	.....	$1,133,779	.....	.....	74
13,000	27,500	.....	.....	.....	.....	56,000	.....	.....	56,000	2,504,500	.....	75
114,000	344,050	141,100	4,275	.....	.....	110,550	.....	.....	110,550	.....	115,386	76
.....	205,000	.....	910,000	.....	.....	2,105,000	2,105,000	.....	.....	.....	.....	77
.....	12,000	25,000	878,500	.....	.....	11,000	11,000	.....	.....	.....	.....	78
.....	.....	3,500	9,129	.....	$6,000	25,000	.....	.....	25,000	.....	381,050	79
.....	.....	.....	80,000	.....	.....	223,000	181,000	.....	42,000	.....	100,000	80
.....	115,000	61,813	142,500	.....	.....	2,029,500	447,000	$202,500	1,380,000	.....	279,000	81
.....	87,850	500	.....	.....	.....	117,000	117,000	.....	.....	52,000	602,402	82
.....	45,000	53,600	491,000	.....	.....	.....	.....	.....	.....	106,000	.....	83
.....	248,500	11,070	1,113,752	192,750	.....	2,648,076	2,640,136	.....	7,940	57,800	.....	84
.....	10,967	140,000	.....	.....	.....	414,900	191,000	.....	223,900	.....	.....	85
.....	356,000	.....	104,041	.....	.....	.....	.....	.....	.....	712,000	.....	86
16,000	.....	.....	.....	.....	.....	396,000	396,000	.....	.....	1,168,400	.....	87
.....	113,500	242,000	73,300	.....	2,210	311,000	311,000	.....	.....	.....	.....	88
.....	261,000	32,404	306,000	.....	.....	.....	.....	.....	.....	720,000	786,000	89
.....	50,000	206,000	.....	145,373	.....	150,000	.....	.....	150,000	310,044	88,944	90
.....	333,500	25,000	.....	.....	25,000	220,200	220,200	.....	.....	100	.....	91
3,000	2,500	5,000	500	1,085,891	.....	67,000	67,000	.....	.....	723,000	167,000	92
.....	72,000	95,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	93
.....	103,272	.....	211,000	.....	.....	185,000	185,000	.....	.....	100,000	.....	94
.....	50,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	95
.....	13,000	53,600	40,000	.....	.....	1,363,000	1,363,000	.....	.....	.....	305,000	96
.....	.....	.....	.....	.....	.....	192,500	.....	.....	192,500	2,491,000	.....	97
.....	93,650	13,000	.....	.....	.....	1,763,600	1,761,100	.....	2,500	.....	.....	98
98,000	647,500	946,800	112,100	.....	.....	1,060,440	1,060,440	.....	.....	.....	.....	99
.....	.....	44,000	170,000	.....	.....	.....	.....	.....	.....	100,000	.....	100
.....	117,216	171,440	40,200	.....	.....	1,623,000	458,000	953,000	212,000	.....	.....	101
.....	21,500	.....	66,700	.....	.....	169,700	169,700	.....	.....	600	.....	102
.....	24,500	1,164,000	126,522	.....	.....	4,360,650	4,345,650	.....	15,000	69,000	99,000	103
.....	125,815	45,000	3,451	.....	.....	60,000	.....	60,000	.....	559,600	.....	104
.....	80,700	20,000	13,500	7,000	.....	819,700	649,900	.....	169,800	146,600	106,000	105
.....	.....	.....	.....	.....	.....	72,400	.....	.....	72,400	.....	.....	106
.....	400,000	.....	500,000	.....	.....	145,000	.....	.....	145,000	81,000	413,000	107
.....	.....	580	.....	.....	.....	1,360,000	1,360,000	.....	.....	3,767,400	.....	108
.....	139,000	.....	1,709,000	.....	.....	1,616,000	1,616,000	.....	.....	.....	438,000	109
.....	.....	3,639	871	.....	.....	971,000	971,000	.....	.....	.....	.....	110
.....	95,000	.....	.....	.....	.....	1,555,100	1,522,100	.....	33,000	438,400	73,200	111
30,000	1,214,000	187,000	337,500	.....	.....	2,975,000	2,975,000	.....	.....	.....	.....	112
.....	.....	.....	.....	.....	.....	1,040,000	1,040,000	.....	.....	1,640,000	.....	113
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	335,000	315,000	114
.....	.....	.....	975,000	.....	.....	.....	.....	.....	.....	.....	.....	115
.....	21,000	4,800	80,000	.....	.....	1,168,650	1,128,650	.....	40,000	.....	.....	116
.....	240,000	.....	600,000	.....	.....	.....	.....	.....	.....	270,500	.....	117
.....	27,000	1,000	.....	.....	.....	351,500	323,500	.....	28,000	.....	.....	118
.....	170,000	.....	75,700	.....	.....	96,100	96,100	.....	.....	.....	.....	119
.....	1,680,625	.....	7,500	.....	.....	7,551,434	6,106,434	.....	1,445,000	136,500	.....	120
.....	334,000	.....	121,000	.....	.....	1,221,000	1,221,000	.....	.....	.....	385,000	121
.....	130,000	15,000	20,000	.....	.....	.....	.....	.....	.....	.....	.....	122
.....	117,000	.....	.....	.....	.....	1,316,000	1,175,000	.....	141,000	65,000	.....	123
15,000	.....	116,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	124
.....	73,000	.....	7,500	.....	.....	.....	.....	.....	.....	.....	.....	125
.....	46,000	24,000	.....	.....	.....	443,000	383,000	.....	60,000	24,863	.....	126
.....	204,000	36,000	.....	.....	.....	161,000	161,000	.....	.....	.....	1,000	127
.....	.....	.....	85,000	.....	.....	350,000	350,000	.....	.....	.....	14,000	128
.....	51,280	36,000	.....	.....	.....	1,460,725	1,219,475	241,250	.....	.....	.....	129
.....	2,000	20,000	261,830	.....	133,000	112,950	109,950	.....	3,000	.....	.....	130
.....	.....	1,750,000	210,000	.....	.....	1,077,500	230,500	.....	847,000	577,000	35,000	131
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.												
.....	$35,000	.....	.....	.....	.....	$238,000	.....	.....	$238,000	.....	$280,000	132
.....	.....	$96,700	.....	.....	$40,000	620,000	$620,000	.....	.....	$204,100	.....	133
.....	9,000	.....	.....	.....	.....	706,000	706,000	.....	.....	6,000	30,000	134
.....	27,485	3,088	$39,000	.....	.....	621,000	621,000	.....	.....	.....	.....	135
.....	.....	20,000	.....	.....	.....	10,000	.....	.....	10,000	.....	80,000	136
.....	350,000	35,000	.....	.....	.....	1,015,584	915,584	$100,000	.....	.....	216,070	137
.....	200,000	.....	.....	$172,000	.....	317,500	317,500	.....	.....	22,000	.....	138
.....	100,000	4,500	1,020,500	.....	.....	330,000	330,000	.....	.....	141,400	19,760	139
.....	.....	13,000	.....	.....	.....	359,000	359,000	.....	.....	.....	179,000	140
.....	62,700	38,375	.....	.....	.....	13,000	.....	.....	13,000	64,000	.....	141
.....	.....	57,000	.....	.....	.....	30,000	.....	.....	30,000	.....	.....	142
.....	47,500	156,637	.....	.....	.....	124,000	85,000	39,000	.....	142,711	.....	143
.....	120,000	100,000	.....	.....	.....	.....	.....	.....	.....	506,000	.....	144
.....	.....	.....	118,500	.....	.....	957,000	841,000	.....	116,000	.....	.....	145
.....	.....	.....	.....	.....	.....	650,000	650,000	.....	.....	200,000	2,629,000	146
.....	.....	1,986	.....	.....	.....	278,021	215,779	57,242	5,000	.....	.....	147

[2] Includes funded debt obligations issued to redeem revenue loans, judgments, warrants, and other temporary obligations.
[4] Includes bonds issued for light plant.

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TABLE 27.—FUNDED, FLOATING, AND SPECIAL ASSESSMENT DEBTS AT CLOSE

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Total.	INCURRED FOR GENERAL PURPOSES.								
			Total.	General government buildings.[1]	Police and fire departments.	Sewers and sewage disposal.	Highways.			Charities, hospitals, and corrections.	School buildings.
							Street pavements.	Bridges and abolition of grade crossings.	Other highway purposes.		
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1913—Continued.										
148	Montgomery, Ala.	$3,792,137	$2,382,075	.....	$19,250	$345,000	$1,188,825	.....	.....	.....	$325,000
149	West Hoboken, N. J.	1,286,114	825,000	.....	39,500	.....	.....	.....	$213,000	.....	482,000
150	Newton, Mass.	4,365,800	3,284,800	.....	55,000	1,182,000	.....	$765,500	450,000	.....	734,900
151	Butte, Mont.	1,490,948	800,948	.....	.....	.....	.....	.....	60,723	.....	176,000
152	Wheeling, W. Va.	1,026,300	457,300	.....	.....	.....	.....	27,200	290,100	.....	140,000
153	East Orange, N. J.	3,686,438	2,271,438	$1,500	87,750	150,200	43,000	.....	185,759	.....	1,263,995
154	Galveston, Tex.	5,899,000	4,292,000	298,500	70,500	285,000	.....	.....	383,500	.....	258,000
155	Perth Amboy, N. J.	3,443,700	2,017,200	38,000	68,000	191,600	694,000	.....	22,500	.....	806,400
156	Fitchburg, Mass.	2,242,500	1,405,000	.....	100	769,200	57,500	500	16,300	.....	254,300
157	Lexington, Ky.	1,779,516	1,473,516	.....	.....	485,000	371,016	22,000	.....	.....	236,000
158	New Castle, Pa.	907,352	888,352	.....	.....	35,000	.....	.....	327,000	.....	429,000
159	Chester, Pa.	1,904,400	1,365,067	65,000	41,100	91,117	663,350	.....	12,667	.....	471,500
160	Decatur, Ill.	1,290,797	924,621	.....	.....	20,919	396,173	.....	8,129	.....	494,000
161	Springfield, Mo.	180,201	180,201	.....	21,000	72,000	.....	.....	21,000	$5,701	13,000
162	Hamilton, Ohio.	2,835,841	1,837,341	.....	54,500	233,508	3,500	10,500	300,950	.....	618,000
163	Charlotte, N. C.	2,549,455	1,289,200	40,000	.....	259,000	307,200	.....	435,000	.....	240,000
164	Portsmouth, Va.	1,932,000	1,463,900	.....	32,000	225,000	355,500	.....	258,000	20,000	138,400
165	Everett, Mass.	1,475,345	1,168,345	.....	12,000	649,000	23,000	.....	152,180	7,000	303,928
166	Dubuque, Iowa.	1,470,735	725,953	.....	.....	34,131	.....	.....	560,822	.....	115,000
167	San Jose, Calif.	1,169,040	1,169,040	41,250	123,750	283,875	.....	48,125	3,625	.....	526,665
168	Pittsfield, Mass.	2,571,700	1,133,600	.....	.....	528,000	48,000	.....	67,600	.....	450,000
169	New Rochelle, N. Y.	3,244,339	3,207,984	87,000	172,215	494,322	.....	71,720	449,000	.....	796,500
170	Quincy, Mass.	1,896,459	1,281,959	.....	14,000	643,000	.....	10,000	227,959	.....	362,000
171	Colorado Springs, Colo.	2,124,600	574,200	110,000	.....	67,200	.....	18,000	42,000	.....	437,000
172	Knoxville, Tenn.	4,417,391	2,655,391	.....	100,000	427,000	191,269	325,000	378,000	30,000	262,000
173	Joliet, Ill.	1,098,438	700,638	.....	.....	110,700	585,900	.....	10,100	.....	58,660
174	Niagara Falls, N. Y.	4,089,798	2,760,898	125,800	59,500	1,198,821	622,530	276,000	828	.....	477,419
175	Mount Vernon, N. Y.	4,620,178	3,666,178	209,000	248,000	681,878	613,000	90,000	370,000	.....	1,227,050
176	Elmira, N. Y.	2,671,500	1,041,000	120,000	.....	5,000	447,000	170,000	.....	.....	171,000
177	Lorain, Ohio.	2,516,581	1,979,581	30,000	74,000	142,637	510,370	75,000	552,574	.....	510,000
178	Cedar Rapids, Iowa.	1,125,900	843,900	.....	6,500	193,000	.....	257,400	.....	.....	386,000
179	Amsterdam, N. Y.	1,288,078	708,078	.....	.....	276,500	98,701	150,000	617	.....	148,350
180	Auburn, N. Y.	1,262,219	838,320	.....	33,908	244,703	228,444	13,948	40,199	2,350	272,268
181	Jamestown, N. Y.	1,973,422	1,399,422	75,000	24,000	355,500	285,668	103,254	.....	97,000	439,000
182	Waterloo, Iowa.	1,629,379	936,379	.....	.....	76,000	7,500	183,379	.....	.....	495,000
183	Everett, Wash.	3,573,434	1,335,434	.....	.....	243,820	.....	.....	561,614	.....	530,000
184	Shreveport, La.	2,021,850	924,350	.....	42,000	291,000	30,000	.....	.....	.....	200,000
185	Fresno, Calif.	1,273,300	1,235,800	51,000	.....	626,500	.....	.....	.....	.....	513,300
186	Quincy, Ill.	395,350	211,350	.....	.....	.....	19,500	.....	.....	.....	170,000
187	Boise, Idaho.	996,850	905,374	54,355	46,250	124,487	192,886	.....	78,796	.....	405,000
188	Lima, Ohio.	2,967,432	1,884,432	.....	86,500	64,537	736,695	86,000	145,500	1,500	655,700
189	Taunton, Mass.	2,814,619	1,514,619	735	43,500	577,000	19,000	35,184	335,000	2,000	488,000
190	Oshkosh, Wis.	1,384,200	653,200	.....	.....	35,000	.....	210,000	.....	.....	286,100
191	Stockton, Calif.	1,409,150	1,409,150	.....	.....	581,400	140,250	.....	.....	.....	687,500
192	Jackson, Mich.	1,680,564	1,488,089	.....	.....	229,000	398,499	4,500	.....	200,000	504,000
193	Austin, Tex.	2,790,000	1,506,000	.....	.....	325,000	625,000	.....	.....	50,000	505,000
194	Columbia, S. C.	2,154,754	539,754	.....	.....	200,000	66,000	.....	.....	.....	273,000
195	Aurora, Ill.	1,133,292	825,292	.....	.....	60,078	416,214	21,000	8,000	.....	320,000
196	Bellingham, Wash.	1,632,515	930,515	.....	.....	30,670	.....	.....	603,745	.....	288,000
197	Waco, Tex.	3,068,500	2,137,000	49,000	100,000	496,000	.....	75,000	679,000	.....	633,000
198	Williamsport, Pa.	595,100	397,100	.....	.....	40,200	95,000	11,900	.....	.....	250,000
199	Highland Park, Mich.	5,595,573	4,441,633	.....	168,000	889,218	702,915	.....	14,500	250,000	2,362,000
200	Orange, N. J.	2,420,598	1,852,173	50,000	14,175	1,048,933	.....	.....	119,184	.....	570,000
201	Lynchburg, Va.	3,045,800	1,768,300	.....	.....	100,000	.....	.....	565,000	34,300	245,200
202	Brookline, Mass.	1,411,441	1,091,220	.....	.....	198,800	30,600	2,500	165,000	.....	147,500
203	Winston-Salem, N. C.	2,325,940	1,115,940	.....	6,000	340,000	494,940	.....	.....	90,000	170,000
204	Joplin, Mo.	644,500	554,500	.....	.....	19,000	.....	74,500	.....	.....	461,000
205	Tulsa, Okla.	3,197,214	2,219,000	200,000	93,000	366,000	182,215	.....	35,500	.....	1,142,080
206	Kenosha, Wis.	831,900	589,900	13,500	.....	182,500	.....	.....	.....	.....	150,000
207	Danville, Ill.	757,237	757,237	.....	1,000	144,922	371,032	77,000	1,383	.....	161,900
208	Ogden, Utah.	1,735,019	760,019	.....	.....	120,552	353,499	.....	102,469	.....	180,000
209	Newport, Ky.	1,140,350	461,850	.....	.....	84,950	219,600	.....	5,000	.....	62,300
210	Norristown, Pa.	859,955	700,455	.....	.....	44,688	206,812	.....	.....	.....	361,250
211	Council Bluffs, Iowa.	1,024,000	459,000	.....	20,000	75,000	175,000	.....	.....	.....	189,000
212	La Crosse, Wis.	1,055,718	526,718	.....	9,000	107,000	13,838	98,000	50,880	.....	141,000
213	Stamford, Conn.	2,112,100	1,989,850	186,750	113,000	183,000	166,000	.....	62,250	.....	642,420
214	Charleston, W. Va.	1,635,200	1,465,200	.....	.....	.....	70,000	60,000	509,000	.....	826,200
215	Zanesville, Ohio.	1,655,487	903,387	50,000	43,800	96,187	244,038	.....	12,162	.....	324,500
216	Madison, Wis.	2,640,300	2,234,800	.....	34,000	638,500	.....	4,667	832,800	.....	597,000
217	Waltham, Mass.	884,305	763,905	110	32,095	198,430	.....	.....	80,500	.....	344,370
218	Easton, Pa.	992,100	814,100	24,800	42,100	114,000	17,100	1,000	195,600	1,500	369,000
219	Poughkeepsie, N. Y.	2,376,165	1,797,665	.....	.....	310,000	270,000	.....	.....	.....	415,000
220	Jackson, Miss.	1,937,087	1,251,087	23,700	52,316	133,000	267,248	.....	268,623	.....	202,500
221	Wilmington, N. C.	1,981,712	929,312	.....	.....	205,250	.....	.....	455,000	.....	143,062
222	Newport, R. I.	1,423,500	1,271,500	171,000	86,000	150,000	81,000	.....	334,987	.....	374,000
223	Watertown, N. Y.	1,439,121	1,173,121	40,000	51,435	139,062	203,745	107,500	102,079	.....	419,300
224	Battle Creek, Mich.	815,000	815,000	200,000	.....	275,000	255,000	65,000	.....	20,000	.....
225	Newark, Ohio.	1,439,823	977,166	9,500	17,000	55,487	113,342	240,000	305,837	.....	191,000
226	East Chicago, Ind.	338,313	214,313	.....	13,955	.....	.....	.....	.....	.....	187,000
227	Green Bay, Wis.	866,650	853,100	7,000	.....	78,100	36,000	367,000	32,000	.....	311,000

[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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OF YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1918—Continued.

assigned to each, see p. 21. For a text discussion of this table, see p. 103.]

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 and floating debts.	Special assessment debts.								
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918—Continued.												
.....	$40,000	$464,000	.....	.....	.....	$935,062	$825,062	.....	$110,000	.....	$475,000	148
$28,000	21,500	47,900	$90,500	.....	.....	1,081,000	1,081,000	.....	.....	$135,000	320,114	149
.....	.....	.....	.....	$564,225	.....	.....	.....	.....	.....	690,000	.....	150
.....	.....	.....	.....	.....	.....	450,000	350,000	$100,000	.....	119,000	.....	151
.....	52,000	40,000	35,000	412,234	.....	1,265,000	1,265,000	.....	.....	.....	150,000	152
.....	.....	1,975,500	1,021,000	.....	.....	810,000	810,000	.....	.....	486,000	311,000	153
.....	159,000	2,500	24,000	11,200	$200,000	1,082,500	977,000	.....	105,500	.....	144,000	154
.....	1,300	32,000	273,800	.....	.....	708,500	708,500	.....	.....	.....	129,000	155
.....	94,500	265,000	.....	.....	.....	.....	.....	.....	.....	256,000	50,000	156
.....	.....	.....	.....	97,352	.....	19,000	.....	.....	19,000	.....	.....	157
.....	2,000	18,333	.....	.....	.....	45,833	.....	.....	45,833	474,000	19,500	158
.....	5,400	.....	.....	.....	75,000	291,176	291,176	.....	.....	.....	.....	159
.....	47,500	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	160
5,000	3,000	217,000	106,000	326,383	.....	703,500	287,000	416,500	.....	245,000	.....	161
.....	.....	8,000	.....	.....	.....	880,255	815,255	.....	65,000	.....	380,000	162
.....	.....	150,000	285,000	.....	.....	25,400	.....	.....	[4] 25,400	222,700	220,000	163
.....	14,500	6,737	.....	.....	.....	203,000	203,000	.....	.....	104,000	.....	164
.....	16,000	.....	.....	.....	.....	86,000	86,000	.....	.....	658,782	.....	165
.....	96,250	45,500	.....	.....	.....	.....	.....	.....	.....	.....	.....	166
.....	25,000	.....	15,000	.....	.....	1,438,100	1,438,100	.....	.....	.....	.....	167
25,990	69,000	64,500	977,717	.....	.....	.....	.....	.....	.....	36,375	.....	168
.....	12,000	.....	13,000	.....	.....	539,500	538,000	.....	1,500	75,000	.....	169
.....	.....	.....	.....	.....	.....	1,450,400	1,450,400	.....	.....	.....	.....	170
.....	50,000	275,000	499,962	117,160	.....	1,475,000	1,475,000	.....	.....	121,000	166,000	171
.....	14,000	11,278	.....	.....	.....	185,800	185,800	.....	.....	73,000	49,000	172
.....	.....	.....	.....	.....	.....	1,328,900	1,289,500	.....	39,400	.....	.....	173
.....	.....	98,000	1,250	128,000	.....	.....	.....	.....	.....	476,000	478,000	174
.....	16,000	.....	112,000	.....	.....	1,460,000	1,460,000	.....	.....	.....	170,500	175
.....	85,000	.....	.....	.....	.....	537,000	519,000	.....	18,000	.....	.....	176
.....	1,000	.....	.....	.....	.....	251,000	251,000	.....	.....	.....	31,000	177
.....	.....	3,410	30,000	.....	.....	580,000	580,000	.....	.....	.....	.....	178
.....	2,500	.....	.....	.....	1,818	422,081	405,000	.....	17,081	.....	.....	179
.....	20,000	.....	.....	.....	.....	574,000	510,000	64,000	.....	.....	.....	180
.....	175,000	.....	.....	.....	.....	500,000	500,000	.....	.....	19,000	173,500	181
.....	.....	.....	.....	.....	.....	1,625,000	1,625,000	.....	.....	.....	613,000	182
.....	107,000	350	254,000	.....	.....	1,026,500	873,000	.....	153,500	671,000	.....	183
.....	45,000	.....	.....	.....	.....	37,500	.....	.....	37,500	.....	.....	184
.....	21,850	.....	.....	.....	.....	104,000	104,000	.....	.....	80,000	.....	185
3,600	.....	.....	.....	.....	.....	.....	.....	.....	.....	55,000	36,476	186
.....	.....	108,000	.....	.....	.....	1,083,000	1,083,000	.....	.....	.....	.....	187
3,100	11,100	.....	.....	.....	.....	1,300,000	871,500	398,500	30,000	.....	.....	188
50,000	65,000	2,100	5,000	.....	.....	640,000	625,000	.....	15,000	.....	91,000	189
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	190
.....	22,500	4,000	126,190	.....	.....	166,875	145,875	.....	21,000	25,000	.....	191
.....	.....	.....	.....	.....	.....	1,169,000	1,129,000	.....	40,000	115,000	.....	192
.....	.....	.....	754	.....	.....	765,000	765,000	.....	.....	850,000	.....	193
.....	.....	.....	.....	.....	.....	308,000	308,000	.....	.....	.....	.....	194
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	195
.....	8,100	.....	.....	.....	.....	183,000	183,000	.....	.....	519,000	.....	196
.....	95,000	10,000	.....	.....	.....	819,000	819,000	.....	.....	112,500	.....	197
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	198,000	.....	198
.....	.....	75,000	.....	.....	.....	1,153,940	1,153,940	.....	.....	.....	.....	199
.....	25,000	.....	.....	24,881	90,425	478,000	478,000	.....	.....	.....	.....	200
.....	.....	372,300	451,500	.....	.....	973,500	919,000	.....	54,500	304,000	.....	201
134,200	327,620	85,000	.....	.....	.....	320,221	320,221	.....	.....	.....	.....	202
.....	15,000	.....	.....	.....	.....	645,000	645,000	.....	.....	490,000	75,000	203
.....	.....	.....	.....	.....	.....	90,000	.....	.....	90,000	.....	.....	204
7,538	157,000	35,667	.....	.....	.....	816,837	731,500	.....	85,337	.....	161,377	205
.....	111,000	132,900	.....	.....	.....	242,000	242,000	.....	.....	.....	.....	206
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	207
.....	.....	.....	2,300	1,169	.....	525,000	525,000	.....	.....	450,000	.....	208
.....	.....	90,000	.....	.....	.....	678,000	641,000	.....	37,000	500	.....	209
.....	15,000	72,000	705	.....	36,000	.....	.....	.....	.....	123,500	.....	210
.....	.....	.....	.....	.....	.....	520,000	520,000	.....	.....	.....	45,000	211
.....	75,000	.....	32,000	.....	.....	529,000	529,000	.....	.....	.....	.....	212
33,000	300,000	12,000	266,430	.....	.....	.....	.....	.....	.....	.....	122,250	213
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	220,000	.....	214
.....	64,500	28,200	40,000	.....	.....	676,974	605,474	.....	71,500	75,126	.....	215
.....	127,333	.....	.....	.....	.....	405,500	380,500	.....	25,000	.....	.....	216
51,000	52,400	5,000	.....	.....	.....	120,400	117,000	.....	3,400	.....	.....	217
.....	17,000	32,000	.....	.....	35,800	.....	.....	.....	.....	142,200	.....	218
.....	.....	529,500	273,165	.....	.....	495,500	495,500	.....	.....	.....	83,000	219
.....	34,200	53,000	216,500	.....	.....	536,000	536,000	.....	.....	.....	150,000	220
.....	.....	126,000	.....	.....	.....	470,000	470,000	.....	.....	582,400	.....	221
.....	66,000	8,513	.....	.....	5,000	.....	.....	.....	.....	147,000	.....	222
.....	.....	.....	110,000	.....	.....	246,000	246,000	.....	.....	.....	20,000	223
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	224
.....	.....	45,000	.....	.....	.....	425,000	425,000	.....	.....	37,657	.....	225
.....	.....	12,500	858	.....	.....	.....	.....	.....	.....	124,000	.....	226
.....	.....	.....	22,000	.....	.....	.....	.....	.....	.....	13,550	.....	227

[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 28.—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.	3½ per cent.	3.65 per cent.	3¾ per cent.	4 per cent.	4¼ per cent.	4½ per cent.
	Grand total	$3,743,872,867	$475,675,595	$10,803,500	$531,043,583	$12,920,330	$4,938,872	$1,065,477,954	$383,804,831	$766,169,501
	Group I	2,304,020,677	468,051,081	10,198,000	421,175,389	946,000	2,859,250	570,317,991	328,509,405	356,990,289
	Group II	478,131,333	2,184,000		42,126,183	10,984,330	1,121,500	173,748,221	20,822,658	122,776,255
	Group III	506,454,243	4,308,000	358,000	49,046,251	270,000	382,000	184,760,949	23,241,375	137,262,818
	Group IV	249,678,736	631,414		9,359,168	108,000		81,025,310	6,247,577	92,660,496
	Group V	205,587,878	501,100	307,500	9,336,592	612,000	576,122	55,625,483	4,983,816	50,479,643
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.									
1	New York, N. Y	$1,524,020,427	$456,155,481	$1,196,000	$268,447,905	$20,000		$176,791,042	$288,021,605	$264,088,609
2	Chicago, Ill	119,304,420			1,544,500			67,198,757		1,422,000
3	Philadelphia, Pa	168,488,461	7,954,200	5,000	33,198,950			116,964,225	7,000,000	341,000
4	St. Louis, Mo	23,355,000		1,793,000	1,562,000	925,000		16,025,000		2,750,000
5	Boston, Mass	129,598,616	3,941,400		57,687,114			60,103,600	6,792,000	1,074,250
6	Cleveland, Ohio	86,690,677		2,000,000				33,574,006	6,467,000	32,714,512
7	Detroit, Mich	38,005,168			7,014,620	1,000		27,049,898		747,418
8	Baltimore, Md	96,241,980		1,704,000	46,478,300			40,909,000		4,444,000
9	Pittsburgh, Pa	65,176,058		3,500,000	2,242,000			28,191,700	20,228,800	8,052,100
10	Los Angeles, Calif	53,139,870					$2,859,250	3,510,763		41,356,400
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.									
11	Buffalo, N. Y	$43,096,498	$30,000		$5,611,464			$17,788,463	$8,417,230	$10,112,931
12	San Francisco, Calif	44,476,100			2,811,100					13,979,000
13	Milwaukee, Wis	20,306,569	24,000		1,100,310			4,682,190		13,759,885
14	Newark, N. J	64,727,292			7,510,000	$504,000		28,712,492	4,764,810	16,929,990
15	Cincinnati, Ohio	85,977,436	2,130,000		22,266,679	4,900,580	$9,000	32,539,203	4,219,085	16,535,318
16	New Orleans, La	49,110,386						30,236,000		4,500,000
17	Minneapolis, Minn	30,853,926			870,000			22,809,876	1,020,033	3,398,639
18	Washington, D. C	5,579,750				5,579,750				
19	Seattle, Wash	45,082,126					1,060,000	3,748,720	457,500	17,027,120
20	Jersey City, N. J	37,590,129			222,630		52,500	16,254,177	1,944,000	15,420,822
21	Kansas City, Mo	16,702,155			1,734,000			6,690,600		6,412,500
22	Portland, Oreg	34,628,966						10,286,500		4,700,000
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.									
23	Indianapolis, Ind	$7,456,235			$2,326,460	$150,000	$75,000	$4,121,500	$506,500	$133,000
24	Denver, Colo	7,010,589						106,400		
25	Rochester, N. Y	24,506,800	$300,000	$100,000	6,740,000		307,000	5,413,100	790,500	9,199,000
26	Providence, R. I	24,820,317	2,361,000	258,000	5,511,000			16,685,317		
27	St. Paul, Minn	19,986,840			99,000			11,120,090	1,250,000	6,384,000
28	Louisville, Ky	13,976,400	245,000		2,511,900			8,639,300		2,247,300
29	Columbus, Ohio	24,402,603			548,000			15,101,300	14,000	7,039,450
30	Oakland, Calif	9,006,744						858,000		5,098,250
31	Toledo, Ohio	17,780,053	25,000		1,238,000	120,000		8,214,965	960,000	4,973,333
32	Atlanta, Ga	6,019,000			1,018,000			773,000		4,203,000
33	Birmingham, Ala	8,931,818						3,000		78,000
34	Omaha, Nebr	22,594,550						2,428,088		17,042,594
35	Worcester, Mass	14,027,992			5,068,000			8,684,700		275,000
36	Richmond, Va	17,885,870			40,000			14,327,975		1,151,000
37	Syracuse, N. Y	12,416,702	1,000,000		2,540,250			2,586,508	615,370	3,595,895
38	Spokane, Wash	11,013,649						510,000	390,000	6,228,000
39	New Haven, Conn	5,083,566			1,273,500			2,428,000	150,000	1,038,000
40	Memphis, Tenn	14,176,785						3,348,500	998,000	6,765,000
41	Scranton, Pa	4,064,862			221,000			1,504,000	599,000	1,215,000
42	Paterson, N. J	8,205,891						2,878,891	308,000	3,956,000
43	Grand Rapids, Mich	5,218,251			80,000			1,006,600		3,567,000
44	Dallas, Tex	6,804,469						2,288,000	300,000	3,114,000
45	San Antonio, Tex	7,698,000						19,000		790,000
46	Fall River, Mass	8,446,050			1,848,250			6,218,800	142,000	137,000
47	Dayton, Ohio	9,916,115			132,000			3,502,900		1,806,300
48	Bridgeport, Conn	8,759,806			530,000			1,349,415	5,250,000	1,615,000
49	Salt Lake City, Utah	9,045,930						3,267,152		3,703,000
50	New Bedford, Mass	11,221,140			1,018,000			8,450,405	130,000	1,393,000
51	Nashville, Tenn	8,771,038			70,000			2,810,000		2,767,000
52	Tacoma, Wash	10,961,151							600,000	3,169,000
53	Houston, Tex	16,632,336								2,775,000
54	Cambridge, Mass	11,818,150	100,000		5,123,350			5,206,700		493,100
55	Trenton, N. J	8,746,382			624,800			2,988,065	117,000	4 125,516
56	Lowell, Mass	5,494,497			24,000			3,958,857	103,000	582,640
57	Hartford, Conn	13,632,081			4,966,000			5,365,000		3,227,500
58	Youngstown, Ohio	7,149,545						285,000		3,637,900
59	Fort Worth, Tex	6,608,634						673,000		1,366,000
60	Reading, Pa	2,816,300			609,800			2,084,500		
61	Springfield, Mass	8,671,623	267,000		2,640,700			4,338,423	448,500	977,000
62	Camden, N. J	7,988,450			236,200			3,839,500	2,815,250	
63	Albany, N. Y	10,227,720			346,583			4,279,210	2,894,592	2,573,800
64	Des Moines, Iowa	5,732,437						1,198,000	553,000	2,006,500
65	Lynn, Mass	6,396,200			834,500			4,389,700	320,000	467,000
66	Schenectady, N. Y	6,662,041	10,000		132,108			1,449,600	456,000	2,059,500
67	Yonkers, N. Y	14,579,895			668,850			2,087,310	1,977,833	4,878,020
68	Lawrence, Mass	4,965,180			26,000			3,814,180	150,000	135,000
69	Kansas City, Kans	8,122,956							342,830	5,270,240

[1] $10,298,600 at 2½ per cent; $8,699,060 at 3.3 per cent; $500,000 at 3¾ per cent; $100,000 at 4.189 per cent; $1,500,000 at 4½ per cent; $700,000 at 4.35 per cent; $3,425,000 at 4¾ per cent; $500,000 at 4¼ per cent; $200,000 at 4.45 per cent; $100,000 at 4.48 per cent; $100,000 at 4.51 per cent; $1,000,000 at 4 7/12 per cent; $100,000 at 4.57 per cent; $100,000 at 4½ per cent; $200,000 at 4.69 per cent; $100,000 at 4.72 per cent; $500,000 at 4.74 per cent; $5,450,000 at 4¼ per cent; $200,000 at 4.81 per cent; $200,000 at 4.86 per cent; $2,000,000 at 4¼ per cent; $200,000 at 4.93 per cent; $500,000 at 4.95 per cent; $250,000 at 4.96 per cent; $700,000 at 4.99 per cent; $5,000,000 at 5.02 per cent; $500,000 at 5.03 per cent; $83,000 at 5.05 per cent; $5,000,000 at 5 1/12 per cent; $750,000 at 5.09 per cent; $100,000 at 5.1 per cent; $750,000 at 5 1/12 per cent; $500,000 at 5.19 per cent; $3,000,000 at 5.24 per cent; $3,400,000 at 5.265 per cent.

[2] At 2½ per cent. [3] At 3½ per cent. [4] At 4.1 per cent. [5] At 3½ per cent. [6] At ½ of 1 per cent.

[7] $17,000 at 4½ per cent; $18,524 at 4.9 per cent.

[8] $600,000 at 4½ per cent; $1,300,000 at 4.74 per cent; $250,000 at 4½ per cent; $500,000 at 4.87 per cent; $500,000 at 4.95 per cent; $425,000 at 5½ per cent.

[9] $1,000,000 at 3½ per cent; $35,000 at 3.9 per cent.

