

DEPARTMENT OF COMMERCE AND LABOR
BUREAU OF THE CENSUS
E. DANA DURAND, DIRECTOR

SPECIAL REPORTS

FINANCIAL STATISTICS OF CITIES
HAVING A POPULATION
OF OVER 30,000: 1909

PREPARED UNDER THE SUPERVISION OF LE GRAND POWERS,
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CONTENTS.

TEXT.

	Page.
INTRODUCTION.....	11-13
Scope of report.....	11
Object of report.....	11
Differences in governmental organization.....	11
Lack of uniformity in accounting systems.....	11
Census statistics based on comptroller's books.....	11
Differences in methods of conducting business.....	12
Improvement in governmental reports and accounts.....	12
Need for standard terminology in accounting.....	13
Principal classes of financial data.....	13
REVENUES AND COSTS OF GOVERNMENT.....	13-16
Municipal revenues.....	13
Classification of revenues.....	14
Taxes.....	14
Special assessments.....	14
Fines and forfeits.....	14
Escheats.....	15
Revenues from privileges.....	15
Fees and charges.....	15
Subventions and grants.....	15
Donations and gifts.....	15
Pension contributions.....	15
Other revenues.....	15
Municipal governmental costs.....	15
Municipal expenses.....	15
Municipal interest.....	16
Municipal outlays.....	16
SUMMARIES OF MUNICIPAL FINANCIAL TRANSACTIONS.....	16, 17
Importance of accounting summaries.....	16
Summary of municipal revenues and governmental costs.....	16
Summary of revenues and expenses and interest.....	16
RECEIPTS AND PAYMENTS.....	17-21
Receipts.....	17
Payments.....	17
Fiscal year of receipts and payments.....	18
Primary classification of municipal receipts and payments.....	18
Secondary classification of municipal receipts and payments.....	19
Receipts from and payments to the public.....	19
Transfer receipts and payments.....	19
Significance of the secondary classification of municipal receipts and payments.....	20
Subclasses of receipts and payments.....	20
SUMMARIES OF RECEIPTS AND PAYMENTS.....	21
Summary of net receipts from revenues and net payments for governmental costs.....	21
Summary of receipts from revenues and payments for expenses and interest.....	21
Summary of all receipts and payments.....	21
Summary of budgetary receipts and payments.....	21
ASSETS, PROPERTIES, PUBLIC IMPROVEMENTS, LIABILITIES, AND PROPRIETARY INTERESTS.....	21-24
Private and governmental statements of business condition.....	21
Municipal assets.....	22
Classification of assets.....	22
Asset and property accounts.....	23
Municipal liabilities.....	23
Classification of liabilities.....	23
Nominal liabilities.....	24
Municipal proprietary interests.....	24

	Page.
SUMMARIES OF THE CONDITION OF MUNICIPAL BUSINESS.....	24, 25
Municipal balance sheets.....	24
Summary of liabilities and current and invested assets.....	25
Summary of assets, properties, public improvements, liabilities, and proprietary interests.....	25
Comparative value of different summaries.....	25
DESCRIPTION OF GENERAL TABLES.....	26-77
LIST OF CITY NUMBERS.....	78

TEXT TABLES.

Table I.—Summary of net receipts from revenues and net payments for governmental costs, 1902-1909, with percentages of increase over 1902.....	30
Table II.—Specified classes of special property taxes in Massachusetts cities: 1909.....	31
Table III.—Specified classes of special property taxes in New York cities: 1909.....	31
Table IV.—Revenue receipts from specified general licenses, and number of cities reporting such receipts: 1909.....	32
Table V.—Revenue receipts from permits, and number of cities reporting such receipts: 1909.....	32
Table VI.—Specified expenses met from special assessments, and number of cities reporting such assessments: 1909.....	33
Table VII.—Revenue receipts from fees of public administrators, registers, and recorders: 1909.....	33
Table VIII.—Gifts for pension and retirement funds: 1909.....	34
Table IX.—Gifts for park expenses: 1909.....	34
Table X.—Donations for expenses of schools and of libraries and museums: 1909.....	35
Table XI.—Pension contributions for public trust funds: 1909.....	35
Table XII.—Gifts and donations for park and library outlays: 1909.....	35
Table XIII.—Gifts and donations to establish or add to specified public trust funds for municipal uses: 1909.....	36
Table XIV.—Summary of receipts from revenues and payments for expenses of water-supply systems: 1902-1909.....	38
Table XV.—Receipts from revenues of specified public service enterprises included under the heading "All other enterprises," in Table 7.....	38
Table XVI.—Payments by Massachusetts cities to the state on specified accounts: 1909.....	40
Table XVII.—Payments by Massachusetts cities to the state on account of metropolitan waterworks: 1909.....	40
Table XVIII.—Payments for expenses of specified public service enterprises included under the heading "All other enterprises," in Table 9.....	41
Table XIX.—Classification of outlays paid or payable from special assessments or special assessment loans, for purposes other than health conservation and sanitation, and highways: 1909.....	43
Table XX.—Summary of nonrevenue receipts from the public, and payments to the public for purposes other than governmental costs, classified by character of receipt or object of payment, with table in which shown: 1909.....	46
Table XXI.—Summary of transfer receipts and payments, classified by character, with table in which shown: 1909.....	47
Table XXII.—Outlays compared with increase in valuation of properties: 1909.....	52
Table XXIII.—Value of public service enterprises included under the title "All other," in Table 19.....	53
Table XXIV.—Special debt obligations of cities to their public trust funds for municipal uses: 1909.....	55
Table XXV.—Debt obligations shown in Table 22 as issued for miscellaneous general purposes.....	57
Table XXVI.—Amount of loans reported at exceptional rates of interest: 1909.....	58
Table XXVII.—Average nominal rates of interest paid on outstanding debt obligations at the close of the year: 1905-1909.....	60
Table XXVIII.—Average actual or net rates of interest paid by cities having a population of over 300,000 on their funded debt obligations issued in 1909 and 1908.....	61
Table XXIX.—Cities showing changes in average actual or net rate of interest paid on funded debt obligations issued in 1909 as compared with 1908.....	61
Table XXX.—Payments from public trust funds for charities: 1909.....	62
Table XXXI.—Payments from public trust funds for health departments: 1909.....	62
Table XXXII.—Payments from public trust funds for recreation: 1909.....	62
Table XXXIII.—Comparative summary of per capita net receipts from revenues and per capita net payments for governmental costs: 1902-1909.....	64
Table XXXIV.—Comparative summary of per capita net receipts from revenues other than those from public service enterprises: 1902-1909.....	64
Table XXXV.—Comparative summary of per capita payments for expenses other than of public service enterprises: 1902-1909.....	66
Table XXXVI.—Taxes on franchise valuations included under the heading "Taxes," in Table 33.....	68
Table XXXVII.—Taxes on earnings of public service corporations in 5 Wisconsin cities, included under the heading "Licensees," in Table 33.....	69
Table XXXVIII.—Analysis of receipts from major privileges in specified cities: 1909.....	69
Table XXXIX.—Assessed valuations of property subject to general property taxes in cities having two or more rates of levy, with rate and levy for each division of city or class of property: 1909.....	71, 72
Table XL.—Assessed valuation of property subject to special property taxes in cities having two or more rates of levy, with rate and amount of levy for each class of property: 1909.....	73
Table XLI.—Assessed valuation of bank stock and mortgages in New York cities, with amount of taxes levied: 1909.....	73
Table XLII.—Receipts for schools from public trust and investment funds: 1909.....	74
Table XLIII.—Receipts for schools from interest on deposits: 1909.....	74
Table XLIV.—Payments for expenses of vacation schools: 1909.....	76
Table XLV.—Payments for expenses of special schools: 1909.....	77

CONTENTS.

5

GENERAL TABLES.

	Page.
Table 1.—Date of incorporation, population, and area of cities having an estimated population of over 30,000 on June 1, 1909. . . .	81
Table 2.—Net receipts from revenues and net payments for governmental costs, classified by division of the government, source of receipt, and object of payment: 1909.	84
Table 3.—Net receipts from property, business, and poll taxes, licenses and permits, and special assessments: 1909.	98
Table 4.—Receipts from departmental fees, charges, and sales: 1909.	104
Table 5.—Net receipts from fines, forfeits, escheats, subventions, grants, gifts, donations, and pension contributions: 1909.	110
Table 6.—Receipts from interest, rents, and privileges: 1909.	113
Table 7.—Receipts of public service enterprises: 1909.	116
Table 8.—Payments for expenses other than of public service enterprises: 1909.	120
Table 9.—Payments for expenses of public service enterprises: 1909.	132
Table 10.—Payments for interest on city debts: 1909.	135
Table 11.—Payments for outlays: 1909.	138
Table 12.—Receipts from the issue and sale of city debt obligations: 1909.	144
Table 13.—Payments for the redemption and purchase of city debt obligations: 1909.	147
Table 14.—Nonrevenue receipts other than counterbalancing receipts recorded in revenue accounts and receipts from the issue and sale of city debt obligations: 1909.	150
Table 15.—Nongovernmental cost payments other than counterbalancing payments recorded in expense, interest, and outlay accounts and payments for the redemption and purchase of city debt obligations: 1909.	156
Table 16.—Summary of receipts and payments, classified according to character or purpose, and of cash on hand at beginning and close of year: 1909.	159
Table 17.—Municipal service enterprises: Payments for expenses, receipts from the public, and expenses distributed to city departments and accounts: 1909.	162
Table 18.—Amount of specified assets and value of public properties at close of year: 1909.	164
Table 19.—Value at close of year of properties employed or held for specified purposes: 1909.	170
Table 20.—Replacement value of public improvements: 1909.	176
Table 21.—Gross debt and net funded debt at close of year, total and per capita, together with changes during year in funded debt and in sinking fund assets: 1909.	180
Table 22.—Funded debt and special assessment loans at close of year, classified by purpose of issue: 1909.	186
Table 23.—Funded debt and special assessment loans at close of year, classified by year of maturity: 1909.	192
Table 24.—Funded debt, special assessment loans, and revenue loans, at close of year, classified by rate of interest: 1909.	198
Table 25.—Receipts from debt obligations issued and payments for those redeemed, classified by character of obligation: 1909.	201
Table 26.—Par value, premiums, discounts, and interest rates on funded debt obligations issued during the year and outstanding at its close, together with interest rates on funded debt, special assessment loans, and revenue loans outstanding at close of year: 1909.	204
Table 27.—Net receipts from revenues and net payments for governmental costs of public trust funds for municipal uses: 1909.	207
Table 28.—Per capita net receipts from revenues and net payments for governmental costs: 1909.	209
Table 29.—Per cent distribution of net receipts from revenues and of net payments for governmental costs: 1909.	212
Table 30.—Gross payments for expenses other than of public service enterprises, total and per capita: 1909.	216
Table 31.—Per cent distribution of payments for expenses other than of public service enterprises: 1909.	222
Table 32.—Payments for expenses of street cleaning, refuse disposal, street sprinkling, and care of parks, classified according to sources of receipts from which met: 1909.	226
Table 33.—Receipts from public service corporations: 1909.	232
Table 34.—Assessed valuation of property, basis of assessment, and taxes levied: 1909.	240
Table 35.—Summary of appropriations and receipts for schools: 1909.	256
Table 36.—Payments for schools: 1909.	259
Table 37.—Current costs of school services: 1909.	262
Table 38.—Payments for expenses of elementary day schools: 1909.	268
Table 39.—Payments for expenses of secondary day schools: 1909.	271
Table 40.—Payments for expenses of night, normal, and vacation schools: 1909.	274

LETTER OF TRANSMITTAL.

DEPARTMENT OF COMMERCE AND LABOR,
BUREAU OF THE CENSUS,
Washington, D. C., December 16, 1912.

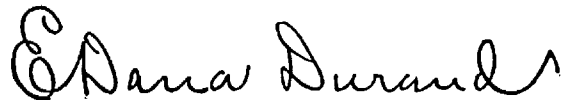
SIR:

I have the honor to transmit herewith the annual report on financial statistics of cities having a population of over 30,000 in 1909, this being the eighth annual report on this subject prepared by the Bureau of the Census.

The statistical tables contained in this report show in detail the financial transactions of the municipal governments, their indebtedness and assets, and the assessed valuation of taxed property. The statistics on financial transactions are analyzed and so presented as to show, both for the whole city and for its important departments, the net costs of conducting the city's business, together with the net revenue collected and the indebtedness incurred for meeting these costs. The rapid increase in the cost of city government and the great interest now taken in city affairs by the general public make these statistics of great importance at the present time. In connection with the financial statistics, the report presents a discussion of accounting terminology, with the hope that the continued consideration of this important subject may lead to greater uniformity in the use of technical accounting terms.

The report was prepared by Le Grand Powers, chief statistician for finance and municipal statistics, assisted by Morris J. Hole, Starke M. Grogan, Lemuel A. Carruthers, Charles P. Smith, and Ernst H. Meyer, whose efficient work in the preparation of the report it is desired to acknowledge.

Very respectfully,



Director of the Census.

HON. CHARLES NAGEL,
Secretary of Commerce and Labor.

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FINANCIAL STATISTICS OF CITIES

1909

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FINANCIAL STATISTICS OF CITIES HAVING A POPULATION OF OVER 30,000: 1909.

INTRODUCTION.

Scope of report.—The present report of the Bureau of the Census is limited to a presentation of what it designates as the “financial statistics,” or statistics of the financial transactions and the financial condition, of cities having a population of over 30,000. The Bureau also publishes what it calls “physical and general statistics” relating to the same cities. Such statistics comprehend data relating to sewers, refuse disposal, highways, parks, police, and kindred subjects, and are published at irregular intervals. In the future they will be published in separate volumes.

Object of report.—In its financial statistics of cities the Bureau of the Census seeks to present in comparable form the most important data contained in the financial reports and records of cities. To secure this object is a task involving many difficulties that grow out of the great differences which exist in the organization of American cities for the purpose of local self-government, the lack of uniformity in their systems of accounting, and the differences in their methods of conducting business. A statement of these differences and of the methods adopted by the Bureau of the Census for overcoming the resulting difficulties is here presented as an aid to the proper use of this report, especially in comparing its figures with those of local reports.

Differences in governmental organization.—In some cities all local governmental activities are administered by a single municipal corporation, while in other cities they are distributed among a number of independent governmental bodies. In the cities of the first class the single municipal corporation is here spoken of as the “city corporation,” and the same term is applied to the municipal corporation exercising the principal authority in the cities of the second class. In the case of the cities where the city corporation forms the only governmental unit, its accounts, of course, furnish all the data required for a complete presentation of the financial statistics of the city, but in order to complete comparable statistics in the case of other cities, it is necessary to secure data from all the different units that constitute the government of the city.

To illustrate the sources of the financial statistics of cities published by the Bureau of the Census, it may be mentioned that the statistics for Chicago include data relating to the city corporation, the school district, three park commissions, the sanitary district, and Cook County, while the statistics for St. Louis include

data relating to the city corporation and the school district. A list of the different governmental units included in the several cities is given in Table 2.

Lack of uniformity in accounting systems.—In some cities the only books of account are those of the treasurer; in other cities additional books are kept by the comptroller, auditor, or other official exercising the duties of comptroller or auditor. In most cities 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 public moneys. The treasurer's accounts always record the flow of cash into and out of the treasury. The accounts of the comptroller are, for most cities, primarily records of moneys received by and of warrants or orders drawn upon the treasurer in settlement of bills or claims, though in a limited but growing number of cities they comprise records of revenues, expenses, interest, outlays, assets, and liabilities.

In cities where the comptroller's books are records of moneys received and warrants or orders drawn, the treasurer's and comptroller's accounts with cash, or with transactions, will agree for a given fiscal period—as a month or a year—if the warrants or orders drawn by the comptroller are all paid within the fiscal period in which they are issued. Those accounts will differ, however, if any warrants or orders remain unpaid at the end of that fiscal period. The accounts of the two officers will further differ in cities in which some classes of payments can be made by the treasurer without the issue of warrants or orders by the comptroller.

In cities in which the comptroller's accounts relate primarily to revenues, expenses, interest, outlays, assets, and liabilities, no direct comparison can be made between the principal accounts of the comptroller and those of the treasurer. Comparison can be made, however, between their accounts with cash and between the comptroller's accounts with claims accrued or bills audited and the treasurer's accounts with audited bills paid.

Census statistics based on comptroller's books.—For cities in which there is a comptroller or auditor the Bureau of the Census bases its statistics primarily upon the records of his office, using those of the treasurer as auxiliary thereto. When, however, there is no

comptroller or auditor, the treasurer's books are used as the basis. The reason for using the accounts of the comptroller in preference to those of the treasurer is twofold: (1) The treasurer's books do not ordinarily classify payments by object or receipts by source, as do the comptroller's or auditor's, and it is only from exhibits of transactions so classified that significant statistics can be compiled; (2) in most cities 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 costs of government (which constitute the most important part of the census statistics of financial transactions), for the reason that as a general rule some of the warrants, orders, or audits issued or recorded in or for any given period are not paid until a subsequent period. The comptroller's or auditor's books, therefore, constitute a more satisfactory source of data for statistics designed to show the cost of operating individual departments and offices and of acquiring and constructing the several classes of properties or public improvements or for computing the unit cost of services rendered or improvements constructed or acquired, such as the cost of education per pupil in the public schools or of the construction or care and maintenance of a particular class of paved highways per thousand square yards of surface.

The reports and accounts of the comptroller or auditor, while constituting the primary basis of the financial statistics compiled by the Bureau of the Census, do not of themselves, as a rule, furnish all the data required for a complete record of the financial transactions of any individual city for a given fiscal period. For the purpose of obtaining such a record, setting forth fully both the costs of government for the given period and their relation to the receipts of cash during that period and the cash on hand at its beginning and close, the Bureau of the Census combines with the treasurer's statement of cash on hand at the beginning and close of the year, and the comptroller's statement of cash receipts and warrants or orders drawn or bills audited during the current year, statements of those liquidated in the current year but drawn or audited in previous years, and of those drawn or audited in the current year but remaining unpaid at its close.

In some of the cities whose affairs are administered by a single municipal corporation all financial transactions are centralized and recorded in the comptroller's or auditor's office, and a complete statement can be compiled from his records. In other cities of this character the comptroller or auditor has authority over and records only a part of the financial transactions, and the final responsibility for other accounts is divided among several officers or boards. In these cities the Bureau of the Census secures statements from the records of each officer or board having such

final responsibility, and the statistics that it presents are obtained by consolidating these statements.

Differences in methods of conducting business.—The data relating to financial transactions secured for the different cities from the books of the comptroller and the treasurer, as described above, will not always be comparable, owing to differences in their methods of conducting business. They will be uniformly comparable only in the case of those cities with methods of transacting business which guarantee the recording of governmental costs in the fiscal year to which those costs relate. In all other cases their comparability will depend upon the extent to which the deferred accounts of different years are in like total amounts and in like amounts for particular functional activities. The Bureau of the Census has hitherto been unable, without the expenditure of more money and the employment of a larger force than it has had at its command, to secure truly comparable statistics for the cities conducting business in a manner which necessitates the recording of some of their expenses in years succeeding the one in which they accrue. It notes with satisfaction, however, that the last few years have witnessed great improvements in the business methods of cities, and that the relative amount of expenses now audited in a fiscal year succeeding the one to which they relate is much less than it formerly was; and it is hoped that the introduction of better business and accounting methods will in a few years eliminate the factor of incomparability to which attention is here called.