[10] $100,000 at 4.15 per cent; $387,271 at 4.65 per cent; $18,400 at 4.85 per cent; $5,500 at 4.9 per cent; $50,000 at 5.1 per cent.

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REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1918.

assigned to each, see p. 21. For a text discussion of this table, see p. 105.]

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.
$15,884,060	$283,863,936	$612,344	$9,053,350	$972,523	$59,286,297	$5,530,812	$720,575	$99,289,103	$12,000,593	$5,756,108	
3,150,000	52,159,884		568,000		8,119,188	2,027,977		78,068,295	7,300	872,628	
3,310,258	65,252,733		606,310		14,354,454	1,455,602		5,707,171	9,646,259	4,035,399	
3,230,628	69,122,912	140,165	3,200,943	782,523	18,933,521	784,480	496,436	9,224,940	636,405	221,897	
1,450,720	46,351,588	60,000	2,156,425	150,000	6,367,865	56,925	71,555	1,268,863	1,538,947	173,883	
4,742,454	50,976,819	412,179	2,521,672	40,000	11,461,269	1,205,828	152,584	5,019,834	180,682	452,301	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.											
$3,150,000	$5,489,360				$2,228,350	$1,500,000		[1] $56,705,600		$226,475	1
	33,996,825							[2] 14,941,171		201,167	2
	8,286				15,800			[3] 1,000			3
	300,000										4
										252	5
	9,629,859				13,000			[4] 2,285,000	$7,300		6
	468,978				295,000			[5] 2,000,000		428,254	7
	590,200							[6] 2,100,000		16,480	8
	370,376				2,555,558			[7] 35,524			9
	1,306,000		$568,000		3,011,480	527,977					10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.											
			$184,810		$100,000	$695,000				$156,550	11
	$27,686,000										12
	440,950				297,439					1,795	13
	2,469,700		250,000		11,300			[8] $3,575,000			14
$1,993,355	339,067				10,149			[9] 1,035,000			15
	10,789,798				1,750	117,000				3,465,838	16
1,276,903	493,588		3,000		10,500			[10] 561,171		410,216	17
											18
40,000	12,469,430				97,097			[11] 536,000	$9,646,259		19
	3,695,000									1,000	20
	55,000				1,166,453	643,602					21
	6,814,200		168,500		12,659,766						22
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.											
					$143,775						23
	$1,367,250				5,536,939						24
$75,000	6,750							[12] $1,575,450			25
										$5,000	26
64,938	208,049	$165	$376,278	$8,446	468,776			[13] 7,098			27
	332,900										28
	1,249,500								$447,353	3,000	29
	452,614		8,000		40,900			[14] 2,548,000		1,000	30
282,000	1,944,755		22,000								31
	25,000										32
	6,148,010		116,500		2,141,808	$5,000	$439,500				33
110,880	1,263,300		902,815		152,895	693,980					34
										292	35
	1,199,080	40,000	50,000	774,077	280,000					23,738	36
	2,048,693								29,986		37
	1,297,537		300,000		2,282,284	4,600	1,228				38
	40,000								150,066	4,000	39
	2,788,500				211,391					65,394	40
					465,862						41
	1,063,000										42
	564,651										43
	974,000				13,000			[15] 115,469			44
	5,604,000		1,225,000		60,000						45
								[16] 100,000			46
	4,269,645		100,000		45,270						47
	1,000				5,000			[17] 9,391			48
	87,500				1,984,467					3,811	49
	193,000				27,735						50
	3,037,288				57,350						51
	6,154,636				1,031,296					6,219	52
2,381,000	10,023,000				1,276,666	75,000	2,334			99,336	53
					25,000			[18] 865,000			54
	890,401									600	55
	250,000				26,000			[19] 550,000			56
	17,600				55,981						57
	3,221,645									5,000	58
	3,196,175				1,311,878	5,900	53,374	[20] 532		1,775	59
	110,000				12,000						60
											61
	1,097,500										62
	63,535				58,000			[17] 3,000	9,000		63
17,000	1,492,800		28,000		430,137						64
75,000	100,000							[21] 150,000			65
	1,404,238				595			[22] 1,150,000			66
	2,665,300		72,350		716,500			[23] 1,511,000		2,732	67
100,000		100,000						[24] 640,000			68
124,810	2,263,060				122,016						69

[11] At 4½ per cent.
[12] $387,450 at 4.55 per cent; $3,000 at 4¾ per cent; $350,000 at 4.7 per cent; $100,000 at 4¾ per cent; $142,000 at 4.85 per cent; $260,000 at 5.05 per cent; $210,000 at 5.1 per cent; $123,000 at 5¼ per cent.
[13] $5,307 at 5.9 per cent; $1,791 at 5.95 per cent. [14] At 4.97 per cent. [15] At 3¾ per cent. [16] At 4.59 per cent. [17] At 2 per cent.
[18] $250,000 at 4.47 per cent; $200,000 at 4.68 per cent; $250,000 at 5.11 per cent; $165,000 at 5.545 per cent.
[19] $200,000 at 4.3 per cent; $200,000 at 4.73 per cent; $150,000 at 4.85 per cent.
[20] At 10 per cent.
[21] $100,000 at 4.59 per cent; $50,000 at 4.65 per cent.
[22] $900,000 at 4.73 per cent; $250,000 at 5¾ per cent.
[23] $343,000 at 4.85 per cent; $500,000 at 4.9 per cent; $238,000 at 5.09 per cent; $230,000 at 5.14 per cent; $200,000 at 5¼ per cent.
[24] $90,000 at 4½ per cent; $200,000 at 4.545 per cent; $100,000 at 4¾ per cent; $150,000 at 4.7 per cent; $100,000 at 5.1 per cent.

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TABLE 28.—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.	3½ per cent.	3.65 per cent.	3¾ per cent.	4 per cent.	4½ per cent.	4½ per cent.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1918.									
70	Oklahoma City, Okla.	$7,935,698						$100,000		$2,976,000
71	Duluth, Minn.	7,612,394						3,104,375		2,180,000
72	Wilmington, Del.	6,350,000						2,496,500		3,771,000
73	Akron, Ohio.	11,143,888				$70,000		3,035,730		4,639,747
74	Norfolk, Va.	11,581,550						4,763,000		4,672,500
75	Elizabeth, N. J.	4,978,963						3,832,263	$184,000	962,700
76	Utica, N. Y.	3,262,988			$185,850			889,983	238,787	1,749,532
77	Waterbury, Conn.	6,323,400			376,000			1,648,000	1,835,000	2,421,540
78	Somerville, Mass.	2,267,500			328,000			1,170,500	112,000	147,000
79	St. Joseph, Mo.	2,523,679			107,700			1,493,350		910,000
80	Manchester, N. H.	1,864,000			646,000			1,218,000		
81	Jacksonville, Fla.	5,445,813								2,123,000
82	Hoboken, N. J.	6,369,575			196,000			1,842,859		1,763,695
83	Wilkes-Barre, Pa.	2,916,800			154,000			327,500		1,962,000
84	Troy, N. Y.	4,837,971			714,218			1,655,448		2,468,305
85	Fort Wayne, Ind.	1,221,867			261,000			777,400		140,000
86	East St. Louis, Ill.	2,842,871						106,800		1,121,400
87	Evansville, Ind.	1,883,450						1,841,700		4,000
88	Erie, Pa.	2,697,953			1,500			1,057,800	972,000	311,000
89	Passaic, N. J.	3,764,771			180,000			530,000		2,381,750
90	Wichita, Kans.	3,018,421						384,875	94,000	605,249
91	Harrisburg, Pa.	2,905,900	$65,000		355,200			2,331,200		99,000
92	Bayonne, N. J.	5,576,907						235,850		3,076,666
93	Peoria, Ill.	2,035,039			40,000			637,000		399,000
94	South Bend, Ind.	1,323,646			35,000			1,082,029		2,500
95	Johnstown, Pa.	1,506,000			85,000			267,000		1,154,000
96	El Paso, Tex.	4,372,600								463,000
97	Savannah, Ga.	4,020,900								3,660,000
98	Brockton, Mass.	4,548,325			938,100			2,607,625		502,600
99	Sacramento, Calif.	5,252,940						803,500		4,233,840
100	Terre Haute, Ind.	1,307,383						1,009,000	165,000	40,000
101	Holyoke, Mass.	3,436,000	100,000		571,500			2,454,000		285,500
102	Allentown, Pa.	1,979,415	6,500		149,200			1,730,304		
103	Portland, Me.	8,520,186	118,914		1,013,000			6,972,172		323,600
104	Springfield, Ill.	1,930,648			280,900			497,515		604,000
105	Canton, Ohio.	6,110,062						750,000		1,799,830
106	Berkeley, Calif.	1,752,269								746,873
107	Chattanooga, Tenn.	4,249,701			100,000					3,291,000
108	Charleston, S. C.	5,567,009						3,350,000		1,460,000
109	Pawtucket, R. I.	7,677,000			376,000			5,026,000	439,000	1,586,000
110	Altoona, Pa.	3,018,204						2,304,500		
111	Covington, Ky.	3,226,031						2,446,300		165,000
112	Atlantic City, N. J.	11,275,100			70,000			1,772,000		8,483,500
113	Mobile, Ala.	3,467,713	235,000					60,000		2,385,000
114	Sioux City, Iowa.	1,913,993						315,000	344,000	719,900
115	Little Rock, Ark.	2,019,920								
116	Flint, Mich.	3,339,029						1,401,300	593,590	893,500
117	Tampa, Fla.	3,632,324								
118	Saginaw, Mich.	1,469,450			220,500			1,243,350		
119	Rockford, Ill.	2,287,262						658,600		
120	San Diego, Calif.	10,971,525								8,142,900
121	Pueblo, Colo.	3,232,351						41,530		1,823,820
122	Gary, Ind.	795,000						231,000	125,000	416,000
123	New Britain, Conn.	3,766,729			375,000			2,864,000	426,000	101,000
124	Binghamton, N. Y.	2,768,494	85,000		387,000			416,775	160,200	993,890
125	York, Pa.	1,547,300			241,000	38,000		673,500	536,000	
126	Springfield, Ohio.	3,403,861	21,000					425,836	3,000	1,598,690
127	Malden, Mass.	2,398,700			279,500			1,719,200		
128	Lancaster, Pa.	1,610,000			396,000			1,200,000		
129	Pasadena, Calif.	2,618,290						528,905		2,019,725
130	Kalamazoo, Mich.	1,456,130						83,236		1,111,494
131	Augusta, Ga.	4,545,850			296,000			611,000	20,000	2,768,250
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.									
132	Davenport, Iowa.	$1,671,000						$715,000		$684,000
133	Topeka, Kans.	2,611,725					$13,000	866,761		1,421,564
134	Salem, Mass.	3,080,900			$191,000			2,142,500		297,400
135	Haverhill, Mass.	2,517,500			134,000			2,154,500	$29,000	
136	Huntington, W. Va.	1,978,564						25,000		325,000
137	Muskogee, Okla.	3,274,307								375,000
138	Bay City, Mich.	1,096,800						727,000		47,000
139	Chelsea, Mass.	3,328,607			500,000			2,248,607		
140	McKeesport, Pa.	1,574,954			115,000			1,032,000		315,000
141	Racine, Wis.	1,092,075			29,000			288,000		745,000
142	Superior, Wis.	1,399,389			200,000			281,750		542,700
143	Lincoln, Nebr.	2,321,875						370,500	45,300	893,300
144	Roanoke, Va.	2,131,000						492,000		1,419,000
145	Macon, Ga.	2,033,882						207,000		1,491,000
146	Woonsocket, R. I.	4,985,000			271,000			2,564,000		1,350,000
147	Lansing, Mich.	571,107						245,000	6,000	

[1] $50,000 at 4.05 per cent; $25,000 at 4.15 per cent; $50,000 at 4.19 per cent; $150,000 at 4¼ per cent; $50,000 at 4.35 per cent; $90,000 at 4¼ per cent; $45,000 at 4.61 per cent; $50,000 at 4.69 per cent.
[2] At 10 per cent.
[3] At 4.85 per cent.
[4] At 4¼ per cent.
[5] At 4.9 per cent.
[6] At 4.4 per cent.

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REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1918—Con

assigned to each, see p. 21. For a text discussion of this table, see p. 105.]

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 1918.											
.....	$4,106,500	.....	.....	.....	$435,180	.....	.....	.....	$316,018	$2,000	70
.....	2,323,800	.....	.....	.....	.....	.....	.....	.....	.....	4,219	71
.....	70,000	.....	.....	.....	12,500	.....	.....	.....	.....	.....	72
.....	2,139,035	$60,000	$532,075	.....	667,301	.....	.....	.....	.....	.....	73
.....	2,066,500	.....	.....	.....	76,550	.....	$3,000	.....	.....	.....	74
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	75
.....	198,834	.....	.....	.....	.....	.....	.....	.....	.....	.....	76
.....	42,840	.....	.....	.....	.....	.....	.....	.....	.....	20	77
.....	.....	.....	.....	.....	.....	.....	.....	[1] $510,000	.....	.....	78
.....	.....	.....	.....	.....	2,500	$2,500	.....	[2] 1,000	6,629	.....	79
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	80
.....	3,043,500	.....	.....	.....	185,250	29,400	64,663	.....	.....	.....	81
.....	1,207,521	.....	834,000	.....	525,000	.....	.....	.....	.....	500	82
.....	472,200	.....	.....	.....	.....	.....	.....	.....	.....	1,100	83
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	84
.....	.....	.....	.....	.....	43,467	.....	.....	.....	.....	.....	85
.....	1,614,671	.....	.....	.....	.....	.....	.....	.....	.....	.....	86
.....	16,000	.....	.....	.....	21,750	.....	.....	.....	.....	.....	87
.....	.....	.....	.....	.....	164,943	.....	.....	.....	188,500	2,210	88
.....	665,617	.....	.....	.....	7,404	.....	.....	.....	.....	.....	89
.....	1,858,897	.....	.....	.....	75,400	.....	.....	.....	.....	.....	90
.....	55,300	.....	.....	.....	.....	.....	.....	.....	.....	200	91
.....	2,263,891	.....	.....	.....	.....	.....	.....	.....	.....	500	92
.....	959,039	.....	.....	.....	.....	.....	.....	.....	.....	.....	93
.....	78,443	.....	.....	.....	125,674	.....	.....	.....	.....	.....	94
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	95
.....	3,797,000	.....	.....	.....	109,100	.....	3,500	.....	.....	.....	96
.....	24,000	.....	.....	.....	332,700	.....	.....	.....	.....	4,200	97
$400,000	.....	.....	.....	.....	.....	.....	.....	[3] 100,000	.....	.....	98
.....	.....	.....	.....	.....	194,000	.....	.....	.....	.....	21,600	99
.....	.....	.....	.....	.....	93,383	.....	.....	.....	.....	.....	100
.....	.....	.....	.....	.....	.....	.....	.....	[4] 25,000	.....	.....	101
.....	93,411	.....	.....	.....	.....	.....	.....	.....	.....	.....	102
.....	39,500	.....	.....	.....	13,000	.....	.....	[5] 40,000	.....	.....	103
.....	424,937	.....	.....	.....	123,296	.....	.....	.....	.....	.....	104
.....	2,719,882	.....	665,350	.....	7,000	.....	.....	[6] 168,000	.....	.....	105
.....	972,500	.....	.....	.....	32,896	.....	.....	.....	.....	.....	106
.....	624,375	.....	.....	.....	233,922	.....	.....	.....	.....	404	107
.....	673,000	.....	.....	.....	65,000	.....	.....	.....	.....	19,009	108
.....	100,000	.....	.....	$150,000	.....	.....	.....	.....	.....	.....	109
.....	510,942	.....	.....	.....	164,262	.....	.....	.....	.....	38,500	110
.....	147,189	.....	.....	.....	467,542	.....	.....	.....	.....	.....	111
.....	949,600	.....	.....	.....	.....	.....	.....	.....	.....	.....	112
.....	749,265	.....	.....	.....	38,448	.....	.....	.....	.....	.....	113
200,000	100	.....	.....	.....	332,057	.....	.....	.....	.....	2,936	114
.....	596,500	.....	125,000	.....	320,895	2,525	.....	.....	975,000	.....	115
.....	394,433	.....	.....	.....	55,000	.....	.....	.....	.....	1,206	116
.....	3,007,860	.....	.....	.....	624,072	.....	392	.....	.....	.....	117
.....	.....	.....	.....	.....	5,000	.....	.....	.....	.....	600	118
80,000	1,548,662	.....	.....	.....	.....	.....	.....	.....	.....	.....	119
.....	2,828,625	.....	.....	.....	.....	.....	.....	.....	.....	.....	120
.....	920,000	.....	.....	.....	447,001	.....	.....	.....	.....	.....	121
.....	23,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	122
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	729	123
514,320	142,859	.....	.....	.....	.....	.....	.....	.....	.....	68,450	124
.....	6,000	.....	.....	.....	.....	.....	.....	.....	52,800	.....	125
.....	1,041,200	.....	.....	.....	289,272	.....	.....	[7] 24,863	.....	.....	126
.....	.....	.....	.....	.....	.....	.....	.....	[8] 400,000	.....	.....	127
.....	.....	.....	.....	.....	14,000	.....	.....	.....	.....	.....	128
.....	69,660	.....	.....	.....	.....	.....	.....	.....	.....	.....	129
256,400	2,000	.....	.....	.....	3,000	.....	.....	.....	.....	.....	130
.....	762,500	.....	.....	.....	60,100	22,500	.....	.....	.....	5,500	131
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.											
$35,000	$237,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	132
.....	309,400	.....	.....	.....	$1,000	.....	.....	.....	.....	.....	133
.....	.....	.....	.....	.....	.....	.....	.....	[9] $450,000	.....	.....	134
.....	.....	.....	.....	.....	.....	.....	.....	[10] 200,000	.....	.....	135
.....	1,394,000	.....	.....	.....	214,000	.....	.....	.....	.....	$20,564	136
.....	2,766,654	.....	.....	.....	132,653	.....	.....	.....	.....	.....	137
.....	322,300	.....	.....	.....	.....	.....	.....	.....	.....	500	138
.....	.....	.....	.....	.....	.....	.....	.....	[11] 580,000	.....	.....	139
.....	.....	.....	.....	.....	112,954	.....	.....	.....	.....	.....	140
.....	.....	.....	.....	.....	30,075	.....	.....	.....	.....	.....	141
.....	88,500	.....	$30,000	.....	244,764	.....	.....	.....	.....	11,675	142
.....	1,012,775	.....	.....	.....	.....	.....	.....	.....	.....	.....	143
.....	120,000	.....	.....	.....	100,000	.....	.....	.....	.....	.....	144
.....	146,000	.....	.....	.....	150,382	.....	.....	.....	.....	39,500	145
.....	.....	.....	.....	.....	.....	.....	.....	[12] 800,000	.....	.....	146
56,200	218,900	.....	.....	.....	45,007	.....	.....	.....	.....	.....	147

[1] At 4.45 per cent.
[2] $50,000 at 4½ per cent; $50,000 at 4.15 per cent; $300,000 at 4.95 per cent.
[3] $150,000 at 4½ per cent; $100,000 at 4.49 per cent; $100,000 at 4.79 per cent; $100,000 at 4.89 per cent.
[4] $100,000 at 4.33 per cent; $100,000 at 4.68 per cent.
[5] $220,000 at 3.64 per cent; $230,000 at 4.39 per cent; $130,000 at 4.54 per cent.
[6] $300,000 at 5.1 per cent; $500,000 at 5.96 per cent.

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TABLE 28.—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 1918—Continued.									
148	Montgomery, Ala.	$3,837,137			$15,750			$45,000		$1,954,000
149	West Hoboken, N. J.	1,504,500						266,000		337,000
150	Newton, Mass.	4,645,800	$75,000		934,300	$106,000		3,257,600	$235,000	
151	Butte, Mont.	2,075,094								116,000
152	Wheeling, W. Va.	1,035,081						775,100		147,500
153	East Orange, N. J.	4,262,022			350,000			2,200,457	212,000	783,934
154	Galveston, Tex.	5,899,000								92,500
155	Perth Amboy, N. J.	4,029,041						641,000		2,700,400
156	Fitchburg, Mass.	2,604,000			120,700			2,283,300		
157	Lexington, Ky.	1,352,516			73,000			387,500		816,570
158	New Castle, Pa.	907,352			118,000			75,000	570,000	47,000
159	Chester, Pa.	2,061,400	16,500		501,000			334,000	380,000	732,500
160	Decatur, Ill.	1,341,172						351,000	225,000	42,000
161	Springfield, Mo.	220,201	40,000					13,000		
162	Hamilton, Ohio	2,835,841			16,000			1,725,458		701,883
163	Charlotte, N. C.	2,819,455						40,000	200,000	1,540,000
164	Portsmouth, Va.	2,171,585						351,900		695,000
165	Everett, Mass.	1,972,345						1,763,565	7,000	95,280
166	Dubuque, Iowa	1,690,028			13,250			760,532		86,000
167	San Jose, Calif.	1,169,040						425,875		499,875
168	Pittsfield, Mass.	2,784,563			128,000			2,175,500		430,100
169	New Rochelle, N. Y.	3,903,135			481,779		$44,122	508,700	232,750	1,166,151
170	Quincy, Mass.	2,796,459			298,400			1,558,000		40,059
171	Colorado Springs, Colo.	2,162,092						1,648,400		8,000
172	Knoxville, Tenn.	4,615,914						304,000		1,840,000
173	Joliet, Ill.	1,181,772						14,000		265,160
174	Niagara Falls, N. Y.	4,089,798			35,000			1,091,919	432,000	1,226,900
175	Mount Vernon, N. Y.	4,623,178			136,000			1,367,750	305,000	2,306,300
176	Elmira, N. Y.	2,749,926			490,500			327,000	61,000	1,793,000
177	Lorain, Ohio	2,642,664						465,500		906,965
178	Cedar Rapids, Iowa	1,146,901						188,000	215,000	493,000
179	Amsterdam, N. Y.	1,357,561	154,500	$112,000	30,000		269,000	206,000	131,000	227,850
180	Auburn, N. Y.	1,327,194						512,013	3,080	400,342
181	Jamestown, N. Y.	2,111,022			70,000			554,474		662,295
182	Waterloo, Iowa	1,660,946						170,000	177,000	744,000
183	Everett, Wash.	3,758,352					230,000		150,000	
184	Shreveport, La.	2,662,591						222,000		871,000
185	Fresno, Calif.	1,273,300								705,500
186	Quincy, Ill.	396,350						85,000		105,350
187	Boise, Idaho	1,055,062								69,286
188	Lima, Ohio	2,968,432			263,000			616,000		770,500
189	Taunton, Mass.	2,868,619			458,500			1,854,119	200,000	302,000
190	Oshkosh, Wis.	1,384,200			5,000			452,000	90,100	835,000
191	Stockton, Calif.	1,409,150						58,900		
192	Jackson, Mich.	1,680,564						517,500		918,104
193	Austin, Tex.	2,850,160								
194	Columbia, S. C.	2,203,381								390,000
195	Aurora, Ill.	1,137,292						322,000		337,000
196	Bellingham, Wash.	1,735,103					20,000		57,000	176,000
197	Waco, Tex.	3,135,495						163,000		
198	Williamsport, Pa.	610,100	18,400		231,700			95,000		
199	Highland Park, Mich.	5,595,573			79,000			195,000	615,940	2,497,400
200	Orange, N. J.	2,845,010						504,425	194,646	1,021,630
201	Lynchburg, Va.	3,095,800			130,000			1,003,000		1,847,000
202	Brookline, Mass.	1,511,441		25,000	314,400			848,696		
203	Winston-Salem, N. C.	2,395,940								595,000
204	Joplin, Mo.	644,500								460,000
205	Tulsa, Okla.	3,458,513								381,800
206	Kenosha, Wis.	836,900			105,900			20,500		612,500
207	Danville, Ill.	757,237						140,000		
208	Ogden, Utah	1,843,731						235,000		965,000
209	Newport, Ky.	1,183,625	4,700			506,000		424,300		38,575
210	Norristown, Pa.	859,955	123,500		282,500			300,000	100,000	30,000
211	Council Bluffs, Iowa	1,062,285						107,000		667,000
212	La Crosse, Wis.	1,055,718			160,000			694,000		150,000
213	Stamford, Conn.	2,360,730			110,000			960,930		831,470
214	Charleston, W. Va.	1,685,200						130,000		896,200
215	Zanesville, Ohio	1,666,616			30,000			311,718		717,300
216	Madison, Wis.	2,682,300			152,000			836,500		760,000
217	Waltham, Mass.	949,305			335,000			453,600		53,000
218	Easton, Pa.	1,105,500			207,600			777,400		
219	Poughkeepsie, N. Y.	2,405,497	68,500	50,500	572,000			183,000		1,333,332
220	Jackson, Miss.	2,032,587								
221	Wilmington, N. C.	2,041,227						149,312		900,000
222	Newport, R. I.	1,433,036			359,513			730,987		333,000
223	Watertown, N. Y.	1,474,634		120,000	273,800			438,935	110,000	385,500
224	Battle Creek, Mich.	815,000			15,000			385,000		395,000
225	Newark, Ohio	1,546,484						135,000		584,518
226	East Chicago, Ind.	382,313						17,000		65,000
227	Green Bay, Wis.	973,650						113,500		646,150

[1] At 3.1 per cent. [2] At 4¾ per cent. [3] At 4.49 per cent. [4] $55,000 at 3.9 per cent; $18,000 at 4½ per cent. [5] At 4.855 per cent.
[6] $50,000 at 9.9 per cent; $50,000 at 9.95 per cent.
[7] $100,000 at 4.22 per cent; $200,000 at 4½ per cent; $50,000 at 4.49 per cent; $150,000 at 4.69 per cent; $100,000 at 4.89 per cent; $100,000 at 4.9 per cent; $200,000 at 5.85 per cent.
[8] At 4.1 per cent.
[9] $64,000 at 4.1 per cent; $900 at 4¾ per cent; $3,000 at 4.65 per cent; $7,500 at 4.7 per cent.
[10] $48,600 at 4½ per cent; $33,000 at 4 per cent; $21,000 at 4.45 per cent; $48,452 at 4½ per cent.

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REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1918—Con.

assigned to each, see p. 21. For a text discussion of this table, see p. 105.]

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.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918—Continued.											
	$1,215,000				$607,325					$62	148
$69,000	832,500										149
								[1]$37,900			150
	750,000				1,209,094						151
	11,000				28,461				$73,000		152
	715,631										153
	5,806,500										154
	250,500		$45,000	$40,000	21,676			[2]50,000		280,465	155
								[3]200,000			156
	250,000				295,446						157
					97,352						158
	97,400										159
	723,172										160
	114,000				51,201						161
	319,500							[4]73,000			162
70,000	625,000				344,455						163
	568,500				522,385			[5]33,400		400	164
5,000	1,500							[6]100,000			165
	821,114				9,132						166
	230,500				12,790						167
	10,000		40,000		963						168
	811,728		662,905								169
								[7]900,000			170
	422,000		21,957		60,935				800		171
	1,670,160		139,000		662,754						172
	902,612										173
305,000	806,979							[8]192,000			174
	506,000				2,128						175
					78,426						176
	1,124,341		17,500		128,358						177
	181,400				57,279				14,222		178
	223,184				4,027						179
200,000	136,359							[9]75,400			180
53,254	461,647				158,300			[10]151,052			181
	350,184	$106,000			83,762						182
	1,273,000		1,025,000		407,265	$359,361	$151,084	[11]162,642			183
1,164,000	216,091				153,500					36,000	184
	567,800										185
	191,000		10,800		3,700					500	186
180,000	411,831		57,449		113,854	222,642					187
	589,200		91,500		638,232						188
4,000								[12]50,000			189
	2,100										190
	1,290,250				60,000						191
	244,960										192
1,129,000	1,661,000						1,500		58,660		193
500,000	1,136,000				158,313					19,068	194
	478,292										195
	737,000				110,688	623,825				10,590	196
	2,865,500				106,995						197
	15,000							[13]250,000			198
732,000	812,000				664,233						199
	761,881	205,179	32,784		57,000			[14]67,465			200
	59,500				56,300						201
								[15]323,345			202
	1,265,000				535,940						203
	183,500				1,000						204
	2,203,500		97,777		775,436						205
	93,000				5,000						206
	595,337				21,900						207
					643,731						208
	209,550									500	209
	23,250				705						210
	250,000				38,285						211
	51,718										212
	209,700	55,000						[16]193,630			213
	579,000				80,000						214
	537,680				69,918						215
	567,900				365,900						216
	42,705							[17]65,000			217
	103,400				17,100						218
	198,165										219
	1,214,100	46,000	250,000		499,546					22,941	220
	832,400				125,515				34,000		221
										9,536	222
	81,399							[18]65,000			223
	20,000										224
240,000	553,305				33,661						225
	158,865				141,448						226
	107,000				107,000						227

[11] $150,000 at 4½ per cent; $12,642 at 6½ per cent. [12] At 4.68 per cent. [13] At 4½ per cent. [14] $21,465 at 2 per cent; $46,000 at 5½ per cent.
[15] $29,800 at 3.1 per cent; $50,000 at 3.15 per cent; $5,000 at 3¾ per cent; $2,500 at 3½ per cent; $37,620 at 3.45 per cent; $7,000 at 3 7/8 per cent; $14,000 at 3¼ per cent; $10,325 at 3⅝ per cent; $67,100 at 3½ per cent; $100,000 at 4.64 per cent.
[16] $50,630 at 3½ per cent; $83,000 at 3.85 per cent; $60,000 at 4.95 per cent.
[17] At 4.88 per cent.
[18] At 3.7 per cent.

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TABLE 29.—PAR VALUE OF DEBT OBLIGATIONS ISSUED AND REDEEMED DURING THE YEAR: 1918.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 106.]

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	$780,584,716	$352,888,821	$55,559,781	$336,789,228	$35,346,886	$626,064,354	$234,949,678	$51,345,423	$309,281,091	$30,488,162
	Group I	528,191,357	267,061,567	24,054,756	219,295,498	17,779,536	420,595,727	187,299,696	19,292,964	197,551,338	16,451,729
	Group II	65,938,868	24,743,145	13,476,924	19,486,188	8,232,611	50,817,269	11,981,395	14,983,217	17,510,431	6,342,226
	Group III	95,113,958	30,294,546	8,843,815	50,401,914	5,573,663	81,114,721	18,543,935	9,130,111	49,051,826	4,388,849
	Group IV	45,835,442	17,576,569	3,848,307	22,127,146	2,283,420	35,229,145	9,069,705	3,528,044	20,831,200	1,800,196
	Group V	45,505,091	13,212,994	5,335,979	25,478,482	1,477,636	38,307,492	8,054,947	4,411,087	24,336,296	1,505,162
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1918.										
1	New York, N. Y	$403,694,816	$219,490,000	$9,000,000	$168,974,400	$6,230,416	$334,636,280	$165,198,422	$9,161,000	$155,900,000	$4,376,858
2	Chicago, Ill	57,213,480	8,406,891	9,785,998	32,136,232	6,884,359	48,610,007	7,021,465	6,372,325	28,698,039	6,518,178
3	Philadelphia, Pa	25,918,594	20,049,900	----------	2,827,786	3,040,908	7,017,523	2,134,000	----------	1,288,565	3,594,958
4	St. Louis, Mo	784,311	500,000	----------	----------	284,311	2,409,598	1,968,000	----------	----------	441,598
5	Boston, Mass	12,789,452	4,289,200	----------	8,500,252	----------	11,632,717	4,129,717	----------	7,503,000	----------
6	Cleveland, Ohio	14,472,020	8,910,257	1,654,127	3,642,300	265,336	7,259,021	2,580,519	1,410,279	3,170,000	98,223
7	Detroit, Mich	7,665,250	1,876,000	2,574,722	3,214,528	----------	3,473,744	468,500	1,781,690	977,772	245,782
8	Baltimore, Md	2,069,000	2,069,000	----------	----------	----------	36,600	36,600	----------	----------	----------
9	Pittsburgh, Pa	2,120,613	661,800	1,039,909	----------	418,904	2,635,041	1,753,024	567,670	13,962	300,385
10	Los Angeles, Calif	1,463,821	808,519	----------	----------	655,302	2,885,196	2,009,449	----------	----------	875,747
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1918.										
11	Buffalo, N. Y	$5,567,924	$1,851,500	$892,891	$1,398,220	$1,425,313	$4,475,405	$1,498,242	$1,168,007	$985,551	$823,605
12	San Francisco, Calif	1,488,172	390,000	----------	----------	1,098,172	2,680,551	1,659,800	----------	----------	1,020,751
13	Milwaukee, Wis	4,786,060	3,149,600	----------	----------	1,636,460	2,404,137	1,360,909	94,744	----------	948,584
14	Newark, N. J	22,004,986	2,521,870	7,325,000	11,865,888	292,228	17,326,576	229,588	7,100,000	9,705,858	291,130
15	Cincinnati, Ohio	4,540,881	4,187,725	77,452	257,000	18,704	830,859	413,386	382,360	----------	35,113
16	New Orleans, La	6,336,816	5,088,439	750,000	301,750	196,627	5,546,511	2,341,271	110,000	2,743,059	352,181
17	Minneapolis, Minn	3,663,356	1,823,400	965,364	874,592	----------	3,531,876	1,893,880	514,846	1,123,150	----------
18	Washington, D. C	----------	----------	----------	----------	----------	469,550	469,550	----------	----------	----------
19	Seattle, Wash	7,753,054	2,195,920	2,716,740	----------	2,840,394	6,483,930	889,913	3,277,559	92,740	2,223,718
20	Jersey City, N. J	4,627,229	955,191	57,795	3,614,243	----------	2,686,024	502,156	417,310	1,766,558	----------
21	Kansas City, Mo	2,584,940	954,500	----------	1,166,453	463,987	1,587,464	7,000	124,364	1,091,805	364,295
22	Portland, Oreg	2,585,450	1,625,000	691,682	8,042	260,726	2,794,386	715,800	1,794,027	1,710	282,849
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1918.										
23	Indianapolis, Ind	$1,680,459	$754,178	----------	$802,500	$123,781	$1,003,246	$167,348	----------	$815,476	$20,422
24	Denver, Colo	526,954	----------	$246,600	11,693	268,661	1,036,690	82,850	$706,600	10,489	236,751
25	Rochester, N. Y	5,865,055	1,375,000	510,000	3,568,000	412,055	4,187,894	59,875	185,000	3,629,500	313,519
26	Providence, R. I	2,022,381	1,960,625	----------	54,463	7,293	1,509,688	1,419,195	----------	52,406	38,087
27	St. Paul, Minn	5,709,812	3,578,875	797,187	1,277,400	56,350	5,133,934	3,005,374	903,132	1,038,300	187,128
28	Louisville, Ky	907,154	5,600	----------	651,800	249,754	1,252,228	296,000	----------	659,500	296,728
29	Columbus, Ohio	1,998,213	983,500	758,000	171,505	85,208	1,139,149	202,700	354,500	500,094	81,855
30	Oakland, Calif	153,683	----------	----------	114,714	38,969	548,877	389,385	----------	147,431	12,061
31	Toledo, Ohio	2,241,570	1,168,900	778,174	26,500	267,996	1,621,087	378,000	439,241	650,000	153,846
32	Atlanta, Ga	865,429	----------	----------	810,000	55,429	1,036,357	176,000	----------	810,000	50,357
33	Birmingham, Ala	585,914	131,510	346,517	----------	107,887	454,532	208,340	200,767	----------	45,425
34	Omaha, Nebr	2,440,249	750,000	965,670	----------	724,579	1,741,997	533,000	966,944	60,508	181,545
35	Worcester, Mass	6,416,422	655,000	----------	5,525,292	236,130	6,454,753	663,200	----------	5,525,000	266,553
36	Richmond, Va	3,065,858	7,458	----------	3,058,400	----------	2,776,743	----------	----------	2,776,743	----------
37	Syracuse, N. Y	4,335,162	841,986	586,399	2,692,971	213,806	3,997,939	431,365	558,371	2,787,018	221,185
38	Spokane, Wash	371,538	170,000	84,671	21,989	94,878	1,077,103	180,500	749,110	62,148	85,345
39	New Haven, Conn	874,859	510,000	----------	270,566	94,293	559,650	116,500	----------	341,500	101,650
40	Memphis, Tenn	802,894	702,500	89,394	11,000	----------	561,179	68,893	217,000	275,286	----------
41	Scranton, Pa	467,205	250,000	12,300	100,000	104,905	479,866	234,000	53,000	170,000	22,866
42	Paterson, N. J	1,496,600	279,792	222,175	994,633	----------	1,034,533	78,000	261,900	694,633	----------
43	Grand Rapids, Mich	971,532	237,000	733,500	1,032	----------	754,308	208,000	284,300	262,008	----------
44	Dallas, Tex	523,757	160,000	----------	115,469	248,288	459,328	207,750	----------	164,194	87,384
45	San Antonio, Tex	1,620,462	----------	----------	1,350,952	269,510	1,500,717	193,000	----------	1,121,952	185,765
46	Fall River, Mass	2,135,800	535,800	----------	1,600,000	----------	2,107,500	607,500	----------	1,500,000	----------
47	Dayton, Ohio	1,403,209	812,000	373,255	83,000	134,954	765,022	401,500	188,535	65,000	109,987
48	Bridgeport, Conn	2,774,944	2,575,000	----------	197,515	2,429	584,836	397,900	----------	184,578	2,358
49	Salt Lake City, Utah	966,609	----------	297,725	8,152	660,732	1,392,608	57,534	677,131	----------	657,943
50	New Bedford, Mass	3,755,625	1,179,405	----------	2,395,000	181,220	3,159,143	361,243	----------	2,095,000	202,900
51	Nashville, Tenn	729,500	100,000	----------	629,500	----------	817,589	39,000	126,000	652,589	----------
52	Tacoma, Wash	832,246	670,000	38,772	62,636	60,838	1,111,424	785,500	256,581	28,027	41,316
53	Houston, Tex	4,603,569	1,375,000	----------	3,195,024	33,545	3,483,999	253,392	----------	3,166,000	64,607
54	Cambridge, Mass	3,557,500	342,500	----------	3,215,000	----------	3,592,489	787,700	----------	2,800,000	4,789
55	Trenton, N. J	1,559,104	228,000	524,950	806,100	54	1,354,370	47,200	546,142	761,028	----------
56	Lowell, Mass	2,130,000	780,000	----------	1,350,000	----------	1,794,341	394,341	----------	1,400,000	----------
57	Hartford, Conn	1,707,953	1,580,500	----------	125,000	2,453	237,059	78,759	----------	158,000	300
58	Youngstown, Ohio	1,650,217	783,600	427,990	403,800	34,827	1,024,828	319,250	302,027	368,800	34,751
59	Fort Worth, Tex	637,163	444,062	----------	190,496	2,605	306,206	67,308	----------	172,012	66,886
60	Reading, Pa	274,000	104,000	----------	170,000	----------	409,700	202,200	8,500	199,000	----------
61	Springfield, Mass	2,023,044	300,000	----------	1,490,000	233,044	2,661,127	890,574	----------	1,490,000	280,553
62	Camden, N. J	1,672,348	489,000	265,000	895,000	23,348	982,286	72,750	269,000	615,000	25,536
63	Albany, N. Y	1,183,186	777,500	214,000	----------	191,686	849,455	391,149	190,400	99,927	167,979
64	Des Moines, Iowa	1,609,837	1,054,495	----------	342,264	204,078	402,663	162,570	----------	235,494	4,599
65	Lynn, Mass	2,381,500	386,500	----------	1,995,000	----------	2,167,100	427,100	----------	1,740,000	----------
66	Schenectady, N. Y	2,377,497	201,500	51,766	2,084,492	39,739	2,910,145	400,236	160,700	2,310,590	38,619
67	Yonkers, N. Y	6,308,195	558,000	150,000	5,556,732	43,463	5,878,288	893,288	199,000	4,786,000	----------
68	Lawrence, Mass	2,155,000	290,000	----------	1,865,000	----------	1,922,420	347,420	----------	1,575,000	----------
69	Kansas City, Kans	751,750	205,760	369,770	111,324	64,896	878,325	359,246	326,230	95,595	97,254

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TABLE 29.—PAR VALUE OF DEBT OBLIGATIONS ISSUED AND REDEEMED DURING THE YEAR: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 106.]