Improvement in governmental reports and accounts.—Since the publication of the first report of the Bureau of the Census on statistics of municipal finance, many cities of the United States have greatly improved the form of their financial reports and their methods of accounting. This improvement has had two quite different aspects, one a movement toward uniformity and clarity in published reports, and the other a movement toward the use of accounts of greater administrative value. The act of Congress in 1898 authorizing the annual collection and publication of the official statistics of cities containing over 30,000 inhabitants was a recognition of the need and value of comparative statements of the financial transactions and financial condition 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 of those reports. The same influence 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 creating a state office with power to enforce such uniformity and secure the use of good business methods. Since that time similar laws have been enacted in New York, Massachusetts, Indiana, Iowa, Wisconsin, Minnesota, and Washington. Cooperation between the offices or

bureaus in these states and the Bureau of the Census, and popular discussion, have given a great impetus in all parts of the United States to the movement for standard and uniform municipal reports and for improved methods of municipal accounting. City officials, private accountants, and others have also been making earnest efforts to improve as well as standardize city accounts and to improve the methods of transacting city business. The results of these efforts have been of great value in advancing the cause of good administration and providing a means for greater publicity of municipal affairs. Recent conferences of representatives from the Bureau of the Census with representatives of the state offices or bureaus of uniform municipal accounting of Ohio; Indiana, New York, Massachusetts, and Wisconsin, and others interested in the subject, have, it is believed, by the adoption of an improved classification, opened the way for the publication of better and more uniform reports and the use of accounts which will increase governmental administrative efficiency. As fast as these ends are attained the difficulties and the cost of compiling comparable municipal statistics will decrease, and the utility of the reports will increase.

The establishment of state bureaus or offices with power to enforce the use of uniform accounting and of correct business methods has been the most important single agency at work in recent years for securing better municipal administration and increasing the efficiency of local governments. The Bureau of the Census can never become such an agent for the introduction of practical improvements as these state bureaus and offices are, but it can render them valuable leadership or assistance, and by cooperating with them can aid in the development of accounting principles and terminology, in the standardization of municipal accounts and reports, and in the improvement of methods of municipal administration.

Need for standard terminology in accounting.—The majority of private accountants and municipal accounting officers are giving the most of their thought to the improvement of their own systems of accounts and methods of administration, while the subject of

uniformity of accounts and reports takes second place with them. Until such uniformity is attained, differences will exist in accounting terminology, and schedules and schemes of uniform accounting should be accompanied by explanations of the classifications, definitions of the accounting and financial terms employed, and a statement of the reasons for adopting the classifications and terminology where they differ from the usage of any considerable portion of the commercial or governmental world. The publication and discussion of such classifications and definitions will open the way for the final selection of the terms best adapted for universal use in governmental accounts and for securing further improvement in reports.

Realizing the need of a standard and uniform accounting and financial terminology as a basis for governmental statistics of finance, the Bureau of the Census some years ago made a study of the more important terms used in governmental business. The results of that study have been published in earlier volumes of the reports on the financial statistics of cities having a population of over 30,000. The definitions which were presented in those volumes have been discussed by accountants and city officials, and have been revised from time to time. Some of those previously presented, with a few additional ones, are given in the following pages. A more complete discussion of accounting terminology, together with definitions of terms omitted from this introduction, may be found in the 1906 and 1907 reports on financial statistics of cities.

Principal classes of financial data.—The financial data recorded in city accounts 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 those transactions, for specified periods of time called fiscal periods; and (2) those which when summarized will constitute statements of the financial condition of cities at specified times. The definitions which follow cover the terms that are deemed most important in the classification of data belonging to the class first mentioned.

REVENUES AND COSTS OF GOVERNMENT.

Municipal revenues.—Municipal revenues are those contributions of wealth which are received by municipalities for meeting their expenses, interest, and outlays, and which add to their assets without creating debt liabilities. They are contributions which are obtained by or result from: (1) The levy of taxes and special assessments, the imposition of fines and penalties, the escheat of properties, the performance of services, the sale of materials, and the granting of privileges, incidental to the exercise of the general functions of government; (2) the operation of such public service enterprises as waterworks and gas works; (3) the management of productive properties

and investments, and the loaning of moneys belonging to the city where these are not held subject to conditions of public trusts for municipal uses; (4) grants and subventions by other civil divisions, and gifts, donations, and pension contributions by private individuals and corporations; and (5) the management of productive properties and investments, and the loaning of moneys belonging to the city where these are held subject to conditions of public trusts for municipal uses.

The revenues of a city for a specified fiscal year are revenues which accrue for that year. They comprise the amounts received by the city or that will be received by it from (1) taxes levied to meet the city ap-

propriations of the year; (2) the city's revenues earned during the year by its public service enterprises, productive properties, and investments, or through the performance of services; (3) all other city revenues which become due and collectible during the year that are levied or collected for the fiscal year of the division of the government of the city receiving; and (4) such portion of the city revenues which are levied or collected for a fiscal year that includes a part, but not all, of the days of the fiscal year of the division of the city receiving as the days so included are of a calendar year.

Classification of revenues.—All revenues mentioned under (1) in the paragraph entitled "Municipal revenues," and those listed under (4) which are received for no specific purpose or subject to no specific conditions, are here called *general revenues*; those referred to under (2) and (3) are called *commercial revenues*; and those mentioned under (4) which are received for specified purposes or subject to specified conditions, and all of those described under (5), are called *trust revenues*. The principal general revenues mentioned are taxes and special assessments.

Taxes.—Taxes are general enforced contributions of wealth collected from individuals and corporations for the support of the government and for meeting general public needs, and levied without reference to the special benefits which the contributors may severally derive from the public purposes for which the amounts received are expended.

Property taxes, which constitute the most important American municipal revenue, are direct taxes upon property. They are divided by the Bureau of the Census into two classes, designated, respectively, general and special property taxes.

General property taxes are those direct taxes upon property which are assessed and collected by methods which are practically uniform for all kinds of property, while *special property taxes* are taxes upon specified classes of property assessed and collected by methods which are not applied in the case of taxes upon property in general. All general and most special property taxes are apportioned according to the value of the property subject thereto, and in so far as they are thus apportioned are properly spoken of as *ad valorem taxes*.

General property taxes levied at the same rate upon all property within the territory of the taxing power are here called *general levies of the general property tax*. General property taxes levied upon the property of specified portions of the territory of the taxing power or assessed at different rates in different parts of that territory are here called *local levies of the general property tax*. Both general and local levies may be for a variety of objects and may be authorized by any civil division, and each may receive a specific designation according to the object or purpose of the tax or the civil division for whose benefit it is imposed.

Business taxes are taxes levied upon and collected from persons, natural and corporate, by reason of their business, where the levy and collection are not associated with the granting of a license or permit to carry on such business.

License or permit taxes, in some states called *privilege taxes*, are taxes levied upon and collected from persons, natural and corporate, where the levy and collection are associated with the granting of a license, permit, or privilege for carrying on a particular business or occupation, or for performing a specified act, or enjoying a specified favor.

Revenue levied and collected in connection with the granting of licenses and permits includes, according to the analysis of most writers on public finance, a tax, as already defined, and a compensation for a service, similar to that spoken of in a later paragraph as a "fee." The fee is the charge for the clerical labor of issuing and recording the license or permit, and of supervising the exercise of the general privilege granted thereby, and the tax is the excess over the fee. In no case, however, is it possible to obtain from municipal records a segregation of the fees and taxes which, according to the foregoing analysis, are associated with the granting of licenses and permits. Municipal revenues obtained through the issue of licenses are, however, for the most part of the nature of taxes. The same condition holds with reference to permits, though to a lesser extent. Further, fees are always received in return for services performed, and not for privileges granted, while receipts from licenses and permits are primarily in return for privileges granted, and only incidentally for services performed.

Poll taxes or capitation taxes are taxes assessed upon natural persons without regard to ownership of property. They may be levied uniformly upon all males of a specified age, or graded according to occupation or otherwise. In some cities they are levied at a fixed amount against all persons assessable therewith, and in others they are quasi property taxes based upon an arbitrary valuation of polls. Poll taxes graded according to occupation are also called *occupation taxes*.

Special assessments.—Special assessments are enforced contributions levied under the taxing or police power to defray the costs of specific public improvements or public services undertaken primarily in the interest of the public. They differ from general property taxes in that they are apportioned according to the assumed benefits to the property affected by the improvements made, or the assumed benefits to individuals or corporations by reason of the services performed.

Fines and forfeits.—Fines and forfeits are contributions of wealth exacted from individuals and corporations as punishment for violations of the law, or

on account of failure to carry out the terms of specified agreements.

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

Revenues from privileges.—Revenues from privileges are amounts of wealth exacted from individuals and corporations in compensation for special rights in and upon the highways. The special rights or privileges for which these revenues are exacted are divided by the Bureau of the Census into two classes called, respectively, "major" and "minor." *Major privileges* are those which are exclusively enjoyed by public service corporations and which such corporations must possess in order to carry on their operations, while *minor privileges* are the rights to utilize for business purposes specified portions of the highways, or the spaces above or below them, which are granted to private individuals as well as to public service and other corporations. It should be noted, however, that moneys derived from the use of the streets in connection with the management of municipal markets, including so-called curb markets, are classified by the Bureau of the Census as revenue of markets.

Fees and charges.—Fees and charges are contributions which are exacted as compensation for specific services rendered by the government.

Fees are collected for services which are never performed except by governments, while *charges* are collected for services which are similar in character to those performed by one individual for another. The amount of the fee for any given service is usually established by statute, and the fee is generally collected in advance. On the other hand, charges can be definitely determined only upon the completion of the work or service, and advances are made only to guarantee the payment of the costs when determined.

Subventions and grants.—Subventions and grants are gratuitous contributions made by one government to another. In the use of these terms 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 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, hos-

pitals, infirmaries, schools, libraries, and kindred institutions, and applies the designation *gifts* to all other contributions by private individuals and corporations to governments, including contributions for the relief, support, education, compensation and reward, or general benefit of specified individuals or classes of individuals. Donations and gifts are accepted either with or without specified conditions as to their use and investment, and constitute either general or trust revenues.

Pension contributions.—Pension contributions, according to the Bureau of the Census, are amounts 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 class of employees contributing. Pension contributions are always received subject to conditions, and thus always constitute trust revenues.

Other revenues.—Governmental revenues obtained from productive properties and investments, and from the operation of productive enterprises, include rents, interest, receipts from the sale of manufactured products, etc., the same as in a private business. The classification of such revenues and the terminology employed in connection therewith are identical with those employed in connection with private productive enterprises.

Municipal governmental costs.—Municipal governmental costs are the costs of cities for protecting person, property, and health, providing social necessities and conveniences, caring for the dependent and delinquent classes, bettering social conditions, and performing other services and carrying on other activities for which the cities have authority, together with interest on city debts, and the losses and depreciation of property suffered during the performance of the services and the carrying on of the activities mentioned.

The governmental costs of a city for a specified fiscal year are the costs of services employed, the value of materials consumed and property lost, and the depreciation of property values experienced in maintaining the government and carrying on its activities during the year, together with interest on city debts, and the costs of the permanent properties and improvements acquired or constructed during the year. Municipal governmental costs are readily separable into three principal classes, here referred to as expenses, interest, and outlays.

Municipal expenses.—Municipal expenses are the governmental costs of cities, other than for interest, from which no permanent or subsequently convertible value is received or receivable. They include (1) the costs of cities, exclusive of those arising in connection with the construction or acquisition of permanent properties and improvements, on account of services employed, property rented, and materials utilized in

connection with the maintenance and operation of the government, the conduct of municipal undertakings, and the management of trusts; and (2) their losses resulting from defalcation, bank failure, and other causes, and the depreciation of the value of their permanent properties and public improvements. Municipal expenses are here separated into three principal classes, namely, general, commercial, and trust.

The *general expenses* of municipalities are those incurred by them in connection with the exercise of their general governmental functions.

The *commercial expenses* of municipalities include (1) *the expenses of public service enterprises*, or the costs of operating and maintaining those departments and enterprises, such as municipal waterworks and gas works, which are organized for the purpose of providing the public and the city with some public utility or service; and (2) *the expenses of general investments*, or the costs of managing the properties held as general or free investments.

The *trust expenses* of municipalities are the costs of caring for and maintaining the property left in trust to

cities for specified municipal purposes or uses, and for administering the trusts as directed by those establishing them.

Municipal interest.—Municipal interest is the cost of cities for the use of credit capital.

Municipal outlays.—Municipal outlays are the costs of land and other properties and public improvements more or less permanent in character which are constructed or acquired by municipalities for use in the exercise of their municipal functions or in connection with the business undertakings conducted by them.

Municipal outlays are here separated into two classes, general and commercial, corresponding substantially to the classes of expenses bearing the same designations. The general expenses and general outlays are also classified according to department and function or account, as in Tables 8 and 11, and the commercial expenses and outlays, which relate chiefly to public service enterprises, according to the nature of the enterprise, etc., as in Tables 9 and 11.

SUMMARIES OF MUNICIPAL FINANCIAL TRANSACTIONS.

Importance of accounting summaries.—In governmental as well as in private business, accounts are made of assistance in administration mainly through the instrumentality of summaries or condensed statements of the information contained in them. Without such summaries it is impossible for an administrative officer or other person to gather from accounts any comprehensive knowledge of a given business. The character of the summaries that are employed by any government determines in large measure the extent to which its accounts can be made of assistance in its administration and the extent to which the people are given intelligible statements with respect to the public business. The summaries employed in accounting are readily separable into two groups here spoken of as (1) *principal or general*, and (2) *departmental, functional, or subordinate*, according to whether they relate to a business in its entirety, or to the various divisions and subdivisions thereof. Consideration is here given only to the principal or general summaries that may be employed to show the outcome of municipal financial transactions.

Summary of municipal revenues and governmental costs.—Of the many summaries of municipal transactions that may be prepared none has greater administrative value than that of municipal revenues and municipal governmental costs. The balance of such a summary will show, for the great majority of American cities, an excess of governmental costs over revenues. Such a balance measures the extent to which the cities, for purposes of convenience or for reasons of public policy, have deferred making collections from or levies upon their taxpayers for meeting the current costs of government. It also shows

approximately the amount of increase which has been made in the *net public indebtedness*—that is, the total indebtedness, less the assets or possessions available or accumulated for amortizing outstanding debt. An excess of revenues over the costs of government, on the other hand, represents the extent to which the net indebtedness of the city has decreased during the year. The balance shown by the summary may thus be spoken of as a statement of the outcome or result of current financial transactions expressed in terms of an increase or a decrease of net indebtedness.

Summary of revenues and expenses and interest.—Of lesser administrative importance, but possibly of equal economic significance, is a summary of revenues and expenses and interest, which may be prepared from the same accounts as the summary last described. This summary corresponds in many respects to the profit and loss summary prepared by transportation companies and certain other private enterprises to measure the results or outcome of business operations for a given period; but it has a different significance, except in the special accounts of such quasi productive enterprises as waterworks and gas works; for, except in these enterprises, no transactions of a government can be said to give rise to a profit in the commercial sense of that word, owing to the fact that governments are organized to expend and not to make money.

A summary showing the excess of governmental revenues over expenses and interest, measures the extent to which the current revenues of the city are available for meeting the costs of constructing or acquiring permanent properties and public improvements, purchasing investments, or reducing indebted-

ness. This excess of revenues over expenses and interest has been designated by various accountants and city officials as "surplus," "current surplus," or "current revenue surplus;" but none of these purely commercial terms is fully applicable or significant in governmental accounting. By reason of this fact many good accountants and many government officials decline to use them in municipal accounting, and are inclined to give to summaries of this character less consideration than they deserve by reason of their actual economic and administrative value.

The Bureau of the Census, while recognizing the value of this summary, prefers to speak of the difference between the revenues and the expenses and interest of a city for a given year as "the excess of revenues over expenses and interest," or vice versa, and this practice will be followed until some brief term can be suggested which describes this balance in municipal accounting as accurately as the term "surplus," "revenue surplus," or "current revenue surplus" describes the corresponding balance in commercial accounting.

RECEIPTS AND PAYMENTS.

The most important statistics of municipal financial transactions are those relating to municipal revenues and municipal governmental costs, to which attention has been called in the definitions and statements given above. The census statistics relating to these revenues and costs, as well as all other census statistics of financial transactions, are compiled from data taken, as has already been stated, from the books of city comptrollers or auditors and the city treasurers. The data thus obtained are primarily those of receipts and payments; whence it follows that the census statistics relating to revenues and governmental costs, as well as those relating to other municipal financial transactions, are, broadly speaking, statistics of receipts and payments. To set forth clearly the character of these statistics, therefore, definitions are presented for the terms "receipts" and "payments" as here used and for the various classes of receipts and payments recognized by the Bureau of the Census.

Receipts.—Receipts are primarily amounts of money or its equivalent, including bills receivable, credits, services, and forms of material wealth other than money, that in the conduct of business (1) are taken in or otherwise placed at the disposal or to the credit of the recipient; (2) are received for the use, benefit, or credit of another person, or for some specific purpose, use, or trust; or (3) are entered in cash or other accounts for the purpose of accounting for the acquisition of assets or the amortization of liabilities. Amounts of money or its equivalent may be received (1) in settlement of claims in favor of the recipient; (2) in ways that give rise to claims against or debts of the recipient; or (3) in exchange for other forms of wealth.

The greater portion of the receipts whose statistics are included in this report are those popularly called "receipts of cash," and are represented by credit entries in the cash accounts of the city treasurers and comptrollers or auditors. They include receipts of money, and also of checks, drafts, and other instruments of credit. A description of the receipts here included which are not recorded in local cash accounts or can not properly be spoken of as "cash receipts" is given on this page and on page 19 under the headings

"Accounting receipts and payments" and "Transfer receipts and payments."

Payments.—Payments are primarily amounts of money or its equivalent, including bills payable, credits, services, and forms of material wealth other than money, that in the conduct of business (1) are disbursed or otherwise used in the settlement of claims or for the final discharge of debt liabilities of the payer; (2) are delivered for the use, benefit, or credit of specified individuals, or for specific purposes, such as meeting appropriations or expenditures; or (3) are entered of record in cash and other accounts for the purpose of accounting for the disposal of assets or the incurring of liabilities.

The payments for which statistics are presented in this report are in great part those derived from the books of account of the city comptrollers or auditors. A few, however, are derived from the books of the city treasurers. The greater portion of the payments derived from the books of the comptrollers or auditors represent warrants or orders drawn by those officials on the city treasurer in settlement of bills, claims, or pay rolls, while those derived from the treasurer's books generally represent the disbursement of cash in satisfaction of the warrants of the comptroller or auditor. Both classes of payments are what in the commercial world are called "cash payments." But to distinguish them, the two classes are here referred to as the "payments of the comptroller or auditor" and the "payments of the treasurer," respectively. The first class of payments are also sometimes spoken of as warrant payments. Payments included in this report other than those above mentioned are described in later paragraphs under the headings "Accounting receipts and payments" and "Transfer receipts and payments."

Accounting receipts and payments are terms applied to amounts included in the census statistics of receipts and payments which represent entries in cash accounts, warrant registers, and other local accounts and financial statements but which do not represent financial transactions that increase or decrease the city cash, being amounts included with other receipts and payments for the purpose of presenting the most accurate statement possible of current governmental

costs in terms of payments. The greater number of the accounting receipts and payments thus introduced into the census statistics are those described on page 19 as "Transfer receipts and payments."

Of accounting receipts and payments other than those designated "Transfer receipts and payments," the most important are those employed to adjust the comptroller's accounts of warrant payments and of judgments to the treasurer's statement of cash balances as shown by the treasurer's cash account. To make this adjustment, the Bureau of the Census includes with its receipts from the issue of debt obligations accounting receipts equal to the amount of warrants or audits and judgments registered but not satisfied during the year, and includes with its other payments, accounting payments equal to the amount of warrants or audits and judgments of the previous year that are satisfied during the year. The accounting receipts thus introduced represent the value of the materials, services, and other equivalents of cash which were received by the cities and paid for by the issue of the warrants, together with the amount of the accrued claims resulting from litigation represented by judgments registered, and the corresponding accounting payments represent the cash payments made by the treasurer during the year in liquidation of the warrants and judgments of the preceding year.