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 1918.										
70	Oklahoma City, Okla.	$895,676	$118,000	.....	$586,546	$191,130	$582,787	$3,100	.....	$539,960	$39,727
71	Duluth, Minn.	301,937	154,219	.....	135,000	12,718	280,526	36,000	$70,000	146,100	28,426
72	Wilmington, Del.	167,358	12,500	.....	60,000	94,858	282,611	151,600	.....	.....	131,011
73	Akron, Ohio	2,054,470	1,190,650	$373,820	490,000	.....	957,504	344,385	348,119	265,000	.....
74	Norfolk, Va.	1,911,689	1,308,500	.....	500,000	103,189	1,087,819	477,930	.....	508,570	101,319
75	Elizabeth, N. J.	619,765	13,500	182,332	423,933	.....	643,701	14,900	164,832	463,969	.....
76	Utica, N. Y.	1,289,007	195,162	118,845	975,000	.....	1,205,319	204,791	125,528	875,000	.....
77	Waterbury, Conn.	1,336,444	1,256,450	.....	20	79,974	362,576	249,550	.....	.....	113,026
78	Somerville, Mass.	1,761,000	261,000	.....	1,500,000	.....	1,622,500	232,500	.....	1,390,000	.....
79	St. Joseph, Mo.	48,645	.....	.....	.....	48,645	127,020	93,001	.....	9,700	24,319
80	Manchester, N. H.	942,168	258,000	.....	600,000	84,168	899,118	241,700	.....	603,000	54,418
81	Jacksonville, Fla.	670,265	650,000	.....	6,000	14,265	172,166	58,500	41,000	57,000	15,666
82	Hoboken, N. J.	4,312,371	703,176	.....	3,609,195	.....	3,263,329	51,767	302	3,211,260	.....
83	Wilkes-Barre, Pa.	390,931	.....	170,000	210,000	10,931	405,965	115,000	91,200	150,000	49,765
84	Troy, N. Y.	966,613	.....	259,350	601,500	105,763	1,197,470	269,219	116,600	751,500	60,151
85	Fort Wayne, Ind.	289,451	251,900	.....	3,000	34,551	62,696	42,015	.....	3,000	17,681
86	East St. Louis, Ill.	416,538	20,465	202,100	178,027	15,946	469,034	53,794	124,144	257,374	33,722
87	Evansville, Ind.	1,879	.....	.....	.....	1,879	33,933	30,800	.....	.....	3,133
88	Erie, Pa.	714,761	507,500	156,970	.....	50,291	148,902	20,605	101,608	4,000	22,689
89	Passaic, N. J.	863,709	252,675	98,500	512,534	.....	748,376	256,840	115,238	376,298	.....
90	Wichita, Kans.	315,743	136,536	147,303	13,352	18,552	457,581	135,909	305,628	2,153	14,191
91	Harrisburg, Pa.	70,009	.....	23,400	46,000	609	427,501	270,900	40,200	115,000	1,401
92	Bayonne, N. J.	954,546	.....	162,333	792,213	.....	258,588	200,892	.....	57,796	.....
93	Peoria, Ill.	565,442	.....	124,895	439,000	1,547	606,768	69,288	127,166	409,000	1,314
94	South Bend, Ind.	127,068	.....	.....	125,674	1,394	114,814	56,771	.....	53,000	5,043
95	Johnstown, Pa.	80,402	75,000	.....	5,000	402	71,074	59,000	.....	5,000	7,074
96	El Paso, Tex.	831,964	479,900	.....	.....	352,064	218,184	16,375	.....	5,200	196,609
97	Savannah, Ga.	147,257	9,000	.....	107,820	30,437	246,672	52,500	.....	169,220	24,952
98	Brockton, Mass.	1,941,500	341,500	.....	1,600,000	.....	1,786,275	286,275	.....	1,500,000	.....
99	Sacramento, Calif.	92,338	79,800	.....	.....	12,538	172,058	164,535	.....	.....	7,523
100	Terre Haute, Ind.	80,000	80,000	.....	.....	.....	103,160	103,080	.....	.....	80
101	Holyoke, Mass.	1,225,000	25,000	.....	1,200,000	.....	1,474,748	374,000	.....	1,100,748	.....
102	Allentown, Pa.	615,185	600,185	.....	15,000	.....	167,100	152,100	.....	15,000	.....
103	Portland, Me.	1,726,900	738,300	.....	988,600	.....	1,195,905	45,905	.....	1,150,000	.....
104	Springfield, Ill.	738,072	210,056	74,790	380,792	72,434	553,998	116,543	49,745	314,568	73,142
105	Canton, Ohio	945,082	382,950	163,000	370,200	28,932	690,179	162,032	257,600	266,518	4,029
106	Berkeley, Calif.	45,429	.....	.....	32,896	12,533	122,941	60,702	.....	45,742	16,497
107	Chattanooga, Tenn.	640,907	255,000	48,777	337,130	.....	423,343	.....	33,629	389,714	.....
108	Charleston, S. C.	1,450,550	1,360,000	.....	.....	90,550	105,209	12,310	.....	1,500	91,399
109	Pawtucket, R. I.	1,501,023	655,000	.....	800,000	46,023	1,280,632	258,836	.....	975,000	46,796
110	Altoona, Pa.	258,655	11,255	116,400	131,000	.....	161,324	5,537	74,787	81,000	.....
111	Covington, Ky.	1,151,524	.....	.....	1,151,524	.....	1,070,451	6,100	29,726	1,034,625	.....
112	Atlantic City, N. J.	957,565	572,500	1,000	255,000	129,065	595,895	43,000	4,650	515,000	33,245
113	Mobile, Ala.	47,263	.....	.....	47,263	.....	205,445	70,000	106,000	29,445	.....
114	Sioux City, Iowa.	525,891	209,000	.....	316,880	11	521,052	231,000	.....	290,040	12
115	Little Rock, Ark.	2,323,387	2,170,000	109,025	32,355	12,007	2,058,866	1,853,931	157,237	46,955	743
116	Flint, Mich.	773,927	521,590	168,519	56,206	27,612	190,085	64,428	91,544	30,000	4,113
117	Tampa, Fla.	241,737	46,200	151,000	.....	44,537	260,574	68,488	.....	151,000	41,086
118	Saginaw, Mich.	70,727	.....	60,000	.....	10,727	283,471	76,000	184,450	.....	23,021
119	Rockford, Ill.	995,671	42,500	183,809	748,000	21,362	929,725	21,500	116,500	779,300	12,425
120	San Diego, Calif.	402,704	300,000	.....	.....	102,704	571,980	330,149	.....	.....	241,831
121	Pueblo, Colo.	332,817	112,000	6,700	117,901	96,216	341,352	56,970	81,000	124,929	78,453
122	Gary, Ind.	214,500	88,500	.....	126,000	.....	151,000	25,000	.....	126,000	.....
123	New Britain, Conn.	18,613	.....	.....	729	17,884	58,321	56,000	.....	.....	2,321
124	Binghamton, N. Y.	692,913	489,200	24,907	123,231	55,575	273,925	88,350	7,871	125,107	52,597
125	York, Pa.	115,765	80,000	4,400	20,000	11,365	72,597	31,500	14,800	20,000	6,297
126	Springfield, Ohio	1,016,375	98,650	646,132	142,525	129,068	672,362	141,333	466,790	56,925	7,314
127	Malden, Mass.	1,031,000	131,000	.....	900,000	.....	942,200	92,200	.....	850,000	.....
128	Lancaster, Pa.	25,000	25,000	.....	.....	.....	63,000	45,000	.....	18,000	.....
129	Pasadena, Calif.	105,271	.....	.....	4,500	100,771	203,062	102,839	.....	4,500	95,723
130	Kalamazoo, Mich.	284,098	35,000	70,000	177,000	2,098	380,829	114,430	80,150	177,000	9,249
131	Augusta, Ga.	200,945	62,250	.....	132,600	6,095	191,147	.....	.....	184,484	6,663
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1918.										
132	Davenport, Iowa	$146,919	$142,000	.....	.....	$4,919	$26,374	$23,626	.....	.....	$2,748
133	Topeka, Kans.	312,904	65,000	$102,001	.....	145,903	305,285	57,570	$115,317	.....	132,398
134	Salem, Mass.	1,461,500	361,500	.....	$1,100,000	.....	1,161,405	183,000	.....	$978,405	.....
135	Haverhill, Mass.	879,500	79,500	.....	800,000	.....	903,000	183,000	.....	720,000	.....
136	Huntington, W. Va.	20,564	.....	.....	20,564	.....	73,440	.....	73,200	.....	240
137	Muskogee, Okla.	232,734	100,000	.....	132,653	81	138,621	.....	.....	138,621	.....
138	Bay City, Mich.	60,300	.....	47,000	13,300	.....	193,500	92,500	95,000	6,000	.....
139	Chelsea, Mass.	721,673	101,000	.....	620,673	.....	404,286	67,240	.....	337,046	.....
140	McKeesport, Pa.	231,881	132,000	19,881	80,000	.....	289,891	68,000	51,891	170,000	.....
141	Racine, Wis.	133,000	.....	.....	133,000	.....	82,607	82,607	.....	.....	.....
142	Superior, Wis.	72,952	2,500	45,016	25,000	436	129,335	48,500	55,451	25,000	384
143	Lincoln, Nebr.	455,726	.....	380,258	40,068	35,400	505,197	107,200	295,651	69,780	32,566
144	Roanoke, Va.	26,236	.....	.....	.....	26,236	154,817	.....	.....	20,000	134,817
145	Macon, Ga.	449,555	39,500	75,884	303,065	31,106	359,436	22,000	71,700	208,568	57,168
146	Woonsocket, R. I.	2,458,766	500,000	.....	1,900,000	58,766	1,853,395	.....	.....	1,800,000	53,395
147	Lansing, Mich.	334,581	137,886	162,614	.....	34,081	136,232	8,600	110,414	.....	17,218

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TABLE 29.—PAR VALUE OF DEBT OBLIGATIONS ISSUED AND REDEEMED DURING THE YEAR: 1918—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see p. 21. For a text discussion of this table, see p. 106.]

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 1918—Continued.										
148	Montgomery, Ala.	$373,817	$150,000	.....	$216,500	$7,317	$368,569	$155,482	$32,950	$171,500	$8,637
149	West Hoboken, N. J.	1,190,222	78,114	$331,441	780,667	.....	1,274,135	10,500	274,854	988,781	.....
150	Newton, Mass.	1,098,366	91,600	.....	900,000	106,766	1,341,162	377,100	.....	870,000	94,062
151	Butte, Mont.	866,135	.....	275,961	584,146	6,028	789,714	22,400	250,221	497,749	19,344
152	Wheeling, W. Va.	64,608	.....	.....	64,608	.....	147,957	42,900	.....	105,057	.....
153	East Orange, N. J.	1,325,537	4,700	508,461	812,376	.....	1,030,240	13,750	294,898	721,592	.....
154	Galveston, Tex.	835,347	781,000	.....	.....	54,347	1,064,134	1,000,500	.....	.....	63,634
155	Perth Amboy, N. J.	1,419,801	348,000	377,700	694,101	.....	1,112,554	56,000	329,200	727,354	.....
156	Fitchburg, Mass.	1,603,100	166,600	.....	1,436,500	.....	1,615,900	174,300	.....	1,441,600	.....
157	Lexington, Ky.	413,995	.....	19,648	394,347	.....	642,109	.....	83,062	559,047	.....
158	New Castle, Pa.	82,475	45,000	33,448	.....	4,027	93,844	19,000	69,134	5,710	.....
159	Chester, Pa.	218,600	.....	61,600	157,000	.....	202,300	67,000	46,300	89,000	.....
160	Decatur, Ill.	267,331	.....	32,252	151,787	83,292	345,510	32,600	83,775	143,170	85,965
161	Springfield, Mo.	.....	.....	.....	.....	.....	28,644	28,500	.....	.....	144
162	Hamilton, Ohio.	101,570	95,000	4,078	.....	2,492	153,785	61,450	89,421	.....	2,914
163	Charlotte, N. C.	252,340	117,340	.....	135,000	.....	260,497	61,586	58,400	140,511	.....
164	Portsmouth, Va.	427,837	232,000	.....	195,837	.....	341,705	.....	.....	341,705	.....
165	Everett, Mass.	768,967	24,000	.....	647,000	97,967	725,030	127,030	.....	598,000	.....
166	Dubuque, Iowa.	206,770	.....	178,424	13,925	14,421	166,845	44,000	77,374	28,349	17,122
167	San Jose, Calif.	14,666	.....	.....	.....	14,666	59,752	45,725	.....	.....	14,027
168	Pittsfield, Mass.	916,963	54,100	.....	862,863	.....	963,200	203,200	.....	760,000	.....
169	New Rochelle, N. Y.	1,440,170	261,200	10,000	1,108,096	60,874	1,291,525	215,707	25,000	1,006,485	44,333
170	Quincy, Mass.	1,615,809	140,809	.....	1,475,000	.....	1,547,425	297,425	.....	1,250,000	.....
171	Colorado Springs, Colo.	221,259	203,000	.....	800	17,459	142,414	108,000	10,337	7,000	17,077
172	Knoxville, Tenn.	945,132	503,669	30,843	410,620	.....	462,961	95,396	62,511	305,054	.....
173	Joliet, Ill.	562,860	41,314	211,400	285,547	24,599	526,254	49,000	87,300	349,488	40,466
174	Niagara Falls, N. Y.	621,726	489,000	57,726	75,000	.....	228,336	39,500	114,336	75,000	.....
175	Mount Vernon, N. Y.	487,241	440,128	18,000	3,000	26,113	446,947	332,323	88,000	9,525	17,099
176	Elmira, N. Y.	89,180	.....	.....	78,426	10,754	157,723	92,500	.....	57,524	7,699
177	Lorain, Ohio.	438,698	211,000	40,807	221,511	15,380	377,043	145,500	95,008	131,306	5,229
178	Cedar Rapids, Iowa.	38,294	25,000	.....	8,001	5,293	190,826	120,700	.....	54,626	15,500
179	Amsterdam, N. Y.	328,635	19,027	78,515	229,483	1,610	213,573	25,403	7,218	180,952	.....
180	Auburn, N. Y.	304,849	200,000	12,817	74,036	17,996	178,209	68,480	49,653	47,014	13,062
181	Jamestown, N. Y.	367,785	89,733	16,452	261,600	.....	372,756	76,433	26,323	270,000	.....
182	Waterloo, Iowa.	196,097	124,000	.....	31,567	40,530	188,130	114,400	.....	64,731	8,999
183	Everett, Wash.	406,613	150,000	60,351	184,918	11,344	503,509	20,000	146,535	289,690	47,284
184	Shreveport, La.	884,781	648,000	.....	236,781	.....	837,250	406,091	.....	431,159	.....
185	Fresno, Calif.	4,496	.....	.....	.....	4,496	42,594	40,900	.....	.....	1,694
186	Quincy, Ill.	64,258	.....	.....	52,972	11,286	182,234	103,150	13,300	51,972	13,812
187	Boise, Idaho.	303,922	180,000	65,710	58,212	.....	399,034	189,000	149,891	60,143	.....
188	Lima, Ohio.	1,180,260	824,500	237,760	118,000	.....	301,823	79,000	55,823	167,000	.....
189	Taunton, Mass.	1,145,389	362,000	.....	714,000	69,389	896,402	146,100	.....	720,000	30,302
190	Oshkosh, Wis.	115,000	85,000	.....	30,000	.....	73,550	43,550	.....	30,000	.....
191	Stockton, Calif.	1,365	.....	.....	.....	1,365	39,868	39,225	.....	.....	643
192	Jackson, Mich.	549,796	315,000	225,390	.....	9,406	76,799	45,190	5,430	.....	26,179
193	Austin, Tex.	116,662	.....	.....	58,660	58,002	236,007	112,324	.....	48,400	75,283
194	Columbia, S. C.	351,250	.....	.....	351,250	.....	452,717	.....	9,000	443,717	.....
195	Aurora, Ill.	86,055	13,089	64,103	4,000	4,863	128,144	50,122	73,978	.....	4,044
196	Bellingham, Wash.	291,422	.....	173,419	102,588	15,415	202,199	8,700	122,969	55,329	15,201
197	Waco, Tex.	389,515	310,000	.....	68,345	11,170	38,213	14,000	.....	16,919	7,294
198	Williamsport, Pa.	93,885	60,000	18,800	15,000	85	48,511	21,600	15,300	10,000	1,611
199	Highland Park, Mich.	1,769,740	1,389,440	220,300	160,000	.....	293,076	18,000	75,076	200,000	.....
200	Orange, N. J.	1,350,719	.....	154,877	1,195,842	.....	1,237,095	52,525	53,932	1,130,638	.....
201	Lynchburg, Va.	208,000	93,000	.....	115,000	.....	72,000	7,000	.....	65,000	.....
202	Brookline, Mass.	981,000	81,000	.....	900,000	.....	983,651	183,651	.....	800,000	.....
203	Winston-Salem, N. C.	656,003	350,000	96,003	210,000	.....	239,316	7,000	24,996	207,320	.....
204	Joplin, Mo.	.....	.....	.....	.....	.....	31,275	31,000	.....	275	.....
205	Tulsa, Okla.	706,456	417,166	.....	261,299	27,991	196,152	48,119	42,918	91,000	14,115
206	Kenosha, Wis.	47,828	.....	.....	35,000	12,828	95,401	60,600	.....	30,000	4,801
207	Danville, Ill.	60,599	9,453	26,547	.....	24,599	131,111	38,389	56,500	.....	36,222
208	Ogden, Utah.	533,112	1,100	341,395	130,389	60,228	378,251	40,000	119,800	137,964	80,487
209	Newport, Ky.	78,925	.....	.....	78,925	.....	81,650	15,400	.....	66,250	.....
210	Norristown, Pa.	6,500	.....	.....	6,500	.....	107,000	97,000	.....	10,000	.....
211	Council Bluffs, Iowa.	69,752	10,000	.....	38,285	21,467	113,823	59,000	.....	32,913	21,910
212	La Crosse, Wis.	23,287	.....	22,000	.....	1,287	23,163	12,000	8,843	.....	2,320
213	Stamford, Conn.	887,481	95,450	.....	787,630	4,401	906,573	26,730	.....	877,633	2,210
214	Charleston, W. Va.	18,902	.....	.....	.....	18,902	149,415	76,500	.....	.....	72,915
215	Zanesville, Ohio.	274,469	193,800	48,344	32,325	.....	149,023	55,100	65,535	28,388	.....
216	Madison, Wis.	655,444	190,000	220,700	125,500	119,244	447,017	98,500	121,300	115,500	111,717
217	Waltham, Mass.	816,805	116,805	.....	700,000	.....	785,580	100,580	.....	685,000	.....
218	Easton, Pa.	183,400	70,000	.....	113,400	.....	50,100	24,100	.....	26,000	.....
219	Poughkeepsie, N. Y.	240,756	121,348	87,661	31,747	.....	143,412	66,837	48,376	28,199	.....
220	Jackson, Miss.	207,311	30,125	40,698	125,500	10,988	88,579	20,616	6,000	50,000	11,963
221	Wilmington, N. C.	210,530	75,000	.....	135,530	.....	289,037	107,220	.....	181,817	.....
222	Newport, R. I.	557,536	98,000	.....	459,536	.....	505,000	55,000	.....	450,000	.....
223	Watertown, N. Y.	221,707	166,500	3,444	43,013	8,750	66,088	20,000	20,936	20,500	4,652
224	Battle Creek, Mich.	20,000	.....	20,000	.....	.....	54,589	10,000	30,000	14,589	.....
225	Newark, Ohio.	257,358	52,540	76,250	128,568	.....	260,931	69,100	20,750	171,131	.....
226	East Chicago, Ind.	84,958	1,458	.....	83,500	.....	70,395	21,895	.....	48,500	.....
227	Green Bay, Wis.	236,871	107,000	.....	108,600	21,271	130,856	46,500	.....	72,100	12,256

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TABLE 30.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[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]		
		Subject to the general property tax.				Subject to special property taxes.			
		Total.	Real property.	Personal property.	Other property.		Real property.	Personal property.	Other property.
	Grand total								
	Government of city	$37,739,342,652	$30,400,974,076	$7,023,576,335	$314,792,241	$1,262,394,209			
	Government of state	22,454,709,710	17,032,379,798	5,121,861,167	300,468,745	524,066,442			
	Government of county	12,187,564,803	9,461,919,788	2,593,995,110	131,649,905	36,554,008			
	Governments of other civil divisions	926,820,996	633,468,533	288,164,233	5,188,230				
	Group I								
	Government of city	18,807,360,717	15,966,241,838	2,759,675,894	81,442,985	874,155,653			
	Government of state	6,218,602,336	4,654,865,243	1,480,294,108	81,442,985	376,042,396			
	Group II								
	Government of city	5,140,574,336	3,826,906,372	1,222,559,169	91,108,795	124,954,198			
	Government of state	3,832,995,600	3,005,154,422	740,465,323	87,375,855	71,410,470			
	Group III								
	Government of city	7,090,317,156	5,377,799,276	1,654,726,854	57,791,026	184,619,573			
	Government of state	6,751,177,036	5,060,740,186	1,636,158,166	54,278,684	39,955,178			
	Government of county	5,993,679,499	4,639,866,267	1,299,534,548	54,278,684	12,284,476			
	Governments of other civil divisions	462,069,610	318,841,960	143,227,650					
	Group IV								
	Government of city	3,560,221,148	2,820,047,614	695,762,865	44,410,669	47,236,814			
	Government of state	2,778,051,844	2,127,913,745	610,821,028	39,317,071	9,733,609			
	Government of county	3,316,526,574	2,606,383,003	670,826,500	39,317,071	10,122,112			
	Governments of other civil divisions	372,173,435	254,622,241	113,971,448	3,579,746				
	Group V								
	Government of city	3,140,869,295	2,409,978,976	690,851,553	40,038,766	51,424,971			
	Government of state	2,875,882,394	2,183,706,202	654,122,542	38,054,150	26,924,789			
	Government of county	2,877,358,730	2,215,670,518	623,634,062	38,054,150	14,147,420			
	Governments of other civil divisions	92,577,951	60,004,332	30,965,135	1,608,484				
	ALABAMA.								
33	Birmingham								
	Government of city	104,223,821	[2] 104,223,821	([3])			60	60	
	Government of state	104,223,821	[2] 104,223,821	([3])			60	60	
	Government of county	104,223,821	[2] 104,223,821	([3])			60	60	
113	Mobile								
	Government of city	35,911,654	27,112,352	8,799,302			60	60	
	Government of state	35,911,654	27,112,352	8,799,302			60	60	
	Government of county	35,911,654	27,112,352	8,799,302			60	60	
148	Montgomery								
	Government of city	24,558,481	18,562,061	5,996,420			60	60	
	Government of state	24,558,481	18,562,061	5,996,420			60	60	
	Government of county	24,558,481	18,562,061	5,996,420			60	60	
	ARKANSAS.								
115	Little Rock								
	Government of city								
	City corporation	39,372,392	29,543,376	9,829,016			40	40	
	School district	40,109,695	30,280,679	9,829,016			40	40	
	Government of state	39,372,392	29,543,376	9,829,016			40	40	
	Government of county	39,372,392	29,543,376	9,829,016			40	40	
	CALIFORNIA.								
106	Berkeley								
	Government of city								
	City corporation	47,057,524	42,942,785	4,114,739			70	60	
	School district	39,453,379	35,458,100	3,995,279			60	60	
	Government of county	37,273,279	33,343,375	3,929,904			60	60	
185	Fresno								
	Government of city								
	City corporation	24,096,008	20,148,020	3,947,988			60	[4] 60	
	School district	27,673,263	[2] 27,673,263	([3])			60	[4] 60	
	Government of county	24,096,008	20,148,020	3,947,988			60	[4] 60	
10	Los Angeles								
	Government of city								
	City corporation	489,924,448	418,952,510	70,971,938			50	50	
	County	489,924,448	418,952,510	70,971,938			50	50	
	School district	533,360,708	461,612,975	71,747,733			50	50	
30	Oakland								
	Government of city								
	City corporation	148,571,000	131,303,900	17,267,100			50	[4] 50	
	School district	140,155,390	125,972,700	14,182,690			50	[4] 50	
	Sanitary district	2,272,798	2,164,498	108,300			50	[4] 50	
	Government of county	140,155,390	125,972,700	14,182,690			50	[4] 50	
129	Pasadena								
	Government of city								
	City corporation	61,485,510	50,667,340	10,818,170			67	67	
	School district	46,364,145	37,176,880	9,187,265			50	57	
	Government of county	46,364,145	37,176,880	9,187,265			50	57	

[1] For property subject to the general property tax.
[2] Less than one-half of 1 cent.
[3] Valuation of personal property included with that of real property.
[4] Average rate.

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ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1918.

this table, see p. 106.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.					
Subject to the general property tax.		Subject to special property taxes (assessed valuation).	Of general property taxes per $1.000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxes.
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.	
						$900,627,281	$885,102,955	$25.79	$11,552,291	$0.33	$3,972,035
$1,099.42	$1,408.64	$36.78				776,531,057	763,923,411	22.25	9,391,333	0.27	3,216,313
654.15	911.23	15.27				66,471,779	64,050,494	1.87	2,032,815	0.06	388,470
355.05	485.67	1.06				56,302,188	55,807,528	1.63	128,143	(2)	366,517
						1,322,257	1,321,522				735
						430,589,325	422,306,739	28.90	7,639,431	0.52	643,155
1,287.04	1,571.78	59.82				409,980,578	403,207,990	27.59	6,129,433	0.42	643,155
425.42	673.74	25.73				20,608,747	19,098,749	1.31	1,509,998	0.10	
						122,877,241	121,609,718	26.16	1,105,890	0.24	161,633
1,105.84	1,541.09	26.88				112,589,196	111,487,149	23.98	940,414	0.20	161,633
824.55	1,096.35	15.36				10,288,045	10,122,569	2.18	165,476	0.04	
						172,174,581	168,993,810	23.77	1,805,526	0.26	1,375,245
997.24	1,272.04	23.15				127,409,858	124,764,540	17.55	1,536,050	0.22	1,109,268
949.54	1,188.92	5.62				19,401,711	18,976,389	2.67	223,409	0 03	201,913
843.00	1,107.35	1.73				24,894,389	24,784,258	3.49	46,067	0 01	64,064
						468,623	468,623				
						94,252,375	92,863,817	21.75	458,408	0.11	930,150
833.75	1,140.19	11.06				67,686,046	66,659,464	15.61	377,252	0.09	649,330
650.58	916.94	2.28				8,528,496	8,370,040	1.96	43,198	0. 11	115,258
776.68	1,107.65	2.37				17,410,828	17,207,308	4.03	37,958	0.01	165,562
						627,005	627,005				
						80,733,759	79,328,871	21.53	543,036	0.14	861,852
852.30	1,169.27	13.95				58,865,379	57,804,268	15.69	408,184	0.11	652,927
780.40	1,077.02	7.31				7,644,780	7,482,747	2.03	90,734	0.02	71,299
780.80	1,104.00	3.84				13,996,971	13,815,962	3.75	44,118	0.01	136,891
						226,629	225,894				735
			$28.00	$16.80		2,918,266	2,918,266	15.54			
555.19	925.31		10.00	6.00		1,042,238	1,042,238	5.55			
555.19	925.31		6.50	3.90		677,455	677,455	3.61			
555.19	925.31		11.50	6.90		1,198,573	1,198,573	6.38			
			29.00	17.40		1,041,438	1,041,438	17.66			
609.13	1,015.21		11.00	6.60		395,028	395,028	6.70			
609.13	1,015.21		6.50	3.90		233,426	233,426	3.96			
609.13	1,015.21		11.50	6.90		412,984	412,984	7.00			
			28.25	16.95		693,777	693,777	15.62			
552.92	921.53		11.25	6.75		276,283	276,283	6.22			
552.92	921.53		6.50	3.90		159,630	159,630	3.59			
552.92	921.53		10.50	6.30		257,864	257,864	5.81			
			31.25	12.50	$1.00	1,257,731	1,237,760	21.08			19,971
			15.00	6.00		597,959	597,959	10.18			
670.56	1,676.39		5.00	2.00		196,862	401,097	3.35			
670.56	1,676.39		10.00	4.00		401,097	295,293	6.83			
670.56	1,676.39		7.50	3.00		295,293	344,508	5.03			
670.56	1,676.39		8.75	3.50	1.00	364,479		5.87			19,971
			30.59	19.59		1,288,102	1,288,102	20.84			
			19.79	13.11		895,551	895,551	14.33			
761.28	1,103.39		[4] 13.79	[4] 9.51		648,831	648,831	10.50			
602.99	1,004.98		6.00	3.60		236,720	236,720	3.83			
602.99	1,004.98		10.80	6.48		402,551	402,551	6.51			
			33.38	20.05		804,217	804,217	21.74			
			20.58	12.36		495,789	495,789	13.40			
651.38	1,083.54		[4] 13.08	[4] 7.86		315,069	315,069	8.52			
651.38	1,083.54		7.50	4.50		180,720	180,720	4.88			
651.38	1,083.54		12.80	7.69		308,428	308,428	8.34			
			31.66	15.83		15,837,425	15,837,425	28.79			
			31.66	15.83		15,837,425	15,837,425	28.79			
890.76	1,781.52		[4] 15.66	[4] 7.83		7,672,361	7,672,361	13.95			
890.76	1,781.52		8.50	4.25		4,164,358	4,164,358	7.57			
890.76	1,781.52		[5] 7.50	[4] 3.75		4,000,706	4,000,706	7.27			
			35.68	17.94		4,856,640	4,856,640	23.10			
			24.88	12.51		3,342,962	3,342,962	15.90			
706.45	1,406.41		[4] 16.51	[4] 8.30		2,455,321	2,455,321	11.68			
666.44	1,326.38		[4] 6.30	[4] 3.17		882,944	882,944	4.20			
(6)	(6)		[4] 2.07	[4] 1.04		4,697	4,697	(6)			
666.44	1,326.38		10.80	5.43		1,513,678	1,513,678	7.20			
			29.36	16.61		1,514,863	1,514,863	29.72			
			20.86	12.25		1,120,768	1,120,768	21.99			
1,206.50	1,809.74		[4] 10.16	[4] 6.77		624,672	624,672	12.26			
909.78	1,775.28		10.70	5.48		496,096	496,096	9.73			
909.78	1,775.28		8.50	4.36		394,095	394,095	7.73			

City number: 36; 113; 148; 115; 106; 185; 10; 30; 121

[5] Basis for all personal property except money and credits, which are assessed on a basis of 100 per cent.

[6] Per capita not computed; population not known.