A second class of accounting receipts sometimes included in the census statistics to assist in the preparation of comparable statements of current expenses and outlays comprises those employed in adjusting the cash payments for storehouse supplies with the storekeeper's statement of the value of the supplies delivered by him on requisition and charged to expense and outlay accounts, when the total value of the supplies so charged exceeds the payments for supplies purchased. The Bureau of the Census makes this adjustment by including with its other receipts accounting receipts equal in amount to the excess of the value of the supplies delivered on requisition over the total payments for storehouse supplies. The accounting receipts so included represent the receipts of supplies in prior years on account of the governmental costs of the fiscal year for which the report is made.

A third class of accounting receipts occasionally included in the census statistics comprises those employed to assist in the preparation of an accurate statement of the expenses of municipal service enterprises, when account is taken of the depreciation of their properties and there are no outlay payments from which to deduct offsetting depreciation.

A second class of accounting payments included in the accompanying statistics are those recorded in local cash accounts which represent losses suffered through defalcation of city officials, bank failures, and kindred causes.

Fiscal year of receipts and payments.—Some receipts of taxes and other revenues included in this report

were levied to meet the appropriations of preceding years, and may therefore be spoken of as receipts for those years. With these exceptions and the exception of the accounting receipts described above, which represent the receipts in prior years of supplies equal in amount to those charged in the current year as governmental costs in excess of those paid for during that year, all receipts included in this report are receipts for the fiscal year for which the report is compiled. Further, all receipts here included, with the exception of the accounting receipts last mentioned, were realized during the year to which they relate. All payments here included are for the fiscal year to which they relate. They are all made during that year with the exception of (1) those warrant payments made after the close of the year for bills audited before the close, and those made by cities whose comptrollers or auditors held their books open for a few days or a month to receive bills for audit; and (2) the accounting payments balancing the accounting receipts mentioned above.

Primary classification of municipal receipts and payments.—The primary classification of municipal receipts and payments made use of by the Bureau of the Census in its financial statistics of cities, and one of the most important classifications possible, is a classification that separates revenue receipts from other receipts, and governmental cost payments from other payments, substantially as set forth in the definitions which follow.

Municipal revenue receipts comprise the net amounts of cash or its equivalent received on revenue account (1) by a city from the public and (2) by one division, enterprise, department or fund of a city from another, after deducting all amounts which on account of error or for other reasons have been returned or are to be returned. Receipts from revenues are readily classified according to the specific source from which they are derived, and when thus classified fall into three principal classes, namely, receipts from general revenues, receipts from commercial revenues, and receipts from trust revenues. These receipts may be further separated into subordinate groups and subgroups and given the same designations as have been applied to the corresponding subordinate classes of revenues (p. 14). These receipts are summarized in Table 2.

Municipal nonrevenue receipts comprise all receipts of cities other than municipal revenue receipts as defined above. The most important classes of these receipts are (1) receipts from the issue or sale of municipal debt obligations, (2) receipts from the sale of investments and supplies, (3) trust and agency receipts, and (4) counterbalancing receipts.

The receipts included in classes (1) and (2) are sufficiently described by their titles; they are reported in Tables 12 and 14. Those included under (3) are the amounts which the municipal government receives as

agent for other civil divisions, or receives as quasi trustee for private individuals, or under public trusts for nonmunicipal uses; they are reported in Table 14. The receipts mentioned in (4) are further described in a later paragraph and are summarized on page 46.

Municipal governmental cost payments comprise the net amounts of cash or its equivalent paid on expense, interest, and outlay accounts (1) by a city to the public, and (2) by one division, enterprise, department, or fund of a city to another, after deducting (a) all amounts which on account of error or for other reasons have been returned or are to be returned, and (b) all amounts which have been received from fire insurance adjustments and sales of property credited to outlays on property accounts. Payments for governmental costs are readily classified according to the specific object for which made, and when thus classified, fall into three principal groups, namely, payments for expenses, payments for interest, and payments for outlays. The payments for governmental costs may be further separated into groups and given designations corresponding to those that have been indicated for expenses, interest, and outlays (p. 16). These payments are summarized in Table 2 and given in detail in Tables 8 to 11.

Municipal nongovernmental cost payments comprise all payments of cities other than municipal governmental cost payments as defined above. The most important classes of these payments are (1) payments for the redemption of municipal debt, (2) payments for the purchase of investments and supplies, (3) trust and agency payments, and (4) counterbalancing payments.

The payments included in classes (1) and (2) are sufficiently described by their titles; they are reported in Tables 13 and 15. The payments included in (3) are the amounts which the municipal government disburses as agent for other civil divisions, or disburses as quasi trustee for private individuals or under public trusts for nonmunicipal uses; they are reported in Table 15. The payments mentioned in (4) are further described in a later paragraph (p. 21), and are summarized on page 46.

Secondary classification of municipal receipts and payments.—In addition to the foregoing primary classification of municipal receipts and payments, the Bureau of the Census makes use of a secondary classification, which in some respects is as significant and important as the primary. It is based upon the distinction between receipts from and payments to the public, on the one hand, and receipts and payments between divisions, funds, or accounts of the city, on the other. Thus classified, receipts and payments are spoken of as receipts from and payments to the public and transfer receipts and payments.

Receipts from and payments to the public.—*Municipal receipts from the public* are amounts of cash or its equivalent which the city receives from the public, including the governments of other civil divisions.

Municipal payments to the public are amounts of cash or its equivalent which, in the satisfaction or settlement of claims against the city, the city officials pay to the public, including the governments of other civil divisions.

Transfer receipts and payments.—*Municipal transfer receipts* are amounts of cash or its equivalent which are received by one division, fund, enterprise, department, office, or account of the city from another. *Municipal transfer payments* are amounts of cash or its equivalent which are paid by one division, fund, enterprise, department, office, or account of the city to another.

Municipal transfer receipts and payments include all amounts of cash or its equivalent that are transferred by the use of warrants or by debit and credit entries in accounts, from one division, fund, enterprise, department, office, or account of the city to another, each transfer involving a transfer receipt and a transfer payment. The great majority of transfer receipts and payments are recorded in the same accounts of the treasurer or comptroller as are the receipts from and payments to the public. They are receipts and payments popularly spoken of as "cash receipts" and "cash payments," representing the warrant payments by one division or fund of the government of the city to another, including with the fund transfer receipts and payments all amounts received by one administrative or departmental fund that are paid by another. All transfer receipts and payments may with propriety be called "accounting receipts and payments," as are those previously described on page 17. The principal transfer receipts and payments not recorded as above stated and not represented by debit and credit entries in the cash and warrant accounts of local divisions and funds of the government of the city are described in the following paragraphs.

Mention is first made of a class of receipts and payments that are sometimes introduced for accounting purposes into the census statistics, but which are not similarly included in the local cash accounts or warrant registers. They are the receipts and payments that are employed (1) in the case of cities which include some interest payments on borrowed capital as costs of public properties in process of construction, and (2) in the case of cities which include some of their payments of interest as current costs of operating their municipal service enterprises. To make complete statements of the interest payments of these cities comparable with those of other cities, and at the same time to present the local statements of costs of constructing public properties or operating municipal enterprises, the Bureau of the Census duplicates the interest payments charged to the outlay accounts, or accounts with the operation of the enterprises, and balances these payments by receipts on interest account. The duplicated interest payments

and the balancing receipts on account of interest are properly spoken of as accounting receipts and payments, and are at the same time interest transfer receipts and payments.

A second class of accounting transfer receipts and payments not included in local cash or warrant register accounts, which are occasionally introduced into the census statistics of municipal receipts and payments, are receipts and payments on account of public utilities, such as water and light, that are utilized by the city departments, where the value of such utilities is fully set forth in the statements and reports of the enterprise but not included in the accounts or reports of the city comptroller, auditor, or treasurer. These are service transfers of public utilities or materials by the introduction of which the Bureau of the Census is able to present more accurate statements of the costs of conducting the various city departments, and also of the results obtained by operating the enterprises concerned.

A third class of accounting transfer receipts and payments introduced into the census statistics of financial transactions are those which represent the value of the services performed by the inmates of penal and charitable institutions upon the city streets and in the city parks. Through the introduction of these accounting receipts and payments which are based upon information obtained from the city officials, the census statistics become more complete statements of the costs to the taxpayers of conducting the penal and charitable institutions, and also of the costs of constructing highway improvements or of maintaining the parks and highways.

Significance of the secondary classification of municipal receipts and payments.—The segregation of municipal receipts and payments into the two principal classes termed "receipts from and payments to the public" and "transfer receipts and payments" is of great significance, since a receipt of cash or any specific equivalent thereof from the public increases the amount of such cash or specific equivalent in the possession or control of the government, and a payment or delivery to the public decreases the amount of such cash or specific equivalent, while corresponding receipts by one division, fund, or account of the city from another effect no change in the amount of cash or such equivalent. In recognition of the fact that municipal receipts and payments of one class increase or decrease the cash or other wealth in the possession of the city, and those of the other do not, the receipts from and payments to the public are sometimes spoken of in this report as *actual receipts and payments*, and the transfer receipts and payments as *nominal or accounting receipts and payments*.

Subclasses of receipts and payments.—The only significant classification of municipal receipts from and payments to the public are those previously

given in connection with the primary classification of receipts and payments. The transfer receipts and payments of cities, when classified according to the character of the transactions involved in the transfers, are designated as general, service, interest, and investment transfer receipts and payments; and when classified by the degree of independence of the divisions, departments, or offices between which the transfers are made, they are designated as major and minor transfer receipts and payments.

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

Service transfer receipts and payments are the receipts and payments included in the census statistics of municipal financial transactions that represent the value of (1) the public utilities, such as water, gas, and electric current, furnished by municipal enterprises for city uses; (2) the services performed, and the materials and other equivalents of cash furnished by one governmental division, fund, department, or office for another, or for a municipal enterprise; and (3) the accounting transfer receipts and payments described on pages 19 and 20.

Interest transfer receipts and payments are the receipts and payments included in the census statistics of municipal financial transactions which represent (1) the receipts shown on the books of city funds with investments and the counterpayments shown on those of the city corporation or division of the city government on account of amounts paid by the corporation or division to the funds as interest on municipal securities or debt obligations held by those funds, and (2) the accounting interest transfer receipts and payments described on page 20.

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

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

Minor transfer receipts and payments are amounts of cash or its equivalent received by one office or account from another, or transferred from one account of a division of a government to another. The greater

portion of such transfers recorded in city accounts are treated by the Bureau of the Census as accounting credits and debits and are eliminated from its published statistics.

The counterbalancing receipts and payments of a municipality to which references have been made on pages 18 and 19 include the amounts of cash or its equivalent received from and paid to the same individual, and the amounts received and paid for the same object in certain specific cases. They are of six distinct classes, namely: (1) Receipts and payments which on account of error or for other reasons have been returned, and the counterbalancing payments and receipts in correction or return of the receipts and payments first mentioned; (2) receipts for accrued interest on original sales of city securities to the public, which are balanced by payments for interest at the first interest payment thereafter; (3) payments for accrued interest on bonds and other securities pur-

chased by funds with investments, which are balanced by later receipts of interest by the funds purchasing; (4) receipts from debt obligations issued and assumed which are balanced by amounts paid for the redemption of debt obligations or liquidation of indebtedness during the same fiscal period; (5) payments for outlays which are balanced by receipts from sales of real property, and receipts from insurance companies on account of losses by fire; and (6) accounting payments tabulated as expenses which represent payments for outlays that are offset by depreciation in the value of permanent properties. These accounting payments and their offsets are tabulated in this report as "Service transfer receipts and payments" (see explanatory text for Table 17, p. 47). For the sake of brevity the receipts and payments returned for the correction of error or for other reasons, and referred to under (1), are frequently given the specific designation of *refunds* or *refund receipts and payments*.

SUMMARIES OF RECEIPTS AND PAYMENTS.

Summary of net receipts from revenues and net payments for governmental costs.—In Table 2 of this report is presented a classified summary of the net receipts from revenues and the net payments for governmental costs. The table shows as fully as can be done by a statement of receipts and payments the results or outcome of governmental transactions, as already explained under the heading "Summary of municipal revenues and governmental costs" (p. 16). In arranging the table, only receipts from and payments to the public, as defined above, have been considered.

Summary of receipts from revenues and payments for expenses and interest.—Table 2 also presents a comparative exhibit of the receipts from revenues and the payments for expenses and interest. The significance of this summary in municipal accounting has already been discussed under the heading "Summary of revenues and expenses and interest." Taken in connection with the other data given in the table, the excess of receipts from revenues over payments for expenses and interest shows the extent to which the several cities are meeting their outlays or paying for their permanent properties and public improvements out of revenues, and to what extent they are throwing the burden of such expenditures upon the future.

Summary of all receipts and payments.—Table 16 of this report presents for all cities a condensed summary of the total receipts and payments recorded in the

financial accounts of the several cities. The receipts and payments are divided into two principal classes—receipts from and payments to the public, and receipts from and payments to divisions, departments, offices, enterprises, and funds of the city. The receipts from the public are subdivided into net receipts from revenues and other receipts from the public. The payments to the public are also subdivided into two classes—net payments for governmental costs, and other payments to the public. Such a summary shows the net changes in the amount of cash in the treasury of the city as the result of all the financial transactions of the year.

Summary of budgetary receipts and payments.—A comparative summary of the receipts and the payments of a given fiscal year in accordance with the terms of the budget, or annual appropriation act, is one of the most valuable, from an administrative point of view, of the summaries of their financial transactions that can be prepared by individual cities. An exhibit of such summaries for the different cities, while of little advantage for direct comparison, would show the various administrative operations pursued by cities in financing the acquisition of their permanent properties and the construction of their permanent improvements, and in providing for the amortization of their debts. The Bureau of the Census hopes to present such summaries of municipal receipts and payments at no distant date.

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

Private and governmental statements of business condition.—In private accounting, a statement of the condition of business is a summary, in balance-sheet form, of assets, liabilities, and proprietary interests. A municipal statement of assets, liabilities, and proprietary interests has a significance altogether different from that of a similar statement made by a private

concern. It has a particular value in governmental accounting; hence attention is here called to the financial data that must be recorded with approximate correctness in municipal accounts if those accounts are to provide information on which may be based a summary of the public properties, improvements, and assets, liabilities, and proprietary interests of cities

that may be of any administrative importance or significance.

In private accounting, the term "assets" is applied to all the properties or wealth in the possession or control or at the disposal of an enterprise. For convenience of administration these assets are separated into two classes designated as current and fixed, *current assets* being those which are available for use in meeting the current expenditures, while *fixed assets* are those which are employed in the accomplishment of the principal purposes of the enterprise and which are expected to have a life in service of more than one year.

Many accountants employ the term "assets" in speaking of, or in their accounts with, the wealth in the possession or control of a government. A growing class of accountants and government officials, however, prefer to use the terms *permanent properties* and *public improvements* in speaking of the possessions of cities that correspond to the fixed assets of private enterprises, and employ the term "assets" only in referring to other forms of wealth in the possession of the city. Such a terminology assists in keeping to the front the great difference that exists between the objects and viewpoints of private and governmental business. It is a usage which recognizes the fact that municipal debts are not claims upon city properties and public improvements, but upon the privately owned property of the citizens subject to taxation. This report uses the word "assets" in this restricted sense, as exclusive of permanent properties and public improvements of cities.

Municipal assets.—The assets of cities are the cash and other wealth in their possession or at their disposal which have been acquired or provided for meeting governmental costs and paying debts, or which are held subject to the conditions of public trusts.

Classification of assets.—In accounts, assets are always represented by debit entries and balances. Some of the debit entries and balances in the asset accounts of governments represent wealth actually in their possession or control or at their disposal, and others represent the claims of one of the departments or divisions of a government upon another, or are in other ways offset by the credit balances of liability or other accounts. The assets represented by the first class of entries are here called *actual assets* to distinguish them from those represented by the second class, which are here called *nominal assets*. Nominal assets which consist of wealth not actually in the possession or at the disposal of the government, but which under certain conditions may come into its possession or be placed at its disposal, are generally called *contingent assets*.

When classified according to the purpose for which they are used, the assets of governments are specifically designated as current and invested.

The *current assets* of a municipality are the resources or wealth which are available for use in meeting its

current expenses, interest, and outlays, for investment, and for meeting the claims of creditors. They include cash, materials and supplies, authorized but uncollected revenues, prepayments, advances to fiscal agents, and bills and accounts receivable. The accounts of most governments with their current assets include considerable amounts of nominal assets in the form of uncollectible revenues not properly written off. The recorded assets which represent cash or its equivalent in the possession or control of a government constitute its actual current assets.

The terms "cash," "materials and supplies," "prepayments," "advances to fiscal agents," "bills receivable," and "accounts receivable," appear to convey well-defined ideas and to be used with sufficient uniformity to render it unnecessary to define them here.

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

Funds is a designation applied in common to the current and invested assets of a government. This meaning of the term in the plural is to be distinguished from the narrower significance which it has always in the singular, and often in the plural. A *fund* is an amount of money or other wealth devoted to or available for a specific purpose, while *funds*, as defined above, are moneys or other forms of wealth available for general governmental expenditures, including the special purposes of investment.

Properties is the designation employed by the Bureau of the Census in referring to land used for all governmental purposes, to buildings and other more or less permanent structures on such land, and to furniture, tools, apparatus, and other equipment having a life in service of more than one year, excepting hand tools and other small portable tools which may be lost or stolen and of which no accounting record is kept. These properties are further classified as productive and nonproductive. *Productive properties* of governments include lands, buildings, structures, furniture, machinery, tools, and other equipment that are used in connection with the operation of public service enterprises. All other properties of governments are spoken of as *nonproductive*.

Public improvements is the term employed by the Bureau of the Census in referring to those fixed possessions of governments which have a value in use but not in exchange, as opposed to "properties," which have both kinds of value. There are two principal classes of public improvements, highways and sewers, although these classes do not include all possessions of governments which come under this general heading. *Highways* is a designation used in speaking of structures and improvements upon the land belonging to governments which is employed for highway purposes.

These include pavements, sidewalks, curbs, bridges, tunnels, grades and fills for highway purposes, but not structures for public service enterprises, such as railroads, street railways, and revenue earning canals. Under the designation *sewers* are included not only the structures bearing that name, but all structures, such as manholes and catch basins, forming parts of the sewer system. Among the public improvements of governments which do not come under the heading of highways or sewers are such improvements as levees, retaining walls, and unproductive docks and wharves.

When the asset accounts of governments are properly kept, they will contain approximately correct statements of the value as determined by the cost of reproduction, or of the value in use, of properties, highways, and sewers. When, however, those accounts are incorrectly or imperfectly kept, they do not contain correct statements of values, and for that reason they lose much of their administrative importance and can not be taken as a basis for a correct judgment concerning the financial condition of the city.

Asset and property accounts.—Few cities have any trustworthy records of the cost or present value of their properties, and a still smaller number have any intelligible or trustworthy exhibit of the original cost of their highways and sewers, or of the present cost of reproducing them; and few have any definite statement of the probable amount to be realized from their uncollected revenues. Some progress has been made, however, in this branch of accounting during the last few years. Many factors have contributed to this result, among these being the fact that the Bureau of the Census has continuously emphasized the importance of having correct information with reference to the value of governmental properties and public improvements. As a result of the changes that have taken place in this respect, the bureau has been able each year to make its statistics of the value of governmental properties and public improvements more trustworthy than those of any previous year, although even now they are confessedly far from perfect. Statistics of uncollected revenues have not, however, been included in any report, since the data obtained with reference to this subject have not been deemed sufficiently trustworthy to warrant publication. A correct statement of the cash and investments in the possession of a city can be made without any exhibit of properties and public improvements, or of uncollected revenues. Summaries of financial condition which include on their debit side only exhibits of cash and investments are not, of course, complete statements of governmental financial condition, but they are of far greater administrative value than would be more pretentious summaries which included incorrect statements of the value of any of the several classes of governmental properties and public improvements, and of the amounts likely to be realized from uncollected revenues. The first requisite in this field is a correct exhibit of values, so far as any such pre-

sentation is given at all. The extension of census statistics into this field may, therefore, with profit be deferred until approximately correct statements of the values of properties and public improvements and reliable estimates of the amount to be realized from uncollected revenues have been prepared by the cities.