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TABLE 30.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[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]		
		Subject to the general property tax.				Subject to special property taxes.			
		Total.	Real property.	Personal property.	Other property.		Real property.	Personal property.	Other property.
	CALIFORNIA—continued.								
99	Sacramento								
	Government of city								
	City corporation	$69,699,100	$62,312,670	$7,386,430			70	70	
	School district	59,063,200	51,699,720	7,363,480			60	60	
	Government of county	59,063,200	51,699,720	7,363,480			60	60	
120	San Diego								
	Government of city								
	City corporation	84,659,589	78,003,076	6,656,513			100	[3] 40	
	School district	53,854,156	48,342,757	5,511,399			62	[3] 36	
	Government of county	53,854,156	48,342,757	5,511,399			62	[3] 36	
12	San Francisco								
	Government of city	554,750,170	482,618,170	72,132,000			50	50	
167	San Jose								
	Government of city								
	City corporation	25,987,265	23,297,345	2,689,920			60	[3] 60	
	School district	26,254,715	23,548,780	2,705,935			60	[3] 60	
	Government of county	25,987,265	23,297,345	2,689,920			60	[3] 60	
191	Stockton								
	Government of city								
	City corporation	27,837,488	23,734,528	4,102,940			44	[3] 30	
	School district	26,932,031	[2] 26,932,031	(4)			38	[3] 35	
	Government of county	25,714,491	20,841,829	4,872,662			38	[3] 35	
	COLORADO.								
171	Colorado Springs								
	Government of city								
	City corporation	35,982,250	[2] 35,982,250	(4)			100	100	
	School district	38,642,590	[2] 38,642,590	(4)			100	100	
	Government of state	35,982,250	[2] 35,982,250	(4)			100	100	
	Government of county	35,982,250	[2] 35,982,250	(4)			100	100	
21	Denver								
	Government of city								
	City corporation	331,090,565	223,876,575	107,213,990			100	100	
	School district	331,090,565	223,876,575	107,213,990			100	100	
	Government of state	331,090,565	223,876,575	107,213,990			100	100	
121	Pueblo								
	Government of city								
	City corporation	31,730,000	24,107,285	7,622,715			100	100	
	School districts	31,730,000	24,107,285	7,622,715			100	100	
	Government of state	31,730,000	24,107,285	7,622,715			100	100	
	Government of county	31,730,000	24,107,285	7,622,715			100	100	
	CONNECTICUT.								
48	Bridgeport								
	Government of city	195,235,098	145,103,923	50,131,175		$1,835,889	100	100	
	Government of state	195,235,098	145,103,923	50,131,175			100	100	
	Government of county	195,235,098	145,103,923	50,131,175			100	100	
57	Hartford								
	Government of city								
	City corporation	135,882,566	115,013,630	20,868,936		100,467,135	80	80	
	School districts	136,264,364	115,238,630	21,025,734			80	80	
	Government of state	135,882,566	115,013,630	20,868,936			80	80	
	Government of county	135,882,566	115,013,630	20,868,936			80	80	
123	New Britain								
	Government of city	48,075,053	33,900,007	14,175,046		1,707,982	100	100	
	Government of state	48,075,053	33,900,007	14,175,046			100	100	
	Government of county	48,075,053	33,900,007	14,175,046			100	100	
39	New Haven								
	Government of city								
	City corporation	171,142,342	147,013,188	24,129,154		7,116,818	100	100	
	School district	7,647,787	[2] 7,647,787	(4)			100	100	
	Borough of Fairhaven	2,186,400	[2] 2,186,400	(4)			100	100	
	Government of state	171,142,342	147,013,188	24,129,154			100	100	
213	Stamford								
	Government of city								
	City corporation	37,508,868	34,232,280	3,276,588			100	100	
	Township	37,508,868	34,232,280	3,276,588			100	100	
	Government of state	37,508,868	34,232,280	3,276,588			100	100	
	Government of county	37,508,868	34,232,280	3,276,588			100	100	
77	Waterbury								
	Government of city								
	City corporation	101,902,934	[2] 104,902,934	(4)		1,268,629	100	100	
	School districts	5,444,556	[2] 5,444,556	(4)			100	100	
	Government of state	101,902,934	[2] 104,902,934	(4)			100	100	
	Government of county	101,902,934	[2] 104,902,934	(4)			100	100	

[1] For property subject to the general property tax.
[2] Average rate.
[3] Basis for personal property except money and credits, which are assessed on a basis of 100 per cent.

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ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1918—Continued.

[This table, see p. 106.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						
Subject to the general property tax.		Subject to special property taxes (assessed valuation).	Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxes.	City number.
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			$33.04	$21.15		$2,092,097	$2,092,097	$30.32				99
			19.64	13.11		1,300,650	1,300,650	18.85				
$1,010.37	$1,443.38		[2] 13.24	[2] 9.27		922,646	922,646	13.37				
856.19	1,426.98		6.40	3.84		378,004	378,004	5.48				
856.19	1,426.98		13.40	8.04		791,447	791,447	11.47				
			46.30	33.61		3,104,395	3,104,395	55.03				120
			26.80	22.19		2,053,239	2,053,239	36.40				
1,500.74	1,642.02		19.80	18.10		1,676,260	1,676,260	29.72				
954.66	1,632.34		7.00	4.09		376,979	376,979	6.68				
954.66	1,632.34		19.50	11.42		1,051,156	1,051,156	18.63				
			22.90	11.45		12,703,779	12,703,779	26.76				12
1,168.45	2,336.89		22.90	11.45		12,703,779	12,703,779	26.76				
			31.20	18.78		811,923	811,923	20.43				167
			16.20	9.75		422,114	422,114	10.62				
654.03	1,086.61		[2] 11.96	[2] 7.20		310,813	310,813	7.82				
654.03	1,086.61		[2] 4.24	[2] 2.55		111,301	111,301	2.80				
654.03	1,086.61		15.00	9.03		389,809	389,809	9.81				
			41.96	16.56		1,126,119	1,126,119	31.10				191
			26.96	10.92		740,402	740,402	20.45				
768.80	1,861.83		[2] 15.96	[2] 6.59		444,150	444,150	12.27				
710.17	1,888.16		11.00	4.33		296,252	296,252	8.18				
710.17	1,888.16		15.00	5.64		385,717	385,717	10.65				
			22.97	22.97		840,878	840,878	21.58				171
			13.35	13.35		494,729	494,729	12.70				
			7.95	7.95		286,059	286,059	7.34				
923.45	923.45		5.40	5.40		208,670	208,670	5.36				
923.45	923.45		3.12	3.12	[3]	112,264	112,264	2.88			[3]	
923.45	923.45		6.50	6.50		233,885	233,885	6.00				
			20.00	20.00	$1.00	6,659,942	6,621,812	24.67			$38,130	24
			16.88	16.88		5,588,809	5,588,809	20.82				
1,233.39	1,233.39		10.54	10.54		3,489,695	3,489,695	13.00				
1,233.39	1,233.39		6.34	6.34		2,099,114	2,099,114	7.82				
1,233.39	1,233.39		3.12	3.12	1.00	1,071,133	1,033,003	3.85			38,130	
			30.10	30.10	1.00	966,326	955,266	17.03			11,060	121
			21.98	21.98		697,618	697,618	12.44				
565.76	565.76		[2] 13.69	[2] 13.69		434,432	434,432	7.75				
565.76	565.76		[2] 8.29	[2] 8.29		263,186	263,186	4.69				
565.76	565.76		3.12	3.12	1.00	110,058	98,998	1.76			11,060	
565.76	565.76		5.00	5.00		158,650	158,650	2.83				
			20.83	20.83	2.00	4,162,749	4,065,720	32.39	$18,359	$0.15	78,670	48
1,555.53	1,555.53	14.63	[2] 19.11	[2] 19.11	2.00	3,827,708	3,730,679	20.72	18,359	0.15	78,670	
1,555.53	1,555.53		1.28	1.28		249,461	249,461	1.99				
1,555.53	1,555.53		0.44	0.44		85,580	85,580	0.68				
			20.77	16.61	2.00	3,902,508	2,833,657	25.00	1,004,671	8.87	64,180	57
			18.15	14.52	2.00	3,546,520	2,477,669	21.86	1,004,671	8.87	64,180	
1,199.17	1,498.96	886.62	[2] 13.51	[2] 10.81	2.00	2,914,918	1,846,067	16.29	1,004,671	8.87	64,180	
1,199.17	1,498.96		[2] 4.64	[2] 3.71		631,602	631,602	5.57				
1,199.17	1,498.96		2.29	1.83		311,419	311,419	2.75				
1,199.17	1,498.96		0.33	0.26		44,569	44,569	0.39				
			19.96	19.96	2.00	1,006,431	958,395	17.19	17,080	0.31	30,456	123
861.82	861.82	30.62	[2] 17.96	[2] 17.96	2.00	910,803	863,267	15.47	17,080	0.31	30,456	
861.82	861.82		1.75	1.75		84,058	84,058	1.51				
861.82	861.82		0.25	0.25		11,570	11,570	0.21				
			21.16	21.16	2.00	3,799,919	3,621,115	23.78	71,572	0.47	107,232	39
			[2] 18.66	[2] 18.66	2.00	3,372,063	3,193,259	20.97	71,572	0.47	107,232	
1,123.90	1,123.90	46.74	[2] 18.13	[2] 18.13	2.00	3,281,944	3,103,140	20.38	71,572	0.47	107,232	
[4]	[4]		[2] 10.35	[2] 10.35		79,187	79,187	[4]				
[4]	[4]		5.00	5.00		10,932	10,932	[4]				
1,123.90	1,123.90		2.50	2.50		427,856	427,856	2.81				
			24.60	24.60	2.00	938,658	922,556	28.98			16,102	213
			22.89	22.89	2.00	874,518	858,416	26.97			16,102	
1,178.34	1,178.34		[2] 13.85	[2] 13.85	2.00	535,438	519,336	16.32			16,102	
1,178.34	1,178.34		9.04	9.04		339,080	339,080	10.65				
1,178.34	1,178.34		1.46	1.46		54,763	54,763	1.72				
1,178.34	1,178.34		0.25	0.25		9,377	9,377	0.29				
			21.54	21.54	2.00	2,035,449	1,983,047	22.23	12,628	0.14	39,774	77
			[2] 20.20	[2] 20.20	2.00	1,894,214	1,841,812	20.65	12,628	0.14	39,774	
1,176.03	1,176.03	14.22	[2] 17.41	[2] 17.41	2.00	1,879,002	1,826,600	20.48	12,628	0.14	39,774	
[4]	[4]		[2] 2.79	[2] 2.79		15,212	15,212	[4]				
1,176.03	1,176.03		1.02	1.02		107,521	107,521	1.20				
1,176.03	1,176.03		0.32	0.32		33,714	33,714	0.38				

[1] Valuation of personal property included with that of real property.
[2] Not reported.
[3] Per capita not computed; population not known.

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TABLE 30.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[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]		
		Subject to the general property tax.				Subject to special property taxes.			
		Total.	Real property.	Personal property.	Other property.		Real property.	Personal property.	Other property.
	DELAWARE.								
72	Wilmington								
	Government of city	$87,458,550	$85,133,225		$2,325,325	(2)	100		100
	Government of county	86,825,874	86,825,874				100		
	DISTRICT OF COLUMBIA.								
18	Washington								
	Government of city	750,240,405	410,173,609	$340,066,796			67	100	
	FLORIDA.								
81	Jacksonville								
	Government of city	59,599,940	51,141,800	8,458,140			65	65	
	Government of state	37,057,620	[4] 37,057,620	(4)			40	40	
	Government of county	37,057,620	[4] 37,057,620	(4)			40	40	
117	Tampa								
	Government of city	31,068,592	25,194,350	5,874,242			65	[5] 40	
	Government of state	15,438,909	10,789,380	4,649,529			28	[5] 28	
	Government of county	15,438,909	10,789,380	4,649,529			28	[5] 28	
	GEORGIA.								
32	Atlanta								
	Government of city	188,434,463	129,850,124	38,047,179	20,537,160		60	60	80
	Government of state	143,789,465	88,138,900	35,113,405	20,537,160		41	55	80
	Government of county	143,789,465	88,138,900	35,113,405	20,537,160		41	55	80
131	Augusta								
	Government of city	39,181,472	21,542,025	13,381,584	4,257,863		67	67	80
	Government of state	34,759,696	20,365,195	10,136,638	4,257,863		60	60	80
	Government of county	34,759,696	20,365,195	10,136,638	4,257,863		60	60	80
145	Macon								
	Government of city	32,594,051	20,484,448	7,135,866	4,973,737		75	75	80
	Government of state	32,436,625	[4] 27,462,888	(4)	4,973,737		75	75	80
	Government of county	32,436,625	[4] 27,462,888	(4)	4,973,737		75	75	80
97	Savannah								
	Government of city	61,271,082	41,381,878	18,582,423	1,306,781		67	55	80
	Government of state	50,498,776	32,139,522	17,052,473	1,306,781		52	51	80
	Government of county	50,498,776	32,139,522	17,052,473	1,306,781		52	51	80
	IDAHO.								
187	Boise								
	Government of city								
	City corporation	18,494,161	16,081,852	2,412,309			80	80	
	School district	19,761,252	17,338,080	2,423,172			80	80	
	Government of state	18,494,161	16,081,852	2,412,309			80	80	
	Government of county	18,494,161	16,081,852	2,412,309			80	80	
	ILLINOIS.								
195	Aurora								
	Government of city								
	City corporation	9,632,109	6,590,388	2,421,355	620,366		23	23	23
	School districts	10,138,148	6,889,797	2,505,852	742,499		23	23	23
	Government of state	9,632,109	6,590,388	2,421,355	620,366		23	23	23
	Government of county	9,632,109	6,590,388	2,421,355	620,366		23	23	23
2	Chicago								
	Government of city								
	City corporation	1,062,959,802	753,321,967	263,402,118	46,235,717		25	25	23
	County	1,062,959,802	753,321,967	263,402,118	46,235,717		25	25	23
	School district	1,062,959,802	753,321,967	263,402,118	46,235,717		25	25	23
	Sanitary district	1,124,772,533	795,757,515	273,753,162	55,261,856		25	25	23
	Park districts	1,046,545,031	739,166,522	262,114,360	45,264,149		25	25	23
	Government of state	1,062,959,802	753,321,967	263,402,118	46,235,717		25	25	23
207	Danville								
	Government of city								
	City corporation	9,377,297	6,056,231	2,459,560	861,506		23	23	23
	School district	9,475,097	6,032,128	2,476,100	966,869		23	23	23
	Government of state	9,377,297	6,056,231	2,459,560	861,506		23	23	23
	Government of county	9,377,297	6,056,231	2,459,560	861,506		23	23	23
	Government of township	9,377,297	6,056,231	2,459,560	861,506		23	23	23
160	Decatur								
	Government of city								
	City corporation	9,635,457	7,040,661	2,160,310	434,486		23	23	23
	School district	10,090,458	7,437,441	2,216,794	436,223		23	23	23
	Government of state	9,635,457	7,040,661	2,160,310	434,486		23	23	23
	Government of county	9,635,457	7,040,661	2,160,310	434,486		23	23	23
	Government of township	9,635,457	7,040,661	2,160,310	434,486		23	23	23
86	East St. Louis								
	Government of city								
	City corporation	13,258,120	8,810,163	1,959,881	2,488,076		25	25	23
	School district	13,258,120	8,810,163	1,959,881	2,488,076		25	25	23
	Park district	13,258,120	8,810,163	1,959,881	2,488,076		25	25	23
	Government of state	13,258,120	8,810,163	1,959,881	2,488,076		25	25	23
	Government of county	13,258,120	8,810,163	1,959,881	2,488,076		25	25	23
	Government of sanitary district	13,258,120	8,810,163	1,959,881	2,488,076		25	25	23

[1] For property subject to the general property tax.
[2] Horses and mules taxed at $1 each.
[3] Average rate.
[4] Valuation of personal property included with that of real property.

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ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1918—Continued.

this table, see p. 106.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			Total.	LEVY.					City number.
Subject to the general property tax.		Subject to special property taxes (assessed valuation).	Of general property taxes per $1,000 of—		Of poll taxes.		Of the general property tax.		Of special property taxes.		Of poll taxes.	
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			$25.17	$25.17	$0.25	$2,198,973	$2,196,868	$22.90	$1,178	$0.01	$927	72
$911.78	$911.78	(1)	[2] 17.67	[2] 17.67		1,546,852	1,545,674	16.11	1,178	0.01		
905.18	905.18		7.50	7.50	0.25	652,121	651,194	6.79			927	
			10.25	8.05		7,690,488	7,690,488	20.68				18
2,017.14	2,568.55		[2] 10.25	[2] 8.05		7,690,488	7,690,488	20.68				
			48.42	23.22	1.00	2,152,256	2,142,011	27.09			10,245	81
753.81	1,159.71		[2] 15.42	[2] 10.02		919,110	919,110	11.62				
468.70	1,171.74		9.00	3.60		333,518	333,518	4.22				
468.70	1,171.74		24.00	9.60	1.00	899,628	889,383	11.25			10,245	
			59.82	24.92	1.00	1,315,050	1,311,470	22.91			3,580	117
542.82	919.85		[2] 24.82	[2] 14.65		771,108	771,108	13.47				
269.74	919.58		9.00	2.64		138,950	138,950	2.43				
269.74	919.58		26.00	7.63	1.00	404,992	401,412	7.01			3,580	
			26.25	14.38	2.00	4,415,479	4,388,342	22.37			27,137	32
960.69	1,557.53		13.75	8.48	1.00	2,606,757	2,590,974	13.21			15,783	
733.08	1,552.36		5.00	2.36	1.00	730,301	718,947	3.66			11,354	
733.08	1,552.36		7.50	3.54		1,078,421	1,078,421	5.50				
			33.20	21.59	1.00	1,235,168	1,231,403	24.31			3,765	131
773.70	1,139.52		17.50	11.88		685,676	685,676	13.54				
686.38	1,108.94		5.00	3.09	1.00	177,503	173,798	3.43			3,765	
686.38	1,108.94		10.70	6.62		371,929	371,929	7.34				
			30.50	23.10		991,284	991,284	21.51				145
707.04	933.74		12.50	9.47		407,425	407,425	8.84				
703.63	929.18		5.00	3.79	(4)	162,183	162,183	3.52			(4)	
703.63	929.18		13.00	9.84		421,676	421,676	9.15				
			31.29	18.09	1.00	1,764,387	1,759,477	25.41			4,910	97
884.78	1,407.83		16.67	10.47		1,021,185	1,021,185	14.75				
729.22	1,398.94		5.00	2.61	1.00	257,404	252,494	3.65			4,910	
729.22	1,398.94		9.62	5.01		485,798	485,798	7.01				
			31.91	25.53		599,651	599,651	16.36				187
			20.30	16.24		384,935	384,935	10.50				
504.57	630.72		12.80	10.24		236,725	236,725	6.46				
504.57	630.72		7.50	6.00		148,210	148,210	4.04				
504.57	630.72		2.09	1.67		38,652	38,652	1.06				
504.57	630.72		9.52	7.62		176,064	176,064	4.80				
			66.92	15.39		657,610	657,610	18.90				195
			50.82	11.69		502,533	502,533	14.44				
276.82	1,203.58		25.00	5.75		240,803	240,803	6.92				
276.82	1,203.58		[2] 25.82	[2] 5.94		261,730	261,730	7.52				
276.82	1,203.58		9.00	2.07		86,689	86,689	2.49				
276.82	1,203.58		7.10	1.63		68,388	68,388	1.97				
			62.75	15.62		66,830,519	66,830,519	26.24				2
			53.75	13.38		57,263,881	57,263,881	22.48				
417.30	1,675.53		20.10	5.01		21,365,492	21,365,492	8.39				
417.30	1,675.53		6.20	1.54		6,590,351	6,590,351	2.59				
417.30	1,675.53		18.40	4.58		19,558,460	19,558,460	7.68				
417.30	1,675.53		3.50	0.87		3,936,704	3,936,704	1.54				
417.30	1,675.53		[2] 5.55	[2] 1.38		5,812,874	5,812,874	2.28				
417.30	1,675.53		9.00	2.24		9,566,638	9,566,638	3.76				
			72.54	16.68		682,979	682,979	20.57				207
			49.98	11.49		471,433	471,433	14.20				
282.41	1,227.85		22.05	5.07		206,768	206,768	6.23				
282.41	1,227.85		[2] 27.93	[2] 6.42		264,665	264,665	7.97				
282.41	1,227.85		9.00	2.07		84,395	84,395	2.54				
282.41	1,227.85		8.60	1.98		80,644	80,644	2.43				
282.41	1,227.85		[2] 4.96	[2] 1.14		46,507	46,507	1.40				
			74.30	17.08		729,564	729,564	17.44				160
			53.75	12.36		531,556	531,556	12.71				
230.35	1,001.54		23.75	5.46		228,842	228,842	5.47				
230.35	1,001.54		30.00	6.90		302,714	302,714	7.24				
230.35	1,001.54		9.00	2.07		86,719	86,719	2.07				
230.35	1,001.54		7.50	1.72		72,266	72,266	1.73				
230.35	1,001.54		4.05	0.93		39,023	39,023	0.93				
			89.60	22.04		1,187,927	1,187,927	15.36				86
			53.40	13.14		707,983	707,983	9.15				
171.49	697.15		20.60	5.07		273,117	293,117	3.53				
171.49	697.15		26.90	6.62		356,643	356,643	4.61				
171.49	697.15		5.90	1.45		78,223	78,223	1.01				
171.49	697.15		9.00	2.21		119,323	119,323	1.54				
171.49	697.15		7.50	1.84		99,436	99,436	1.29				
171.49	697.15		19.70	4.85		261,185	261,185	3.38				

[1] Basis for all personal property except public service corporations, which are assessed on a basis of 50 per cent.

[4] Not reported.

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TABLE 30.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[For a text discussion of

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY. Subject to the general property tax. Total.	Real property.	Personal property.	Other property.	Subject to special property taxes.	REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[1] Real property.	Personal property.	Other property.
	ILLINOIS—continued.								
173	Joliet								
	Government of city								
	City corporation	$7,986,577	$5,786,180	$1,887,905	$312,492		22	22	23
	School district	7,986,577	5,786,180	1,887,905	312,492		22	22	23
	Government of state	7,986,577	5,786,180	1,887,905	312,492		22	22	23
	Government of county	7,986,577	5,786,180	1,887,905	312,492		22	22	23
	Government of township	7,986,577	5,786,180	1,887,905	312,492		22	22	23
93	Peoria								
	Government of city								
	City corporation	24,841,331	17,364,665	6,306,190	1,170,476		22	22	23
	School district	25,391,976	17,922,552	6,398,950	1,070,474		22	22	23
	Pleasure driveway and park district	26,943,560	19,101,726	6,409,410	1,432,424		22	22	23
	Government of state	24,841,331	17,364,665	6,306,190	1,170,476		22	22	23
	Government of county	24,841,331	17,364,665	6,306,190	1,170,476		22	22	23
186	Quincy								
	Government of city								
	City corporation	11,233,927	7,585,650	3,387,148	261,129		23	23	23
	School district	11,233,927	7,585,650	3,387,148	261,129		23	23	23
	Government of state	11,233,927	7,585,650	3,387,148	261,129		23	23	23
	Government of county	11,233,927	7,585,650	3,387,148	261,129		23	23	23
119	Rockford								
	Government of city								
	City corporation	23,062,268	14,417,668	8,031,517	613,083		26	26	23
	School district	23,062,268	14,417,668	8,031,517	613,083		26	26	23
	Park district	25,130,075	15,881,620	8,446,832	801,623		26	26	23
	Government of state	23,062,268	14,417,668	8,031,517	613,083		26	26	23
	Government of county	23,062,268	14,417,668	8,031,517	613,083		26	26	23
	Government of township	23,062,268	14,417,668	8,031,517	613,083		26	26	23
104	Springfield								
	Government of city								
	City corporation	15,734,037	11,353,205	3,902,245	478,587		20	20	23
	School district	16,424,181	11,830,525	3,959,459	634,197		20	20	23
	Pleasure driveway and park district	15,734,037	11,353,205	3,902,245	478,587		20	20	23
	Government of state	15,734,037	11,353,205	3,902,245	478,587		20	20	23
	Government of county	15,734,037	11,353,205	3,902,245	478,587		20	20	23
	Government of township	15,734,037	11,353,205	3,902,245	478,587		20	20	23
	INDIANA.								
226	East Chicago								
	Government of city								
	City corporation	16,098,005	[2] 10,133,965	[2] 5,964,040			25	25	
	School district	16,098,005	[2] 10,133,965	[2] 5,964,040			25	25	
	Government of state	16,098,005	[2] 10,133,965	[2] 5,964,040			25	25	
	Government of county	16,098,005	[2] 10,133,965	[2] 5,964,040			25	25	
	Government of township	16,098,005	[2] 10,133,965	[2] 5,964,040			25	25	
87	Evansville								
	Government of city								
	City corporation	46,726,780	35,465,960	11,260,820			65	65	
	School district	46,726,780	35,465,960	11,260,820			65	65	
	Government of state	46,726,780	35,465,960	11,260,820			65	65	
	Government of county	46,726,780	35,465,960	11,260,820			65	65	
85	Fort Wayne								
	Government of city								
	City corporation	42,835,490	[2] 33,457,000	[2] 9,378,490			[4] 40	40	
	School district	42,835,490	[2] 33,457,000	[2] 9,378,490			[4] 40	40	
	Government of state	42,835,490	[2] 33,457,000	[2] 9,378,490			[4] 40	40	
	Government of county	42,835,490	[2] 33,457,000	[2] 9,378,490			[4] 40	40	
	Government of township	42,835,490	[2] 33,457,000	[2] 9,378,490			[4] 40	40	
122	Gary								
	Government of city								
	City corporation	29,566,780	[2] 22,438,915	[2] 7,127,865			40	40	
	School district	29,566,780	[2] 22,438,915	[2] 7,127,865			40	40	
	Government of state	29,566,780	[2] 22,438,915	[2] 7,127,865			40	40	
	Government of county	29,566,780	[2] 22,438,915	[2] 7,127,865			40	40	
	Government of township	29,566,780	[2] 22,438,915	[2] 7,127,865			40	40	
23	Indianapolis								
	Government of city								
	City corporation	263,986,190	[2] 188,130,980	[2] 75,855,210			60	60	
	School district	263,986,190	[2] 188,130,980	[2] 75,855,210			60	60	
	Government of state	263,986,190	[2] 188,130,980	[2] 75,855,210			60	60	
	Government of county	263,986,190	[2] 188,130,980	[2] 75,855,210			60	60	
	Government of township	263,986,190	[2] 188,130,980	[2] 75,855,210			60	60	
94	South Bend								
	Government of city								
	City corporation	35,623,460	[2] 24,494,750	[2] 11,128,710			[4] 40	40	
	School district	35,623,460	[2] 24,494,750	[2] 11,128,710			[4] 40	40	
	Government of state	35,623,460	[2] 24,494,750	[2] 11,128,710			[4] 40	40	
	Government of county	35,623,460	[2] 24,494,750	[2] 11,128,710			[4] 40	40	
	Government of township	35,623,460	[2] 24,494,750	[2] 11,128,710			[4] 40	40	
100	Terre Haute								
	Government of city								
	City corporation	40,300,660	[2] 29,284,160	[2] 11,016,500			[4] 60	65	
	School district	40,300,660	[2] 29,284,160	[2] 11,016,500			[4] 60	65	
	Government of state	40,300,660	[2] 29,284,160	[2] 11,016,500			[4] 60	65	
	Government of county	40,300,660	[2] 29,284,160	[2] 11,016,500			[4] 60	65	
	Government of township	40,300,660	[2] 29,284,160	[2] 11,016,500			[4] 60	65	

[1] For property subject to the general property tax.

[2] Valuation of personal property of steam and electric roads included with that of real property.

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ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1918—Continued.

this table, see p. 106.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						
Subject to the general property tax.		Subject to special property taxes (assessed valuation).	Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxes.	City number.
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			$94.80	$20.88		$757,128	$757,128	$19.63				173
			71.60	15.77		571,839	571,839	14.83				
$207.18	$940.12		27.10	5.97		216,436	216,436	5.61				
207.18	940.15		44.50	9.80		355,403	355,403	9.22				
207.18	940.12		9.00	1.98		71,879	71,879	1.86				
207.18	940.12		7.40	1.63		59,101	59,101	1.53				
207.18	940.12		6.80	1.50		54,309	54,309	1.41				
			68.40	15.08		1,721,846	1,721,846	23.86				93
			50.60	11.16		1,279,671	1,279,671	17.73				
344.14	1,561.06		22.90	5.05		568,866	568,866	7.88				
344.14	1,561.06		22.90	5.05		581,476	581,476	8.06				
344.14	1,561.06		4.50	1.06		129,329	129,329	1.79				
344.14	1,561.06		9.00	1.98		223,572	223,572	3.10				
344.14	1,561.06		8.80	1.94		218,603	218,603	3.03				
			60.10	13.82		675,159	675,159	18.32				186
			44.40	10.21		498,787	498,787	13.54				
304.91	1,325.71		20.80	4.78		233,666	233,666	6.34				
304.91	1,325.71		23.60	5.43		265,121	265,121	7.20				
304.91	1,325.71		9.00	2.07		101,105	101,105	2.74				
304.91	1,325.71		6.70	1.54		75,267	75,267	2.04				
			62.34	16.16		1,443,734	1,443,734	25.44				119
			42.43	11.00		984,611	984,611	17.35				
406.46	1,568.74		19.09	4.95		440,259	440,259	7.76				
406.46	1,568.74		20.40	5.29		470,470	470,470	8.29				
406.46	1,568.74		2.94	0.76		73,882	73,882	1.30				
406.46	1,568.74		9.00	2.33		207,560	207,560	3.66				
406.46	1,568.74		7.70	2.00		177,579	177,579	3.13				
406.46	1,568.74		3.21	0.83		73,984	73,984	1.30				
			79.60	15.99		1,273,133	1,273,133	20.25				101
			61.80	12.41		993,067	993,067	15.80				
250.25	1,246.29		25.30	5.08		398,071	398,071	6.33				
250.25	1,246.29		30.00	6.03		492,725	492,725	7.84				
250.25	1,246.29		6.50	1.30		102,271	102,271	1.63				
250.25	1,246.29		9.00	1.81		141,606	141,606	2.25				
250.25	1,246.29		7.60	1.53		119,579	119,579	1.90				
250.25	1,246.29		1.20	0.24		18,881	18,881	0.30				
			51.80	12.95	$3.50	844,166	833,876	27.55			$10,290	226
			37.50	9.38	2.25	610,290	603,675	19.94			6,615	
			19.00	4.75	1.00	308,802	305,862	10.10			2,940	
531.88	2,127.54		18.50	4.63	1.25	301,488	297,813	9.84			3,675	
531.88	2,127.54		3.51	0.88	1.00	59,444	56,504	1.87			2,940	
531.88	2,127.54		5.89	1.47	(2)	94,817	94,817	3.13			(2)	
531.88	2,127.54		4.90	1.22	0.25	79,615	78,880	2.61			735	
			33.31	21.66	3.00	1,601,153	1,556,468	20.22			44,685	87
			24.70	16.06	1.50	1,176,493	1,154,151	14.99			22,342	
			14.70	9.56	1.00	701,778	686,883	8.92			14,895	
606.99	933.83		10.00	6.50	0.50	474,715	467,268	6.07			7,447	
606.99	933.83		3.51	2.28	1.00	178,906	164,011	2.13			14,895	
606.99	933.83		5.10	3.32	0.50	245,754	238,306	3.10			7,448	
			33.20	13.40	4.75	1,483,314	1,422,139	18.23			61,175	85
			22.60	9.12	2.75	1,003,499	968,052	12.41			35,417	
			11.60	4.68	2.00	522,650	496,892	6.37			25,758	
549.07	1,360.30		11.00	4.44	0.75	480,849	471,190	6.04			9,659	
549.07	1,360.30		3.51	1.42	1.00	163,232	150,353	1.93			12,879	
549.07	1,360.30		6.79	2.74	1.00	303,732	290,853	3.73			12,879	
549.07	1,360.30		0.30	0.12		12,851	12,851	0.16				
			51.20	20.48	1.00	1,518,447	1,513,818	27.02			4,629	122
			37.00	14.80		1,093,970	1,093,970	19.53				
527.87	1,319.69		18.80	7.52		555,855	555,855	9.92				
527.87	1,319.69		18.20	7.28		538,115	538,115	9.61				
527.87	1,319.69		3.51	1.40	1.00	108,408	103,779	1.85			4,629	
527.87	1,319.69		5.89	2.36	(2)	174,148	174,148	3.11			(2)	
527.87	1,319.69		4.80	1.92		141,921	141,921	2.53				
			27.53	16.52	2.00	7,367,333	7,266,221	25.62			101,112	23
			18.40	11.04	0.50	4,882,624	4,857,346	17.13			25,278	
			11.40	6.84	0.50	3,034,721	3,009,443	10.61			25,278	
930.77	1,551.28		7.00	4.20		1,847,903	1,847,903	6.52				
930.77	1,551.28		3.51	2.11	1.00	977,148	926,592	3.27			50,556	
930.77	1,551.28		4.22	2.53	0.50	1,137,980	1,112,702	3.92			25,278	
930.77	1,551.28		1.40	0.84		369,581	369,581	1.30				
			38.20	15.45	3.00	1,396,014	1,360,816	19.17			35,198	94
			28.60	11.57	1.50	1,036,430	1,018,831	14.36			17,599	
501.97	1,241.45		13.00	5.26	0.50	468,971	463,105	6.53			5,866	
501.97	1,241.45		15.60	6.31	1.00	567,459	555,726	7.83			11,733	
501.97	1,241.45		3.51	1.42	1.00	136,771	125,038	1.76			11,733	
501.97	1,241.45		3.99	1.61	0.50	148,004	142,138	2.00			5,866	
501.97	1,241.45		2.10	0.85		74,809	74,809	1.05				
			33.80	20.51	3.24	1,393,558	1,362,162	20.22			31,396	100
			21.90	13.29	1.24	894,601	882,585	13.10			12,016	
598.28	985.84		11.50	6.98	0.50	468,303	463,458	6.88			4,845	
598.28	985.84		10.40	6.31	0.74	426,298	419,127	6.22			7,171	
598.28	985.84		3.51	2.13	1.00	151,145	141,455	2.10			9,690	
598.28	985.84		7.90	4.79	1.00	328,065	318,375	4.73			9,690	
598.28	985.84		0.49	0.30		19,747	19,747	0.29				

[2] Not reported.

[4] Basis for all real property except the valuation for steam and electric roads, which are assessed on a basis of 50 per cent.