Municipal liabilities.—Municipal liabilities are primarily (1) the obligations of cities to pay or deliver money or money's worth or to perform specified services, or (2) their obligation to hold, use, or expend such wealth for specified purposes, or for the benefit of specified persons.

Classification of liabilities.—In accounts, liabilities are represented by credit entries and balances. The greater number of such entries and balances in the liability accounts of governments represent the obligations above described, which are separable into two classes called debts and trusts, or debt liabilities and trust liabilities. The liability accounts also contain the record of amounts which represent neither debts nor trusts, but constitute what are here called nominal liabilities.

Debts, or debt liabilities, are primarily obligations to pay or deliver money or other wealth, or to render specified services having a monetary value. These terms are also applied to the amounts of money or money's worth which one person is bound to pay or render to another.

Debts, or debt liabilities, classified according to the provisions made for their payment or liquidation, are called current, funded, and floating debts; classified according to the time when due or payable, they are called due and demand liabilities, liabilities not due, and unadjusted liabilities; and classified according to the character of the instruments or records which evidence the debts, they are called bonds, notes payable, warrants payable, audits payable, and accounts payable.

Current debts, or current debt liabilities, are those debts or debt liabilities for the payment or liquidation of which provision is fully made by cash on hand, by revenues (including special assessments) accrued or accruing, or by other current assets provided and appropriated for that specific purpose.

Funded or fixed debts, or funded or fixed debt liabilities, are those debts, evidenced by some formal instrument or otherwise, 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. Originally the term "funded debts" was applied only to those 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 long-term debt obligations specifically mentioned above.

Floating debts, or floating debt liabilities, are those short-term debt obligations for the payment of which there are no assets in the treasury specifically designated or appropriated, nor any provision made for obtaining such money by taxation or otherwise.

Current, funded, and floating debts are styled *due and demand liabilities* when they are due or payable on demand, *liabilities not due* when they are payable at some future time, and *unadjusted liabilities* when the amount payable is awaiting determination or adjustment.

The term *bonds* is generally applied to all written evidences of governmental indebtedness given under the seal of the nation, state, or municipality issuing them. Less formal written evidences of indebtedness are most frequently referred to by the specific designations *notes payable*, *warrants payable*, and *audits payable*, while amounts recorded only in books of accounts are generally called *accounts payable*.

Trusts, or *trust liabilities*, are primarily the obligations of governments to hold, use, or expend money or other wealth in the interest of specified persons or for specified purposes or objects.

Trusts 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 are involved in the relation of agent and principal, such as those arising in the case of a city acting as agent for the state. The trusts belonging to the first class, which includes all municipal trusts, are of two kinds, private and public.

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

Public, or *charitable trusts*, or *public or charitable trust liabilities* are those which are constituted for the benefit of the public at large or of some designated portion of this public, such as the poor, children, or the insane. These trusts or trust liabilities are obligations to expend specified amounts of money or other wealth for specified objects and purposes, or responsibilities for holding the same in the interest of such objects and purposes. The public or charitable trusts of municipalities are further separable into *public trusts for governmental uses*, that is, for meeting one or all of the costs of government, and *public trusts for nongovernmental uses*, which are those established for charitable purposes or uses not included among those for which the cities have authority to appropriate money.

Municipal trust liabilities on account of public trusts for governmental uses are best recorded in accounts and shown in balance sheets as reserves of municipal

proprietary interests for public trust purposes, while all other trust liabilities should be grouped in balance sheets with the debts of the city, being properly marked or designated to distinguish them from those liabilities which constitute debts.

Nominal liabilities.—The term "liabilities" is used in municipal accounting not only as a common designation for debts and trust as defined above, but also in referring (1) to amounts of money or other wealth or services which a government owes to one of its funds, or which one branch of its business owes to another branch; and (2) to amounts and services which a government may, under specified circumstances, or subject to specified conditions, be called upon to pay, deliver, or render in the future, but for the payment, delivery, or rendering of which there is no present obligation. Liabilities such as these do not arise from the receipt of wealth in any form by the city from the public, nor do they constitute claims upon the wealth in the possession or control of the government in whose accounts they are recorded. They are therefore liabilities in name only, and are thus properly spoken of as *nominal liabilities*. The nominal liabilities mentioned under (2) are generally called *contingent liabilities*.

Municipal proprietary interests.—The amounts recorded by entries on the right-hand side of municipal balance sheet accounts and summaries represent, in part, (1) the claims upon the city, of creditors and the beneficiaries of private trusts and public trusts for nongovernmental uses, and (2) the interests of the citizens and the general public in municipal assets, properties, and public improvements. These interests represent the accumulation of the excess of revenue receipts in preceding years over the payments for governmental costs. They may, therefore, be spoken of as revenue accumulations or as municipal proprietary interests. These interests should be classified and shown in a group by themselves, on the side of the balance sheet summary with the debts. These proprietary interests of the citizens are of three distinct classes: (1) those that are held subject to the conditions of public trusts for municipal uses and are properly spoken of as *municipal reserves for public trusts*; (2) those which are held subject to the terms of appropriation acts for expenditure for specified purposes and are properly spoken of as *municipal appropriation reserves*; and (3) all others, or the *free or unreserved proprietary interests*. The last is always the balancing entry in the municipal balance sheet.

SUMMARIES OF THE CONDITION OF MUNICIPAL BUSINESS.

Municipal balance sheets.—Owing to the fact that hitherto the Bureau of the Census has been unable to secure any trustworthy statistics of the value of

municipal properties and public improvements, as noted above, it makes no attempt to present complete balance sheet summaries for the cities embraced in its

annual reports. The fullest possible statements of the value of the properties, public improvements, and investments and of the liabilities of the various cities are published, however, and the preparation of a comparative statement of assets, properties, public improvements, proprietary interests, and liabilities, for all cities, is deferred until such time as reliable data can be obtained for at least a majority of the cities concerned.

Summary of liabilities and current and invested assets.—Many cities present in their annual reports statements showing on the one side classified exhibits of their debt and other liabilities, and on the other, classified statements of the current and invested resources which are at hand or which have been authorized for meeting them. In a properly prepared summary of this kind there should be shown on the one side the debts of the city and the city's liabilities growing out of private trusts, contracts, and appropriations; and on the other, the resources available for meeting the debts and other liabilities thus listed. An excess of debts and liabilities shown in the statement over the resources provided for meeting them represents the extent to which the city must rely upon the revenues of the future to pay the past and current costs of government; and an excess of assets, if such there be, shows to what extent the revenues of the past are available for meeting the future costs of government. The summary described, to be of the greatest value, should show clearly what obligations must be met in the immediate future, and what in the remote future, and the resources provided and methods adopted for meeting both classes of obligations at maturity. Such a summary, though of very great administrative value, sets forth only a part of the information that should be presented in a complete summary of municipal financial condition.

Summary of assets, properties, public improvements, liabilities, and proprietary interests.—If information is also given with regard to properties and public improvements, there results a comparative exhibit of the assets, properties, public improvements, liabilities, and proprietary interests of the city, in which the values of the properties and public improvements combined with the assets of the first-mentioned statement stand on one side of the summary and the indebtedness and proprietary interests, including reserves, on the other. The excess of the assets, properties, and public improvements over the debts represents the proprietary interests of the municipality in the properties, public improvements, investments, and other assets of the city, and their excess over all liabilities, including the proprietary reserves, represents the free or unbound proprietary interests of the city. In the case of cities making such a summary as this, the balance sheet has generally applied the designation surplus to the excess first mentioned above. That excess, however, is not a surplus or excess of proprietary

interests over capital stock, as in the case of a private individual or firm. It represents the total proprietary interests, and should be given some designation that indicates its character or the source from which it has been derived. Taking account of the character of the excess, it can best be spoken of as *the municipal proprietary interests*, while if it is desirable to take account of the fact that an excess of assets represents the accumulation of revenues not used for expenses or interest, that excess may be designated *revenue accumulations*.

But whichever point of view is adopted, no balance sheet should fail to present this excess so designated that its true relation to the business of the municipality may be evident. This excess for most cities will include amounts set aside for the amortization of debts and other amounts held in trust for municipal uses. All amounts such as those last mentioned should be presented and properly designated as "reserves," or the summary will confound liabilities or debts with reserves, and such confusion may easily make the balance sheet a mischievous and misleading statement rather than one of administrative value or popular significance.

Comparative value of different summaries.—The value of the various summaries of the condition or results of the financial business of a city depends upon the accuracy with which the values of the current assets, properties, and public improvements are set forth, and the fidelity with which the debts and reserves are classified and exhibited. At the present time the greater number of the statements presented by cities in their reports are more or less misleading and defective because they overstate the amount to be realized from taxes levied but uncollected, and because the stated value of permanent properties and improvements stands open to large possibilities of error, due to lack of data pertaining to their original cost and failure to take account of depreciation in their value. Such defects bring large factors of error into the summaries of revenues, expenses, and interest, and the summaries of revenues and costs of government. At the present time these factors of error are greater than the difference between the revenue collections and the true revenue accruals of the average city for the average year, or that between the average warrant expenditures and the accrued expenditures of the same city. Hence, though governmental summaries of accrued revenues and expenditures form theoretically a better index of conditions and results than summaries of cash receipts and warrant expenditures, their general adoption and use will depend much more upon the development of plans and methods for giving correct estimates of the amounts to be realized from uncollected taxes and making proper estimates for depreciation, so as to eliminate the present factors of error, than upon their theoretical superiority.

DESCRIPTION OF GENERAL TABLES.

In its annual report on Statistics of Cities the Bureau of the Census presents as far as possible comparable statistics of all receipts, from whatever source, and of all payments, for whatever purpose, for all cities in the United States having a population of over 30,000, together with detailed information concerning certain classes of receipts and payments. Table 1 is a preliminary table showing the population and area of the cities covered by the report. Table 2 is a summary table serving to show at a glance the net receipts of the cities from revenues and the net payments for governmental costs. Tables 3 to 11 analyze in detail the receipts from revenues and the payments for governmental costs; Tables 12 and 14 summarize the nonrevenue receipts, and Tables 13 and 15 the payments other than those for governmental costs; Table 16 summarizes all receipts and payments of the city governments; Tables 18, 19, and 20 show the assets and the value of the properties and public improvements, of the cities; and Table 21 shows their liabilities. The remaining tables are either analytical in character or give supplementary information not contained in the more general presentations.

The statistics in this report refer to the fiscal year of each city, and of each division, fund, and account of the city, closing between February 1, 1909, and January 31, 1910. (See text discussion for Table 2, pp. 28 and 29.)

TABLE 1.

Scope of report.—This report is confined to cities and other incorporated places in the United States having an estimated population of over 30,000 in 1909. It covers 157 cities and the town of West Hoboken, N. J., within the boundaries of continental United States, and the municipality of San Juan, Porto Rico, though the statistics for San Juan are not included in any of the totals. In determining the cities to be covered by the report, the Bureau of the Census made use of estimates of the population on June 1, 1909, which were based on the assumption that the average annual increment to the population of the respective cities during the decade 1900-1910 was the same as during the decade 1890-1900. If estimates based on the actual increase between 1900 and 1910, as shown by the census of 1910, had been used, the investigation would have covered a number of cities not now included, while one city, South Omaha, Nebr., which is now included, would have been omitted. As the field work was commenced some time prior to the census of 1910, and was far advanced when the results of the

census were announced, it was deemed best to confine the investigation to the cities originally included, instead of extending it to cover all cities which would have been included had the results of the census of 1910 been available at the time the field work was commenced. For this reason the report does not constitute a complete presentation of the financial statistics of cities having a population of over 30,000 in 1909, a fact which should be borne in mind in any consideration of the totals shown in the various tables.

Date of incorporation as a city.—Under this head are given (1) the dates when the different municipalities were first organized as cities (in the case of West Hoboken, N. J., when it was organized as a town) under general provisions of state law or by special charter, and (2) the dates of the latest reorganizations under new general laws or special charters. Frequently the laws or charters have been amended or revised, and the census agents in some instances have experienced difficulty in determining whether given changes should be reported merely as modifications of the first organization or as a new organization of the municipal corporation. The Bureau of the Census has not been able to devote sufficient time to the study of this problem to determine absolutely in all cases the date of the latest change in organization, but it may be safely assumed that the time of the last important or complete reorganization of a municipality made prior to the close of the fiscal year 1909 is shown in the table. The date of the first organization as a city corporation is more easily ascertained, and in most instances can be taken as authoritative.

Population and area.—In Table 1 are shown for each of the cities included in this report, with the exception of New York and Troy, N. Y.; Pittsburgh, Pa.; Camden, N. J.; Waterbury, Conn.; Bay City, Mich.; Chester, Pa.; and Omaha and Lincoln, Nebr., the population enumerated at the Federal Censuses of 1890, 1900, and 1910.

The cities mentioned, other than Omaha and Lincoln, Nebr., have received since 1890 very large additions to their territory by annexation. For these cities the table includes for the years 1890 and 1900 the population of the territory annexed as well as that situated within the city limits at the date of enumeration. For four of them the added numbers are the population of annexed territory as the same was enumerated in 1890 or 1900. For New York and Troy, N. Y., and Camden, N. J., the greater portion of the population of the annexed territory was enumerated for the specified years, but for a limited area it was estimated. The

population of these seven cities as enumerated in the years mentioned, where it differs from that given in Table 1, is shown in the following statement:

	1900	1890
New York, N. Y.....		1,515,301
Pittsburgh, Pa.....	321,619	238,617
Camden, N. J.....	7	58,313
Troy, N. Y.....	60,651	60,856
Waterbury, Conn.....	45,839	28,640
Bay City, Mich.....	27,628	27,839
Chester, Pa.....		20,226

The population given for Omaha and Lincoln, Nebr., for 1890 is not that returned by the enumerators, but a mean between that of the census of 1880 and that of the census of 1900. This substitution is made because the enumeration of the two cities in 1890 was very inaccurate.

The estimates of population shown in Table 1 for 1909 are for most cities based upon the assumption that the average annual increase in the population of the several cities during the intercensal period ending in 1910 was one-tenth the total increase shown by the Federal Census for the decade, or one-fifth the total increase shown by the Federal Census for 1910 as compared with the enumeration by a state census in 1905. In computing these estimates for cities where territorial area has been increased or decreased during the decade, the estimated or enumerated population of the annexed territory has been added to, and that of the detached territory has been subtracted from, the population in 1900, and the number thus obtained has been used as the population in 1900 in computing the estimates for 1909.

In the case of St. Joseph, Mo.; Galveston, Tex.; and Chelsea, Mass., the numbers given in the column for 1909 are those of the enumerated population of 1910. No satisfactory estimate of population could be made for St. Joseph for the reason that doubt has been cast upon the accuracy of the census returns for that city for 1900. In the case of Galveston and Chelsea, the partial destruction of the former city by the flood of 1900 and of the latter city by the fire of 1905 resulted in a decrease in population in 1910 as compared with the preceding census; the cities have, however, commenced to recover from these disasters, and it was believed that an estimate of population based on the assumption of an annual decrease would be too far out of accordance with actual conditions to possess any value. In estimating the population for the remaining cities in the table, it has been assumed that the population of each city has increased or decreased during the intercensal period in arithmetical rather than in geometrical progression.

It will be noted that an estimated population of less than 30,000 is shown for South Omaha for 1909. According to the original estimates of population, based on the increase between 1890 and 1900, which, as already stated, were used as the basis in determining the cities to be covered by the investigation, this city had more than 30,000 inhabitants in 1909 and accordingly was included in the canvass, and it seemed desirable to present the statistics which had been secured,

in spite of the fact that the census of 1910 showed that its population fell below the specified limit.

The area given in Table 1 for each of the cities is the number of acres included within the limits of the city on June 1, 1909. This area is subdivided wherever possible into land area and water area.

TABLE 2.

Net receipts from revenues and net payments for governmental costs.—The object of Table 2 is to present for each city such a summary of its financial transactions as has been described on page 16 under the title "Summary of municipal revenues and governmental costs," as far as such a summary can be presented by an exhibit of net receipts from revenues and net payments for governmental costs.

The receipts included in Table 2 are the net amounts received by the several cities for meeting their expenses, interest, and outlays that add to their assets without creating debt liabilities. They are the gross receipts from revenues, less the following amounts included therein: (1) Amounts erroneously received and later repaid or refunded; and (2) amounts received by one division, fund, enterprise, or account of the city from another. The amounts erroneously received and later refunded and those received by one department, fund, enterprise, or account of the city from another are shown under descriptive titles in Tables 4, 6, 7, and 14.

In like manner the payments included in Table 2 are the net amounts paid by the several cities for their expenses and interest from which no convertible value is received or receivable, and the net amounts paid for increasing the value of their permanent properties and public improvements. These are the gross payments for expenses, interest, and outlays, less the following amounts included therein: (1) Amounts erroneously paid and later refunded or received in correction of error; (2) amounts paid for outlays, which are balanced by receipts from the sale of real property and from fire insurance adjustments; and (3) amounts paid by one division, fund, enterprise, or account of the city to another. The amounts erroneously paid and later refunded and those paid by one department, division, fund, or account of the city to another are shown under descriptive titles in Tables 8 to 11, and in Table 15, and payments for outlays that are offset by receipts from the sale of real property and from fire insurance adjustments are shown in Table 11.

Governmental organization of cities.—As stated in the introduction to this report,¹ American cities are very differently organized for purposes of local self-government. In some cities all governmental functions are performed through a single municipal corporation, while in others the functions are divided among several independent governing bodies, each of which has the power to levy taxes and incur indebtedness.

¹ See "Differences in governmental organization," page 11.

Further, each of these independent divisions or governmental units may have one or more sinking, public trust, or other funds, the revenues of which constitute revenues of the city and are disbursed for carrying on its governmental functions. To secure complete or comparable statistics of municipal revenues or costs of government for such cities, the revenue and other receipts and the governmental cost and other payments of all these governmental units, funds, and accounts must be assembled and consolidated. This is done by the Bureau of the Census in the compilation of the statistics of this report.

The governmental units of each city which have power to levy taxes and incur indebtedness are shown in Table 2 under the heading "City, and divisions of its government." When the city corporation is the only governmental unit having such powers, only one line is shown for the city, all 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 78 of the 158 cities covered by this report, the city corporation was the only local governmental unit. When there were additional governmental units the receipts from revenues and the governmental cost payments of each unit, including all revenue receipts and governmental cost payments of all the funds and accounts belonging to such units, are shown after descriptive titles. The different 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 eight of the 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 eight cities of Group I the original county organization has been merged with that of the city. The addition of the county figures places the cities of Group I on a more nearly comparable basis than would otherwise be the case. The cities of Group I for which a percentage of county receipts and payments has thus been added to the city figures are Chicago, Ill.; Cleveland, Ohio; Pittsburgh, Pa.; Detroit, Mich.; Buffalo, N. Y.; Cincinnati, Ohio; Milwaukee, Wis.; and Newark, N. J. County figures have been similarly added to the city figures in the case of Denver, since the county is coextensive with the city and the two governments were formerly combined and have been again consolidated by a recent decision of the supreme court of Colorado.

In three of the nine cities mentioned in the last paragraph the city corporation and other divisions of the government of the city collected all taxes, licenses, and similar revenues accruing to the benefit of those divisions. These cities were Pittsburgh, Milwaukee, and Newark. In the other six cities the county gov-

ernment collected revenues for the city corporation and other divisions of the city government as follows: General property taxes and part of the special assessments in Chicago, Denver, Cleveland, and Cincinnati; liquor licenses in Detroit, Cleveland, and Cincinnati; cigarette licenses in Cleveland and Cincinnati; and mortgage and bank taxes in Buffalo.