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TABLE 30.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[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]		
		Subject to the general property tax.				Subject to special property taxes.			
		Total.	Real property.	Personal property.	Other property.		Real property.	Personal property.	Other property.
	IOWA.								
178	Cedar Rapids								
	Government of city								
	City corporation	$12,073,609	$8,354,529	$3,358,497	$360,583		20	[2] 20	25
	School district	12,073,609	8,354,529	3,358,497	360,583		20	[2] 20	25
	Government of state	12,073,609	8,354,529	3,358,497	360,583		20	[2] 20	25
	Government of county	12,073,609	8,354,529	3,358,497	360,583		20	[2] 20	25
211	Council Bluffs								
	Government of city								
	City corporation	8,089,331	3,739,444	3,879,761	470,126		18	[2] 18	25
	School district	8,208,711	3,780,128	3,912,511	516,072		18	[2] 18	25
	Government of state	8,089,331	3,739,444	3,879,761	470,126		18	[2] 18	25
	Government of county	8,089,331	3,739,444	3,879,761	470,126		18	[2] 18	25
132	Davenport								
	Government of city								
	City corporation	34,868,455	20,653,200	13,946,145	269,110		38	[2] 40	50
	School district	22,249,066	10,642,390	11,464,572	142,104		20	[2] 20	25
	Government of state	22,154,559	10,562,460	11,457,520	134,579		20	[2] 20	25
	Government of county	22,154,559	10,562,460	11,457,520	134,579		20	[2] 20	25
64	Des Moines								
	Government of city								
	City corporation	43,570,604	25,848,785	16,839,614	882,205		20	[2] 21	25
	School district	43,707,034	25,954,945	16,858,279	893,810		20	[2] 21	25
	Government of state	43,570,604	25,848,785	16,839,614	882,205		20	[2] 21	25
	Government of county	43,570,604	25,848,785	16,839,614	882,205		20	[2] 21	25
166	Dubuque								
	Government of city								
	City corporation	33,727,176	24,616,950	8,638,094	472,132		80	[2] 80	100
	School district	9,912,207	6,571,139	3,223,035	118,033		20	[2] 20	25
	Government of state	9,912,207	6,571,139	3,223,035	118,033		20	[2] 20	25
	Government of county	9,912,207	6,571,139	3,223,035	118,033		20	[2] 20	25
114	Sioux City								
	Government of city								
	City corporation	19,442,199	11,140,526	7,928,181	373,492		20	[2] 20	25
	School district	19,442,199	11,140,526	7,928,181	373,492		20	[2] 20	25
	Government of state	19,442,199	11,140,526	7,928,181	373,492		20	[2] 20	25
	Government of county	19,442,199	11,140,526	7,928,181	373,492		20	[2] 20	25
182	Waterloo								
	Government of city								
	City corporation	10,345,245	5,349,608	4,750,850	244,787		20	[2] 20	25
	School district	10,291,409	5,295,772	4,750,850	244,787		20	[2] 20	25
	Government of state	10,345,245	5,349,608	4,750,850	244,787		20	[2] 20	25
	Government of county	10,345,245	5,349,608	4,750,850	244,787		20	[2] 20	25
	KANSAS.								
69	Kansas City								
	Government of city								
	City corporation	95,436,150	62,759,850	32,676,300			100	100	
	School district	97,823,589	64,538,419	33,285,170			100	100	
	Government of state	95,436,150	62,759,850	32,676,300			100	100	
	Government of county	95,436,150	62,759,850	32,676,300			100	100	
133	Topeka								
	Government of city								
	City corporation	60,171,420	36,201,470	23,969,950			80	80	
	School district	60,178,090	36,208,140	23,969,950			80	80	
	Government of state	60,171,420	36,201,470	23,969,950			80	80	
	Government of county	60,171,420	36,201,470	23,969,950			80	80	
90	Wichita								
	Government of city								
	City corporation	70,504,630	47,891,995	22,612,635			100	100	
	School district	72,846,836	48,799,995	24,046,841			100	100	
	Government of state	70,504,630	47,891,995	22,612,635			100	100	
	Government of county	70,504,630	47,891,995	22,612,635			100	100	
	KENTUCKY.								
111	Covington								
	Government of city	32,378,037	23,401,655	4,478,880	4,497,502		75	70	70
	Government of state	31,799,177	24,095,670	3,206,005	4,497,502		75	50	70
	Government of county	31,799,177	24,095,670	3,206,005	4,497,502		75	50	70
157	Lexington								
	Government of city	31,628,940	22,009,751	8,436,677	1,182,512		60	60	70
	Government of state	28,215,805	19,540,015	7,493,278	1,182,512		54	54	70
	Government of county	28,215,805	19,540,015	7,493,278	1,182,512		54	54	70
28	Louisville								
	Government of city	220,802,602	138,569,590	68,880,085	13,352,927		75	75	70
	Government of state	226,600,699	138,123,450	75,124,322	13,352,927		75	80	70
	Government of county	226,600,699	138,123,450	75,124,322	13,352,927		75	80	70
209	Newport								
	Government of city	16,907,279	13,426,550	1,476,220	2,004,509		80	65	70
	Government of state	14,650,661	11,146,325	1,499,827	2,004,509		70	65	70
	Government of county	14,650,661	11,146,325	1,499,827	2,004,509		70	65	70

[1] For property subject to the general property tax.

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ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1918—Continued.

[For this table, see p. 106.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.					
Subject to the general property tax.		Subject to special property taxes (assessed valuation).	Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxes.	City number.
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
.....	.....	.....	$91.98	$21.52	$0.50	$1,116,314	$1,110,560	$29.06	.....	.....	$5,754	178
.....	.....	.....	74.41	17.41	.....	898,475	898,475	23.51	.....	.....	.....	
$315.95	$1,350.23	.....	[a] 37.48	[a] 8.77	.....	452,546	452,546	11.84	.....	.....	.....	
315.95	1,350.23	.....	[a] 36.93	[a] 8.64	.....	445,929	445,929	11.67	.....	.....	.....	
315.95	1,350.23	.....	[a] 6.17	[a] 1.44	.....	74,449	74,449	1.95	.....	.....	.....	
315.95	1,350.23	.....	[a] 11.40	[a] 2.67	0.50	143,390	137,636	3.60	.....	.....	5,754	
.....	.....	.....	90.09	21.58	2.00	739,535	732,705	22.95	.....	.....	6,830	211
.....	.....	.....	76.60	18.35	2.00	630,422	623,592	19.53	.....	.....	6,830	
253.37	1,058.26	.....	[a] 43.36	[a] 10.38	2.00	357,581	350,751	10.99	.....	.....	6,830	
253.37	1,058.26	.....	[a] 33.24	[a] 7.97	.....	272,841	272,841	8.54	.....	.....	.....	
253.37	1,058.26	.....	[a] 5.40	[a] 1.29	.....	43,710	43,710	1.37	.....	.....	.....	
253.37	1,058.26	.....	[a] 8.09	[a] 1.94	.....	65,403	65,403	2.05	.....	.....	.....	
.....	.....	.....	47.66	16.56	.....	1,253,790	1,253,790	25.16	.....	.....	.....	132
.....	.....	.....	34.29	12.60	.....	957,679	957,679	19.22	.....	.....	.....	
699.89	1,534.64	.....	[a] 15.43	[a] 7.04	.....	537,953	537,953	10.80	.....	.....	.....	
444.69	1,504.18	.....	[a] 18.56	[a] 5.57	.....	419,726	419,726	8.42	.....	.....	.....	
444.69	1,504.18	.....	[a] 4.59	[a] 1.38	.....	101,681	101,681	2.04	.....	.....	.....	
444.69	1,504.18	.....	[a] 8.78	[a] 2.59	.....	194,430	194,430	3.90	.....	.....	.....	
.....	.....	.....	85.63	21.52	.....	3,736,019	3,736,019	35.69	.....	.....	.....	64
.....	.....	.....	67.48	16.96	.....	2,944,908	2,944,908	28.14	.....	.....	.....	
416.28	1,655.57	.....	[a] 33.65	[a] 8.46	.....	1,466,347	1,466,347	14.01	.....	.....	.....	
416.28	1,655.57	.....	[a] 33.83	[a] 8.50	.....	1,478,561	1,478,561	14.13	.....	.....	.....	mm
416.28	1,655.57	.....	[a] 5.70	[a] 1.43	.....	248,520	248,520	2.37	.....	.....	.....	
416.28	1,655.57	.....	[a] 12.45	[a] 3.13	.....	542,591	542,591	5.18	.....	.....	.....	
.....	.....	.....	56.85	20.48	0.50	902,774	896,761	22.34	.....	.....	6,013	166
.....	.....	.....	36.11	16.03	.....	691,213	691,213	17.22	.....	.....	.....	
840.38	1,042.44	.....	[a] 13.99	[a] 11.28	.....	471,967	471,967	11.76	.....	.....	.....	
246.98	1,150.39	.....	[a] 22.12	[a] 4.75	.....	219,246	219,246	5.46	.....	.....	.....	
246.98	1,150.39	.....	[a] 6.84	[a] 1.47	.....	67,786	67,786	1.69	.....	.....	.....	
246.98	1,150.39	.....	[a] 13.90	[a] 2.98	0.50	143,775	137,762	3.43	.....	.....	6,013	
.....	.....	.....	79.49	20.09	0.50	1,551,519	1,545,623	26.23	.....	.....	5,896	114
.....	.....	.....	63.61	16.07	.....	1,236,820	1,236,820	20.99	.....	.....	.....	
329.86	1,305.55	.....	[a] 29.58	[a] 7.47	.....	575,117	575,117	9.76	.....	.....	.....	
329.86	1,305.55	.....	[a] 34.03	[a] 8.60	.....	661,712	661,712	11.23	.....	.....	.....	
329.86	1,305.55	.....	[a] 5.61	[a] 1.42	.....	109,108	109,108	1.85	.....	.....	.....	
329.86	1,305.55	.....	[a] 10.27	[a] 2.60	0.50	205,582	199,686	3.39	.....	.....	5,896	
.....	.....	.....	70.97	19.72	3.00	746,664	732,788	19.62	.....	.....	13,876	182
.....	.....	.....	59.47	16.53	2.50	625,571	613,714	16.43	.....	.....	11,857	
277.02	997.56	.....	[a] 30.91	[a] 8.58	2.50	331,675	319,818	8.56	.....	.....	11,857	
277.02	997.56	.....	[a] 28.56	[a] 7.95	.....	293,896	293,896	7.87	.....	.....	.....	
277.02	997.56	.....	[a] 4.08	[a] 1.38	.....	51,604	51,604	1.38	.....	.....	.....	
277.02	997.56	.....	[a] 6.52	[a] 1.81	0.50	69,489	67,470	1.81	.....	.....	2,019	
.....	.....	.....	20.80	20.80	.....	2,001,186	2,001,186	19.60	.....	.....	.....	69
.....	.....	.....	14.50	14.50	.....	1,399,939	1,399,939	13.71	.....	.....	.....	
934.77	934.77	.....	7.75	7.75	.....	739,630	739,630	7.24	.....	.....	.....	
934.77	934.77	.....	6.75	6.75	.....	660,309	660,309	6.47	.....	.....	.....	
934.77	934.77	.....	1.45	1.45	.....	138,382	138,382	1.36	.....	.....	.....	
934.77	934.77	.....	4.85	4.85	.....	462,865	462,865	4.53	.....	.....	.....	
.....	.....	.....	21.20	16.96	.....	1,275,687	1,275,687	25.75	.....	.....	.....	133
.....	.....	.....	16.00	12.80	.....	962,795	962,795	19.44	.....	.....	.....	
1,214.65	1,518.31	.....	8.00	6.40	.....	481,371	481,371	9.72	.....	.....	.....	
1,214.65	1,518.31	.....	8.00	6.40	.....	481,424	481,424	9.72	.....	.....	.....	
1,214.65	1,518.31	.....	1.45	1.16	.....	87,249	87,249	1.76	.....	.....	.....	
1,214.65	1,518.31	.....	3.75	3.00	.....	225,643	225,643	4.55	.....	.....	.....	
.....	.....	.....	20.30	20.30	.....	1,451,855	1,451,855	19.73	.....	.....	.....	90
.....	.....	.....	16.60	16.60	.....	1,190,988	1,190,988	16.18	.....	.....	.....	
957.98	957.98	.....	7.80	7.80	.....	549,936	549,936	7.47	.....	.....	.....	
957.98	957.98	.....	8.80	8.80	.....	641,052	641,052	8.71	.....	.....	.....	
957.98	957.98	.....	1.45	1.45	.....	102,232	102,232	1.39	.....	.....	.....	
957.98	957.98	.....	2.25	2.25	.....	158,635	158,635	2.16	.....	.....	.....	
.....	.....	.....	27.50	19.94	.....	884,608	884,608	14.83	.....	.....	.....	111
543.05	738.40	.....	17.50	12.87	.....	566,617	566,617	9.50	.....	.....	.....	
533.34	754.15	.....	5.50	3.89	.....	174,895	174,895	2.93	.....	.....	.....	
533.34	754.15	.....	4.50	3.18	.....	143,096	143,096	2.40	.....	.....	.....	
.....	.....	.....	28.00	16.29	.....	849,772	849,772	20.24	.....	.....	.....	157
753.12	1,248.50	.....	17.50	10.56	.....	553,506	553,506	13.18	.....	.....	.....	
671.85	1,232.25	.....	5.50	3.00	.....	155,187	155,187	3.70	.....	.....	.....	
671.85	1,232.25	.....	5.00	2.73	.....	141,079	141,079	3.36	.....	.....	.....	
.....	.....	.....	26.91	20.22	.....	5,991,089	5,991,089	24.95	.....	.....	.....	28
919.34	1,231.08	.....	[a] 18.51	[a] 13.82	.....	4,037,643	4,037,643	17.02	.....	.....	.....	
943.48	1,237.20	.....	5.50	4.19	.....	1,246,304	1,246,304	5.19	.....	.....	.....	
943.48	1,237.20	.....	2.90	2.21	.....	657,142	657,142	2.74	.....	.....	.....	
.....	.....	.....	25.40	18.82	.....	406,771	406,771	12.66	.....	.....	.....	209
526.17	682.10	.....	[a] 15.40	[a] 11.87	.....	260,264	260,264	8.10	.....	.....	.....	
455.94	656.47	.....	5.50	3.82	.....	80,579	80,579	2.51	.....	.....	.....	
455.94	656.47	.....	4.50	3.13	.....	65,928	65,928	2.05	.....	.....	.....	

[a] Basis for all personal property except money and credits, which are assessed on a basis of 100 per cent.

[b] Average rate.

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TABLE 30.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[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]		
		Subject to the general property tax.				Subject to special property taxes.			
		Total.	Real property.	Personal property.	Other property.		Real property.	Personal property.	Other property.
	LOUISIANA.								
16	New Orleans								
	Government of city	$255,540,687	$177,684,709	$77,855,978			67	67	
	Government of state	255,540,687	177,684,709	77,855,978			67	67	
184	Shreveport								
	Government of city								
	City corporation	24,700,510	14,839,630	9,860,880			45	45	
	School district	24,700,510	14,839,630	9,860,880			45	45	
	Government of state	24,700,510	14,839,630	9,860,880			45	45	
	Government of parish	24,700,510	14,839,630	9,860,880			45	45	
	MAINE.								
103	Portland								
	Government of city								
	City corporation	76,927,499	53,462,025	23,465,474			80	80	
	Bridge district	81,963,179	[2] 81,963,179	([2])			80	80	
	Government of state	76,927,499	53,462,025	23,465,474			80	80	
	Government of county	76,927,499	53,462,025	23,465,474			80	80	
	MARYLAND.								
8	Baltimore								
	Government of city	804,433,444	471,908,201	332,525,243		$111,000,000	100	100	
	Government of state	672,135,556	443,452,496	228,683,060			100	100	
	MASSACHUSETTS.								
5	Boston								
	Government of city	1,452,577,200	1,304,620,800	147,956,400		[4] 15,264,300	100	100	
	Government of state	1,452,577,200	1,304,620,800	147,956,400		[4] 42,102,700	100	100	
98	Brockton								
	Government of city	53,302,655	44,178,400	9,124,255		[4] 429,652	100	100	
	Government of state	53,302,655	44,178,400	9,124,255		[4] 296,000	100	100	
	Government of county	53,302,655	44,178,400	9,124,255			100	100	
202	Brookline								
	Government of city	93,089,000	82,450,700	10,638,300			100	100	
	Government of state	93,089,000	82,450,700	10,638,300			100	100	
	Government of county	93,089,000	82,450,700	10,638,300			100	100	
54	Cambridge								
	Government of city	131,528,600	116,868,400	14,660,200		[4] 69,362	100	100	
	Government of state	131,528,600	116,868,400	14,660,200		[4] 91,800	100	100	
	Government of county	131,528,600	116,868,400	14,660,200			100	100	
139	Chelsea								
	Government of city	33,076,150	28,528,200	4,547,950		[4] 76,200	100	100	
	Government of state	33,076,150	28,528,200	4,547,950		[4] 11,900	100	100	
165	Everett								
	Government of city	38,065,850	32,261,450	5,804,400			100	100	
	Government of state	38,065,850	32,261,450	5,804,400			100	100	
	Government of county	38,065,850	32,261,450	5,804,400			100	100	
46	Fall River								
	Government of city	108,903,900	68,022,150	40,881,750		[4] 1,445,263	100	100	
	Government of state	108,903,900	68,022,150	40,881,750		[4] 1,363,222	100	100	
	Government of county	108,903,900	68,022,150	40,881,750			100	100	
156	Fitchburg								
	Government of city	39,888,480	31,428,720	8,459,760		[4] 168,282	100	100	
	Government of state	39,888,480	31,428,720	8,459,760		[4] 69,218	100	100	
	Government of county	39,888,480	31,428,720	8,459,760			100	100	
135	Haverhill								
	Government of city	45,903,321	37,168,850	8,734,471		[4] 490,922	100	100	
	Government of state	45,903,321	37,168,850	8,734,471		[4] 269,106	100	100	
	Government of county	45,903,321	37,168,850	8,734,471			100	100	
101	Holyoke								
	Government of city	66,761,250	52,480,080	14,281,170		[4] 334,668	100	100	
	Government of state	66,761,250	52,480,080	14,281,170		[4] 495,331	100	100	
	Government of county	66,761,250	52,480,080	14,281,170			100	100	
68	Lawrence								
	Government of city	84,102,876	62,903,650	21,199,226		[4] 10,563	100	100	
	Government of state	84,102,876	62,903,650	21,199,226		[4] 16,437	100	100	
	Government of county	84,102,876	62,903,650	21,199,226			100	100	
56	Lowell								
	Government of city	90,820,902	70,696,400	20,124,502		[4] 653,482	100	100	
	Government of state	90,820,902	70,696,400	20,124,502		[4] 518,018	100	100	
	Government of county	90,820,902	70,696,400	20,124,502			100	100	
65	Lynn								
	Government of city	91,789,370	77,246,155	14,543,215		[4] 546,131	100	100	
	Government of state	91,789,370	77,246,155	14,543,215		[4] 423,870	100	100	
	Government of county	91,789,370	77,246,155	14,543,215			100	100	
127	Malden								
	Government of city	39,847,897	34,715,900	5,131,997		[4] 138,897	100	100	
	Government of state	39,847,897	34,715,900	5,131,997		[4] 114,103	100	100	
	Government of county	39,847,897	34,715,900	5,131,997			100	100	

[1] For property subject to the general property tax.

[2] Valuation of personal property included with that of real property.

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ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1918—Continued.

this table, see p. 106.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						City number.
Subject to the general property tax.		Subject to special property taxes (assessed valuation).	Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxes.	
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			$28.25	$18.93	$1.00	$7,272,604	$7,219,024	$19.15			$53,580	16
$677.81	$1,011.65		22.00	14.74	1.00	5,675,475	5,621,895	14.91			53,580	
677.81	1,011.65		6.25	4.19		1,597,129	1,597,129	4.24				
			34.25	15.42	1.00	850,485	845,993	22.83			4,492	184
			15.00	6.76	1.00	375,000	370,508	10.00			4,492	
666.43	1,480.95		13.50	6.08		333,457	333,457	9.00				
666.43	1,480.95		1.50	0.68	1.00	41,543	37,051	1.00			4,492	
666.43	1,480.95		6.25	2.81		154,378	154,378	4.17				
666.43	1,480.95		13.00	5.85		321,107	321,107	8.66				
			23.20	18.56	2.00	1,823,386	1,786,122	27.59			37,264	103
			15.96	12.77	2.00	1,266,275	1,229,011	18.99			37,264	
1,188.62	1,485.78		15.69	12.55	2.00	1,244,275	1,207,011	18.65			37,264	
1,188.62	1,485.78		0.27	0.22		22,000	22,000	0.34				
1,188.62	1,485.78		5.89	4.71		453,271	453,271	7.00				
1,188.62	1,485.78		1.35	1.08		103,840	103,840	1.60				
			17.55	17.55		14,017,715	13,699,903	23.04	$317,812	$0.53		8
1,352.81	1,352.81	$186.67	[3] 14.41	[3] 14.41		11,907,790	11,589,978	19.49	317,812	0.53		
1,130.33	1,130.33		[3] 3.14	[3] 3.14		2,109,925	2,109,925	3.55				
			17.70	17.70	2.00	27,147,934	25,710,616	33.45	[4] 1,015,396	1.32	421,922	5
1,889.51	1,889.51	19.86	15.29	15.29	2.00	22,899,766	22,207,666	28.89	[4] 270,178	0.35	421,922	
1,889.51	1,889.51	54.77	2.41	2.41		4,248,168	3,502,950	4.56	[4] 745,218	0.97		
			23.00	23.00	2.00	1,281,963	1,226,093	17.76	[4] 16,690	0.24	39,180	98
772.39	772.39	6.22	18.96	18.96	2.00	1,059,680	1,010,618	14.64	[4] 9,882	0.14	39,180	
772.39	772.39	4.29	2.60	2.60		145,738	138,930	2.01	[4] 6,808	0.10		
772.39	772.39		1.44	1.44		76,545	76,545	1.11				
			15.70	15.70	2.00	1,479,761	1,461,497	43.59			18,264	202
2,776.62	2,776.62		10.84	10.84	2.00	1,027,394	1,009,130	30.10			18,264	
2,776.62	2,776.62		3.49	3.49		324,940	324,940	9.69				
2,776.62	2,776.62		1.37	1.37		127,427	127,427	3.80				
			23.50	23.50	2.00	3,152,963	3,090,922	26.96	[4] 3,787	0.03	58,254	54
1,147.51	1,147.51	0.60	20.18	20.18	2.00	2,714,608	2,654,724	23.16	[4] 1,630	0.01	58,254	
1,147.51	1,147.51	0.80	2.28	2.28		301,467	299,310	2.61	[4] 2,157	0.02		
1,147.51	1,147.51		1.04	1.04		136,888	136,888	1.19				
			23.80	23.80	2.00	815,849	787,374	16.26	[4] 2,097	0.04	26,378	139
683.32	683.32	1.57	21.59	21.59	2.00	742,306	714,114	14.75	[4] 1,814	0.03	26,378	
683.32	683.32	0.25	2.21	2.21		73,543	73,260	1.51	[4] 283	0.01		
			21.80	21.80	2.00	851,733	829,883	20.67			21,850	165
947.85	947.85		18.89	18.89	2.00	740,800	718,950	17.90			21,850	
947.85	947.85		2.00	2.00		76,120	76,120	1.90				
947.85	947.85		0.91	0.91		34,813	34,813	0.87				
			24.70	24.70	2.00	2,830,114	2,691,526	20.73	[4] 69,370	0.53	69,218	46
838.83	838.83	11.13	21.15	21.15	2.00	2,410,352	2,305,436	17.76	[4] 35,698	0.27	69,218	
838.83	838.83	10.50	2.32	2.32		286,012	252,340	1.94	[4] 33,672	0.26		
838.83	838.83		1.23	1.23		133,750	133,750	1.03				
			22.80	22.80	2.00	939,465	909,442	21.47	[4] 5,415	0.13	24,608	156
941.52	941.52	3.97	19.29	19.29	2.00	797,778	769,333	18.16	[4] 3,837	0.09	24,608	
941.52	941.52	1.63	2.43	2.43		98,488	96,910	2.29	[4] 1,578	0.04		
941.52	941.52		1.08	1.08		43,199	43,199	1.02				
			22.80	22.80	2.00	1,095,970	1,046,601	21.28	[4] 17,329	0.35	32,040	135
933.37	933.37	9.93	18.86	18.86	2.00	909,199	865,966	17.61	[4] 11,193	0.23	32,040	
933.37	933.37	5.47	2.30	2.30		111,736	105,600	2.15	[4] 6,136	0.12		
933.37	933.37		1.64	1.64		75,035	75,035	1.52				
			18.80	18.80	2.00	1,304,412	1,255,112	18.91	[4] 15,604	0.23	33,696	101
1,005.41	1,005.41	5.04	15.57	15.57	2.00	1,079,586	1,039,598	15.66	[4] 6,292	0.09	33,696	
1,005.41	1,005.41	7.46	2.26	2.26		160,012	150,700	2.27	[4] 9,312	0.14		
1,005.41	1,005.41		0.97	0.97		64,814	64,814	0.98				
			18.80	18.80	2.00	1,626,156	1,581,134	15.38	[4] 508	(5)	44,514	68
817.14	817.14	0.10	14.77	14.77	2.00	1,286,963	1,242,255	12.07	[4] 199	(5)	44,514	
817.14	817.14	0.16	2.36	2.36		198,419	198,110	1.92	[4] 309	(5)		
817.14	817.14		1.67	1.67		140,769	140,769	1.37				
			23.40	23.40	2.00	2,209,042	2,125,209	18.58	[4] 27,413	0.24	56,420	56
794.12	794.12	5.71	20.00	20.00	2.00	1,888,167	1,816,456	15.88	[4] 15,291	0.13	56,420	
794.12	794.12	4.53	2.33	2.33		223,982	211,860	1.85	[4] 12,122	0.11		
794.12	794.12		1.07	1.07		96,893	96,893	0.85				
			23.00	23.00	2.00	2,192,010	2,111,166	20.19	[4] 22,310	0.21	58,534	65
878.03	878.03	5.22	19.02	19.02	2.00	1,817,039	1,745,944	16.70	[4] 12,561	0.12	58,534	
878.03	878.03	4.05	2.33	2.33		223,259	213,510	2.04	[4] 9,749	0.09		
878.03	878.03		1.65	1.65		151,712	151,712	1.45				
			23.30	23.30	2.00	962,815	928,456	17.77	[4] 5,895	0.11	28,464	127
762.74	762.74	2.66	19.58	19.58	2.00	812,031	780,331	14.94	[4] 3,238	0.06	28,464	
762.74	762.74	2.18	2.55	2.55		104,299	101,640	1.94	[4] 2,659	0.05		
762.74	762.74		1.17	1.17		46,455	46,455	0.89				

[3] Average rate.

[4] Includes bank-stock tax only.

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

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TABLE 30.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[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]		
		Subject to the general property tax.				Subject to special property taxes.			
		Total.	Real property.	Personal property.	Other property.		Real property.	Personal property.	Other property.
	MASSACHUSETTS—continued.								
50	New Bedford								
	Government of city	$112,252,300	$75,667,225	$36,585,075		[2] $1,415,271	100	100	
	Government of state	112,252,300	75,667,225	36,585,075		[2] 1,928,470	100	100	
	Government of county	112,252,300	75,667,225	36,585,075			100	100	
150	Newton								
	Government of city	72,510,010	63,726,650	8,783,360		[2] 85,410	100	100	
	Government of state	72,510,010	63,726,650	8,783,360		[2] 31,590	100	100	
	Government of county	72,510,010	63,726,650	8,783,360			100	100	
168	Pittsfield								
	Government of city	40,605,435	34,399,865	6,205,570		[2]600,317	100	100	
	Government of state	40,605,435	34,399,865	6,205,570		[2] 576,316	100	100	
	Government of county	40,605,435	34,399,865	6,205,570			100	100	
170	Quincy								
	Government of city	49,708,025	43,247,075	6,460,950		[2] 67,000	100	100	
	Government of state	49,708,025	43,247,075	6,460,950		[2] 108,823	100	100	
	Government of county	49,708,025	43,247,075	6,460,950			100	100	
134	Salem								
	Government of city	41,120,682	34,334,300	6,786,382		[2] 99,218	100	100	
	Government of state	41,120,682	34,334,300	6,786,382		[2] 130,583	100	100	
	Government of county	41,120,682	34,334,300	6,786,382			100	100	
78	Somerville								
	Government of city	78,935,372	71,165,900	7,769,472		[2] 66,572	100	100	
	Government of state	78,935,372	71,165,900	7,769,472		[2] 120,428	100	100	
	Government of county	78,935,372	71,165,900	7,769,472			100	100	
61	Springfield								
	Government of city	195,884,100	171,248,770	24,635,330		[2] 538,062	100	100	
	Government of state	195,884,100	171,248,770	24,635,330		[2] 1,011,339	100	100	
	Government of county	195,884,100	171,248,770	24,635,330			100	100	
189	Taunton								
	Government of city	26,211,685	20,387,750	5,823,935		[2] 240,491	100	100	
	Government of state	26,211,685	20,387,750	5,823,935		[2] 129,505	100	100	
	Government of county	26,211,685	20,387,750	5,823,935			100	100	
217	Waltham								
	Government of city	31,489,525	24,645,900	6,843,625		[2] 128,810	100	100	
	Government of state	31,489,525	24,645,900	6,843,625		[2] 51,190	100	100	
	Government of county	31,489,525	24,645,900	6,843,625			100	100	
35	Worcester								
	Government of city	185,516,824	154,785,561	30,731,263		[2] 700,926	100	100	
	Government of state	185,516,824	154,785,561	30,731,263		[2] 945,074	100	100	
	Government of county	185,516,824	154,785,561	30,731,263			100	100	
	MICHIGAN.								
224	Battle Creek								
	Government of city								
	City corporation	41,250,000	30,150,000	11,100,000			75	75	
	School district	41,768,900	30,539,900	11,229,000			75	75	
	Government of state	41,250,000	30,150,000	11,100,000			75	75	
	Government of county	41,250,000	30,150,000	11,100,000			75	75	
138	Bay City								
	Government of city								
	City corporation	29,458,074	21,773,505	7,684,569			100	100	
	School district	29,458,074	21,773,505	7,684,569			100	100	
	Government of state	29,458,074	21,773,505	7,684,569			100	100	
	Government of county	29,458,074	21,773,505	7,684,569			100	100	
7	Detroit								
	Government of city								
	City corporation	1,235,524,220	926,302,150	309,222,070			100	100	
	County	1,176,517,900	886,007,180	290,510,720			100	100	
	Government of state	1,176,517,900	886,007,180	290,510,720			100	100	
116	Flint								
	Government of city								
	City corporation	60,759,494	42,691,300	18,068,194			100	100	
	School district	60,759,494	42,691,300	18,068,194			100	100	
	Government of state	60,759,494	42,691,300	18,068,194			100	100	
	Government of county	60,759,494	42,691,300	18,068,194			100	100	
43	Grand Rapids								
	Government of city								
	City corporation	172,801,790	124,416,295	48,385,495			100	100	
	School district	172,801,790	124,416,295	48,385,495			100	100	
	Government of state	172,801,790	124,416,295	48,385,495			100	100	
	Government of county	172,801,790	124,416,295	48,385,495			100	100	
199	Highland Park								
	Government of city								
	City corporation	74,627,460	32,893,580	41,733,880			60	100	
	School district	77,187,470	34,459,930	42,727,540			60	100	
	Government of state	74,627,460	32,893,580	41,733,880			60	100	
	Government of county	74,627,460	32,893,580	41,733,880			60	100	

[1] For property subject to the general property tax.

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ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1918—Continued.

this table, see p. 106.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						
Subject to the general property tax.		Subject to special property taxes (assessed valuation).	Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxes.	City number.
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			$23.00	$23.00	$2.00	$2,721,603	$2,581,803	$21.27	[1] $76,906	$0.63	$62,894	50
$924.79	$924.79	$11.66	19.36	19.36	2.00	2,269,110	2,173,665	17.91	[1] 32,551	0.27	62,894	
924.79	924.79	15.89	2.38	2.38		311,105	266,750	2.20	[1] 44,355	0.36		
924.79	924.79		1.26	1.26		141,388	141,388	1.16				
			19.80	19.80	2.00	1,462,591	1,435,730	32.37	[1] 2,317	0.05	24,544	150
1,635.13	1,635.13	1.93	15.99	15.99	2.00	1,185,915	1,159,680	26.15	[1] 1,691	0.04	24,544	
1,635.13	1,635.13	0.71	2.61	2.61		190,046	189,420	4.27	[1] 626	0.01		
1,635.13	1,635.13		1.20	1.20		86,630	86,630	1.95				
			21.00	21.00	2.00	900,633	852,539	21.49	[1] 24,710	0.62	23,384	168
1,023.37	1,023.37	15.13	16.96	16.96	2.00	724,482	685,491	17.35	[1] 12,607	0.32	23,384	
1,023.37	1,023.37	14.52	2.34	2.34		107,143	95,040	2.40	[1] 12,103	0.30		
1,023.37	1,023.37		1.70	1.70		69,008	69,008	1.74				
			25.60	25.60	2.00	1,302,460	1,272,635	32.62	[1] 4,501	0.11	25,324	170
1,273.85	1,273.85	1.72	22.89	22.89	2.00	1,164,607	1,137,568	29.15	[1] 1,715	0.04	25,324	
1,273.85	1,273.85	2.79	1.95	1.95		99,806	97,020	2.49	[1] 2,786	0.07		
1,273.85	1,273.85		0.76	0.76		38,047	38,047	0.98				
			24.50	24.50	2.00	1,038,766	1,007,372	20.41	[1] 5,630	0.11	25,764	134
833.31	833.31	2.01	20.43	20.43	2.00	868,291	840,096	17.02	[1] 2,431	0.05	25,764	
833.31	833.31	2.65	2.38	2.38		100,989	97,790	1.98	[1] 3,199	0.06		
833.31	833.31		1.69	1.69		69,486	69,486	1.41				
			22.00	22.00	2.00	1,791,855	1,736,521	19.60	[1] 4,114	0.05	51,220	78
890.74	890.74	0.75	18.76	18.76	2.00	1,533,355	1,480,670	16.71	[1] 1,465	0.02	51,220	
890.74	890.74	1.36	2.22	2.22		178,209	175,560	1.98	[1] 2,649	0.03		
890.74	890.74		1.02	1.02		80,291	80,291	0.91				
			17.80	17.80	2.00	3,588,639	3,486,766	32.15	[1] 27,579	0.26	74,294	61
1,806.37	1,806.37	4.96	14.81	14.81	2.00	2,984,660	2,900,789	26.75	[1] 9,577	0.09	74,294	
1,806.37	1,806.37	9.33	2.09	2.09		427,752	409,750	3.78	[1] 18,002	0.17		
1,806.37	1,806.37		0.90	0.90		176,227	176,227	1.62				
			22.60	22.60	2.00	622,510	592,504	16.20	[1] 8,362	0.23	21,644	189
716.50	716.50	6.57	18.63	18.63	2.00	515,403	488,324	13.35	[1] 5,435	0.15	21,644	
716.50	716.50	3.54	2.59	2.59		71,017	68,090	1.86	[1] 2,927	0.08		
716.50	716.50		1.38	1.38		36,090	36,090	0.99				
			21.00	21.00	2.00	682,452	661,280	21.30	[1] 3,780	0.12	17,392	217
1,014.22	1,014.22	4.15	17.70	17.70	2.00	577,337	557,240	17.95	[1] 2,705	0.09	17,392	
1,014.22	1,014.22	1.65	2.27	2.27		72,465	71,390	2.30	[1] 1,075	0.03		
1,014.22	1,014.22		1.03	1.03		32,650	32,650	1.05				
			20.00	20.00	2.00	3,853,783	3,710,703	22.37	[1] 32,920	0.19	110,160	35
1,118.43	1,118.43	4.23	16.73	16.73	2.00	3,228,803	3,104,624	18.72	[1] 14,019	0.08	110,160	
1,118.43	1,118.43	5.70	2.26	2.26		438,111	419,210	2.53	[1] 18,901	0.11		
1,118.43	1,118.43		1.01	1.01		186,869	186,869	1.12				
			20.78	15.58		860,783	860,783	28.38				224
			14.44	10.82		599,258	599,258	19.76				
1,360.08	1,813.44		7.50	5.62		309,375	309,375	10.20				
1,360.08	1,813.44		6.94	5.20		289,883	289,883	9.56				
1,360.08	1,813.44		2.64	1.98		108,900	108,900	3.59				
1,360.08	1,813.44		3.70	2.78		152,625	152,625	5.03				
			33.68	33.68		992,147	992,147	20.41				138
			25.91	25.91		763,258	763,258	15.70				
605.96	605.96		16.76	16.76		493,717	493,717	10.16				
605.96	605.96		9.15	9.15		269,541	269,541	5.54				
605.96	605.96		2.72	2.72		80,126	80,126	1.65				
605.96	605.96		5.05	5.05		148,763	148,763	3.06				
			21.26	21.26		26,075,210	26,075,210	41.45				7
			19.39	19.39		23,872,051	23,872,051	37.95				
1,964.26	1,964.26		17.89	17.89		22,107,933	22,107,933	35.15				
1,870.45	1,870.45		1.50	1.50		1,764,118	1,764,118	2.80				
1,870.45	1,870.45		1.87	1.87		2,203,159	2,203,159	3.50				
			25.00	25.00		1,518,988	1,518,988	26.27				116
			18.38	18.38		1,116,760	1,116,760	19.32				
1,050.80	1,050.80		12.50	12.50		759,494	759,494	13.14				
1,050.80	1,050.80		5.88	5.88		357,266	357,266	6.18				
1,050.80	1,050.80		2.62	2.62		159,190	159,190	2.75				
1,050.80	1,050.80		4.00	4.00		243,038	243,038	4.20				
			18.20	18.20		3,144,992	3,144,992	23.56				43
			13.08	13.08		2,260,247	2,260,247	16.93				
1,294.32	1,294.32		7.20	7.20		1,243,827	1,243,827	9.32				
1,294.32	1,294.32		5.88	5.88		1,016,420	1,016,420	7.61				
1,294.32	1,294.32		2.68	2.68		463,454	463,454	3.47				
1,294.32	1,294.32		2.44	2.44		421,291	421,291	3.16				
			18.87	14.57		1,425,013	1,425,013	42.09				199
			15.50	11.96		1,173,366	1,173,366	34.66				
2,204.06	2,851.72		9.00	6.96		671,647	671,647	19.84				
2,204.06	2,851.72		6.50	5.00		501,719	501,719	14.82				
2,204.06	2,851.72		1.87	1.45		139,748	139,748	4.13				
2,204.06	2,851.72		1.50	1.16		111,899	111,899	3.30				

[1] Includes bank-stock tax only.

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TABLE 30.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[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]		
		Subject to the general property tax.				Subject to special property taxes.			
		Total.	Real property.	Personal property.	Other property.		Real property.	Personal property.	Other property.
	MICHIGAN—continued.								
102	Jackson								
	Government of city								
	City corporation	$41,857,990	$32,585,975	$9,272,015			100	100	
	School district	43,034,665	33,580,650	9,454,015			100	100	
	Government of state	41,857,990	32,585,975	9,272,015			100	100	
	Government of county	41,857,990	32,585,975	9,272,015			100	100	
130	Kalamazoo								
	Government of city								
	City corporation	49,875,845	36,345,025	13,530,820			100	100	
	School district	52,765,370	36,518,780	16,246,590			100	100	
	Government of state	49,875,845	36,345,025	13,530,820			100	100	
	Government of county	49,875,845	36,345,025	13,530,820			100	100	
147	Lansing								
	Government of city								
	City corporation	47,335,160	37,017,370	10,317,790			100	100	
	School district	47,521,590	37,174,010	10,347,580			100	100	
	Government of state	47,335,160	37,017,370	10,317,790			100	100	
	Government of county	47,335,160	37,017,370	10,317,790			100	100	
118	Saginaw								
	Government of city								
	City corporation	47,763,137	32,785,138	14,977,999			100	100	
	School district	47,763,137	32,785,138	14,977,999			100	100	
	Government of state	47,763,137	32,785,138	14,977,999			100	100	
	Government of county	47,763,137	32,785,138	14,977,999			100	100	
	MINNESOTA.								
71	Duluth								
	Government of city								
	City corporation	98,822,670	46,116,865	52,705,805			40	[2] 29	
	School district	98,822,670	46,116,865	52,705,805			40	[2] 29	
	Government of state	98,822,670	46,116,865	52,705,805			40	[2] 29	
	Government of county	98,822,670	46,116,865	52,705,805			40	[2] 29	
17	Minneapolis								
	Government of city								
	City corporation	291,669,505	169,688,306	121,981,199			40	[2] 30	
	County	291,669,505	169,688,306	121,981,199			40	[2] 30	
	Government of state	291,669,505	169,688,306	121,981,199			40	[2] 30	
27	St. Paul								
	Government of city	191,333,735	97,529,444	93,804,291			40	[2] 33	
	Government of state	191,333,735	97,529,444	93,804,291			40	[2] 33	
	Government of county	191,333,735	97,529,444	93,804,291			40	[2] 33	
	MISSISSIPPI.								
220	Jackson								
	Government of city	14,445,543	10,186,975	3,521,020	$737,548		70	70	91
	Government of state	14,927,561	9,874,365	4,234,410	818,786		68	84	100
	Government of county	14,927,561	9,874,365	4,234,410	818,786		68	84	100
	MISSOURI.								
204	Joplin								
	Government of city								
	City corporation	19,508,516	12,472,670	6,399,168	636,678		70	70	40
	School district	20,000,431	12,775,770	6,587,983	636,678		70	70	40
	Government of state	19,508,516	12,472,670	6,399,168	636,678		70	70	40
	Government of county	19,508,516	12,472,670	6,399,168	636,678		70	70	40
21	Kansas City								
	Government of city								
	City corporation	223,173,974	144,934,780	75,866,054	2,373,140		40	50	40
	County	223,173,974	144,934,980	75,866,054	2,373,140		40	50	40
	School district	217,910,500	143,097,500	[3] 74,813,000	([4])		40	50	40
	Government of state	223,173,974	144,934,780	75,866,054	2,373,140		40	50	40
79	St. Joseph								
	Government of city								
	City corporation	44,372,410	29,687,520	11,581,750	3,103,140		40	50	40
	School district	45,368,910	30,741,130	11,524,640	3,103,140		40	50	40
	Government of state	43,528,520	29,687,520	10,737,860	3,103,140		40	50	40
	Government of county	43,528,520	29,687,520	10,737,860	3,103,140		40	50	40
4	St. Louis								
	Government of city								
	City corporation	653,698,318	519,677,290	98,813,760	35,207,268	$99,988,350	70	40	40
	School district	653,698,318	519,677,290	98,813,760	35,207,268	100,098,800	70	40	40
	Government of state	653,698,318	519,677,290	98,813,760	35,207,268	100,098,800	70	40	40
161	Springfield								
	Government of city								
	City corporation	17,337,339	11,511,464	4,943,998	881,877		45	45	40
	School district	17,644,867	11,673,074	4,999,263	967,530		45	45	40
	Government of state	17,337,339	11,511,464	4,943,998	881,877		45	45	40
	Government of county	17,337,339	11,511,464	4,943,998	881,877		45	45	40

[1] For property subject to the general property tax.

[2] Average rate.

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ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1918—Continued.

this table, see p. 106.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						City number.
Subject to the general property tax.		Subject to special property taxes (assessed valuation).	Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxes.	
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			$21.59	$21.59		$912,004	$912,004	$25.33				192
			16.04	16.04		679,686	679,686	18.88				
$1,162.85	$1,162.85		9.00	9.00		376,722	376,722	10.46				
1,162.85	1,162.85		7.04[3]	7.04		302,964	302,964	8.42				
1,162.85	1,162.85		2.60	2.60		108,837	108,837	3.02				
1,162.85	1,162.85		2.95	2.95		123,481	123,481	3.43				
			19.21	19.21		977,041	977,041	19.23				133
			13.05	13.05		669,806	669,806	13.18				
982.02	982.02		6.50	6.50		324,193	324,193	6.38				
982.02	982.02		6.55	6.55		345,613	345,613	6.80				
982.02	982.02		2.62	2.62		130,675	130,675	2.57				
982.02	982.02		3.54	3.54		176,560	176,560	3.48				
			24.95	24.95		1,182,739	1,182,739	26.25				147
			17.97	17.97		852,198	852,198	18.91				
1,050.28	1,050.28		9.72	9.72		460,097	460,097	10.21				
1,050.28	1,050.28		8.25	8.25		392,101	392,101	8.70				
1,050.28	1,050.28		2.89	2.89		136,846	136,846	3.04				
1,050.28	1,050.28		4.09[4]	4.09		193,695	193,695	4.30				
			27.41[5]	27.41		1,308,784	1,308,784	23.01				118
			20.31	20.31		969,666	969,666	17.05				
839.69	839.69		[2] 13.88	[2] 13.88		662,757	662,757	11.65				
839.69	839.69		[2] 6.43	[2] 6.43		306,909	306,909	5.40				
839.69	839.69		2.69	2.69		128,483	128,483	2.26				
839.69	839.69		4.41	4.41		210,635	210,635	3.70				
			28.02	13.78		2,704,867	2,704,867	27.86				71
			21.07	10.28		2,017,663	2,017,663	20.79				
1,017.98	2,021.88		[2] 11.19	[2] 5.64		1,106,265	1,106,265	11.40				
1,017.98	2,021.88		[2] 9.88	[2] 4.64		911,398	911,398	9.39				
1,017.98	2,021.88		[2] 3.29	[2] 1.66		325,615	325,615	3.35				
1,017.98	2,021.88		[2] 3.66	[2] 1.84		361,589	361,589	3.72				
			36.70	16.36		10,701,911	10,701,911	28.66				17
			32.84	14.64		9,577,318	9,577,318	25.65				
781.02	1,752.33		[2] 29.50	[2] 13.15		8,603,968	8,603,968	23.04				
781.02	1,752.33		[2] 3.24	[2] 1.49		973,350	973,350	2.61				
781.02	1,752.33		[2] 3.86	[2] 1.72		1,124,593	1,124,593	3.01				
			30.35	14.52		5,805,796	5,805,796	23.00				27
757.86	1,584.19		[2] 22.25	[2] 10.64		4,256,758	4,256,758	16.86				
757.86	1,584.19		[2] 3.55	[2] 1.70		678,643	678,643	2.69				
757.86	1,584.19		[2] 4.55	[2] 2.18		870,395	870,395	3.45				
			32.00	23.08	$5.00	482,884	469,728	15.27			$13,156	220
469.59	662.94		16.50	11.73	3.00	242,727	238,351	7.75			4,376	
485.26	662.53		4.00	2.93		59,710	59,710	1.94				
485.26	662.53		11.50	8.42	2.00	180,447	171,667	5.58			8,780	
			35.80	24.47		706,521	706,521	21.09				204
			30.50	20.85		603,126	603,126	18.00				
582.48	852.49		14.00	9.57		273,119	273,119	8.15				
582.48	852.49		16.50	11.28		330,007	330,007	9.85				
582.48	852.49		1.80	1.23		35,115	35,115	1.05				
582.48	852.49		3.50	2.39		68,280	68,280	2.04				
			33.24	14.27		7,355,149	7,355,149	23.86				21
			31.44	13.50		6,953,436	6,953,436	22.56				
724.19	1,687.38		[2] 13.34	[2] 5.73		2,977,149	2,977,149	9.66				
724.19	1,687.38		6.10	2.62		1,361,361	1,361,361	4.42				
724.19	1,687.38		12.00	5.15		2,614,926	2,614,926	8.48				
724.19	1,687.38		1.80	0.77		401,713	401,713	1.30				
			34.36	14.49		1,530,299	1,530,299	17.02				79
			26.26	11.08		1,177,718	1,177,718	13.56				
510.78	1,210.30		[2] 13.76	[2] 5.81		610,607	610,607	7.03				
501.07	1,190.87		12.50	5.27		567,111	567,111	6.53				
501.07	1,190.87		1.80	0.76		78,351	78,351	0.90				
501.07	1,190.87		6.30	2.65		274,230	274,230	3.16				
			23.50	14.25		16,442,406	15,361,910	19.90	$1,080,496	$1.40		4
			21.70	13.16		15,085,572	14,185,254	18.38	900,318	1.17		
847.02	1,396.08	$129.56	15.50	9.40		10,412,029	10,132,324	13.13	279,705	0.36		
847.02	1,396.08	129.70	6.20	3.76		4,673,543	4,052,930	5.25	620,613	0.81		
847.02	1,396.08	129.70	1.80	1.09		1,356,334	1,176,656	1.52	180,178	0.23		
			32.05	14.32	2.00	569,787	559,045	13.45			10,742	161
			22.10	9.88	2.00	397,281	386,539	9.30			10,742	
			11.10	4.96	2.00	203,187	192,445	4.63			10,742	
416.93	932.41		11.00	4.92		194,094	194,094	4.67				
416.93	932.41		1.80	0.80		31,207	31,207	0.75				
416.93	932.41		8.15	3.64		141,299	141,299	3.40				

[3] Basis for all personal property except money and credits, which are assessed on a basis of 100 per cent.
[4] Valuation of other property included with that of personal property.

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TABLE 30.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[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]		
		Subject to the general property tax.				Subject to special property taxes.			
		Total.	Real property.	Personal property.	Other property.		Real property.	Personal property.	Other property.
	MONTANA.								
151	Butte								
	Government of city								
	City corporation	$26,473,025	$17,192,995	$9,280,030			40	40	
	School district	26,473,025	17,192,995	9,280,030			40	40	
	Government of state	26,473,025	17,192,995	9,280,030			40	40	
	Government of county	26,473,025	17,192,995	9,280,030			40	40	
	NEBRASKA.								
143	Lincoln								
	Government of city								
	City corporation	12,827,247	8,588,505	4,238,742			20	20	
	School district	13,793,941	9,232,968	4,560,973			20	20	
	Sanitary district	13,839,000	[2] 13,839,000	([3])			20	20	
	Government of state	13,087,650	9,141,285	3,946,365			20	20	
	Government of county	13,087,650	9,141,285	3,946,365			20	20	
34	Omaha								
	Government of city								
	City corporation	50,728,068	32,058,931	18,669,137			20	16	
	School district	47,783,282	33,522,688	14,260,594			20	16	
	Government of state	47,406,415	33,127,874	14,278,541			20	16	
	Government of county	47,406,415	33,127,874	14,278,541			20	16	
	NEW HAMPSHIRE.								
80	Manchester								
	Government of city	79,463,261	66,994,475	12,468,786		[2] $15,819,693	100	100	
	Government of state	83,106,866	66,994,475	16,112,391			100	100	
	Government of county	83,106,866	66,994,475	16,112,391			100	100	
	NEW JERSEY.								
112	Atlantic City								
	Government of city	99,553,547	90,208,370	7,531,350	$1,813,827	2,589,333	100	100	100
	Government of state	99,377,027	99,377,027	([5])	([5])		100	100	100
	Government of county	99,377,027	99,377,027	([5])	([5])	2,589,333	100	100	100
92	Bayonne								
	Government of city	68,484,964	53,417,975	14,266,100	800,889	691,136	100	100	100
	Government of state	68,411,864	68,411,864	([5])	([5])		100	100	100
	Government of county	68,411,864	68,411,864	([5])	([5])	691,136	100	100	100
62	Camden								
	Government of city	85,409,447	71,093,920	11,662,980	2,632,547	4,168,744	100	100	100
	Government of state	85,365,887	85,365,887	([5])	([5])		100	100	100
	Government of county	85,365,887	85,365,887	([5])	([5])	4,168,744	100	100	100
153	East Orange								
	Government of city	56,925,799	51,009,650	5,822,100	94,049	994,933	100	100	100
	Government of state	56,737,649	50,821,500	5,822,100	94,049		100	100	100
	Government of county	56,737,649	50,821,500	5,822,100	94,049	994,933	100	100	100
75	Elizabeth								
	Government of city	77,513,952	69,858,152	13,057,576	3,598,224	1,822,832	100	100	100
	Government of state	77,390,240	60,734,440	13,057,576	3,598,224		100	100	100
	Government of county	77,390,240	60,734,440	13,057,576	3,598,224	1,822,832	100	100	100
82	Hoboken								
	Government of city	79,745,489	63,619,100	8,373,500	7,752,889	3,121,867	100	100	100
	Government of state	79,252,339	63,125,950	8,373,500	7,752,889		100	100	100
	Government of county	79,252,339	63,125,950	8,373,500	7,752,889	3,121,867	100	100	100
20	Jersey City								
	Government of city								
	City corporation	326,492,815	236,995,290	33,372,500	56,125,025	8,506,930	100	100	100
	County	324,846,604	235,349,079	33,372,500	56,125,025	8,506,930	100	100	100
	Government of state	324,846,604	235,349,079	33,372,500	56,125,025		100	100	100
14	Newark								
	Government of city								
	City corporation	433,939,030	360,311,040	69,895,050	3,732,940	21,347,893	100	100	
	County	432,997,080	432,997,080	([5])	([5])	21,347,893	100	100	
	Government of state	432,997,080	432,997,080	([5])	([5])		100	100	
200	Orange								
	Government of city	24,977,076	21,491,000	3,365,304	120,772	561,403	100	100	100
	Government of state	24,928,034	24,928,034	([5])	([5])		100	100	100
	Government of county	24,928,034	24,928,034	([5])	([5])	561,403	100	100	100
89	Passaic								
	Government of city	52,064,367	40,881,985	11,028,825	153,557	1,896,944	100	100	100
	Government of state	51,950,232	51,950,232	([5])	([5])		100	100	100
	Government of county	51,950,232	51,950,232	([5])	([5])	1,896,944	100	100	100
42	Paterson								
	Government of city	113,558,729	92,113,689	20,934,175	510,865	3,980,266	100	100	100
	Government of state	113,317,738	91,872,698	20,934,175	510,865		100	100	100
	Government of county	113,317,738	91,872,698	20,934,175	510,865	3,980,266	100	100	100
155	Perth Amboy								
	Government of city	26,776,266	18,060,414	7,259,400	1,456,452	672,000	100	100	100
	Government of state	26,477,196	26,477,196	([5])	([5])		100	100	100
	Government of county	26,477,196	26,477,196	([5])	([5])	672,000	100	100	100

[1] For property subject to the general property tax.
[2] Valuation of personal property included with that of real property.
[3] Savings bank deposits; valuation for railroads and insurance not reported.
[4] Includes levy for railroad tax and collections of insurance tax for which no valuations are shown.

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ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1918—Continued.

this table, see p. 106.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						
Subject to the general property tax.		Subject to special property taxes (assessed valuation).	Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxes.	City number.
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			$42.50	$17.00	$4.00	$1,183,323	$1,125,103	$25.41			$58,220	151
			25.70	10.28	2.00	709,467	680,357	15.37			29,110	
$598.02	$1,495.04		17.20	6.88	2.00	484,446	455,336	10.29			29,110	
598.02	1,495.04		8.50	3.40		225,021	225,021	5.08				
598.02	1,495.04		2.80	1.12		74,124	74,124	1.67				
598.02	1,495.04		14.00	5.60	2.00	399,732	370,622	8.37			29,110	
			106.38	21.28	2.00	1,435,033	1,418,033	30.29			17,000	143
			87.00	17.40	2.00	1,181,395	1,164,395	24.87			17,000	
273.92	1,369.61		37.00	7.40	2.00	491,608	474,608	10.14			17,000	
273.92	1,369.61		48.00	9.60		662,109	662,109	14.14				
279.48	1,397.42		2.00	0.40		27,678	27,678	0.59				
279.48	1,397.42		8.48	1.70		110,983	110,983	2.37				
279.48	1,397.42		10.90	2.18		142,655	142,655	3.05				
			106.28	19.64		5,205,668	5,205,668	29.28				34
			81.40	15.01		4,026,197	4,026,197	22.65				
285.35	1,558.00		46.40	8.50		2,353,782	2,353,782	13.24				
268.78	1,444.18		35.00	6.51		1,672,415	1,672,415	9.41				
266.66	1,433.71		8.48	1.58		402,006	402,006	2.26				
266.66	1,433.71		16.40	3.05		777,465	777,465	4.37				
			16.26	16.26	2.00	1,529,981	1,303,197	16.37	$179,354	$2.25	47,430	80
998.19	998.19	$198.72	13.08	13.08	2.00	1,265,797	1,039,013	13.05	[a] 179,354	2.25	47,430	
998.19	998.19		1.94	1.94		160,922	160,922	2.02				
998.19	998.19		1.24	1.24		103,262	103,262	1.30				
			22.48	22.48	1.00	2,266,460	2,237,515	37.60	19,420	0.32	9,525	112
1,672.75	1,672.75	43.51	15.08	15.08	1.00	1,521,735	1,502,590	25.25	9,710	0.16	9,525	
1,669.78	1,669.78		3.62	3.62		359,629	359,629	6.04				
1,669.78	1,669.78	43.51	3.78	3.78		385,096	375,386	6.31	9,710	0.16		
			27.43	27.43	1.00	1,884,393	1,877,638	25.73	5,182	0.08	1,573	92
938.48	938.48	9.47	18.63	18.63	1.00	1,279,786	1,275,622	17.48	2,591	0.04	1,573	
937.48	937.48		3.60	3.60		246,457	246,457	3.38				
937.48	937.48	9.47	5.20	5.20		358,150	355,559	4.87	2,591	0.04		
			21.00	21.00	1.00	1,847,316	1,792,684	16.58	31,266	0.28	23,366	62
789.97	789.97	38.56	13.87	13.87	1.00	1,223,296	1,184,297	10.95	15,633	0.14	23,366	
789.57	789.57		3.33	3.33		284,503	284,503	2.63				
789.57	789.57	38.56	3.80	3.80		339,517	323,884	3.00	15,633	0.14		
			22.44	22.44	1.00	1,293,745	1,276,209	29.16	7,462	0.16	10,074	153
1,300.83	1,300.83	22.74	13.93	13.93	1.00	806,818	793,013	18.12	3,731	0.08	10,074	
1,296.53	1,296.53		3.59	3.59		203,990	203,990	4.66				
1,296.53	1,296.53	22.74	4.92	4.92		282,937	279,206	6.38	3,731	0.08		
			20.60	20.60	1.00	1,633,893	1,596,787	17.76	13,672	0.16	23,434	75
862.22	862.22	20.28	13.67	13.67	1.00	1,090,118	1,059,848	11.79	6,836	0.08	23,434	
860.85	860.85		3.52	3.52		272,362	272,362	3.03				
860.85	860.85	20.28	3.41	3.41		271,413	264,577	2.94	6,836	0.08		
			23.14	23.14	1.00	1,867,128	1,841,502	23.39	23,414	0.30	2,122	82
1,013.36	1,013.36	39.67	[b] 14.34	[b] 14.34	1.00	1,157,602	1,143,773	14.53	11,707	0.15	2,122	
1,007.10	1,007.10		3.60	3.60		285,919	285,919	3.63				
1,007.10	1,007.10	39.67	5.20	5.20		423,607	411,900	5.23	11,707	0.15		
			21.02	21.02	1.00	6,925,662	6,854,409	21.96	63,802	0.20	7,451	20
			17.42	17.42	1.00	5,754,088	5,682,835	18.21	63,802	0.20	7,451	
1,046.32	1,046.32	27.26	12.23	12.23	1.00	4,033,853	3,994,501	12.80	31,901	0.10	7,451	
1,041.04	1,041.04	27.26	5.19	5.19		1,720,235	1,688,334	5.41	31,901	0.10		
1,041.04	1,041.04		3.60	3.60		1,171,574	1,171,574	3.75				
			27.13	27.13	1.00	12,029,203	11,768,491	28.11	160,110	0.38	100,602	14
			23.54	23.54	1.00	10,472,936	10,212,224	24.39	160,110	0.38	100,602	
1,036.18	1,036.18	50.98	18.62	18.62	1.00	8,262,102	8,081,445	19.30	80,055	0.19	100,602	
1,033.93	1,033.93	50.98	4.92	4.92		2,210,834	2,130,779	5.09	80,055	0.19		
1,033.93	1,033.93		3.59	3.59		1,556,267	1,556,267	3.72				
			23.88	23.88	1.00	601,917	596,091	17.72	4,210	0.12	1,616	200
742.57	742.57	16.69	15.37	15.37	1.00	367,551	363,830	11.41	2,105	0.06	1,616	
741.11	741.11		3.59	3.59		89,590	89,590	2.66				
741.11	741.11	16.69	4.92	4.92		124,776	122,671	3.65	2,105	0.06		
			21.01	21.01	1.00	1,113,058	1,093,291	14.41	14,228	0.18	5,539	89
686.46	686.46	25.01	13.96	13.96	1.00	739,673	727,020	9.58	7,114	0.09	5,539	
684.95	684.95		3.62	3.62		188,034	188,034	2.48				
684.95	684.95	25.01	3.43	3.43		185,351	178,237	2.35	7,114	0.09		
			20.92	20.92	1.00	2,431,330	2,374,679	16.77	29,852	0.20	26,799	42
802.27	802.27	28.12	13.89	13.89	1.00	1,618,777	1,577,052	11.14	14,926	0.10	26,799	
800.57	800.57		3.62	3.62		410,677	410,677	2.90				
800.57	800.57	28.12	3.41	3.41		401,876	386,950	2.73	14,926	0.10		
			28.80	28.80	1.00	778,253	770,793	18.07	5,040	0.12	2,420	155
627.87	627.87	15.76	18.80	18.80	1.00	510,948	506,008	11.86	2,520	0.06	2,420	
620.86	620.86		3.40	3.40		90,343	90,343	2.12				
620.86	620.86	15.76	6.60	6.60		176,962	174,442	4.09	2,520	0.06		

[a] No distribution of assessment for state and county purposes is made between real, personal, and other property. Personal and second-class railroad property included with real property. The valuation used is the same as the city, with additions and deductions equal to the value of the ratables represented by reductions or corrections of errors made in the assessment subsequent to the apportionment of preceding year or years.

[b] Average rate.

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TABLE 30.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[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]		
		Subject to the general property tax.				Subject to special property taxes.			
		Total.	Real property.	Personal property.	Other property.		Real property.	Personal property.	Other property.
	NEW JERSEY—continued.								
55	Trenton								
	Government of city	$92,207,995	$75,317,400	$16,030,800	$859,795	$4,135,466	100	100	100
	Government of state	91,886,008	91,886,008	(2)	(2)		100	100	100
	Government of county	91,886,008	91,886,008	(2)	(2)	4,135,466	100	100	100
149	West Hoboken								
	Government of city	26,421,267	24,620,965	1,796,043	4,259	2,821,600	100	100	100
	Government of state	26,354,757	24,554,455	1,796,043	4,259		100	100	100
	Government of county	26,354,757	24,554,455	1,796,043	4,259	2,821,600	100	100	100
	NEW YORK.								
63	Albany								
	Government of city								
	City corporation	110,962,960	106,887,460	4,075,500		10,921,003	880	88	
	Supervisors' fund	108,979,631	104,904,131	4,075,500			88	80	
	Government of state	108,979,631	104,904,131	4,075,500		4,514,956	88	80	
	Government of county	108,979,631	104,904,131	4,075,500			88	80	
179	Amsterdam								
	Government of city								
	City corporation	17,493,207	17,199,457	293,750		1,684,736	80	80	
	School district	17,493,207	17,199,457	293,750			80	80	
	Government of state	17,938,273	17,660,223	278,050		398,232	80	80	
	Government of county	17,938,273	17,660,223	278,050			80	80	
180	Auburn								
	Government of city	21,961,938	21,587,054	374,884		1,333,399	70	85	
	Government of state	21,982,221	21,321,914	660,307		569,600	70	85	
	Government of county	21,982,221	21,321,914	660,307			70	85	
124	Binghamton								
	Government of city	42,665,480	41,856,860	808,620		3,989,530	83	83	
	Government of state	42,596,865	41,782,245	814,620		2,730,766	83	83	
	Government of county	42,596,865	41,782,245	814,620			83	83	
11	Buffalo								
	Government of city								
	City corporation	538,842,970	525,187,370	13,655,600		60,299,745	100	100	
	County	538,842,970	525,187,370	13,655,600			100	100	
	Government of state	538,842,970	525,187,370	13,655,600		40,558,840	100	100	
176	Elmira								
	Government of city	32,787,526	31,079,776	1,707,750		3,009,000	87	87	
	Government of state	32,078,304	30,928,154	1,150,150		1,734,444	87	87	
	Government of county	32,078,304	30,928,154	1,150,150			87	87	
181	Jamestown								
	Government of city								
	City corporation	23,154,040	22,811,440	342,600		3,429,997	53	60	
	School district	23,154,040	22,811,440	342,600		1,961,997	53	60	
	Supervisors' fund	24,313,517	23,970,917	342,600			55	60	
	Government of state	24,313,517	23,970,917	342,600		1,468,000	55	60	
	Government of county	24,313,517	23,970,917	342,600			55	60	
175	Mount Vernon								
	Government of city								
	City corporation	41,443,200	41,393,250	49,950		2,302,530	80	80	
	School district	41,443,200	41,393,250	49,950			80	80	
	Government of state	42,409,156	42,359,206	49,950		1,988,632	80	80	
	Government of county	42,409,156	42,359,206	49,950			80	80	
169	New Rochelle								
	Government of city	62,408,096	62,373,096	35,000		2,619,100	88	75	
	Government of state	58,061,036	58,026,036	35,000		2,279,200	82	75	
	Government of county	58,061,036	58,026,036	35,000			82	75	
1	New York								
	Government of city	8,673,705,315	8,254,549,000	419,156,315		647,906,003	100	100	
	Government of state					233,840,396			
174	Niagara Falls								
	Government of city	83,410,210	83,306,210	104,000		7,379,694	100	100	
	Government of state	73,883,612	73,779,612	104,000		6,190,966	90	100	
	Government of county	73,883,612	73,779,612	104,000			90	100	
219	Poughkeepsie								
	Government of city	27,930,814	25,358,834	2,571,980		2,639,900	75	75	
	Government of state	27,930,814	25,358,834	2,571,980		1,024,000	75	75	
	Government of county	27,930,814	25,358,834	2,571,980			75	75	
25	Rochester								
	Government of city								
	City corporation	268,118,915	265,492,715	2,626,200		7,759,755	85	75	
	Supervisors' fund	272,273,596	269,647,396	2,626,200		15,092,000	85	75	
	Government of state	272,273,596	269,647,396	2,626,200		15,092,000	85	75	
	Government of county	272,273,596	269,647,396	2,626,200			85	75	
16	Schenectady								
	Government of city	66,743,240	66,029,990	713,250		2,799,634	85	80	
	Government of state	65,457,018	64,743,768	713,250		2,135,872	85	80	
	Government of county	65,457,018	64,743,768	713,250			85	80	

[1] For property subject to the general property tax.

[2] No distribution of assessment for state and county purposes is made between real, personal, and other property. Personal and second-class railroad property included with real property. The valuation used is the same as the city, with additions and deductions equal to the value of the ratables represented by reductions or corrections off errors made in the assessment subsequent to the apportionment of preceding year or years.

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ESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1918—Continued.

this table, see p. 106.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						
Subject to the general property tax.		Subject to special property taxes (assessed valuation).	Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxes.	City number.
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
$806.22	$806.22	$36.16	$24.30	$24.30	$1.00	$2,301,681	$2,238,618	$19.58	$31,016	$0.28	$32,047	55
803.40	803.40		16.20	16.20	1.00	1,541,368	1,493,813	13.06	15,508	0.14	32,047	
803.40	803.40	36.16	3.60	3.60		331,285	331,285	2.90				
			4.50	4.50		429,028	413,520	3.62	15,508	0.14		
			20.55	20.55	1.00	565,457	542,729	12.23	21,162	0.48	1,566	149
595.26	595.26	63.57	11.76	11.76	1.00	322,919	310,772	7.00	10,581	0.24	1,566	
593.76	593.76		3.60	3.60		94,983	94,983	2.14				
593.76	593.76	63.57	5.19	5.19		147,555	136,974	3.09	10,581	0.24		
			28.92	25.36		3,282,368	3,195,733	29.97	86,635	0.81		63
			23.21	20.35		2,647,888	2,572,540	24.13	75,348	0.71		
1,040.62	1,186.86	102.42	21.77	19.09		2,491,480	2,416,132	22.66	75,348	0.71		
1,022.02	1,165.72		1.44	1.26		156,408	156,408	1.47				
1,022.02	1,165.72	42.34	1.34	1.18		157,812	146,525	1.37	11,287	0.10		
1,022.02	1,165.72		4.37	3.83		476,668	476,668	4.47				
			35.24	28.20		636,102	621,245	16.32	14,857	0.39		179
			24.45	19.56		441,609	427,748	11.24	13,861	0.36		
459.83	574.78	44.28	[a] 15.88	[a] 12.70		291,618	277,757	7.30	13,861	0.36		
459.83	574.78		8.57	6.86		149,991	149,991	3.94				
471.83	589.41	10.47	1.77	1.42		32,673	31,677	0.83	996	0.03		
471.83	589.41		9.02	7.22		161,820	161,820	4.25				
			41.31	29.01		917,918	907,432	23.85	10,486	0.28		180
			[a] 34.75	[a] 24.40		772,210	763,148	20.06	9,062	0.24		
577.31	822.24	35.05	1.57	1.10		35,946	34,522	0.91	1,424	0.04		
577.84	821.11	14.97	4.99	3.51		109,762	109,762	2.88				
			33.01	27.40		1,434,783	1,408,541	25.67	26,242	0.47		124
777.66	936.94	72.72	[a] 29.07	[a] 24.13		1,259,873	1,240,458	22.61	19,415	0.35		
776.41	935.43	49.77	1.15	0.95		55,972	49,145	0.89	6,827	0.12		
776.41	935.43		2.79	2.32		118,938	118,938	2.17				
			29.89	29.89		16,508,261	16,108,058	33.59	400,203	0.83		11
			28.74	28.74		15,787,195	15,488,389	32.30	298,806	0.62		
1,124.01	1,124.01	125.78	24.78	24.78		13,651,760	13,352,954	27.85	298,806	0.62		
1,124.01	1,124.01		3.96	3.96		2,135,435	2,135,435	4.45				
1,124.01	1,124.01	84.60	1.15	1.15		721,066	619,669	1.29	101,397	0.21		
			27.11	23.58		906,627	885,207	23.13	21,420	0.56		176
856.70	984.71	78.62	[a] 21.79	[a] 18.96		731,449	714,366	18.66	17,083	0.45		
838.17	963.41	45.32	1.28	1.11		45,573	41,236	1.08	4,337	0.11		
838.17	963.41		4.04	3.51		129,605	129,605	3.39				
			33.75	18.02		814,298	787,338	20.95	26,960	0.72		181
			29.84	15.87		715,452	692,162	18.42	23,290	0.62		
616.24	1,160.71	91.29	[a] 16.25	[a] 8.63		392,980	376,230	10.01	16,750	0.45		
616.24	1,160.71	52.22	12.61	6.70		298,549	292,009	7.77	6,540	0.17		
647.10	1,175.16		0.98	0.54		23,923	23,923	0.64				
647.10	1,175.16	39.07	1.42	0.78		38,247	34,577	0.92	3,670	0.10		
647.10	1,175.16		2.49	1.37		60,599	60,599	1.61				
			33.07	26.45		1,386,654	1,373,571	35.84	13,083	0.34		175
			29.94	23.95		1,248,848	1,240,737	32.38	8,111	0.21		
1,081.56	1,351.95	60.09	19.70	15.76		824,542	816,431	21.31	8,111	0.21		
1,081.56	1,351.95		10.24	8.19		424,306	424,306	11.07				
1,106.77	1,383.46	51.90	0.68	0.54		33,878	28,906	0.75	4,972	0.13		
1,106.77	1,383.46		2.45	1.96		103,928	103,928	2.71				
			21.59	18.82		1,350,328	1,335,533	34.08	14,795	0.38		169
1,592.37	1,809.68	66.83	18.80	16.54		1,182,541	1,173,444	29.94	9,097	0.23		
1,481.45	1,806.75	58.15	0.34	0.28		25,503	19,805	0.51	5,698	0.15		
1,481.45	1,806.75		2.45	2.00		142,284	142,284	3.63				
			20.39	20.39		182,068,227	176,842,500	30.82	5,225,727	0.91		1
1,511.76	1,511.76	112.92	[a] 20.39	[a] 20.39		181,483,625	176,842,500	30.82	4,641,125	0.81		
		40.76				584,602			584,602	0.10		
			15.59	15.10		1,296,186	1,253,345	32.58	42,841	1.11		174
2,168.41	2,168.41	191.85	10.57	10.57		909,035	881,671	22.92	27,364	0.71		
1,920.75	2,133.87	160.95	1.16	1.05		101,424	85,947	2.23	15,477	0.40		
1,920.75	2,133.87		3.86	3.48		285,727	285,727	7.43				
			23.89	17.92		688,572	667,293	21.67	21,279	0.69		219
907.26	1,209.68	85.75	19.71	14.78		569,118	550,399	17.88	18,719	0.61		
907.26	1,209.68	33.26	1.38	1.04		41,098	38,538	1.25	2,560	0.08		
907.26	1,209.68		2.80	2.10		78,356	78,356	2.54				
			24.23	20.57		6,671,754	6,518,696	24.62	153,058	0.57		25
			20.24	17.18		5,546,244	5,430,916	20.51	115,328	0.43		
1,012.86	1,193.16	29.31	[a] 19.47	[a] 16.53		5,298,645	5,221,047	19.72	77,598	0.29		
1,028.56	1,211.62	57.01	0.77	0.65		247,599	209,869	0.79	37,730	0.14		
1,028.56	1,211.62	57.01	1.31	1.11		395,137	357,407	1.35	37,730	0.14		
1,028.56	1,211.62		2.68	2.28		730,373	730,373	2.76				
			33.92	28.81		2,273,804	2,256,487	21.75	17,317	0.17		66
643.16	757.16	26.98	[a] 28.12	[a] 23.89		1,889,158	1,877,181	18.09	11,977	0.12		
630.76	742.58	20.58	1.65	1.40		113,091	107,751	1.04	5,340	0.05		
630.76	742.58		4.15	3.52		271,555	271,555	2.62				

[a] Average rate.