Of the independent local governmental units reported, the school districts are the most important and numerous, being reported in 72 cities; park districts are found in five cities; sanitary districts in two cities; a poor district in one city; a port improvement district in one city; a bridge district in one city; a water district in one city; a district for police and fire protection and for street improvement in one city; and three cities—Rochester, Syracuse, and Troy, N. Y.—paid some expenses through the county governments.

In each of the three cities mentioned in the last clause the county levied and collected taxes to reimburse it for payments for the poor and delinquent and for election and other expenses of cities. In certain other cities of New York, namely, Yonkers, Schoenectady, Binghamton, Elmira, and Auburn, in which the county performs similar services for the city, the cities reimburse the counties for these services by warrant payments.

Where there were several independent school districts within the limits of one city corporation, a report was procured for each district, but the figures for the several districts are consolidated into a single total in Table 2. In some cities the school district maintains only a part of the public schools, the city corporation maintaining the rest. The city corporation sometimes expends money for sanitation, parks, poor relief, port improvements, bridge construction, or water supply, in addition to the payments for the same purposes by the independent districts having these objects particularly in charge. The transactions of all the independent governmental units 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 VI of Table 8, and all payments for school outlays are combined and appear under the appropriate head in Table 11.

The total net receipts from revenues as reported in Table 2 for the different divisions of the government of a city do not always reflect the actual revenue receipts of those divisions. In many cases taxes, license fees, and other revenues accruing to those governmental units are collected by the city corporation and paid over to the independent divisions. In some such cases the revenues thus collected have been tabulated as being received by the city corporation and not as revenue of the independent division that eventually receives them.

Date of close of fiscal year.—The work of procuring and presenting comparable statistics for different cities

is greatly complicated by differences in the date of the close of the fiscal year. Not only do the different cities close their fiscal years on many different dates, but often the fiscal years of the units and funds or accounts of the same city close on different dates. It is evident, then, that the statistics for any year for a large number of cities will involve fiscal years ending on many different dates during the 12-month period under consideration. The statistics shown in this report relate in each case to the fiscal year *ending between February 1, 1909, and January 31, 1910.*

A uniform date for the close of the fiscal years of all divisions, funds, and accounts of cities would greatly

facilitate the compilation of comparable municipal statistics. Several states have statutes providing for such a uniform date for their cities, and the enactment of similar laws is being urged in Massachusetts and in several other states.

The city corporation is the principal governmental unit of every city, and in many cities the only such unit. Of the 158 cities of the United States for which reports were secured 79 closed the fiscal year of their city corporation on December 31, and each year sees an increasing number of cities adopting this date. The dates of the close of the fiscal year for the remaining 79 cities are shown in the following statement.

City number.	CITY.	Date.	City number.	CITY.	Date.
4	St. Louis, Mo.	Apr. 12, 1909	93	Holyoke, Mass.	Nov. 30, 1909
5	Boston, Mass.	Jan. 31, 1910	94	Brockton, Mass.	Nov. 30, 1909
8	Pittsburgh, Pa.	Jan. 31, 1910	95	Johnstown, Pa.	Apr. 5, 1909
9	Detroit, Mich.	June 30, 1909	97	Oklahoma City, Okla.	June 30, 1909
10	Buffalo, N. Y.	June 30, 1909	98	Bayonne, N. J.	Apr. 30, 1909
11	San Francisco, Cal.	June 30, 1909	101	Passaic, N. J.	June 30, 1909
16	Washington, D. C.	June 30, 1909	102	Altoona, Pa.	Apr. 1, 1909
18	Los Angeles, Cal.	June 30, 1909	104	Allentown, Pa.	Apr. 5, 1909
19	Jersey City, N. J.	Nov. 30, 1909	106	Saginaw, Mich.	June 30, 1909
20	Kansas City, Mo.	Apr. 19, 1909	109	Springfield, Ill.	Feb. 27, 1909
22	Louisville, Ky.	Aug. 31, 1909	111	Lancaster, Pa.	May 31, 1909
24	Providence, R. I.	Sept. 30, 1909	112	Sioux City, Iowa	Mar. 31, 1909
31	Worcester, Mass.	Nov. 30, 1909	116	Bay City, Mich.	June 30, 1909
35	Scranton, Pa.	Apr. 5, 1909	118	York, Pa.	Apr. 3, 1909
36	Paterson, N. J.	June 30, 1909	119	Lincoln, Nebr.	Mar. 31, 1909
40	Richmond, Va.	Jan. 31, 1910	120	Chattanooga, Tenn.	Sept. 30, 1909
41	Oakland, Cal.	June 30, 1909	121	Topeka, Kans.	Mar. 31, 1909
42	Grand Rapids, Mich.	Mar. 31, 1909	122	Sacramento, Cal.	Jan. 2, 1910
45	Cambridge, Mass.	Mar. 31, 1909	126	Salem, Mass.	Nov. 30, 1909
48	Bridgeport, Conn.	Mar. 31, 1909	127	New Britain, Conn.	Mar. 31, 1909
50	Hartford, Conn.	Mar. 31, 1909	128	Davenport, Iowa	Mar. 31, 1909
51	Reading, Pa.	Apr. 3, 1909	129	McKeesport, Pa.	Apr. 5, 1909
52	Trenton, N. J.	Feb. 28, 1909	130	Wheeling, W. Va.	June 30, 1909
53	San Antonio, Tex.	May 31, 1909	132	Superior, Wis.	Sept. 30, 1909
54	New Bedford, Mass.	Dec. 4, 1909	134	Dubuque, Iowa	Feb. 28, 1909
55	Camden, N. J.	June 30, 1909	135	Butte, Mont.	Apr. 30, 1909
56	Dallas, Tex.	Apr. 30, 1909	136	Chester, Pa.	Apr. 5, 1909
58	Lynn, Mass.	Dec. 19, 1909	137	Kalamazoo, Mich.	Mar. 31, 1909
59	Wilmington, Del.	June 30, 1909	140	Galveston, Tex.	Feb. 28, 1909
60	Springfield, Mass.	Nov. 30, 1909	141	Fitchburg, Mass.	Nov. 30, 1909
61	Des Moines, Iowa	Mar. 31, 1909	144	Quincy, Ill.	Apr. 30, 1909
63	St. Joseph, Mo.	Apr. 19, 1909	145	Knoxville, Tenn.	Jan. 23, 1910
69	Houston, Tex.	Feb. 23, 1909	146	New Castle, Pa.	Apr. 5, 1909
71	Kansas City, Kans.	Mar. 31, 1909	147	Macon, Ga.	Dec. 17, 1909
74	Elizabeth, N. J.	June 30, 1909	151	Taunton, Mass.	Nov. 30, 1909
76	Hoboken, N. J.	May 2, 1909	153	Oshkosh, Wis.	Sept. 30, 1909
79	Birmingham, Ala.	June 30, 1909	155	Joplin, Mo.	June 30, 1909
81	Norfolk, Va.	June 30, 1909	158	South Omaha, Nebr.	July 31, 1909
83	Wilkes-Barre, Pa.	Apr. 5, 1909			
84	Erie, Pa.	Apr. 5, 1909			
87	Harrisburg, Pa.	Apr. 5, 1909			
				San Juan, P. R.	June 30, 1909

Comparison between net receipts from revenues and net payments for governmental costs.—Comparisons between receipts from revenues and payments for governmental costs are of the greatest significance in municipal finance. If a city is realizing more money from revenues than it is paying out for expenses, interest, and outlays, it has a balance which may be applied to paying off indebtedness. If, on the other hand, its payments for expenses, interest, and outlays are greater than the receipts from revenues, the city has a balance on the debit side of its ledger and is running into debt. If a city is realizing from revenues enough money to meet all expenses and interest but only a portion of its outlays, it is shifting a part of the burden of paying for its permanent improvements upon the future.

In the last three columns of Table 2 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 receipts from revenues for the cities in which such payments were in excess of receipts from revenues, and in the second column is shown the excess of revenue receipts over governmental cost payments for cities in which receipts from revenues were the greater. Of the 158 cities comprehended by this report, 40 realized enough from revenues to meet their payments for expenses, interest, and outlays, and have a balance besides available for paying off debt. The excess of the receipts from revenues over governmental cost payments for Boston, Mass., amounted to \$4,576,326. Of this amount more than \$1,800,000 was from a gift for the creation of a public trust fund. Each of the other 118 cities received enough from revenues to pay for their expenses and interest and a percentage of their outlays. The per-

centages for the different cities vary greatly and have little significance except as the amounts of the outlays are also taken into consideration.

Comparison between receipts from revenues and payments for expenses and interest.—The final column of the table shows the excess of receipts from revenues over payments for expenses and interest. These payments for expenses and interest correspond approximately to the charges on the part of a business corporation for expenses of maintenance and operation and for interest, except that no allowances have been made for depreciation. The 158 cities together collected \$159,502,148 more from revenues than they paid out for expenses and interest, which was equal to 61.5 per cent of the total net payments for outlays. The corresponding percentages for 1908 and 1907 were 49.3 and 49.1, respectively. One hundred and eighteen cities met a part of their outlay payments from the proceeds of the sale of debt obligations.

Comparative summary: 1902-1909.—Table I shows, for the 147 cities for which statistics throughout the entire period 1902-1909 are available, the aggregate net receipts from revenues and the aggregate net payments for expenses and interest and for outlays.

TABLE I.—Summary of net receipts from revenues and net payments for governmental costs, 1902-1909, with percentages of increase over 1902.

YEAR.	NET RECEIPTS FROM REVENUES.		NET PAYMENTS FOR GOVERNMENTAL COSTS.			
	Amount.	Per cent of increase over 1902.	Expenses and interest.		Outlays.	
			Amount.	Per cent of increase over 1902.	Amount.	Per cent of increase over 1902.
1909....	\$663,832,409	58.0	\$506,313,871	51.2	\$255,870,161	99.8
1908....	625,228,608	48.8	492,847,161	47.2	269,333,820	110.3
1907....	569,205,651	35.5	452,560,186	35.1	238,965,393	86.6
1906....	527,298,653	25.5	408,248,833	21.9	192,601,828	50.4
1905....	501,371,100	19.3	380,270,193	13.6	185,803,366	45.1
1904....	469,520,550	11.7	367,605,375	9.8	183,456,119	43.2
1903....	441,460,294	5.1	345,392,429	3.1	171,136,348	35.2
1902....	420,177,674	.....	334,888,692	.....	128,086,754	.....

As shown by the above table, receipts from revenues increased from \$420,177,674 in 1902 to \$663,832,409 in 1909, or 58 per cent, while payments for expenses and interest increased in the same period 51.2 per cent; and except for a decrease from 1908 to 1909, payments for outlays during the same period increased steadily from year to year, such payments being for the 147 cities 99.8 per cent greater in 1909 than in 1902.

The following statement presents for the same 147 cities for each year from 1902 to 1909 the percentage which the excess of revenue receipts over payments for expenses and interest constituted of the total payments for outlays.

YEAR.	Per cent.	YEAR.	Per cent.
1909.....	61.6	1905.....	65.2
1908.....	49.2	1904.....	55.0
1907.....	48.8	1903.....	55.5
1906.....	61.8	1902.....	66.6

The significance of this statement arises from the fact that each year large amounts of payments for the redemption of the debt obligations incurred to secure money for outlay payments are met from sinking fund assets or current revenues. The percentages of the statement show, therefore, what portion of outlay payments of eight years were met directly from revenue receipts or were indirectly so met by being balanced by revenue contributions to sinking funds or other assets available for the amortization of funded debt obligations.

TABLE 3.

Net receipts from taxes, licenses and permits, and special assessments.—In Table 3 are shown the net receipts from all kinds of taxes, licenses and permits, and special assessments. In every city these are the principal, and in some almost the exclusive, sources of revenue.

Taxes.—Taxes are compulsory contributions of wealth, collected in the general interest of the community from individuals and corporations by the exercise of the sovereign powers of the government, and levied without reference to any special benefits to be derived by the individual contributor. They are classified into general property taxes, special property taxes, business taxes, and poll taxes.

General property taxes, which constitute the most important single revenue for nearly every city, are direct taxes levied upon real and personal property in general, in proportion to its assessed or appraised value; they include all taxes on property assessed and collected by the methods usually employed in the taxation of the property of the greater number of citizens. In Table 3 the net receipts from general property taxes are shown under the three headings, "Original levies," "Penalties and collectors' fees," and "Interest on deferred payments." No well-defined line of demarcation differentiates penalties and collectors' fees from the interest on deferred payments, for in many cases the only penalties collected on deferred payments are high rates of interest. The rule that was followed in preparing the table is that where the rate of interest is higher than the legal rate for the state the amount collected is a penalty; if not greater than the legal rate, it is interest. It will be noted that no receipts from penalties are shown for Massachusetts and Ohio cities or for certain cities in other states. For Massachusetts cities it may be considered that the penalties are included in the original levies, since prompt taxpayers are given a discount of 5 per cent of the taxes levied, and the only cost incurred by delinquent taxpayers, outside of the loss of this 5 per cent discount and the costs of tax sales, is that of interest at the rate of 6 per cent per annum. These interest payments of delinquent taxpayers are always credited to the account of interest. For Ohio cities it is impossible to separate receipts from penalties and from interest from the receipts from original levies

because the taxes are collected by the county governments which make no segregation, in their statements to the cities, of the amounts collected. The same condition obtains in several cities in other states. Minneapolis and Duluth, Minn., have no receipts from penalties, the penalties being retained by the county, which collects the taxes for those cities.

Special property taxes are direct taxes assessed upon special classes of property and in most instances levied and collected by methods somewhat different from those employed in the case of general property taxes; among such taxes are those popularly referred to as corporation taxes, bank taxes, security taxes, and mortgage taxes. These taxes are commonly collected by the state or county and by it paid over to the city.

Of the 158 cities covered by this report, 60 reported receipts from special property taxes, amounting in the aggregate to \$12,111,891. Of this amount, the 12 cities of New York reported \$5,237,274, or 43.2 per cent, and the 20 cities of Massachusetts, \$4,036,594, or 33.3 per cent.

Details of the receipts from special property taxes reported by the cities in Massachusetts and New York are given in Tables II and III.

TABLE II.—Specified classes of special property taxes in Massachusetts cities: 1909.

City number.	CITY.	Total.	TAXES ON CAPITAL STOCK OF—				Taxes on ships in foreign trade.
			National banks.		Street rail-ways.	Other corporations.	
			Located in city.	Located in other cities.			
	All cities..	\$4,036,594	\$364,243	\$130,759	\$642,234	\$2,899,206	\$152
5	Boston.....	1,907,594	178,979	17,288	359,310	1,354,017	
31	Worcester.....	257,142	6,436	4,585	19,990	226,131	
38	Fall River.....	151,987	27,177	2,599	6,866	115,345	
44	Lowell.....	134,539	14,159	3,744	10,825	105,811	
45	Cambridge.....	157,340	3,309	17,616	52,363	84,052	
54	New Bedford.....	217,206	28,272	5,758	16,533	166,626	19
58	Lynn.....	97,649	19,908	3,013	10,574	64,154	
60	Springfield.....	187,530	11,117	7,082	24,514	145,117	
62	Lawrence.....	90,307	7,788	850	4,374	83,295	
70	Somerville.....	81,953	991	3,409	45,778	31,775	
93	Holyoke.....	74,452	8,574	2,776	6,671	56,431	
94	Brockton.....	77,396	6,886	1,030	5,061	64,419	
123	Malden.....	98,047	2,638	7,018	27,015	61,376	
124	Haverhill.....	49,552	13,865	3,154	6,624	25,909	
126	Salem.....	71,485	10,942	4,063	5,790	50,690	
133	Newton.....	188,610	1,552	39,027	5,829	142,069	133
141	Fitchburg.....	49,054	5,940	1,707	3,040	38,367	
151	Taunton.....	70,909	17,710	2,613	4,921	45,665	
152	Everett.....	33,662	(¹)	2,385	18,740	12,537	
154	Chelsea.....	33,878	(¹)	1,042	7,416	25,420	

¹ No national banks located in city.

TABLE III.—Specified classes of special property taxes in New York cities: 1909.

City number.	CITY.	Total.	Taxes on bank stock.	Mortgage taxes.
	All cities.....	\$5,237,274	\$3,635,280	\$1,601,994
1	New York.....	4,724,893	3,254,289	1,470,604
10	Buffalo.....	123,228	95,969	33,259
25	Rochester.....	84,169	57,891	26,278
33	Syracuse.....	59,673	37,923	21,750
47	Albany.....	86,397	65,623	20,774
64	Troy.....	31,751	28,245	3,506
65	Yonkers.....	13,155	2,346	10,809
72	Utica.....	68,835	53,537	5,298
75	Schenectady.....	5,500	5,500	
110	Binghamton.....	15,047	11,907	3,140
143	Elmira.....	18,461	15,717	2,744
148	Auburn.....	10,165	6,333	3,832

Business taxes are taxes upon business transactions, as distinguished from the property employed in business. They consist chiefly of taxes on insurance premiums, but include also taxes on the gross earnings of public service corporations when the tax levies are fixed and imposed by general statute. Similar payments by public service corporations made in accordance with the terms of a franchise (thus representing a contractual relation between the corporation and the city) are tabulated in Table 6 as receipts from public service privileges.

Of the 158 cities covered by this report, 68 reported receipts from business taxes, such receipts amounting to \$1,812,512. Of this total, \$618,035 was reported by Washington, D. C., being derived from the following sources: Street railway companies, \$166,167; savings banks, \$7,444; telephone companies, \$42,775; electric light companies, \$50,470; gas companies, \$106,016; building and loan associations, \$17,184; national banks, \$91,482; trust companies, \$74,037; and life insurance companies, \$62,460.

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; and in still others they are graded according to the occupation of the individual. All receipts from per capita taxes, whether uniform or graded, are included in the column headed "Poll taxes." Poll taxes amounting to \$1,248,129 were reported for 1909 by 72 of the 158 cities, located in 19 different states. Of this amount, the 20 cities in Massachusetts reported \$602,324, or 48.3 per cent; 10 cities in Pennsylvania, \$258,396, or 20.7 per cent; and 10 cities in New Jersey, \$80,614, or 6.5 per cent.

Liquor licenses and other liquor taxes.—Under the heading "Liquor licenses and other liquor taxes" are included all the revenue receipts of cities from the liquor traffic. Where no such receipts are reported, either none were collected, 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 head for certain cities indicate that in such cities the only liquor licenses granted by the city were those permitting druggists to sell liquors and alcohol for medicinal and mechanical purposes only. No receipts from liquor taxes were reported for the city of Portland, Me., but that city received \$25,972 in revenue from the operation of a liquor agency, which amount is shown in Table 7 in the subdivision showing receipts from "All other enterprises."

Other business licenses.—Under this designation are reported all receipts from licenses for carrying on business other than the liquor traffic. Receipts from this source are particularly large in most of the cities of the southern and far western states, in many of which cities licenses are required for conducting nearly every kind of business. License taxes collected from

street railway, telegraph, telephone, and other public service corporations, are also included; the amounts of these taxes are shown, by cities, in Table 33.

Among the receipts from business licenses reported by municipalities are those from billboard companies which rent their advertising space and facilities to others. Receipts from individuals for permits to erect signs and advertising devices which project over the street adjacent to the place of business are classified, however, as receipts from "minor privileges."

Dog licenses.—Of the 158 cities covered by this report, 126 reported receipts from dog licenses. Some of the cities not reporting receipts from this source collected dog taxes for the county or state, receiving back a portion of such taxes in the form of subventions, receipts from which are reported in Table 5. In other cities dogs are given a specified assessment valuation as property, and receipts from taxes levied on them are included with general property taxes.