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TABLE 30.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[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]		
		Subject to the general property tax.				Subject to special property taxes.			
		Total.	Real property.	Personal property.	Other property.		Real property.	Personal property.	Other property.
	NEW YORK—continued.								
37	Syracuse								
	Government of city								
	City corporation	$158,189,381	$152,538,278	$5,651,103		$11,654,103	80	80	
	Supervisors' fund	154,783,293	149,132,190	5,651,103			80	80	
	Government of state	154,783,293	149,132,190	5,651,103		8,104,120	80	80	
	Government of county	154,783,293	149,132,190	5,651,103			80	80	
84	Troy								
	Government of city								
	City corporation	61,824,251	59,785,034	2,039,217		4,705,979	96	96	
	Lansingburg school district	8,190,123	7,993,623	196,500		235,053	96	96	
	Supervisors' fund	61,864,975	59,825,758	2,039,217			96	96	
	Government of state	61,864,975	59,825,758	2,039,217		1,317,781	96	96	
	Government of county	61,864,975	59,825,758	2,039,217			96	96	
76	Utica								
	Government of city	52,794,345	52,021,845	772,500		8,653,100	80	80	
	Government of state	52,510,595	51,738,095	772,500		4,659,200	80	80	
	Government of county	52,510,595	51,738,095	772,500			80	80	
223	Watertown								
	Government of city	16,839,285	16,122,285	717,000		2,026,000	[4] 67	67	
	Government of state	17,312,920	16,595,920	717,000		796,000	[4] 67	67	
	Government of county	17,312,920	16,595,920	717,000			[4] 67	67	
67	Yonkers								
	Government of city	126,355,090	123,227,440	3,127,650		4,401,700	82	100	
	Government of state	126,155,050	123,027,400	3,127,650		3,810,000	82	100	
	Government of county	126,155,050	123,027,400	3,127,650			82	100	
	NORTH CAROLINA.								
163	Charlotte								
	Government of city	26,225,945	15,739,599	10,486,346			30	[5] 30	
	Government of state	26,225,945	15,739,599	10,486,346			30	[5] 30	
	Government of county	26,225,945	15,739,599	10,486,346			30	[5] 30	
221	Wilmington								
	Government of city	17,577,636	12,259,090	5,318,546			50	[6] 50	
	Government of state	17,577,636	12,259,090	5,318,546			50	[6] 50	
	Government of county	17,577,636	12,259,090	5,318,546			50	[6] 50	
203	Winston-Salem								
	Government of city	22,845,734	8,798,419	14,047,315			40	[7] 60	
	Government of state	22,845,734	8,798,419	14,047,315			40	[7] 60	
	Government of county	22,845,734	8,798,419	14,047,315			40	[7] 60	
	OHIO.								
73	Akron								
	Government of city								
	City corporation	230,405,200	141,524,350	88,880,850		(8)	100	100	
	School district	230,409,060	141,528,210	88,880,850			100	100	
	Government of state	230,405,200	141,524,350	88,880,850			100	100	
	Government of county	230,405,200	141,524,350	88,880,850			100	100	
105	Canton								
	Government of city								
	City corporation	104,037,860	69,082,340	34,955,520		(8)	100	100	
	School district	108,501,630	71,680,770	36,820,860			100	100	
	Government of state	104,037,860	69,082,340	34,955,520			100	100	
	Government of county	104,037,860	69,082,340	34,955,520			100	100	
	Government of township	104,037,860	69,082,340	34,955,520			100	100	
15	Cincinnati								
	Government of city								
	City corporation	724,715,280	493,087,300	231,627,980		(8)	100	100	
	County	724,715,280	493,087,300	231,627,980			100	100	
	School district	733,341,840	498,838,340	234,503,500			100	100	
	Government of state	724,715,280	493,087,300	231,627,980			100	100	
6	Cleveland								
	Government of city								
	City corporation	1,198,713,560	747,785,510	450,928,050		(8)	100	100	
	County	1,198,713,560	747,785,510	450,928,050			100	100	
	School district	1,212,817,450	755,168,326	457,649,124			100	100	
	Government of state	1,198,713,560	747,785,510	450,928,050			100	100	
29	Columbus								
	Government of city								
	City corporation	314,725,200	206,934,710	107,790,490		(8)	100	100	
	School district	324,430,140	212,808,730	111,621,410			100	100	
	Government of state	314,725,200	206,934,710	107,790,490			100	100	
	Government of county	314,725,200	206,934,710	107,790,490			100	100	

[1] For property subject to the general property tax.
[2] Average rate.
[3] Per capita not computed; population not known.
[4] Basis in practice for all real property except special franchises and corporations, which are assessed at 70 per cent.
[5] Basis in practice for all personal property except building and loan companies, which are assessed at 85 per cent, street railway and power companies, railroads, telephone and telegraph, express companies, bank stock, and corporate excess, which are assessed at 67 per cent.

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ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1918—Continued.

this table, see p. 106.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.					
Subject to the general property tax.		Subject to special property taxes (assessed valuation).	Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxes.	City number.
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			$26 19	$20 96		$4,195,720	$4,119,700	$25.98	$76,020	$0.48		37
			19 72	15 78		3,174,212	3,118,452	19 67	55,760	0.35		
$997.67	$1,247.09	$73.50	19.11	15.29		3,079,097	3,023,337	19 07	55,760	0.35		
976.19	1,220.23		0.61	0.49		95,115	95,115	0.60				
976.19	1,220.23	51.11	1.36	1.09		230,403	210,143	1.32	20,260	0.13		
976 19	1,220.23		5.11	4.09		791,105	791,105	4.99				
			35.82	34.39		1,765,350	1,724,878	22.09	40,472	0.52		84
			30.29	29.08		1,420,105	1,382,928	17.71	37,177	0.48		
791.66	824.65	60.26	[2] 19.85	[2] 19.06		1,263,476	1,227,478	15.72	35,998	0.46		
([1])	([1])	([1])	9.14	8.77		76,044	74,865	([1])	1,179	([1])		
792.19	825.19		1.30	1.25		80,585	80,585	1.03				
792.19	825.19	16.87	1.26	1.21		81,232	77,937	1.00	3,295	0.04		
792.19	825.19		4.27	4.10		264,013	264,013	3.38				
			36.24	28.99		1,973,290	1,910,055	21.40	63,235	0.71		76
591.39	739.23	96.93	25.61	20.49		1,403,740	1,352,153	15.15	51,587	0.58		
588.21	735.26	52.19	1.23	0.98		76,037	64,389	0 72	11,648	0.13		
588.21	735.26		9.40	7.52		493,513	493,513	5.53				
			30.20	20.19		528,112	511,832	16.86	16,280	0.54		223
554.64	829.20	66.73	[2] 23.08	[2] 15.44		402,973	388,683	12.80	14,290	0.47		
570.24	852.60	26.22	0.53	0.35		11,145	9,155	0.30	1,990	0.07		
570.24	852.60		6.59	4.40		113,994	113,994	3.76				
			26.86	22.12		3,417,927	3,392,960	32.92	24,967	0.24		67
1,225.96	1,488.42	42.71	24.06	19.81		3,055,143	3,039,701	29.49	15,442	0.15		
1,224.02	1,486.05	36.97	0.32	0.27		50,299	40,774	0.40	9,525	0.09		
1,224.02	1,486.05		2.48	2.04		312,485	312,485	3.03				
			26.00	8.89	$4.45	705,246	681,875	16.57			$23,371	163
637.34	1,865.13		14.40	4.92	2.45	390,521	377,654	9.18			12,867	
637.34	1,865.13		2.77	0.95	0.12	73,188	72,558	1.76			630	
637.34	1,865.13		8.83	3.02	1.88	241,537	231,663	5.63			9,874	
			30.35	16.06	4.00	551,975	533,483	17.43			18,492	221
574.21	1,084.52		17.85	9.45	2.00	323,009	313,763	10.25			9,246	
574.21	1,084.52		2.77	1.46	0.12	49,186	48,631	1.59			555	
574.21	1,084.52		9.73	5.15	1.88	179,780	171,089	5.59			8,691	
			26.00	13.19	4.00	618,353	593,989	17.73			24,364	203
681.78	1,343.23		15.00	7.61	2.00	354,868	342,686	10.23			12,182	
681.78	1,343.23		2.77	1.40	0.12	63,937	63,206	1.89			731	
681.78	1,343.23		8.23	4.18	1.88	199,548	188,097	5.61			11,451	
			15.40	15.40		3,548,263	3,548,263	37.91				73
			11.95	11.95		2,753,365	2,753,365	29.42				
2,461.49	2,461.49		6.00	6.00		1,382,431	1,382,431	14.77	([1])			
2,461.49	2,461.49		5.95	5.95		1,370,934	1,370,934	14.65				
2,461.49	2,461.49		0.45	0.45		103,682	103,682	1.11				
2,461.49	2,461.49		3.00	3.00		691,216	691,216	7.38				
			13.26	13.26		1,400,506	1,400,506	22.39				105
			10.08	10.08		1,070,185	1,070,185	17.11				
1,662.85	1,662.85		5.27	5.27		547,967	547,967	8.76	([1])			
1,662.85	1,662.85		4.81	4.81		522,218	522,218	8.35				
1,662.85	1,662.85		0.45	0.45		46,817	46,817	0.75				
1,662.85	1,662.85		2.55	2.55		265,297	265,297	4.24				
1,662.85	1,662.85		0.18	0.18		18,207	18,207	0.29				
			15.50	15.50		11,270,354	11,270,354	27.21				15
			15.05	15.05		10,944,232	10,944,232	26.42				
1,749.47	1,749.47		7.98	7.98		5,783,228	5,783,228	13.96	([1])			
1,749.47	1,749.47		2.75	2.75		1,992,967	1,992,967	4.81				
1,749.47	1,749 47		4.32	4.32		3,168,037	3,168,037	7.65				
1,749.47	1,749.47		0.45	0.45		326,122	326,122	0.79				
			15.55	15.55		18,728,391	18,728,391	27.06				6
			15.10	15.10		18,188,970	18,188,970	26.28				
1,731.60	1,731.60		6 30	6.30		7,558,129	7,558,129	10.92	([1])			
1,731.60	1,731.60		2.53	2.53		3,029,629	3,029,629	4.38				
1,731.60	1,731.60		6 27	6 27		7,601,212	7,601,212	10 98				
1,731.60	1,731.60		0.45	0 45		539,421	539,421	0.78				
			14.00	14.00		4,445,796	4,445,796	20.19				29
			10 48	10.48		3,337,964	3,337,964	15.16				
1,429.69	1,429.69		6.40	6.40		2,012,667	2,012,667	9.14	([1])			
1,429.69	1,429 69		4.08	4.08		1,325,297	1,325,297	6.02				
1,429.69	1,429 69		0.45	0.45		141,626	141,626	6.64				
1,429.69	1,429.69		3.07	3.07		966,206	966,206	4.39				

[6] Basis in practice for all personal property except money and credits, which are assessed at 100 per cent, corporate excess assessed at 67 per cent, and bank stock assessed at 75 per cent.

[7] Basis in practice for all personal property except railroads, telephone, telegraph, street railway and light, and corporate excess, which are assessed at 67 per cent, and bank stock, which is assessed at 75 per cent.

[8] Inheritance tax not reported.

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TABLE 30.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[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]		
		Subject to the general property tax.				Subject to special property taxes.			
		Total.	Real property.	Personal property.	Other property.		Real property.	Personal property.	Other property.
	OHIO—continued.								
47	Dayton								
	Government of city								
	City corporation	$195,232,590	$124,141,850	$69,090,740		(2)	100	100	
	School district	195,653,440	126,396,960	69,256,480			100	100	
	Government of state	193,232,590	124,141,850	69,090,740			100	100	
	Government of county	193,232,590	124,141,850	69,090,740			100	100	
162	Hamilton								
	Government of city								
	City corporation	48,843,030	33,010,580	15,832,450		(2)	100	100	
	School district	49,527,700	33,545,830	15,981,870			100	100	
	Government of state	48,843,030	33,010,580	15,832,450			100	100	
	Government of county	48,843,030	33,010,580	15,832,450			100	100	
188	Lima								
	Government of city								
	City corporation	43,036,660	28,400,110	14,636,550		(2)	100	100	
	School district	43,036,660	28,400,110	14,636,550			100	100	
	Government of state	43,036,660	28,400,110	14,636,550			100	100	
	Government of county	43,036,660	28,400,110	14,636,550			100	100	
177	Lorain								
	Government of city								
	City corporation	49,480,615	30,987,295	18,493,320		(2)	100	100	
	School district	49,480,615	30,987,295	18,493,320			100	100	
	Government of state	49,480,615	30,987,295	18,493,320			100	100	
	Government of county	49,480,615	30,987,295	18,493,320			100	100	
	Government of township	49,480,615	30,987,295	18,493,320			100	100	
225	Newark								
	Government of city								
	City corporation	31,285,320	19,922,240	11,363,080		(2)	100	100	
	School district	31,285,320	19,922,240	11,363,080			100	100	
	Government of state	31,285,320	19,922,240	11,363,080			100	100	
	Government of county	31,285,320	19,922,240	11,363,080			100	100	
126	Springfield								
	Government of city								
	City corporation	67,754,760	41,284,040	26,470,720		(2)	100	100	
	School district	67,754,760	41,284,040	26,470,720			100	100	
	Government of state	67,754,760	41,284,040	26,470,720			100	100	
	Government of county	67,754,760	41,284,040	26,470,720			100	100	
	Government of township	67,754,760	41,284,040	26,470,720			100	100	
31	Toledo								
	Government of city								
	City corporation	323,033,950	211,841,850	111,192,100		(2)	100	100	
	School district	328,581,940	216,793,410	111,788,530			100	100	
	Government of state	323,033,950	211,841,850	111,192,100			100	100	
	Government of county	323,033,950	211,841,850	111,192,100			100	100	
58	Youngstown								
	Government of city								
	City corporation	198,083,420	130,710,980	67,372,440		(2)	100	100	
	School district	198,083,420	130,710,980	67,372,440			100	100	
	Government of state	198,083,420	130,710,980	67,372,440			100	100	
	Government of county	198,083,420	130,710,980	67,372,440			100	100	
	Government of road district	198,083,420	130,710,980	67,372,440			100	100	
215	Zanesville								
	Government of city								
	City corporation	32,275,210	22,434,810	9,840,400		(2)	100	100	
	School district	32,275,210	22,434,810	9,840,400			100	100	
	Government of state	32,275,210	22,434,810	9,840,400			100	100	
	Government of county	32,275,210	22,434,810	9,840,400			100	100	
	OKLAHOMA.								
137	Muskogee								
	Government of city								
	City corporation	24,625,039	16,782,915	5,341,270	$2,500,854		67	67	100
	School district	25,442,525	17,207,776	5,407,835	2,826,914		67	67	100
	Government of state	24,625,039	16,782,915	5,341,270	2,500,854		67	67	100
	Government of county	24,625,039	16,782,915	5,341,270	2,500,854		67	67	100
70	Oklahoma City								
	Government of city								
	City corporation	71,720,579	53,772,595	11,442,847	6,505,137		100	100	100
	School district	77,370,318	57,399,040	12,603,441	7,376,837		100	100	100
	Government of state	71,720,579	53,772,595	11,442,847	6,505,137		100	100	100
	Government of county	71,720,579	53,772,595	11,442,847	6,505,137		100	100	100
205	Tulsa								
	Government of city								
	City corporation	38,617,196	26,775,310	8,340,894	3,500,992		75	75	100
	School district	38,617,196	26,775,310	8,340,894	3,500,992		75	75	100
	Government of state	38,617,196	26,775,310	8,340,894	3,500,992		75	75	100
	Government of county	38,617,196	26,775,310	8,340,894	3,500,992		75	75	100
	OREGON.								
22	Portland								
	Government of city								
	City corporation	285,125,840	224,875,230	31,372,920	28,877,690		[4] 75	50	65
	County	285,125,840	224,875,230	31,372,920	28,877,690		[4] 75	50	65
	School district	288,121,760	227,340,605	31,526,410	29,254,745		[4] 75	50	65
	Port of Portland	297,985,275	234,208,450	32,235,255	31,541,570		[4] 75	50	65
	Government of state	285,125,840	224,875,230	31,372,920	28,877,690		[4] 75	50	65

[1] For property subject to the general property tax.

[2] Inheritance tax not reported.

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ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1918—Continued.

this table, see p. 106.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						City number.
Subject to the general property tax.		Subject to special property taxes (assessed valuation).	Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxes.	
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			$15.40	$15.40		$2,985,644	$2,985,644	$23.15				47
			10.97	10.97		2,130,396	2,130,396	16.52				
$1,498.64	$1,498.64		6.90	6.90		1,333,305	1,333,305	19.34	(2)			
1,498.64	1,498.64		4.07	4.07		797,091	797,091	6.18				
1,498.64	1,498.64		0.45	0.45		86,955	86,955	0.67				
1,498.64	1,498.64		3.98	3.98		768,293	768,293	5.96				
			14.60	14.60		716,052	716,052	17.32				162
			10.65	10.65		523,122	523,122	12.65				
1,181.55	1,181.55		6.35	6.35		310,153	310,153	7.50	(2)			
1,181.55	1,181.55		4.30	4.30		212,969	212,969	5.15				
1,181.55	1,181.55		0.45	0.45		21,979	21,979	0.53				
1,181.55	1,181.55		3.50	3.50		170,951	170,951	4.14				
			13.20	13.20		568,084	568,084	15.51				188
			9.68	9.68		416,595	416,595	11.37				
1,174.61	1,174.61		5.21	5.21		224,221	224,221	6.12	(2)			
1,174.61	1,174.61		4.47	4.47		192,374	192,374	5.25				
1,174.61	1,174.61		0.45	0.45		19,366	19,366	0.53				
1,174.61	1,174.61		3.07	3.07		132,123	132,123	3.61				
			13.84	13.84		685,059	685,059	17.90				177
			10.85	10.85		536,865	536,865	14.03				
1,293.07	1,293.07		5.85	5.85		289,462	289,462	7.56	(2)			
1,293.07	1,293.07		5.00	5.00		247,403	247,403	6.47				
1,293.07	1,293.07		0.45	0.45		22,266	22,266	0.58				
1,293.07	1,293.07		2.40	2.40		118,753	118,753	3.10				
1,293.07	1,293.07		0.14	0.14		7,175	7,175	0.19				
			15.00	15.00		469,279	469,279	15.47				225
			11.30	11.30		353,524	353,524	11.66				
1,031.94	1,031.94		6.21	6.21		194,282	194,282	6.41	(2)			
1,031.94	1,031.94		5.09	5.09		159,242	159,242	5.25				
1,031.94	1,031.94		0.45	0.45		14,078	14,078	0.46				
1,031.94	1,031.94		3.25	3.25		101,677	101,677	3.35				
			14.90	14.90		1,009,546	1,009,546	19.30				126
			11.62	11.62		787,310	787,310	15.06				
1,295.60	1,295.60		6.92	6.92		468,863	468,863	8.97	(2)			
1,295.60	1,295.60		4.70	4.70		318,447	318,447	6.09				
1,295.60	1,295.60		0.45	0.45		30,490	30,490	0.58				
1,295.60	1,295.60		2.75	2.75		186,326	186,326	3.56				
1,295.60	1,295.60		0.08	0.08		5,420	5,420	0.10				
			15.37	15.37		4,992,926	4,992,926	24.72				31
			11.99	11.99		3,902,364	3,902,364	19.32				
1,599.10	1,599.10		7.15	7.15		2,310,662	2,310,662	11.44	(2)			
1,599.10	1,599.10		[1] 4.84	[1] 4.84		1,591,702	1,591,702	7.88				
1,599.10	1,599.10		0.45	0.45		145,365	145,365	0.72				
1,599.10	1,599.10		2.93	2.93		945,197	945,197	4.68				
			14.42	14.42		2,856,361	2,856,361	25.44				58
			10.82	10.82		2,143,261	2,143,261	19.09				
1,764.16	1,764.16		5.29	5.29		1,047,861	1,047,861	9.33	(2)			
1,764.16	1,764.16		5.53	5.53		1,095,400	1,095,400	9.76				
1,764.16	1,764.16		0.45	0.45		89,137	89,137	0.79				
1,764.16	1,764.16		2.65	2.65		524,921	524,921	4.68				
1,764.16	1,764.16		0.50	0.50		99,042	99,042	0.88				
			17.20	17.20		555,134	555,134	17.73				215
			11.94	11.94		385,366	385,366	12.31				
1,030.50	1,030.50		7.08	7.08		228,508	228,508	7.30	(2)			
1,030.50	1,030.50		4.86	4.86		156,858	156,858	5.01				
1,030.50	1,030.50		0.45	0.45		14,524	14,524	0.46				
1,030.50	1,030.50		4.81	4.81		155,244	155,244	4.96				
			30.90	21.33		768,680	768,680	15.80				137
			23.10	15.94		576,604	576,604	11.85				
506.17	733.55		13.60	9.36		334,900	334,900	6.88				
506.17	733.55		9.50	6.58		241,704	241,704	4.97				
506.17	733.55		2.50	1.73		61,563	61,563	1.27				
506.17	733.55		5.30	3.66		130,513	130,513	2.68				
			27.96	27.96		2,055,106	2,055,106	20.56				70
			20.55	20.55		1,523,655	1,523,655	15.25				
717.85	717.85		11.75	11.75		842,717	842,717	8.43				
717.85	717.85		8.80	8.80		680,938	680,938	6.82				
717.85	717.85		2.50	2.50		179,301	179,301	1.79				
717.85	717.85		4.91	4.91		352,150	352,150	3.52				
			32.00	24.56		1,235,750	1,235,750	35.91				205
			24.50	18.80		946,121	946,121	28.26				
1,153.65	1,503.33		12.40	9.51		478,853	478,853	14.30				
1,153.65	1,503.33		12.10	9.29		467,268	467,268	13.96				
1,153.65	1,503.33		2.50	1.92		96,543	96,543	2.88				
1,153.65	1,503.33		5.00	3.84		193,086	193,086	5.77				
			27.40	17.63		7,848,252	7,848,252	25.54				22
			24.35	15.67		6,978,618	6,978,618	22.71				
927.78	1,441.55		9.60	6.18		2,737,208	2,737,208	8.91				
927.78	1,441.55		6.75	4.34		1,924,600	1,924,600	6.26				
927.78	1,441.55		6.80	4.38		1,959,228	1,959,228	6.38				
927.78	1,441.55		1.20	0.77		357,582	357,582	1.16				
927.78	1,441.55		3.05	1.96		869,634	869,634	2.83				

[1] Average rate.

[4] Basis for all real property except improvements, which are assessed on a basis of 50 per cent.

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TABLE 30.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[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]		
		Subject to the general property tax.				Subject to special property taxes.			
		Total.	Real property.	Personal property.	Other property.		Real property.	Personal property.	Other property.
	PENNSYLVANIA.								
102	Allentown								
	Government of city								
	City corporation	$58,038,410	$57,907,025	$131,385			100	100	
	School district	58,038,410	57,907,025	131,385			100	100	
	Government of county	68,980,673	51,260,085	17,720,588			89	[2] 78	
110	Altoona								
	Government of city								
	City corporation	28,882,179	28,882,179				50		
	School district	28,937,969	28,882,179	55,790			50	50	
	Government of county	27,934,430	24,373,798	3,560,632			43	[2] 50	
159	Chester								
	Government of city								
	City corporation	23,069,768	23,038,118	31,650			67	67	
	School district	23,069,768	23,038,118	31,650			67	67	
	Government of county	26,040,940	21,365,430	4,675,510			62	[2] 67	
218	Easton								
	Government of city								
	City corporation	23,278,777	23,245,167	33,610			70	70	
	School district	19,496,720	19,395,324	101,396			58	100	
	Government of county	26,170,720	18,357,882	7,812,838			55	100	
88	Erie								
	Government of city								
	City corporation	53,728,536	53,676,261	52,275			80	50	
	School district	53,728,536	53,676,261	52,275			80	50	
	Government of county	46,399,081	37,114,907	9,284,174			54	[2] 50	
91	Harrisburg								
	Government of city								
	City corporation	54,010,086	53,951,446	58,640			75	75	
	School district	54,010,086	53,951,446	58,640			75	75	
	Goverment of county	59,845,524	45,973,326	13,872,198			64	[2] 60	
95	Johnstown								
	Government of city								
	City corporation	53,419,553	53,307,818	111,735			80	54	
	School district	53,419,553	53,307,818	111,735			80	54	
	Government of county	58,163,052	54,497,665	3,665,387			80	[2] 54	
128	Lancaster								
	Government of city								
	City corporation	29,838,836	29,838,836				67		
	School district	29,838,836	29,838,836				67		
	Government of county	40,979,962	29,800,231	11,179,731			67	[2] 67	
140	McKeesport								
	Government of city								
	City corporation	26,704,479	26,704,479				60		
	School district	26,704,479	26,704,479				60		
	Government of county	41,530,985	36,999,000	4,531,985			83	[2] 83	
158	New Castle								
	Government of city								
	City corporation	22,033,390	21,994,015	39,375			55	55	
	School district	22,033,390	21,994,015	39,375			55	55	
	Government of county	25,040,750	19,120,996	5,919,754			50	[2] 50	
210	Norristown								
	Government of city								
	City corporation	13,548,645	13,512,165	36,480			50	50	
	School district	13,548,645	13,512,165	36,480			50	50	
	Government of county	22,389,495	13,512,165	8,877,330			50	[2] 50	
3	Philadelphia								
	Government of city								
	City corporation	2,433,253,000	1,766,553,000	666,700,000			100	100	
	School districts	1,768,253,000	1,766,553,000	1,700,000			100	100	
	Poor districts	212,759,911	[25] 212,759,911	(25)			100	100	
9	Pittsburgh								
	Government of city								
	City corporation	802,571,410	802,571,410				95		
	County	1,030,318,822	759,881,910	270,436,912			90	[2] 50	
	School district	802,571,410	802,571,410				95		

[1] For property subject to the general property tax.
[2] Basis for all personal property except money at interest, which is assessed on a basis of 100 per cent.
[3] Average rate.
[4] Occupation taxes levied on a valuation of $3,949,520 at the rate of $3 per $1,000.
[5] Occupation taxes levied on a valuation of $2,107,469 at the rate of $10 per $1,000.
[6] Occupation taxes levied on a valuation of $2,107,469 at the rate of $5 per $1,000.
[7] Occupation taxes levied on a valuation of $2,948,356 at the rate of $9 per $1,000.
[8] Occupation taxes levied on a valuation of $1,742,685 at the rate of $8.50 per $1,000.
[9] Occupation taxes levied on a valuation of $1,872,450 at the rate of $10 per $1,000.
[10] Occupation taxes levied on a valuation of $1,971,825 at the rate of $3.50 per $1,000.
[11] Occupation taxes levied on a valuation of $3,236,945 at the rate of $3.50 per $1,000.
[12] Occupation taxes levied on a valuation of $329,925, at the rate of $9.50 per $1,000.
[13] Occupation taxes levied on a valuation of $2,102,250, at the rate of $4 per $1,000.
[14] $17,452 levied on polls at $1 each and $5,110 levied on occupations valued at $729,965, at the rate of $7 per $1,000.

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ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1918—Continued.

this table, see p. 106.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						City number.
Subject to the general property tax.		Subject to special property taxes (assessed valuation).	Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxes.	
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			$18.15	$17.88	$2.00	$1,137,394	$1,089,332	$16.73			$48,062	102
			14.90	14.90	2.00	900,986	864,772	13.28			36,214	
$891.40	$891.40		6.40	6.40	1.00	389,553	371,446	5.70			18,107	
891.40	891.40		8.50	8.50	1.00	511,433	493,326	7.58			18,107	
1,059.46	1,157.21		[3] 3.25	[3] 2.98	(4)	236,408	224,560	3.45			11,848	
			24.87	12.26		745,983	714,370	11.97			31,613	110
			20.00	10.00		599,277	578,202	9.69			21,075	
483.69	967.38		10.00	5.00		288,822	288,822	4.84				
483.69	967.38		10.00	5.00	(5)	310,455	289,380	4.85			21,075	
467.82	1,009.86		[2] 4.87	[3] 2.26	(6)	146,706	136,168	2.28			10,538	
			22.84	15.22		564,745	538,210	12.86			26,535	159
			19.00	12.67		464,861	438,326	10.47			26,535	
			10.00	6.67		230,698	230,698	5.51				
551.16	826.74		9.00	6.00	(7)	234,163	207,628	4.96			26,535	
551.16	826.74		9.00	6.00		234,163	207,628	4.96			26,535	
622.14	935.37		[3] 3.84	[3] 2.55		99,884	99,884	2.39				
			21.80	13.85		519,518	479,080	15.53			40,438	218
			18.50	11.76		426,373	392,836	12.73			33,537	
754.48	1,077.83		8.50	5.95	(8)	212,682	197,869	6.41			14,813	
631.90	1,087.11		10.00	5.81	(9)	213,691	194,967	6.32			18,724	
848.21	1,335.02		[3] 3.30	[3] 2.09	(10)	93,145	86,244	2.80			6,901	
			22.60	17.34	1.00	1,215,646	1,187,854	15.51			27,792	88
			19.00	15.20	1.00	1,037,304	1,020,841	13.33			16,463	
			8.50	6.80		456,692	456,692	5.96				
701.49	877.37		10.50	8.40	1.00	580,612	564,149	7.37			16,463	
701.49	807.37		[3] 3.60	[3] 2.14	(11)	178,342	167,013	2.18			11,329	
605.80	1,019.27											
			23.50	17.41	1.00	1,311,377	1,292,579	17.64			18,798	91
			19.50	14.62	1.00	1,063,586	1,053,197	14.37			10,389	
737.08	982.77		9.50	7.12	(12)	516,230	513,096	7.00			3,134	
737.08	982.77		10.00	7.50	1.00	547,356	540,101	7.37			7,255	
816.71	1,170.05		4.00	2.79	(13)	247,791	239,382	3.27			8,409	
			18.53	14.84		1,049,895	1,006,646	14.28			43,249	95
			15.00	11.98		829,694	801,293	11.37			28,401	
758.01	948.47		7.00	5.59	(14)	396,499	373,937	5.31			22,562	
758.01	948.47		8.00	6.39	(15)	433,195	427,356	6.06			5,839	
825.32	1,019.87		[3] 3.53	[3] 2.86	(16)	220,201	205,353	2.91			14,848	
			18.91	12.79	1.00	617,417	596,588	11.54			20,829	128
			16.00	10.66	1.00	488,633	477,422	9.24			11,211	
			8.00	5.33		238,711	238,711	4.62				
577.38	866.06		8.00	5.33	1.00	249,922	238,711	4.62			11,211	
577.38	866.06		[3] 2.91	[3] 2.13	(17)	128,784	119,166	2.30			9,618	
792.96	1,081.62											
			25.95	16.66	1.00	788,864	758,799	15.73			30,065	140
			21.50	12.90	1.00	587,783	574,146	11.90			13,637	
			10.75	6.45		287,073	287,073	5.95				
553.93	923.22		10.75	6.45	1.00	300,710	287,073	5.95			13,637	
553.93	923.22		[3] 4.45	[3] 3.76	(18)	201,081	184,653	3.83			16,428	
861.48	1,018.92											
			29.03	16.06		695,808	656,262	15.65			39,546	158
			23.50	12.93		549,383	517,784	12.35			31,599	
525.67	955.76		12.50	6.88	(19)	292,225	275,417	6.57			16,808	
525.67	955.76		11.00	6.05	(20)	257,158	242,367	5.78			14,791	
597.42	1,054.85		[3] 5.53	[3] 3.13	(21)	146,425	138,478	3.30			7,947	
			20.29	10.49		316,494	299,561	9.37			16,933	210
			17.50	8.75		252,297	237,101	7.42			15,196	
423.80	847.61		8.50	4.25	(22)	122,544	115,163	3.60			7,381	
423.80	847.61		9.00	4.50	(23)	129,753	121,938	3.82			7,815	
700.35	1,124.62		[3] 2.79	[3] 1.74	(24)	64,197	62,460	1.95			1,737	
			19.87	19.87	0.50	43,606,266	43,554,432	25.09			51,834	3
			19.87	19.87	0.50	43,606,266	43,554,432	25.09			51,834	
1,402.04	1,402.04		[3] 13.51	[3] 13.51	0.50	32,921,143	32,869,309	18.94			51,834	
1,018.86	1,018.86		6.00	6.00		10,609,518	10,609,518	6.11				
(25)	(25)		[3] 0.36	[3] 0.36		75,605	75,605	(26)				
			23.47	22.20		19,835,232	19,665,833	33.55			169,399	9
			16.97	16.02		19,835,232	19,665,833	33.55			169,399	
1,369.12	1,441.18		[3] 13.34	[3] 12.67		10,708,139	10,708,139	18.27				
1,757.64	1,903.31		[3] 3.63	[3] 3.35	(27)	3,910,251	3,740,852	6.38			169,399	
1,369.12	1,441.18		6.50	6.18		5,216,842	5,216,842	8.90				

[15] Occupation taxes levied on a valuation of $729,965, at the rate of $8 per $1,000.
[16] Occupation taxes levied on a valuation of $4,242,300, at the rate of $3.50 per $1,000.
[17] Poll tax levied at the rate of 50 cents for single men and 25 cents for married men.
[18] Occupation taxes levied on a valuation of $3,650,640, at the rate of $4.50 per $1,000.
[19] Occupation taxes levied on a valuation of $1,344,640, at the rate of $12.50 per $1,000.
[20] Occupation taxes levied on a valuation of $1,344,640, at the rate of $11 per $1,000.
[21] Occupation taxes levied on a valuation of $1,324,464, at the rate of $6 per $1,000.
[22] Occupation taxes levied on a valuation of $868,310, at the rate of $8.50 per $1,000.
[23] Occupation taxes levied on a valuation of $868,310, at the rate of $9 per $1,000.
[24] Occupation taxes levied on a valuation of $868,310, at the rate of $2 per $1,000.
[25] Valuation of personal property included with that of real property.
[26] Per capita not computed; population not known.
[27] Occupation taxes levied on a valuation of $48,399,590, at the rate of $3.50 per $1,000.