General licenses.—The term "general licenses" is used to cover all licenses granted under general statute or ordinance, except dog, liquor, or other business licenses. Such licenses are granted without respect to the business that may be carried on by the licensee. Thus license taxes that are collected from persons owning vehicles, irrespective of whether these are for business or pleasure, are termed receipts from general licenses. Among general licenses which are granted by cities are those to business men to erect specified signs advertising their business without giving the right to occupy any portion of the highway. Eighty-five cities reported receipts from such licenses in 1909. Of a total of \$1,109,928 collected, \$894,057, or 80.6 per cent, was reported by 15 cities of Group I, for 8 of which a portion of the receipts of the county are included.

Table IV, which follows, shows the kinds of general licenses from which revenue was derived, the number of cities reporting each kind, and the aggregate amount of receipts reported.

TABLE IV.—Revenue receipts from specified general licenses, and number of cities reporting such receipts: 1909.

KIND OF LICENSE.	Number of cities reporting.	Aggregate amount reported.
Total.....		\$1,109,928
Horse-drawn vehicle.....	18	925,817
Marriage.....	49	134,694
Automobile and motorcycle.....	25	37,118
Bicycle.....	7	6,223
Hunter's.....	6	2,104
Stable.....	1	155
Not specified.....	1	3,817

Permits.—Receipts from permits are usually credited to the department issuing the permit. Such receipts are included in Table 3, with the exception of receipts from permits issued by public service enterprises, which are credited to these enterprises and are tabulated in Table 7. Of the 158 cities, 114 reported receipts of \$1,569,763 from permits other than those issued by public service enterprises.

Table V, which follows, shows the purposes for which these permits were granted, the number of cities reporting permits for each purpose, and the aggregate amount reported.

TABLE V.—Revenue receipts from permits, and number of cities reporting such receipts: 1909.

PURPOSE OF PERMIT.	Number of cities reporting.	Aggregate amount reported.
Total.....		\$1,569,763
Street cuts and excavations.....	30	564,614
Building.....	53	436,362
Sewer connections.....	31	221,930
Plumbing.....	17	36,759
Gas, water, and sewer connections.....	5	18,894
Electrical wiring.....	7	16,878
Building, street, sewer, and electrical wiring.....	2	15,855
Cesspools and vaults.....	9	10,904
Burials and disinterments.....	6	2,722
Carrying pistols.....	5	1,535
Constructing elevator.....	1	1,101
Constructing railing.....	1	867
Keeping swine.....	1	55
Parade.....	1	47
Handbill distribution.....	1	34
Miscellaneous purposes.....	30	76,374
Not specified.....	27	164,831

Special assessments.—Under the designation of "special assessments" the Bureau of the Census includes receipts from compulsory contributions levied under the taxing or police power of a municipality to defray the cost of specific public improvements or public services undertaken primarily in the public interest. Special assessments differ from taxes in being apportioned according to the assumed benefit accruing to the individual whose property is affected by the improvement or service, or according to the assumed increase in the value of the property affected. They are divided into special assessments for outlays and special assessments for expenses. With the exception of general property taxes, special assessments constitute the most important revenue for a majority of the cities. Indeed, for several cities such receipts very nearly equaled the receipts from general property taxes, and for Oklahoma City, Okla., and Seattle and Tacoma, Wash., they exceeded the latter in amount.

Special assessments for outlays.—Receipts from special assessments for outlays were reported by 151 of the 158 cities covered by this report. The outlays for which the assessments were made varied in the different cities. In a majority of the cities assessments were levied for the construction of sewers, pavements, curbing, and sidewalks, and in many cities for the grading or widening of streets, the grading of hillsides, and the building of retaining walls, for parks, bridges, and viaducts, and in some for the laying of water mains.

Receipts from special assessments for outlays are shown under the four titles "Original levies," "Penalties and collectors' fees," "Interest on deferred payments," and "Special charges." In some cities there is no clear line of demarcation separating penalties and collectors' fees from interest. The rule that was followed in segregating these items was the same as in the case of taxes; that is, where the rate of

interest on deferred payments was higher than the legal rate the receipts from such interest were reported as penalties and not as interest.

There are included for certain cities of Group I receipts from special assessments of the counties containing these cities, as follows: Cleveland, Ohio, \$296,665 from special assessments for paved roads; Detroit, Mich., \$21,962 from special assessments for county drain ditches; and Newark, N. J., \$21,885 from special assessments for street improvements.

In many cities there are receipts offsetting outlays which are in the nature of special assessments, but which are not collected under that name. In some cities the city paving department paves that part of the street lying between the rails and tracks and for a certain distance outside of the rails of street railways, and is reimbursed for that work by the street railway company. Street railway companies often pay a part of the cost of building a new bridge or strengthening an old one. Such receipts as these are shown in the column with the title "Special charges." There are also included under this head receipts from private parties for meeting outlay payments made by the city in the construction of sidewalks and other improvements for the benefit of the particular individual paying such receipts being collected as departmental charges.

Special assessments for expenses.—Receipts of this character were reported by 53 cities. They are shown in the table under the same general head as special assessments for outlays, and the distinction between the two classes of assessments is based directly on the general distinction between outlays and expenses. In the tabulation it was impossible in many instances to separate the interest on deferred payments of these special assessments from the interest on special assessments for outlays, and where such was the case all of the interest receipts were credited to the special assessments for outlays. The following table shows the different expenses met from special assessments, the number of cities reporting assessments for each, and the aggregate amounts reported.

TABLE VI.—Specified expenses met from special assessments, and number of cities reporting such assessments: 1909.

PURPOSE OF ASSESSMENT.	Number of cities reporting.	Aggregate amount reported.
Total.....		\$1,299,461
Garbage and refuse collection.....	2	87,016
Grass and weed cutting.....	5	4,729
Moth extermination.....	15	45,567
Paving repairs and the trimming of trees.....	2	5,077
Sidewalk repairs.....	4	18,431
Snow removal.....	1	12,822
Street cleaning.....	4	37,722
Street cleaning and sprinkling.....	2	129,896
Street lighting.....	2	65,779
Street repairs.....	2	4,721
Street sprinkling with water.....	30	806,124
Street sprinkling with oil.....	1	12,822
Not reported.....	5	78,755

TABLE 4.

Receipts from departmental fees, charges, and sales.—All departmental receipts from fees and charges for services the costs of which are classified as expenses, and receipts from minor sales, are tabulated in Table 4. Receipts from charges for services the costs of which are classed as outlays are shown in Table 3 under the title "Special charges."

Fees are amounts of money received for such services as are performed only by governments. These services are mainly clerical in character, and the amounts charged therefor, which are often only nominal, are usually fixed by statute or ordinance.

The amounts classified as *charges* generally represent payments for services which may be, and frequently are, performed by private individuals, and as a rule are other than clerical in nature. With few exceptions, the amounts to be charged are definitely established only upon completion of the work or service. Among the special services of cities paid for by charges are the making of connections with sewer and water pipes and the removal of snow from sidewalks.

Under *sales* are tabulated receipts from the sale of discarded equipment and materials when the payments for the replacement or renewal of such equipment and materials are classed as expenses.

In this table there are included for certain cities of Group I receipts from departmental fees, charges, and sales of the counties containing these cities, as follows: Chicago, Ill., \$1,459,631; Cleveland, Ohio, \$262,108; Pittsburgh, Pa., \$366,183; Detroit, Mich., \$140,938; Buffalo, N. Y., \$69,658; Cincinnati, Ohio, \$385,559; Milwaukee, Wis., \$133,149; and Newark, N. J., \$139,771.

Of the total amount shown under the title "Protection to person and property," \$1,313,271, or 50.2 per cent, was from fees of public administrators, registers, and recorders in the cities of Group I, in which either the city and county functions are merged in the municipal government or a portion of the county receipts are added to those of the city in order to obtain comparable statistics. The receipts from such fees are shown in the following table.

TABLE VII.—Revenue receipts from fees of public administrators, registers, and recorders: 1909.

City number.	CITY.	Amount.	City number.	CITY.	Amount.
1	New York, N. Y.....	\$355,568	9	Detroit, Mich.....	\$19,860
2	Chicago, Ill.....	239,294	10	Buffalo, N. Y.....	(1)
3	Philadelphia, Pa.....	213,301	11	San Francisco, Cal.....	102,230
4	St. Louis, Mo.....	66,079	12	Cincinnati, Ohio.....	22,028
5	Boston, Mass.....	41,302	13	Milwaukee, Wis.....	21,686
6	Baltimore, Md.....	(1)	14	Newark, N. J.....	32,651
7	Cleveland, Ohio.....	39,228	15	New Orleans, La.....	70,794
8	Pittsburgh, Pa.....	49,519	16	Washington, D. C.....	39,733

¹ Not reported.

The amounts shown in Table 4 under the title "Miscellaneous" include charges for certain services that

can not be credited to any department and receipts from sales of materials not belonging to departments.

TABLE 5.

Fines and forfeits.—Receipts from fines and forfeits are classified into receipts from "court fines and forfeits," which consist of fines imposed by courts of law and forfeits of bail; from "police and firemen's fines," which consist of fines imposed on policemen and firemen for violation of rules and neglect of duty; and 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.

Escheats.—Escheats are amounts of money received from the disposal of property the owners of which can not be ascertained. Receipts from escheats were reported by 22 cities.

Subventions and grants.—The total amount received from subventions and grants from other civil divisions was \$28,052,160, of which \$20,551,285, or 73.3 per cent, was for education. In comparing the amounts shown as subventions for education, it is essential to take into account the differences in the character of the municipal organization of the several cities. For example, Los Angeles, Cal., received 52.7 per cent more for this purpose than San Francisco, though the latter city is much larger than the former. The explanation lies in the fact that the figures for Los Angeles included \$521,299 received from the county, as well as \$508,243 received from the state, while the whole amount shown under this head for San Francisco, \$674,194, was received from the state—an amount corresponding to the receipts from the county in the case of Los Angeles being collected in San Francisco as original taxes, because in the latter city the city and county governments are combined.

Of the cities covered by the report, there were only 7 which did not receive subventions for education. In the cities of Savannah, Augusta, and Macon, Ga.; Mobile, Ala.; and Jacksonville, Fla., the schools are under county government, and no exact segregation of the receipts for schools could be secured. In Boston and Chelsea, Mass., the dog tax, from which subventions for education are derived in Massachusetts, is retained directly by the cities instead of being paid over to the county as in the case of other cities.

Gifts and donations for meeting municipal expenses, and pension contributions.—Of the 158 cities covered by this report, 109 reported receipts amounting to \$1,681,590 from gifts and donations for meeting municipal expenses, and pension contributions. The receipts from gifts were in a large part for the pension and retirement funds for policemen, firemen, and teachers. Gifts for these three classes of funds were reported by 24, 39, and 9 cities, respectively. The names of those cities and the amounts received by each from gifts for the specified funds are given in Table VIII. In addition

to the gifts for municipal expenses included in Table VIII, 11 cities reported gifts for meeting park expenses. The names of these cities and the amounts received by each are given in Table IX.

TABLE VIII.—Gifts for pension and retirement funds: 1909.

City number.	CITY.	For policemen.	For firemen.	For teachers.
	Total.....	\$48,603	\$40,028	\$7,472
1	New York, N. Y.	4,066		
2	Chicago, Ill.	1,659	4,120	
3	Philadelphia, Pa.	34,539	1,190	38
4	St. Louis, Mo.		710	
5	Boston, Mass.		14,468	968
7	Cleveland, Ohio.	118	775	
10	Buffalo, N. Y.	161	50	373
13	Milwaukee, Wis.	120	100	
14	Newark, N. J.	10	360	
17	Minneapolis, Minn.		760	
19	Jersey City, N. J.		111	
21	Indianapolis, Ind.	34	263	4
22	Louisville, Ky.		766	
23	Seattle, Wash.		5,000	
25	Rochester, N. Y.			1,353
31	Syracuse, N. Y.	792	125	800
35	Paterson, N. J.		112	
40	Richmond, Va.	1,604		
46	Dayton, Ohio.	635		
47	Albany, N. Y.	438	552	3,096
48	Bridgeport, Conn.		291	
49	Spokane, Wash.		120	
50	Hartford, Conn.		100	
52	Trenton, N. J.	23	780	
55	Camden, N. J.		576	
63	St. Joseph, Mo.		121	
65	Yonkers, N. Y.	325	75	
66	Tacoma, Wash.		131	
67	Youngstown, Ohio.	47	40	
74	Elizabeth, N. J.		155	
75	Schenectady, N. Y.		40	
80	Akron, Ohio.		60	
83	Wilkes-Barre, Pa.		947	
86	Peoria, Ill.	2,809	2,479	
88	Fort Wayne, Ind.	235	50	
91	Terre Haute, Ind.		55	
100	South Bend, Ind.	940	119	
103	Mobile, Ala.			
105	Pawtucket, R. I.	758	102	
107	Canton, Ohio.		50	
114	Springfield, Ohio.	53		
121	Topeka, Kans.		50	
127	New Britain, Conn.	50		
131	Augusta, Ga.	1,611		
132	Superior, Wis.	1,555	50	
148	Auburn, N. Y.	59	49	
156	La Crosse, Wis.	38	110	

TABLE IX.—Gifts for park expenses: 1909.

City number.	CITY.	Amount.	City number.	CITY.	Amount.
	Total.....	\$22,345	56	Dallas, Tex.	\$25
11	San Francisco, Cal.	1,870	59	Wilmington, Del.	97
12	Cincinnati, Ohio.	3,750	62	Lawrence, Mass.	350
15	New Orleans, La.	6,349	71	Kansas City, Kans.	5,000
39	Memphis, Tenn.	1	87	Harrisburg, Pa.	1,828
43	Nashville, Tenn.	500	127	New Britain, Conn.	2,575

Receipts from donations for meeting school expenses were reported by 25 cities; for meeting the expenses of libraries and museums, by 22 cities. The names of the cities reporting receipts from these sources are given in Table X on the next page.

In addition to the receipts from donations there shown, Philadelphia, Pa., and Fitchburg, Mass., reported receipts from donations for meeting the expenses of hospitals to the amount of \$9,947; New Britain, Conn., and Albany, N. Y., reported donations for cemetery expenses aggregating \$5,614; and miscellaneous donations were received for unspecified purposes by 27 cities to the aggregate of \$27,818.

DESCRIPTION OF GENERAL TABLES.

35

TABLE X.—Donations for expenses of schools and of libraries and museums: 1909.

City number.	CITY.	Schools.	Libraries and museums.
	Total.....	\$52,325	\$132,427
2	Chicago, Ill.....	4,997	2,000
3	Philadelphia, Pa.....		37,000
5	Boston, Mass.....	5,032	14,500
8	Pittsburgh, Pa.....		65,025
9	Detroit, Mich.....		4,586
10	Buffalo, N. Y.....		3,333
12	Cincinnati, Ohio.....	23,636	
14	Newark, N. J.....		91
16	Washington, D. C.....		100
17	Minneapolis, Minn.....	1,246	
21	Indianapolis, Ind.....		100
26	St. Paul, Minn.....	1,313	
27	Denver, Colo.....	2,478	
28	Portland, Oreg.....	68	
31	Worcester, Mass.....	100	
37	Omaha, Nebr.....		278
38	Fall River, Mass.....	23	
44	Lowell, Mass.....		471
45	Cambridge, Mass.....	739	
49	Spokane, Wash.....	1,630	
50	Hartford, Conn.....	15	
52	Trenton, N. J.....	80	
53	San Antonio, Tex.....	5,392	
56	Dallas, Tex.....	6	166
60	Springfield, Mass.....	50	
61	Des Moines, Iowa.....	442	
62	Lawrence, Mass.....	143	1,000
69	Houston, Tex.....		25
79	Birmingham, Ala.....	97	
82	Fort Worth, Tex.....		81
87	Harrisburg, Pa.....	15	
91	Terre Haute, Ind.....	124	830
101	Passaic, N. J.....	57	
106	Saginaw, Mich.....	2,000	
107	Canton, Ohio.....		50
120	Chattanooga, Tenn.....		2,301
126	Salem, Mass.....		350
129	McKeesport, Pa.....		50
133	Newton, Mass.....	2,640	
144	Quincy, Ill.....		15
148	Auburn, N. Y.....	12	
155	Joplin, Mo.....		75

¹ Including donation of \$16,395 for the University of Cincinnati.

The aggregate receipts from pension contributions were much greater than those obtained in the form of gifts and donations for meeting expenses other than pensions. Contributions for policemen's funds were reported by 47 cities; for firemen's funds, by 45 cities; and for teachers' funds, by 21 cities. The names of the cities reporting and the amounts reported are given in Table XI, which follows.

TABLE XI.—Pension contributions for public trust funds: 1909.

City number.	CITY.	For policemen.	For firemen.	For school employes.
	Total.....	\$541,633	\$222,411	\$553,917
1	New York, N. Y.....	224,241	67,559	200,812
2	Chicago, Ill.....	48,786	23,980	112,311
3	Philadelphia, Pa.....	125,865	21,360	81,003
4	St. Louis, Mo.....		13,700	
5	Boston, Mass.....			48,811
6	Cleveland, Ohio.....	3,462	2,852	18,218
7	Detroit, Mich.....	6,373		11,956
10	Buffalo, N. Y.....			11,336
11	San Francisco, Cal.....	17,688		
12	Cincinnati, Ohio.....	7,917	2,964	19,450
13	Milwaukee, Wis.....	11,949	13,362	
14	Newark, N. J.....	9,938	4,821	
15	New Orleans, La.....		11,041	
16	Washington, D. C.....	8,759	4,980	
17	Minneapolis, Minn.....	597	3,048	3,436
18	Los Angeles, Cal.....	7,866	5,795	
19	Jersey City, N. J.....	4,944	3,087	
21	Indianapolis, Ind.....	3,270	2,679	8,195
22	Louisville, Ky.....	3,736	2,742	
24	Providence, R. I.....	9,497	6,223	5,451
25	Rochester, N. Y.....	4,260	6,792	10,284
26	St. Paul, Minn.....	652		1,105
27	Denver, Colo.....	2,000	2,890	
30	Toledo, Ohio.....	1,718		
33	Syracuse, N. Y.....	2,999	1,592	6,317
34	New Haven, Conn.....	4,710		
36	Paterson, N. J.....	1,552	1,497	
37	Omaha, Nebr.....	2,362		1,184
40	Richmond, Va.....	2,601		
41	Oakland, Cal.....	2,837		

TABLE XI.—Pension contributions for public trust funds: 1909—Con.

City number.	CITY.	For policemen.	For fireman.	For school employes.
48	Bridgeport, Conn.....		\$1,181	
49	Spokane, Wash.....	\$320	1,234	
50	Hartford, Conn.....		664	
52	Trenton, N. J.....	1,083	1,796	
57	Salt Lake City, Utah.....			\$4,054
63	St. Joseph, Mo.....		618	
64	Troy, N. Y.....	3,869	874	2,590
65	Yonkers, N. Y.....	2,724	2,749	2,514
72	Utica, N. Y.....	2,282	2,148	
74	Elizabeth, N. J.....		757	
75	Schenectady, N. Y.....	1,210	1,085	1,657
76	Hoboken, N. J.....		102	
78	Evansville, Ind.....	799	608	
80	Akron, Ohio.....		232	
83	Wilkes-Barre, Pa.....		188	
86	Peoria, Ill.....	328	631	
88	Fort Wayne, Ind.....	505	588	
89	Charleston, S. C.....	1,524	23	
91	Terre Haute, Ind.....		732	
100	South Bend, Ind.....	503	618	
105	Pawtucket, R. I.....	1,166		
114	Springfield, Ohio.....			1,650
117	Rockford, Ill.....		68	
122	Sacramento, Cal.....	720		
132	Superior, Wis.....	917	603	
142	Racine, Wis.....	188	260	
143	Elmira, N. Y.....			1,553
148	Auburn, N. Y.....	571	362	
149	West Hoboken, N. J.....	451		
153	Oshkosh, Wis.....	340	767	
156	La Crosse, Wis.....	197	681	

Gifts and donations for outlays.—Gifts and donations to be applied for meeting outlays were reported by 40 cities, to the aggregate amount of \$694,770. Boston, Mass., reported a donation of \$100 for a hospital. Philadelphia, Pa.; Waterbury, Conn.; Saginaw Mich.; and Lancaster, Pa., reported donations for school outlays aggregating \$1,943. Saginaw, Mich., reported a receipt from gifts for an auditorium amounting to \$63,060. Minneapolis, Minn., reported gifts of \$25,000 for bathhouses and public laundries. Springfield and Newton, Mass., reported gifts and donations for unspecified outlays amounting to \$19,391. Donations for library outlays and gifts for park outlays were reported by 18 and 11 cities, respectively, as shown in Table XII, which follows.

TABLE XII.—Gifts and donations for park and library outlays: 1909.

City number.	CITY.	Gifts for park outlays.	Donations for library outlays.
	Total.....	\$98,354	\$451,972
4	St. Louis, Mo.....		126,500
5	Boston, Mass.....		1,822
7	Cleveland, Ohio.....		41,000
9	Detroit, Mich.....		419
11	San Francisco, Cal.....		125
12	Cincinnati, Ohio.....	10,000	
22	Louisville, Ky.....	9,379	22,000
23	Seattle, Wash.....		72,128
30	Toledo, Ohio.....		400
32	Atlanta, Ga.....	5,000	
34	New Haven, Conn.....	2,321	
43	Nashville, Tenn.....	5,000	
48	Bridgeport, Conn.....		2,500
53	San Antonio, Tex.....		2,500
56	Dallas, Tex.....	2,600	
60	Springfield, Mass.....	200	
70	Somerville, Mass.....		10,133
72	Utica, N. Y.....	30,770	
84	Erie, Pa.....		2,381
97	Oklahoma City, Okla.....	20,469	35,000
106	Saginaw, Mich.....		91,974
113	Little Rock, Ark.....		9,000
119	Lincoln, Nebr.....		4,080
126	Salem, Mass.....		10
142	Racine, Wis.....	7,157	
144	Quincy, Ill.....	5,458	
154	Chelsea, Mass.....		30,000

Gifts and donations to establish public trust funds.—Gifts and donations to establish or add to public trust funds for municipal uses were reported by 10 cities. The objects of these trust funds and the amounts added to the principal are shown by cities in Table XIII, which follows.

TABLE XIII.—*Gifts and donations to establish or add to specified public trust funds for municipal uses: 1909.*

City number.	CITY.	Object of fund.	Amount.
	Total		\$2,369,633
3	Philadelphia, Pa.	Simon Muhr scholarship fund (addition)	32,500
		Teachers' pension fund	15,000
5	Boston, Mass.	Fund for maintenance and improvement of parks	1,752,085
		Hospital library fund	500
6	Baltimore, Md.	Teachers' pension fund	16,784
12	Cincinnati, Ohio.	University realty and endowment fund	8,870
		University library fund	5,864
50	Hartford, Conn.	Outdoor poor relief fund	10
58	Lynn, Mass.	Library fund	7,093
72	Utica, N. Y.	Public library fund	4,000
90	Portland, Me.	Fund for perpetual care of cemetery	7,691
126	Salem, Mass.	Poor relief funds	6,000
141	Fitchburg, Mass.	Hospital fund	513,236

TABLE 6.

Receipts from interest.—This table includes all interest received by the general treasury and the separate funds and accounts of the cities covered by this report, except interest on overdue taxes and special assessments, which is shown in Table 3, and receipts from accrued interest on original loans, which is shown in Table 14. The total or gross interest receipts tabulated in Table 6 for some of the cities of Group I include certain amounts representing receipts of the counties containing those cities, as follows: Chicago, Ill., \$103,714; Cleveland, Ohio, \$53,720; Pittsburgh, Pa., \$33,649; Detroit, Mich., \$18,292; Buffalo, N. Y., \$20,457; Cincinnati, Ohio, \$44,388; Milwaukee, Wis., \$18,576; and Newark, N. J., \$55,801.

The first column of the table shows the net receipts from interest, or the receipts from the public less amounts returned, but the amounts in the columns classifying interest by source represent gross receipts. Of the total net receipts nearly one-half was from interest on current deposits.

Receipts from rents.—The receipts from rents shown in Table 6 comprise all amounts collected as compensation for the use of buildings or land (exclusive of highways), whether or not the rental of such buildings or land is associated with the issue or the grant of a so-called privilege, or of a license or permit. Some of the figures, therefore, include payments for the exclusive enjoyment of certain special privileges, such as those of maintaining lunch rooms and refectories in parks and the erection of buildings on city real property. Amounts received for certain specified uses of the streets, or rights therein, are carefully distinguished from rents as above defined, being classed as "privileges." The receipts from rents reported in Table 6 have in prior reports of the Bureau of the Census been classed as "departmental receipts," together with fees, charges, and sales. The net receipts

from rents are the gross receipts from rents, less the amounts received in interdepartmental transactions.

Receipts from major privileges.—Under this designation are included in Table 6 all amounts received from corporations and individuals as compensation for special privileges, powers, or rights granted them in the streets and alleys of the city in providing the citizens with what are popularly called public utilities. The amounts thus tabulated are what some writers have called compensation for the "operating" as distinguished from the "corporate" franchise of the paying corporation or individual. They are compensation for rights or privileges in the streets that are in law denominated "easements," and though allied to rents, they are to be carefully distinguished therefrom.

Among the receipts from major privileges included in Table 6 are those from steam and street railways transporting freight or passengers through or across the streets and alleys, and those from electric light and power, gas, water, telegraph and telephone, heat distribution, and refrigeration companies, placing wires, pipes, poles, and other fixtures and equipment in, under, over, or across the streets, incidental to the conduct of their business.

It should be noted that only one class of receipts from public utility enterprises are included in Table 6 as receipts from major privileges. Receipts from such enterprises or from others for the temporary use of land or water fronts not involving the use of a street or alley are tabulated as receipts from rents. Receipts from the vacation of streets and alleys are included among those from sales of real property given in Table 14; and receipts for services rendered by the city are shown in Table 4 as receipts from charges, or in Table 3 as receipts from special charges. Receipts from the same corporations and individuals which are in the nature of taxes, as defined in this report, are shown in Table 3 as receipts from general property taxes, special property taxes, or business taxes, or as receipts from business licenses, according to the method by which they were levied and collected. A detailed exhibit of the receipts from public service privileges, with the exception of those from steam railroads and certain minor enterprises, is shown in connection with other classes of receipts from public service corporations in Table 33.

Receipts from minor privileges.—Under this heading are included amounts received by cities from the granting of what the Bureau of the Census designates minor privileges. These are grants to persons and corporations, other than those engaged in furnishing a public utility, of the right to use the streets and alleys of the city for laying pipes, extending wires, and placing other structures or materials required for, or employed in, the operation of their business, or to move buildings through the streets of the city. The greater portion of these privileges are granted to those occupying land

adjoining a street or alley to make some one of the following uses of the streets or alleys in front of their places of business: (1) To construct vaults or other structures under the sidewalk, street, or alley; (2) to place merchandise stands or 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 and conveniences beyond the building line or across the street; and (5) to construct bridges over, or tunnels or pipes under, the street for the convenience of the owner or occupant of the building.

Table 6 shows a total of \$741,396 as receipts from minor privileges. Of this amount \$404,366, or 54.5 per cent, was received by New York alone, and \$171,534, or 23.1 per cent, by Chicago. The remainder—\$165,496, or 22.3 per cent—was reported by 51 cities, exclusive of San Juan, P. R. Of the amount last mentioned it is possible that, owing to the lack of correct or fully descriptive designations in local reports and accounts, a small portion should have been reported under other heads of Table 6 or in other tables. As showing the character of the minor privilege grants for which the receipts given in Table 6 were obtained, detailed statements are here given for New York and Chicago.

New York.—This city received \$361,676 for vaults and tunnels, \$22,038 for bay windows, \$3,152 for ornamental projections, \$3,060 for temporary sheds, \$280 for drinking fountains, \$13,349 for bridges over streets, and \$811 for other minor privileges; total, \$404,366.

Chicago.—This city in 1909 received \$171,534 for the following privileges granted: \$42,303 for use of space under sidewalks, \$24,963 for constructing bridges over and conduits and pipes under streets, \$20,674 for merchandise stands, \$850 for public scales in streets, \$1,827 for bay windows, \$3,870 for railroad switches in streets, and \$77,047 for other uses of the streets.

TABLE 7.

Municipally owned 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 a city government for the purpose of providing the public, or the public and the city, with some utility or service. If the department or office is maintained primarily to serve the city alone, it is called a municipal service enterprise and not a public service enterprise. Thus a municipally operated water-supply system which supplies water to the public alone, or to the public and the city, 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 defective in consequence of the fact that the accounts of these enterprises are often not completely segregated, so that frequently an enterprise is neither credited with all the revenue resulting from its activity nor debited with all the expenses chargeable to it; thus, in some cities an enterprise is not credited with interest earned on current deposits of its funds nor charged with interest on its bonds. Again, in many cities the method of accounting is faulty in that it does not give credit to enterprises for materials furnished or services rendered by them to the various departments and to other public utility enterprises of the city government. 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 to enterprises for utilities furnished by them to the departments and to other public service enterprises of the city government. Cities which in 1909 gave credit to their public service enterprises for utilities furnished are indicated in Table 7 by entries under the title "Receipts from city departments, offices, and enterprises." Receipts of this character are called by the Bureau of the Census service transfer receipts.

Service transfer receipts formed 1.6 per cent of all receipts of public service enterprises covered by Table 7 for 1909. In some cities receipts from city departments, offices, and enterprises formed a large percentage of the total receipts reported by public service enterprises. In Bay City, Mich., they formed 22.6 per cent; in Woonsocket, R. I., 22.5 per cent; in Pueblo, Colo., 16 per cent; and in Manchester, N. H., 15.1 per cent. In eight other cities more than 10 per cent of the total receipts shown in this table represent similar transfers.

Receipts from public service enterprises.—The gross receipts shown in Table 7 for the different classes of public service enterprises include all of the revenues of these enterprises reported on the city books with the exception of receipts from interest on current deposits.

For two cities of Group I, receipts of public service enterprises of counties are included, as follows: Pittsburgh, Pa., \$44,792, and Milwaukee, Wis., \$52,409. In both cities these receipts were from institutional industries.

Of all the public service enterprises, the water-supply systems are the most important. The receipts from revenues and the payments for expenses of such systems, reported for the years 1902 to 1909 in the 147 cities for which statistics were obtained throughout the period, are given in the table which follows.

TABLE XIV.—Summary of receipts from revenues and payments for expenses of water-supply systems: 1902–1909.

YEAR.	Receipts from revenues.	Payments for expenses.
1909.....	\$57,105,840	\$23,519,487
1908.....	54,422,470	23,395,690
1907.....	52,712,870	20,827,844
1906.....	50,406,039	19,707,584
1905.....	47,396,604	18,677,311
1904.....	44,974,037	19,357,447
1903.....	42,956,187	17,448,701
1902.....	41,210,322	14,850,566

From 1902 to 1909 the receipts from revenues of water-supply systems increased \$15,895,518, or 38.6

per cent, while the payments for expenses increased \$8,668,921, or 58.4 per cent. The payments for expenses amounted to 36 per cent of the receipts from revenues in 1902 and 41.2 per cent in 1909.

The receipts shown for Philadelphia, Pa., and Toledo, Ohio, in the column of Table 7 with the title "Gas-supply systems," were derived from rentals of systems formerly operated by the city but at present leased to private companies. The receipts of the different classes of enterprises included in Table 7 under the heading "All other enterprises" are shown in the following table.

TABLE XV.—RECEIPTS FROM REVENUES OF SPECIFIED PUBLIC SERVICE ENTERPRISES INCLUDED UNDER THE HEADING "ALL OTHER ENTERPRISES," IN TABLE 7.

City number.	CITY.	Total.	Public halls.	Subways for pipes and wires.	Toll bridges.	Irrigation works.	Rapid transit.	Ferries.	Miscellaneous.
	Aggregate.....	\$6,034,174	\$85,382	\$155,871	\$766,412	\$3,146	\$3,426,718	\$1,327,049	\$290,500
1	New York, N. Y.....	4,617,439			751,401		2,646,321	1,219,717	
2	Chicago, Ill.....	12,468		488					
3	Philadelphia, Pa.....	12,660		12,660					
5	Boston, Mass.....	887,729					780,397	107,332	
6	Baltimore, Md.....	128,800		128,800					
10	Buffalo, N. Y.....	9,600	9,600						
12	Cincinnati, Ohio.....	18,318							18,318
15	New Orleans, La.....	116,055							116,055
21	Indianapolis, Ind.....	2,889	2,889						
25	Rochester, N. Y.....	4,726	4,726						
26	St. Paul, Minn.....	16,361	16,361						
27	Denver, Colo.....	26,026	23,474			2,552			
28	Portland, Oreg.....	70,878							70,878
40	Richmond, Va.....	415	415						
53	San Antonio, Tex.....	1,706				504			1,112
72	Utica, N. Y.....	1,674		1,674					
84	Elie, Pa.....	4,105		4,105					
86	Peoria, Ill.....	2,754	2,754						
89	Charleston, S. C.....	50							50
90	Portland, Me.....	25,972							25,972
99	Covington, Ky.....	4,395			4,395				
107	Canton, Ohio.....	4,901	4,901						
120	Chattanooga, Tenn.....	262	262						
127	New Britain, Conn.....	3,287		3,287					
131	Augusta, Ga.....	57,133							57,133
142	Racine, Wis.....	78							78
146	New Castle, Pa.....	752		752					
148	Auburn, N. Y.....	4,096		4,096					
156	La Crosse, Wis.....	6,221			6,221				
157	Newport, Ky.....	4,395			4,395				
	San Juan, P. R.....	2,658	2,110						548

The receipts from revenues of the toll bridges in New York City comprised \$31,772 from charges for work performed by the bridge employees; \$80,188 from rent of piers and abutments; \$638,673 from tolls; and \$768 from sales of materials. The tolls collected were as follows: Brooklyn Bridge, \$326,960; Williamsburg Bridge, \$250,124; Queens Borough Bridge, \$61,589.

In Boston, Mass., the tolls from ferries amounted to \$105,703, and those from the East Boston Tunnel to \$129,305. In the latter case each passenger carried through the tunnel pays a 1-cent toll, which is collected for the city by the railway company.

The amounts shown in Table XV under the heading "Miscellaneous" were received from the following sources: Cincinnati, Ohio, leasehold rents; New Orleans, La., sugar sheds, \$4,275, and public belt railroad, \$111,780; Portland, Oreg., charges for dredging, pilotage, and towage; San Antonio, Tex., stone

quarries, \$600, and sewer farm, \$512; Charleston, S. C., powder magazine; Portland, Me., liquor agency; Augusta, Ga., canal; Racine, Wis., artesian well; and San Juan, P. R., slaughterhouse.

TABLE 8.

Payments for expenses other than of public service enterprises.—In Table 8 are presented statistics of the payments for expenses incurred by the various cities during 1909 for objects or purposes other than for the operation and maintenance of public service enterprises. Such payments constitute the most important single class of payments for the costs of municipal government, comprising 52.9 per cent of the total payments shown in Table 2. They are given in Table 8 in sufficient detail to show the relative expenses of the several departments and branches of work in each city, and to provide data for the comparison of the expense payments for a given object in

one city with the corresponding expense payments in other cities.

In making these comparisons it should be noted that while the figures shown in Table 8 for the main groups of departments are fairly accurate and thus comparable, those for some of the individual objects of expenditure are less exact. For example, the expenses for the care and repair of bridges can not in all cities be segregated from the expenses for the care and repair of streets, pavements, and curbing; hence the individual items of highway expenses are less accurate than the aggregate of all highway expenses. Other items of expense more or less inaccurate because of imperfect classification by individual cities, are the payments for the expenses for street cleaning and snow removal. In some cities the streets are cleaned by an independent street-cleaning department, while in others this work is performed either by the health department or by the street department. Where it is done by a department having a variety of other functions and the segregation of 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 statistics. It must not be inferred, therefore, in the case of the objects of expenditure here mentioned, that a blank in Table 8 necessarily means that there were no expenditures for the purpose indicated by the column heading.

The per capita averages and the per cent distribution of payments for general expenses in the various cities are given for groups of departments and for several of the most important departments individually in Tables 30 and 31. Further discussion of these subjects is therefore presented in connection with those tables.

Among the payments for municipal expenses included in Table 8 are those for the so-called forestry departments of many cities in New England. These are branches of public service called into existence in many cases to combat the destruction of trees in parks and streets by injurious insects and other tree pests. In most cases they care for trees in the streets and in the parks, and in a few cases they also care for trees on private grounds and receive compensation therefor. All such so-called departments or branches of service, like municipal service enterprises, are incidental operating plants under the control of the park board, highway department, or some other main branch of the public service. Their expenses are distributed to the branches of service to which they relate. Those for the care of trees in parks and streets appear in park expenses, while the small amount of expenses for care of trees outside of parks and streets are included under the heading "All other" in Division II, "Protection to person and property."

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

A large number of cities made payments in 1909 for checking the spread of tuberculosis and for the care of patients suffering from that disease. An effort was made to include all payments for this class of expenses among those of the health department as part of the total payments for the prevention and cure of communicable diseases. For most cities the larger part of these payments are tabulated among those for the health department, although in some cases certain of these payments appear among those for outdoor poor relief and for hospitals.

Under the heading "All other," under Division IV, payments are shown for 120 cities aggregating \$1,792,816. Of this amount, \$680,900 was included with the payments of 8 cities of Group I as part of the payments of the counties in which those cities are located for the maintenance of roads and bridges outside the cities, as follows: Chicago, Ill., \$37,080; Cleveland, Ohio, \$120,263; Pittsburgh, Pa., \$303,443; Detroit, Mich., \$4,707; Buffalo, N. Y., \$50,644; Cincinnati, Ohio, \$44,891; Milwaukee, Wis., \$688; and Newark, N. J., \$119,184. Other payments included under this heading were payments for maintenance of river channels, harbors, and landings, structures eliminating grade crossings, bicycle paths, and a free ferry.

Payments for the expenses of schools are shown in detail in Tables 36 to 40.

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

In this report, as in those for 1906, 1907, and 1908, payments for the maintenance of the metropolitan sewer and park systems are included with other sewer and park expenses in Table 8, and payments for the maintenance of the metropolitan water system with other payments of this nature in Table 9. All payments to the state for interest are tabulated in Table 10, and all payments to sinking funds are tabulated with other payments for the redemption and purchase of city debt obligations, in Table 13. The table following shows the amounts of these special payments to the state, except those on account of the metropolitan waterworks, which are presented in the text for Table 9.

FINANCIAL STATISTICS OF CITIES.

TABLE XVI.—PAYMENTS BY MASSACHUSETTS CITIES TO THE STATE ON SPECIFIED ACCOUNTS. 1909.

ON ACCOUNT OF ABOLITION OF GRADE CROSSINGS.					ON ACCOUNT OF METROPOLITAN SEWERS.					
City number.	CITY.	Total.	For sinking fund.	For interest.	City number.	CITY.	Total.	For sinking fund.	For interest.	For maintenance.
	Total.....	\$254,375	\$219,195	\$35,180		Total.....	\$563,181	\$73,346	\$312,822	\$177,013
5	Boston.....	166,722	145,713	21,009	5	Boston.....	258,866	32,079	152,954	73,833
38	Fall River.....	18,475	15,565	2,910	45	Cambridge.....	99,769	13,899	48,734	37,136
45	Cambridge.....	12,120	11,300	820	70	Somerville.....	56,184	7,780	27,189	21,215
54	New Bedford.....	21,111	17,851	3,250	123	Malden.....	32,525	4,644	16,230	11,651
70	Somerville.....	2,443	2,093	350	133	Newton.....	67,238	8,655	45,736	12,847
94	Brockton.....	12,974	10,359	2,615	152	Everett.....	22,212	2,959	10,341	8,912
123	Malden.....	999	962	37	154	Chelsea.....	26,357	3,330	11,638	11,419
124	Haverhill.....	7,663	6,044	1,619						
133	Newton.....	11,004	8,623	2,381						
152	Everett.....	864	675	189						

ON ACCOUNT OF METROPOLITAN PARKS.