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TABLE 30.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[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]		
		Subject to the general property tax.				Subject to special property taxes.			
		Total.	Real property.	Personal property.	Other property.		Real property.	Personal property.	Other property.
	PENNSYLVANIA—continued.								
60	Reading								
	Government of city								
	City corporation	$63,742,215	[2] $63,742,215	([3])			70	70	
	School district	63,742,215	[2] 63,742,215	([3])			70	70	
	Government of county	79,990,991	[2] 79,990,991	([3])			67	[4] 67	
41	Scranton								
	Government of city								
	City corporation	104,121,555	104,019,225	$102,330			70	70	
	School district	104,121,555	104,019,225	102,330			70	70	
	Government of county	122,210,243	104,777,701	17,432,542			70	100	
83	Wilkes-Barre								
	Government of city								
	City corporation	69,845,662	69,717,152	128,510			67	30	
	School district	69,845,662	69,717,152	128,510			67	30	
	Government of county	91,124,631	76,386,819	14,737,812			70	[4] 70	
198	Williamsport								
	Government of city								
	City corporation	16,494,920	16,463,300	31,620			67	40	
	School district	16,022,575	15,988,895	33,680			67	40	
	Government of county	17,824,239	11,676,865	6,147,374			50	[4] 75	
125	York								
	Government of city								
	City corporation	26,876,208	26,825,958	50,250			67	67	
	School district	26,876,208	26,825,958	50,250			67	67	
	Government of county	30,609,350	21,803,866	8,805,484			55	[4] 71	
	RHODE ISLAND.								
222	Newport								
	Government of city	67,929,500	39,873,038	28,056,462			100	100	
	Government of state	67,929,500	39,873,038	28,056,462			100	100	
109	Pawtucket								
	Government of city	67,031,693	50,549,220	16,482,473			100	100	
	Government of state	67,031,693	50,549,220	16,482,473			100	100	
26	Providence								
	Government of city	388,732,300	231,868,240	156,864,060			100	100	
	Government of state	388,732,300	231,868,240	156,864,060			100	100	
146	Woonsocket								
	Government of city	36,155,625	24,382,100	11,773,525			100	100	
	Government of state	36,155,625	24,382,100	11,773,525			100	100	
	SOUTH CAROLINA.								
108	Charleston								
	Government of city								
	City corporation	22,316,315	16,027,445	6,288,870			42	42	
	School district	22,316,315	16,027,445	6,288,870			42	42	
	Government of state	22,796,776	16,296,455	6,500,321			42	42	
	Government of county	22,796,776	16,296,455	6,500,321			42	42	
194	Columbia								
	Government of city								
	City corporation	15,780,670	11,083,475	4,697,195			25	[15] 25	
	School district	15,780,670	11,083,475	4,697,195			25	[15] 25	
	Government of state	15,780,670	11,083,475	4,697,195			25	[15] 25	
	Government of county	15,780,670	11,083,475	4,697,195			25	[15] 25	
	TENNESSEE.								
107	Chattanooga								
	Government of city	36,381,141	26,537,740	6,671,580	$3,171,821		50	50	85
	Government of state	36,381,141	26,537,740	6,671,580	3,171,821		50	50	85
	Government of county	36,381,141	26,537,740	6,671,580	3,171,821		50	50	85
172	Knoxville								
	Government of city	34,143,494	27,140,755	5,327,720	1,675,019		70	42	85
	Government of state	34,143,494	27,140,755	5,327,720	1,675,019		70	42	85
	Government of county	34,143,494	27,140,755	5,327,720	1,675,019		70	42	85
40	Memphis								
	Government of city	122,595,026	96,923,390	13,295,997	12,375,639		60	60	85
	Government of state	101,563,929	75,455,085	13,733,205	12,375,639		50	60	85
	Government of county	101,563,929	75,455,085	13,733,205	12,375,639		50	60	85
51	Nashville								
	Government of city	83,345,178	64,493,640	12,231,650	6,619,888		90	90	85
	Government of state	71,838,688	57,137,020	8,081,780	6,619,888		85	85	85
	Government of county	71,838,688	57,137,020	8,081,780	6,619,888		85	85	85

[1] For property subject to the general property tax.
[2] Value of personal property included with that of real property.
[3] Basis for all personal property except money at interest, which is assessed on a basis of 100 per cent.
[4] Average rate.
[5] Occupation taxes levied on a valuation of $3,875,300, at the rate of $3 per $1,000.
[6] Occupation taxes levied on a valuation of $2,639,275, at the rate of $10 per $1,000.
[7] Occupation taxes levied on a valuation of $4,723,555, at the rate of $5.75 per $1,000.
[8] Occupation taxes levied on a valuation of $3,188,429, at the rate of $7.50 per $1,000.
[9] Occupation taxes levied on a valuation of $3,188,429, at the rate of $7 per $1,000.

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ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1918—Continued.

this table, see p. 106.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						City number.
Subject to the general property tax.		Subject to special property taxes (assessed valuation).	Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxes.	
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			$19.29	$13.64	$2.00	$1,353,167	$1,282,923	$11.50			$70,244	60
			16.00	11.20	2.00	1,078,493	1,019,875	9.14			58,618	
$571.13	$815.90		10.00	7.00	1.00	666,731	637,422	5.71			29,309	
571.13	815.90		6.00	4.20	1.00	411,762	382,453	3.43			29,309	
716.72	967.90		[4] 3.29	[4] 2.44	(5)	274,674	263,048	2.36			11,626	
			24.73	17.48	1.00	2,762,287	2,674,574	17.89			87,713	41
			19.23	13.46	1.00	2,062,618	2,002,065	13.39			60,553	
696.27	994.68		[4] 9.23	[4] 6.46	1.00	995,011	960,850	6.43			34,161	
696.27	994.68		10.00	7.00	(5)	1,067,607	1,041,215	6.96			26,392	
817.24	1,117.52		[4] 5.50	[4] 4.02	(7)	699,669	672,509	4.50			27,160	
			20.02	13.70		1,577,885	1,515,387	19.35			62,498	83
			14.50	9.65		1,058,995	1,012,763	12.93			46,232	
891.64	1,340.47		7.50	4.99	(5)	547,756	523,843	6.69			23,913	
891.64	1,340.47		7.00	4.66	(5)	511,239	488,920	6.24			22,319	
1,163.28	1,583.11		[4] 5.52	[4] 4.05	(10)	518,890	502,624	6.42			16,266	
			31.98	20.92	2.20	559,038	529,707	15.52			29,331	198
			26.00	17.31	2.20	443,997	423,198	12.40			20,799	
483.40	726.02		14.00	9.32	1.20	242,727	230,928	6.77			11,799	
469.55	705.32		12.00	7.99	1.00	201,270	192,270	5.63			9,000	
522.35	865.14		[4] 5.98	[4] 3.61	(11)	115,041	106,509	3.12			8,532	
			20.86	14.00		605,366	586,821	11.12			18,545	125
			16.50	11.25		467,923	453,457	8.59			14,466	
509.31	763.96		9.50	6.58	(12)	273,653	265,324	5.03			8,329	
509.31	763.96		7.00	4.67	(13)	194,270	188,133	3.56			6,137	
580.05	918.50		[4] 4.36	[4] 2.75	(14)	137,443	133,364	2.53			4,079	
			11.86	11.86	1.00	806,219	805,361	26.33			858	222
2,221.01	2,221.01		[4] 10.66	[4] 10.66	1.00	724,704	723,846	23.67			858	
2,221.01	2,221.01		1.20	1.20		81,515	81,515	2.66				
			16.97	16.97	1.00	1,148,814	1,137,570	18.75			11,244	109
1,104.93	1,104.93		[4] 15.77	[4] 15.77	1.00	1,068,376	1,057,132	17.43			11,244	
1,104.93	1,104.93		1.20	1.20		80,438	80,438	1.32				
			15.06	15.06	1.00	5,898,634	5,854,471	22.63			44,163	26
1,502.86	1,502.86		[4] 13.86	[4] 13.86	1.00	5,432,155	5,387,992	20.83			44,163	
1,502.86	1,502.86		1.20	1.20		466,479	466,479	1.80				
			16.12	16.12	1.00	590,863	582,832	12.85			8,031	146
796.99	796.99		[4] 14.92	[4] 14.92	1.00	547,476	539,445	11.89			8,031	
796.99	796.99		1.20	1.20		43,387	43,387	0.96				
			56.62	23.78	1.00	1,278,523	1,271,889	20.83			6,634	108
			39.50	16.59	1.00	888,128	881,494	14.44			6,634	
365.59	870.46		34.50	14.49		769,913	769,913	12.61				
365.59	870.46		5.00	2.10	1.00	118,215	111,581	1.83			6,634	
373.47	889.21		8.50	3.57		193,773	193,773	3.17				
373.47	889.21		8.62	3.62		196,622	196,622	3.22				
			43.75	11.16	2.00	700,060	690,404	19.63			9,656	194
			24.50	6.25	1.50	394,008	386,626	11.00			7,382	
448.76	1,759.27		18.00	4.59	0.50	286,326	284,052	8.08			2,274	
448.76	1,759.27		6.59	1.66	1.00	107,682	102,574	2.92			5,108	
448.76	1,759.27		8.50	2.17		134,136	134,136	3.81				
448.76	1,759.27		10.75	2.74	0.50	171,916	169,642	4.82			2,274	
			36.00	18.67	1.00	1,318,768	1,309,721	21.40			9,047	107
594.46	1,146.24		17.50	9.08		636,670	636,670	10.40				
594.46	1,146.24		5.00	2.59	1.00	190,953	181,906	2.97			9,047	
594.46	1,146.24		13.50	7.00		491,145	491,145	8.03				
			34.50	22.05	3.00	1,208,406	1,177,950	30.23			30,456	172
876.42	1,371.43		16.50	10.54	1.00	573,520	563,368	14.46			10,152	
876.42	1,371.43		5.00	3.20	1.00	180,869	170,717	4.38			10,152	
876.42	1,371.43		13.00	8.31	1.00	454,017	443,865	11.39			10,152	
			34.30	19.88		3,851,687	3,851,687	25.36				40
807.20	1,305.39		17.50	10.82		2,145,413	2,145,413	14.13				
668.72	1,240.20		5.00	2.70	(16)	507,820	507,820	3.34			(16)	
668.72	1,240.20		11.80	6.36		1,198,454	1,198,454	7.89				
			30.00	26.19	1.00	2,349,700	2,327,758	19.70			21,942	51
705.50	787.55		15.00	13.44		1,250,178	1,250,178	10.58				
608.10	715.41		5.00	4.25	1.00	381,135	359,193	3.04			21,942	
608.10	715.41		10.00	8.50		718,387	718,387	6.08				

[10] Occupation taxes levied on a valuation of $2,804,420, at the rate of $5.80 per $1,000.
[11] Occupation taxes levied on a valuation of $1,218,900 at the rate of $7 per $1,000.
[12] Occupation taxes levied on a valuation of $876,740 at the rate of $9.50 per $1,000.
[13] Occupation taxes levied on a valuation of $876,740 at the rate of $7 per $1,000.
[14] Occupation taxes levied on a valuation of $906,480 at the rate of $4.50 per $1,000.
[15] Basis for all personal property except bank stock, which is assessed at 42 per cent.
[16] Not reported.

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TABLE 30.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[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]		
		Subject to the general property tax.				Subject to special property taxes.			
		Total.	Real property.	Personal property.	Other property.		Real property.	Personal property.	Other property.
	TEXAS.								
193	Austin								
	Government of city								
	City corporation	$26,755,838	$18,973,043	$7,782,795			75	75	
	School district	26,759,838	18,977,043	7,782,795			75	75	
	Government of state	23,812,695	16,696,773	7,115,922			67	67	
	Government of county	23,812,695	16,696,773	7,115,922			67	67	
44	Dallas								
	Government of city	136,988,075	102,819,375	34,168,700			50	50	
	Government of state	136,988,075	102,819,375	34,168,700			50	50	
	Government of county	136,988,075	102,819,375	34,168,700			50	50	
96	El Paso								
	Government of city	59,246,170	46,905,220	12,340,950			60	60	
	Government of state	51,585,593	[4] 51,585,593	([4])			53	53	
	Government of county	51,585,593	[4] 51,585,593	([4])			53	53	
59	Fort Worth								
	Government of city	68,104,154	51,528,486	16,575,668			67	67	
	Government of state	91,510,070	69,244,200	22,265,870			90	90	
	Government of county	91,510,070	69,244,200	22,265,870			90	90	
154	Galveston								
	Government of city	42,138,646	34,315,670	7,822,976			70	50	
	Government of state	42,138,646	34,315,670	7,822,976			70	50	
	Government of county	42,138,646	34,315,670	7,822,976			70	50	
53	Houston								
	Government of city	134,552,670	117,440,750	17,111,920			70	50	
	Government of state	126,343,258	106,767,115	19,576,143			67	67	
	Government of county	126,343,258	106,767,115	19,576,143			67	67	
45	San Antonio								
	Government of city								
	City corporation	110,972,179	85,181,950	25,790,229			75	60	
	School district	110,972,179	85,181,950	25,790,229			75	60	
	Government of state	140,443,650	102,523,854	37,919,796			90	88	
	Government of county	140,443,650	102,523,854	37,919,796			90	88	
197	Waco								
	Government of city	39,274,740	27,797,370	11,477,370			85	85	
	Government of state	29,456,054	20,848,027	8,608,027			64	64	
	Government of county	29,456,054	20,848,027	8,608,027			64	64	
	UTAH.								
208	Ogden								
	Government of city								
	City corporation	33,363,124	23,631,858	9,731,266			100	100	
	School district	33,363,124	23,631,858	9,731,266			100	100	
	Government of state	33,363,124	23,631,858	9,731,266			100	100	
	Government of county	33,363,124	23,631,858	9,731,266			100	100	
49	Salt Lake City								
	Government of city								
	City corporation	177,465,541	128,407,430	49,058,111			100	100	
	School district	177,465,541	128,407,430	49,058,111			100	100	
	Government of state	177,465,541	128,407,430	49,058,111			100	100	
	Government of county	177,465,541	128,407,430	49,058,111			100	100	
	VIRGINIA.								
201	Lynchburg								
	Government of city	37,167,775	19,656,510	17,511,265			75	[5] 100	
	Government of state	40,783,829	19,686,510	21,097,319			75	[5] 100	
74	Norfolk								
	Government of city	99,462,891	69,580,275	29,882,616			[6] 75	[7] 50	
	Government of state	101,910,934	69,580,825	32,330,109			[6] 75	[8] 50	
164	Portsmouth								
	Government of city	16,492,861	12,787,542	3,705,319			55	[9] 55	
	Government of state	15,967,044	13,146,850	2,820,194			55	[9] 55	
36	Richmond								
	Government of city	198,228,602	129,200,281	69,028,321			75	[9] 90	
	Government of state	208,888,954	128,857,308	80,031,646			75	[9] 90	
144	Roanoke								
	Government of city	37,936,140	27,738,518	10,197,622		$25,445	50	[9] 50	
	Government of state	39,406,909	27,738,518	11,668,391			50	[10] 50	
	WASHINGTON.								
196	Bellingham								
	Government of city								
	City corporation	10,730,700	8,154,084	2,576,616			40	40	
	School district	11,322,350	8,586,426	2,735,924			40	40	
	Government of state	10,730,700	8,154,084	2,576,616			40	40	
	Government of county	10,730,700	8,154,084	2,576,616			40	40	
183	Everett								
	Government of city								
	City corporation	13,799,213	10,294,960	3,504,253			50	50	
	School district	14,655,408	10,787,075	3,868,333			50	50	
	Government of state	13,799,213	10,294,960	3,504,253			50	50	
	Government of county	13,799,213	10,294,960	3,504,253			50	50	

[1] For property subject to the general property tax.
[2] Not reported.
[3] Average rate.
[4] Valuation of personal property included with that of real property.
[5] Basis of assessment for all personal property except tangible personal, which is assessed at 70 per cent and stocks assessed at 80 per cent.

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ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1918—Continued.

this table, see p. 106.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						
Subject to the general property tax.		Subject to special property taxes (assessed valuation).	Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxes.	City number.
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			$32.00	$23.13	$1.75	$832,423	$823,629	$23.13			$8,594	193
			21.00	15.76		561,890	561,890	15.78				
$751.32	$1,001.75		16.50	12.38		441,471	441,471	12.40				
751.32	1,001.75		4.50	3.38		120,419	120,419	3.38				
668.67	998.02		6.00	4.02	1.50	150,242	142,876	4.01			7,366	
668.67	998.02		5.00	3.35	0.25	120,291	119,063	3.34			1,228	
			29.60	14.80		4,054,847	4,054,847	30.87				44
1,042.72	2,085.44		18.90	9.45		2,589,075	2,589,075	19.71				
1,042.72	2,085.44		6.00	3.00	(1)	821,928	821,928	6.26			(1)	
1,042.72	2,085.44		4.70	2.35		643,844	643,844	4.90				
			33.07	18.86	1.75	1,866,719	1,851,844	26.39			14,875	96
844.36	1,407.26		[3] 19.07	[3] 11.44		1,129,645	1,120,645	16.10				
735.18	1,387.14		6.00	3.18	1.50	322,264	309,514	4.41			12,750	
735.18	1,387.14		8.00	4.24	0.25	414,810	412,685	5.88			2,125	
			30.50	23.20		2,358,047	2,358,047	21.04				59
607.45	906.65		18.50	12.40		1,259,927	1,259,927	11.24				
816.22	906.91		6.00	5.40	(2)	549,060	549,060	4.90			(2)	
816.22	906.91		6.00	5.40		549,060	549,060	4.90				
			36.00	23.46		1,516,991	1,516,991	35.45				154
984.98	1,511.61		19.00	12.38		800,634	800,634	18.71				
984.98	1,511.61		6.00	3.91	(1)	252,832	252,832	5.91			(1)	
984.98	1,511.61		11.00	7.17		463,525	463,525	10.83				
			33.10	22.05	1.50	4,367,539	4,346,149	37.18			21,390	53
1,151.22	1,728.27		20.00	13.32		2,691,053	2,691,053	23.02				
1,080.98	1,621.48		6.00	4.00	1.50	779,449	758,059	6.49			21,390	
1,080.98	1,621.48		7.10	4.73		897,037	897,037	7.67				
			33.67	26.04	1.50	4,101,317	4,081,067	31.39			20,250	45
			21.97	15.57		2,437,876	2,437,876	18.75				
853.36	1,203.92		[3] 17.47	[3] 12.38		1,938,501	1,938,501	14.91				
853.36	1,203.92		4.50	3.19		499,375	499,375	3.84				
1,079.99	1,207.35		6.00	5.37	1.50	862,912	842,662	6.48			20,250	
1,079.99	1,207.35		5.70	5.10		800,529	800,529	6.16				
			28.30	21.99		1,015,251	1,015,251	29.71				197
1,149.32	1,352.15		18.50	15.72		726,582	726,582	21.26				
861.99	1,346.86		6.00	3.84	(2)	176,736	176,736	5.17			(2)	
861.99	1,346.86		3.80	2.43		111,933	111,933	3.28				
			20.71	20.71	2.00	694,918	690,950	21.37			3,968	208
			11.59	11.59	2.00	390,647	386,679	11.96			3,968	
1,031.54	1,031.54		7.25	7.25	2.00	245,851	241,883	7.48			3,968	
1,031.54	1,031.54		4.34	4.34		144,796	144,796	4.48				
1,031.54	1,031.54		5.00	5.00		166,815	166,815	5.16				
1,031.54	1,031.54		4.12	4.12		137,456	137,456	4.25				
			20.29	20.29		3,600,775	3,600,775	29.61				49
			12.69	12.69		2,252,037	2,252,037	18.52				
1,459.14	1,459.14		6.75	6.75		1,197,892	1,197,892	9.85				
1,459.14	1,459.14		5.94	5.94		1,054,145	1,054,145	8.67				
1,459.14	1,459.14		5.00	5.00		887,328	887,328	7.30				
1,459.14	1,459.14		2.60	2.60		461,410	461,410	3.79				
			15.17	12.38	2.50	592,277	575,617	17.16			16,660	201
1,108.06	1,362.54		[3] 11.98	[3] 9.74	1.50	455,339	445,343	13.28			9,996	
1,215.87	1,473.52		[3] 3.19	[3] 2.64	1.00	136,938	130,274	3.88			6,664	
			17.87	12.18	1.50	1,812,647	1,782,797	19.40			29,850	74
1,082.11	1,587.63		[3] 15.75	[3] 10.73	0.50	1,576,825	1,566,875	17.05			9,950	
1,108.74	1,613.21		[3] 2.12	[3] 1.45	1.00	235,822	215,922	2.35			19,900	
			18.83	11.07	1.50	318,602	308,882	7.59			9,720	164
405.30	686.47		[3] 17.37	[3] 10.22	0.50	288,752	285,512	7.02			3,240	
392.38	674.14		[3] 1.46	[3] 0.85	1.00	29,850	23,370	0.57			6,480	
			15.62	12.94	2.00	3,198,791	3,122,209	19.65			76,582	36
1,247.74	1,525.74		[3] 13.17	[3] 10.77	1.00	2,648,134	2,609,843	16.43			38,291	
1,314.84	1,529.92		[3] 2.45	[3] 2.17	1.00	550,657	512,366	3.22			38,291	
			16.08	8.91	2.00	634,900	613,238	13.25	$254	$0.01	21,408	144
819.67	1,462.70	0.55	[3] 14.06	[3] 7.88	1.00	544,515	533,557	11.53	254	0.01	10,704	
851.45	1,670.66		[3] 2.02	[3] 1.03	1.00	90,385	79,681	1.72			10,704	
			56.04	22.41		608,659	608,659	17.72				196
			27.42	10.97		301,519	301,519	8.78				
312.28	780.71		[3] 15.10	[3] 6.04		162,054	162,054	4.72				
312.28	780.71		[3] 12.32	[3] 4.93		139,465	139,465	4.06				
312.28	780.71		9.66	3.86		103,659	103,659	3.02				
312.28	780.71		18.96	7.58		203,481	203,481	5.92				
			54.69	27.35		764,430	764,430	20.55				183
			30.86	15.43		435,664	435,664	11.71				
370.90	741.79		19.38	9.60		267,360	267,360	7.19				
370.90	741.79		[3] 11.48	[3] 5.74		168,304	168,304	4.52				
370.90	741.79		8.35	4.18		115,223	115,223	3.10				
370.90	741.79		15.48	7.74		213,543	213,543	5.74				

[1] Basis of assessment for all real property except public service corporations, which are assessed at 50 per cent.
[2] Basis of assessment for all personal property except tangible personal, assessed at 66 per cent, and bank stock, assessed at 100 per cent.
[3] Basis of assessment for all personal property except tangible personal, assessed at 66 per cent, money, city and county bonds, and bank stock, assessed at 100 per cent.
[4] Basis of assessment for all personal property except intangible, which is assessed on a basis of 100 per cent.
[5] Basis of assessment for all personal property except money and city and county bonds, which are assessed on a basis of 100 per cent.

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TABLE 30.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[For a text discussion o

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[1]		
		Subject to the general property tax.				Subject to special property taxes.			
		Total.	Real property.	Personal property.	Other property.		Real property.	Personal property.	Other property.
	WASHINGTON—continued.								
19	Seattle								
	Government of city								
	City corporation	$216,626,540	$176,370,568	$40,255,972			46	46	
	County	216,626,540	176,370,568	40,255,972			46	46	
	School district	220,521,431	178,452,270	42,069,161			46	46	
	Port of Seattle	216,626,540	176,370,568	40,255,972			46	46	
	Government of state	216,626,540	176,370,568	40,255,972			46	46	
38	Spokane								
	Government of city								
	City corporation	81,412,923	66,410,907	15,002,016			50	50	
	School district	82,259,353	67,177,348	15,082,005			50	50	
	Government of state	81,412,923	66,410,907	15,002,016			50	50	
	Government of county	81,412,923	66,410,907	15,002,016			50	50	
52	Tacoma								
	Government of city								
	City corporation	55,397,955	46,295,758	9,102,197			47	47	
	School district	57,360,807	47,380,137	9,980,670			47	47	
	Park district	55,397,955	46,295,758	9,102,197			47	47	
	Government of state	55,397,955	46,295,758	9,102,197			47	47	
	Government of county	55,397,955	46,295,758	9,102,197			47	47	
	WEST VIRGINIA.								
214	Charleston								
	Government of city								
	City corporation	43,357,474	28,570,010	11,049,840	$3,737,624		100	100	100
	School district	43,357,474	28,570,010	11,049,840	3,737,624		100	100	100
	Government of state	43,357,474	28,570,010	11,049,840	3,737,624		100	100	100
	Government of county	43,357,474	28,570,010	11,049,840	3,737,624		100	100	100
136	Huntington								
	Government of city								
	City corporation	46,356,375	28,764,000	11,990,657	5,601,718		100	100	100
	School district	46,356,375	28,764,000	11,990,657	5,601,718		100	100	100
	Government of state	46,356,375	28,764,000	11,990,657	5,601,718		100	100	100
	Government of county	46,356,375	28,764,000	11,990,657	5,601,718		100	100	100
152	Wheeling								
	Government of city								
	City corporation	70,339,344	39,783,200	23,932,695	6,623,449		100	100	100
	School district	70,339,344	39,783,200	23,932,695	6,623,449		100	100	100
	Government of state	70,339,344	39,783,200	23,932,695	6,623,449		100	100	100
	Government of county	70,339,344	39,783,200	23,932,695	6,623,449		100	100	100
	WISCONSIN.								
227	Green Bay								
	Government of city	31,169,785	23,570,610	7,599,175		$1,407,639	100	100	
	Government of state	31,169,785	23,570,610	7,599,175		1,251,239	100	100	
	Government of county	31,169,785	23,570,610	7,599,175		1,251,239	100	100	
206	Kenosha								
	Government of city	37,434,670	25,959,225	11,475,445		1,271,480	98	98	
	Government of state	37,434,670	25,959,225	11,475,445		1,271,480	98	98	
	Government of county	37,434,670	25,959,225	11,475,445		1,271,480	98	98	
212	La Crosse								
	Government of city	26,452,344	18,870,097	7,582,247		375,097	92	92	
	Government of state	26,452,344	18,870,097	7,582,247		375,097	92	92	
	Government of county	26,452,344	18,870,097	7,582,247		375,097	92	92	
216	Madison								
	Government of city	70,703,240	57,791,875	12,911,365		914,660	100	100	
	Government of state	70,703,240	57,791,875	12,911,365		914,660	100	100	
	Government of county	70,703,240	57,791,875	12,911,365		914,660	100	100	
13	Milwaukee								
	Government of city								
	City corporation	539,457,120	424,980,000	114,477,120		34,799,630	90	86	
	County	539,457,120	424,980,000	114,477,120		30,851,630	90	86	
	Government of state	539,457,120	424,980,000	114,477,120		30,851,630	90	86	
190	Oshkosh								
	Government of city	32,509,820	24,496,805	8,013,015		445,170	98	[2] 94	
	Government of state	32,509,820	24,496,805	8,013,015		445,170	98	[2] 94	
	Government of county	32,509,820	24,496,805	8,013,015		445,170	98	[2] 94	
141	Racine								
	Government of city	53,431,233	41,967,389	11,463,844		3,739,838	92	60	
	Government of state	53,431,233	41,967,389	11,463,844		3,739,838	92	60	
	Government of county	53,431,233	41,967,389	11,463,844		3,739,838	92	60	
142	Superior								
	Government of city	34,653,190	26,036,309	8,616,881		9,814,700	73	70	
	Government of state	34,653,190	26,036,309	8,616,881		1,100,000	73	70	
	Government of county	34,653,190	26,036,309	8,616,881		1,100,000	73	70	

[1] For property subject to the general property tax.

[2] Average rate.

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ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1918—Continued.

this table, see p. 106.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						City number.
Subject to the general property tax.		Subject to special property taxes (assessed valuation).	Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxes.	
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			$52.51	$24.14		$11,406,720	$11,406,720	$31.13				19
			44.92	20.65		9,761,875	9,761,875	26.64				
$591.16	$1,285.12		[1] 24.29	[1] 11.17		5,261,884	5,261,884	14.36				
591.16	1,285.12		[1] 11.88	[1] 5.46		2,572,465	2,572,465	7.02				
591.16	1,285.12		8.00	3.68		1,764,190	1,764,190	4.81				
591.16	1,285.12		0.75	0.34		163,336	163,336	0.45				
591.16	1,285.12		7.59	3.49		1,644,845	1,644,845	4.49				
			41.49	20.75		3,386,466	3,386,466	21.48				38
			24.32	12.16		1,988,065	1,988,065	12.61				
516.40	1,032.79		15.07	7.54		1,227,166	1,227,166	7.78				
516.40	1,032.79		9.25	4.62		763,899	763,899	4.83				
516.40	1,032.79		8.73	4.37		710,979	710,979	4.51				
516.40	1,032.79		8.44	4.22		687,422	687,422	4.36				
			54.70	25.70		3,046,801	3,046,801	25.94				52
			28.22	13.26		1,579,683	1,579,683	13.45				
471.69	1,003.59		18.22	8.56		1,009,019	1,009,019	8.59				
471.69	1,003.59		8.50	4.00		487,567	487,567	4.15				
471.69	1,003.59		1.50	0.70		83,097	83,097	0.71				
471.69	1,003.59		7.50	3.52		415,485	415,485	3.54				
471.69	1,003.59		18.98	8.92		1,051,633	1,051,633	8.95				
			19.65	19.65	$3.00	865,474	851,974	26.95			$13,500	214
			12.60	12.60	2.00	555,304	546,304	17.28			9,000	
1,371.20	1,371.20		5.50	5.50	2.00	247,466	238,466	7.54			9,000	
1,371.20	1,371.20		7.10	7.10		307,838	307,838	9.74				
1,371.20	1,371.20		1.10	1.10	1.00	52,193	47,693	1.51			4,500	
1,371.20	1,371.20		5.95	5.95		257,977	257,977	8.16				
			19.58	19.58	3.00	935,932	907,645	18.64			28,287	136
			14.98	14.98	2.00	713,264	694,406	14.26			18,858	
951.60	951.60		[1] 6.48	[1] 6.48	2.00	319,235	300,377	6.17			18,858	
951.60	951.60		8.50	8.50		394,029	394,029	8.09				
951.60	951.60		1.10	1.10	1.00	60,421	50,992	1.05			9,429	
951.60	951.60		3.50	3.50		162,247	162,247	3.33				
			12.50	12.50	2.00	901,538	879,242	20.08			22,296	152
			8.40	8.40	1.00	601,999	590,851	13.49			11,148	
1,606.03	1,606.03		3.55	3.55	1.00	260,853	249,705	5.70			11,148	
1,606.03	1,606.03		4.85	4.85		341,146	341,146	7.79				
1,606.03	1,606.03		1.10	1.10	1.00	88,521	77,373	1.77			11,148	
1,606.03	1,606.03		3.00	3.00		211,018	211,018	4.82				
			16.83	16.83		544,050	524,563	17.47	$19,487	$0.65		227
1,038.40	1,038.40	$46.89	[1] 12.68	[1] 12.68		408,593	395,168	13.16	13,425	0.45		
1,038.40	1,038.40	41.68	1.26	1.26		41,987	39,388	1.31	2,599	0.09		
1,038.40	1,038.40	41.68	2.89	2.89		93,470	90,007	3.00	3,463	0.11		
			16.00	15.68		616,597	593,995	18.01	17,602	0.53		206
1,125.79	1,148.76	38.24	12.63	12.38		484,083	472,641	14.21	11,442	0.34		
1,125.79	1,148.76	38.24	1.58	1.55		61,769	59,128	1.78	2,641	0.08		
1,125.79	1,148.76	38.24	1.79	1.75		70,745	67,226	2.02	3,519	0.11		
			24.00	22.08		640,050	634,857	19.94	5,193	0.16		212
830.97	903.23	11.78	17.03	15.67		453,868	450,492	14.15	3,376	0.11		
830.97	903.23	11.78	1.69	1.55		45,418	44,639	1.40	779	0.02		
830.97	903.23	11.78	5.28	4.86		140,764	139,726	4.39	1,038	0.03		
			14.00	14.00		1,002,509	989,846	31.61	12,663	0.40		216
2,257.81	2,257.81	29.21	11.35	11.35		810,261	802,030	25.61	8,231	0.26		
2,257.81	2,257.81	29.21	1.24	1.24		89,853	87,953	2.81	1,900	0.06		
2,257.81	2,257.81	29.21	1.41	1.41		102,395	99,863	3.19	2,532	0.08		
			19.80	17.65		11,164,858	10,683,083	24.01	481,775	1.08		13
			18.30	16.31		10,289,736	9,872,060	22.19	417,696	0.94		
1,212.24	1,360.33	78.20	[1] 15.22	[1] 13.56		8,541,080	8,208,781	18.45	332,299	0.75		
1,212.24	1,360.23	69.33	3.08	2.75		1,748,676	1,663,279	3.74	85,397	0.19		
1,212.24	1,360.23	69.33	1.50	1.34		875,102	811,023	1.82	64,079	0.14		
			17.50	17.01		575,109	568,946	15.62	6,163	0.17		190
892.44	918.07	12.22	13.50	13.12		442,870	438,864	12.05	4,006	0.11		
892.44	918.07	12.22	1.37	1.33		45,494	44,569	1.22	925	0.03		
892.44	918.07	12.22	2.63	2.56		86,745	85,513	2.35	1,232	0.03		
			16.68	13.77		943,062	891,287	18.78	51,775	1.09		141
1,125.70	1,363.60	78.79	12.00	9.90		674,669	641,014	13.50	33,655	0.71		
1,125.70	1,363.60	78.79	1.47	1.22		86,434	78,666	1.66	7,768	0.16		
1,125.70	1,363.60	78.79	3.21	2.65		181,959	171,607	3.62	10,352	0.22		
			27.99	20.22		1,105,862	969,979	20.67	135,883	2.89		142
738.37	1,022.24	209.12	[1] 17.86	[1] 12.90		749,626	619,073	13.19	130,553	2.78		
738.37	1,022.24	23.44	2.32	1.68		82,845	80,560	1.72	2,285	0.05		
738.37	1,022.24	23.44	7.81	5.64		273,391	270,346	5.76	3,045	0.06		

[1] Basis in practice for all personal property except $1,216,805, which is assessed on a basis of 100 per cent.

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