City number.	CITY.	Total.	For sinking fund.	For interest.	For maintenance of—				
					Total.	Parks.	Boulevards.	Nantasket Beach.	Wellington Bridge.
	Total.....	\$1,139,439	\$215,244	\$500,836	\$423,359	\$338,752	\$60,342	\$19,764	\$4,501
5	Boston.....	927,155	181,196	426,470	319,489	250,454	41,623	15,316	2,096
45	Cambridge.....	56,081	7,632	21,419	27,030	22,161	3,415	1,266	185
58	Lynn.....	30,792	3,903	10,736	16,153	13,459	1,929	673	92
70	Somerville.....	37,377	8,947	12,124	16,306	11,994	2,663	705	939
123	Malden.....	21,291	2,810	7,721	10,760	6,750	2,616	397	997
133	Newton.....	37,628	6,124	13,646	17,858	14,559	2,326	856	117
152	Everett.....	13,345	2,447	2,717	8,181	4,340	3,531	255	35
154	Chelsea.....	15,770	2,185	6,003	7,582	5,035	2,211	296	40

TABLE 9.

Payments for expenses of public service enterprises.—The nature of these enterprises is explained in the text discussion of Table 7 (p. 37). Payments for expenses of municipal service enterprises, as distinguished from those for public service enterprises, are shown in detail in Table 17. The report for 1909 includes payments for the expenses of public service enterprises of counties, as follows: Pittsburgh, Pa., institutional industries, \$31,186; and Milwaukee, Wis., chair factory at house of correction, \$41,687.

Of the Massachusetts cities of over 30,000 inhabitants six are in the metropolitan water district and obtain water for their several systems from the metropolitan waterworks. The metropolitan system is operated by the state for the benefit of the cities and towns included within the metropolitan water district, and all costs of construction, extension, and maintenance are apportioned among the municipalities benefited. These costs are annually assessed against the various cities and towns in three parts: (a) For the accumulation of sinking funds to redeem bonds issued for the construction or extension of the metropolitan system; (b) for interest on such bonds; and (c) for expenses of maintenance. The expenses of maintenance are included in the figures shown in Table 9, the interest is tabulated in Table 10 with the payments for interest on debts for public service enterprises of city corporations, and the payments for

sinking funds are tabulated in Table 13 with the payments on account of debt. No exhibit of the amount of the metropolitan water debt chargeable to each city, or of the annual increase or decrease in 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 obligation to the state on this account. The three classes of payments above referred to are shown separately in Table XVII. The six cities for which statistics are presented in this table paid all of these state charges from the earnings of their water-supply systems.

TABLE XVII.—Payments by Massachusetts cities to the state on account of metropolitan waterworks: 1909.

City number.	CITY.	Total.	For sinking fund.	For interest.	For maintenance.
	Total.....	\$2,117,604	\$466,740	\$1,251,696	\$399,178
5	Boston.....	1,862,824	410,584	1,101,089	351,151
70	Somerville.....	112,573	24,812	66,541	21,220
123	Malden.....	32,350	8,673	23,259	7,418
133	Newton.....	6,525	1,438	3,857	1,230
152	Everett.....	44,833	9,882	26,500	8,451
154	Chelsea.....	51,499	11,351	30,440	9,708

The payments for expenses of the different classes of enterprises included in Table 9 under the heading "All other enterprises" are shown separately in the table following.

TABLE XVIII.—*Payments for expenses of specified public service enterprises included under the heading "All other enterprises," in Table 9.*

City number.	CITY.	Total.	Public halls.	Subways for pipes and wires.	Toll bridges.	Irrigation work.	Miscellaneous.
	Aggregate..	\$1,618,899	\$122,595	\$21,971	\$785,390	\$40,434	\$648,509
1	New York, N. Y.	768,275	.....	.....	768,275	.....	.....
5	Boston, Mass.	240,070	.....	.....	.....	.....	240,070
6	Baltimore, Md.	18,704	.....	18,704	.....	.....	.....
10	Buffalo, N. Y.	11,918	11,918	.....	.....	.....	.....
12	Cincinnati, Ohio	16,233	.....	.....	.....	.....	16,233
15	New Orleans, La.	94,491	.....	.....	.....	.....	94,491
21	Indianapolis, Ind.	4,516	4,516	.....	.....	.....	.....
23	Seattle, Wash.	17,151	.....	.....	.....	.....	17,151
25	Rochester, N. Y.	12,302	12,302	.....	.....	.....	.....
26	St. Paul, Minn.	16,111	.....	.....	.....	.....	.....
27	Denver, Colo.	67,232	.....	.....	.....	6,629	.....
28	Portland, Oreg.	245,810	.....	60,603	.....	.....	245,810
40	Richmond, Va.	1,416	1,416	.....	.....	.....	.....
53	San Antonio, Tex.	3,071	.....	.....	.....	3,071	.....
57	Salt Lake City, Utah	30,734	.....	.....	.....	30,734	.....
86	Peoria, Ill.	3,479	3,479	.....	.....	.....	.....
89	Charleston, S. C.	34	.....	.....	.....	.....	34
90	Portland, Me.	22,334	.....	.....	.....	.....	22,334
99	Covington, Ky.	2,754	.....	.....	2,754	.....	.....
106	Saginaw, Mich.	7,425	7,425	.....	.....	.....	.....
107	Canton, Ohio	4,323	4,323	.....	.....	.....	.....
120	Chattanooga, Tenn.	502	502	.....	.....	.....	.....
127	New Britain, Conn.	548	.....	548	.....	.....	.....
131	Augusta, Ga.	12,311	.....	.....	.....	.....	12,311
142	Racine, Wis.	75	.....	.....	.....	.....	75
146	New Castle, Pa.	1,877	.....	1,877	.....	.....	.....
148	Auburn, N. Y.	842	.....	842	.....	.....	.....
156	La Crosse, Wis.	11,607	.....	.....	11,607	.....	.....
157	Newport, Ky.	2,754	.....	.....	2,754	.....	.....
	San Juan, P. R....	3,384	1,374	.....	.....	.....	2,010

The toll bridges of the city of New York, which were maintained at a cost of \$768,275, yielded a revenue of \$751,401, as shown in Table XV (p. 38), of which \$638,674 was from tolls.

The payments shown under the heading "Miscellaneous" in Table 18 were for the following enterprises: Boston, Mass., ferries, with the exception of \$17,969, which was for rapid transit subways and tunnel; Cincinnati, Ohio, leasehold rents; New Orleans, La., public belt railroad; Seattle, Wash., asphalt plant; Portland, Oreg., dredges; Charleston, S. C., powder magazine; Portland, Me., liquor agency; Augusta, Ga., canal; Racine, Wis., artesian well; and San Juan, P. R., slaughterhouse.

TABLE 10.

Payments for interest on city debts.—In their accounting for the construction of permanent properties such as waterworks, several cities, in accordance with the practice in commercial accounting, charge the interest accruing on money borrowed for the purpose during the time that the property is being constructed as a part of the cost of the property. It thus appears in the city accounts as an outlay payment and not as an interest payment. The payments for interest shown in Table 10 are exclusive of those charged as outlays, the latter being included in Table 11 and shown separately in the text for that table. The interest payments are classified into payments (1) on debts for general purposes, (2) on debts for

public service enterprises and investments, and (3) on special assessment loans; they are on a gross basis, and include all interest payments reported by the cities except those charged as outlays. Many of these payments are made to city funds. Such payments are parts of the total payments of those cities for governmental costs as defined on page 19. The amounts shown under the heading "Net payments" are the payments of interest to the public, exclusive of payments made in error and later repaid to the city, and also of payments balancing receipts for accrued interest on original sales of city securities.

Included in this table are payments of the counties containing certain cities of Group I, as follows: Chicago, Ill., \$386,257; Cleveland, Ohio, \$115,975; Pittsburgh, Pa., \$273,942; Detroit, Mich., \$74,370; Buffalo, N. Y., \$46,866; Cincinnati, Ohio, \$91,761; Milwaukee, Wis., \$19,290; and Newark, N. J., \$280,068.

Of the total amount of interest payments, 94.7 per cent was reported for the city corporations, 2.2 per cent for independent school districts, and 3.1 per cent for other independent divisions, including the counties above referred to.

The aggregate of all interest payments, other than those charged as outlays, was \$86,333,343. Of this amount, \$12,420,678, or 14.4. per cent, represents transfers, or amounts of money paid by the various divisions of the government of the city as interest upon city securities held by the city sinking funds, investment funds, and public trust funds for municipal uses. The total amount paid to the public was \$73,912,665, an increase over the corresponding amount reported for 1908 of \$3,020,702, or 4.3 per cent, of which increase \$1,355,114, or 44.9 per cent, was contributed by New York City.

From the classification of interest according to the purpose of the loans on which paid, it appears that 66.8 per cent of the total gross payments was for interest on loans for general purposes, under which head are included all payments of interest except those on debts of public service enterprises and on special assessment bonds or loans; 27.9 per cent was for interest on loans for public service enterprises and investments, and 5.3 per cent for interest on special assessment loans.

Some cities which have special accounts with their public service enterprises pay interest on the indebtedness incurred for these enterprises from the earnings of such enterprises. All other cities pay the interest from a common fund into which all the general and commercial revenues are paid. The interest on special assessment loans is seldom paid from collections of general property taxes or similar revenue, but from the proceeds of special assessments, such assessments being collected in a number of annual or semiannual installments, each one of which includes a special levy for meeting the interest on the bonds for whose amort-

ization 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, as no burden is cast upon the general taxpayer. In this connection mention is made of the fact that Table 10 includes no payments for interest on certain special assessment obligations issued by some cities that are primarily debts of the individuals against whom they are levied and not debts of the city. When the cities collect special assessments of this class and receive interest on deferred payments, such interest collections are included among the receipts for private trust funds and accounts recorded in Table 14, and not in the receipts for special assessments recorded in Table 3, and in like manner the payments for interest are included among the payments for private trust funds and accounts in Table 15 and not in Table 10.

A study of the rates of interest paid by cities upon the par value of their interest bearing debt obligations and of the net rates of interest paid by cities upon funded debt created during the fiscal year 1909 is presented in Table 26.

TABLE 11.

Payments for outlays.—The payments for outlays shown in Table 11 include all 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 to and improvements of those previously acquired or constructed. The Bureau of the Census applies the designation "Governmental cost payments for outlays" to that portion of the payments reported in Table 11 which represents the increase in the value of the permanent properties and public improvements that result from the cash transactions of the year, including the transactions between departments, enterprises, funds, and accounts on outlay account. These payments are the gross payments of Table 11, less (1) amounts erroneously paid and later refunded, or received in correction of error, and (2) amounts paid for outlays balanced by receipts on outlay account, the most important of which are receipts from the sales of real property and receipts from fire insurance adjustments. These payments are shown separately under descriptive titles in Table 11. The net governmental cost payments shown in the first column of the table are the gross governmental cost payments as above defined, less payments on outlay account, by one department, enterprise, fund, or account to another, which do not tend to lessen the cash in the control of the government of the city.

The grand total of net payments to the public for outlays for the 158 cities was \$259,523,153. The excess of receipts from the issue and sale of city debt obligations, as shown in Table 12, over the payments

for the redemption and purchase of city debt obligations recorded in Table 13, was \$117,874,996. The excess of outlay payments over the excess last referred to was \$141,648,157. This shows that for the 158 cities as a whole, the receipts from increase of debts were less than one-half the outlays for new properties and public improvements. There were great differences among the individual cities. Of the total number, 46 cities decreased their indebtedness; in 16 the net receipts from increase of debts were less than 20 per cent of the payments for outlays; in 35 such receipts constituted over 20 and less than 40 per cent of the outlay payments, and in 25 they were between 40 and 60 per cent of the payments for outlays. The net receipts from increase of debts formed the following percentages of the payments for outlays in the other cities: In 14 cities the percentage was over 60 and less than 80; in 9 it was over 80 and less than 100; and in 13 it was greater than the outlay payments.

After making all needed allowances for varying amounts of cash on hand at the beginning and close of the year, and for all other factors that should be considered, it is evident that many cities are increasing the valuation of their permanent properties and public improvements faster than they are increasing their debts, while in the case of others, if any consideration is given to depreciation, the opposite condition of affairs must be assumed.

The figures presented in Table 11 for certain cities of Group I include outlays for the counties containing these cities, as follows: Chicago, Ill., \$1,277,271; Cleveland, Ohio, \$1,824,045; Pittsburgh, Pa., \$1,256,403; Detroit, Mich., \$122,219; Buffalo, N. Y., \$193,089; Cincinnati, Ohio, \$774,755; Milwaukee, Wis., \$280,558; and Newark, N. J., \$841,456. For many other cities a portion of the outlay payments represents payments made by independent school districts which are not reported by the comptroller of the city corporation.

Where payments for interest on debts incurred for construction work are made before the completion of the work, they are classified as outlays, if so charged on the city books. The figures in Table 11 include such interest payments charged as outlays for cities of Group I as follows: New York, N. Y., \$643,249; Philadelphia, Pa., \$180; Boston, Mass., \$6,238; Pittsburgh, Pa., \$10,715; and Detroit, Mich., \$5,327.

The payments reported in the column "All other" under "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 measures for guarding against damage by lakes or rivers, lifeboats, and permanent properties of electrical departments or bureaus, departments of public safety, and the offices of recorders or registers of deeds.

The outlays reported with the title "All other" under "Health conservation and sanitation," were for equipment for street cleaning and refuse disposal, for public comfort stations, drainage of low-lying lands, etc.

The outlays reported with the title "All other" under "Highways" were made for the improvement of bays, rivers, and harbors, for viaducts, steps to hill-tops, and stone crushers; and in certain cities of Group I, as part of the payments of the counties in which those cities are located for the construction of roads and bridges outside of the city.

The payments reported as for "Miscellaneous departments, offices, and accounts" were for the following purposes: Unclassified real estate in Chicago, Ill.; Wichita, Kans.; Birmingham, Ala.; Yonkers, N. Y.; and Fort Worth, Tex. Memorial hall in Pittsburgh, Pa. Fair grounds in Cincinnati, Ohio, and Richmond, Va. Drinking fountains and fountains in streets in Springfield, Mass.; St. Joseph, Mo.; Rochester, N. Y. (\$70); Providence, R. I.; Spokane, Wash.; and Salt Lake City, Utah. Fountains and wells in Indianapolis, Ind. Deep wells in Saginaw, Mich. Watering troughs in Binghamton, N. Y. Soldiers' monuments in Somerville, Mass., and Albany, N. Y. Property yard in Washington, D. C. City stables in Seattle, Wash. Tool house in Rochester, N. Y. (\$244). Purchase of old buildings on city property in Norfolk, Va. Cost of annexing territory in Holyoke, Mass. Soldiers' monument in Malden, Mass.

The greater number of the payments for outlays for municipal service enterprises were for electric-light plants constructed to light city streets or municipal buildings. Nearly one-half of the total amount, however, consisted of payments made by New York City in the extension of its high-pressure water system.

In 1904, 25.2 per cent of the total outlays were paid or payable from special assessments or special assessment loans; in 1905, 21.4 per cent; in 1906, 23.5 per cent; in 1907, 24.5 per cent; in 1908, 21.4 per cent; and in 1909, 21.8 per cent. Of the total payments for outlays of this class, \$10,900,152 was for health conservation and sanitation, \$44,821,627 for highways, and \$1,380,659 for other purposes. The last-mentioned are shown in Table XIX.

The assessments included with the title "Miscellaneous" in the following table were for the following purposes: Cleveland, Ohio, county ditch; Seattle, Wash., electric light system (\$105,832) and wharves (\$3,000); Grand Rapids, Mich., flood protection; and Montgomery, Ala., wharf and warehouse.

For the following cities none of the outlays were to be met from special assessments: Terre Haute, Ind.; New Orleans, La.; Manchester, N. H.; Johnstown and Lancaster, Pa.; Charleston, S. C.; all Texas cities; and Wheeling, W. Va.

TABLE XIX.—Classification of outlays paid or payable from special assessments or special assessment loans, for purposes other than health conservation and sanitation, and highways: 1909.

City number.	CITY.	Total.	Water-supply systems.	Parks.	Trees in streets.	Miscellaneous.
	Total.....	\$1,380,659	\$744,013	\$408,489	\$766	\$227,391
2	Chicago, Ill.....	145,704	145,704			
7	Cleveland, Ohio.....	705				705
13	Milwaukee, Wis.....	25,897	22,871	3,026		
17	Minneapolis, Minn.....	94,247	94,247			
20	Kansas City, Mo.....	363,615		362,849	766	
23	Seattle, Wash.....	508,500	399,077			108,832
26	St. Paul, Minn.....	33,190		33,190		
27	Denver, Colo.....	8,338		8,338		
28	Portland, Oreg.....	4,730	4,730			
42	Grand Rapids, Mich.....	113,700				113,700
66	Tacoma, Wash.....	34,574	34,574			
75	Schenectady, N. Y.....	8,206	8,206			
132	Superior, Wis.....	1,086		1,086		
138	Montgomery, Ala.....	4,154				4,154
150	Joliet, Ill.....	34,004	34,004			

TABLE 12.

Receipts from the issue and sale of city debt obligations.—In Table 12 are shown the receipts of cities from the issue and sale of city debt obligations. In the second and third columns are shown these receipts which are balanced by payments shown in the corresponding columns of Table 13; in the second column, such receipts from the public, including those from city funds established for nonmunicipal purposes, and in the third column, similar receipts from funds for municipal uses, or from the city by such funds. If the city corporation or any other division of the city government or any fund established for municipal uses sold bonds or other debt obligations to a fund for municipal purposes of the same city, the receipt of the money is shown in the third column of Table 13. The total of this column in Table 12 is greater by \$1,000 than the corresponding total shown in the third column of Table 13. This is occasioned by a difference in the fiscal years of the city and of the school district sinking funds of Columbus, Ohio, the former closing its fiscal year on December 31, 1909, and the latter on August 31, 1909. A payment of \$1,000 made by the latter after August 31 appears as a receipt of the city sinking fund for 1909, but will not appear as a payment of the school district sinking fund until the report for 1910.

Under the heading "Net receipts" is shown the excess of receipts from the public in connection with debt transactions over payments to the public for the redemption of debt obligations for those cities in which the receipts exceeded such payments. The net receipts from the public are made up of the par value of the debt obligations sold, plus the premiums received, and minus the discounts allowed. These excess receipts of the various cities would exactly represent the increase in the outstanding debt obligations of these cities held by the public, but for addition of premiums and

deduction of discounts and the exceptional payments by Massachusetts cities described on page 39.

Of the 158 cities covered by the report, 112 reported larger receipts from the public on account of debt than payments to the public for redemption of debt obligations; in other words, there was an increase during 1909 in the outstanding indebtedness of 112 of the 158 cities reported.

TABLE 13.

Payments for the redemption and purchase of city debt obligations.—Payments for the redemption and purchase of city debt obligations comprise the par value of the debt obligations redeemed or purchased, plus the premiums paid and minus the discounts allowed. The second and third columns of the table, showing, respectively, payments to the public and to funds for municipal uses by the city or to the city by funds for municipal uses, are duplicates of the corresponding columns of Table 12, with the exception noted in the text for that table. Under the title "Net payments" is shown the excess of payments to the public for the redemption and purchase of city debt obligations over the amount received from the public in connection with debt transactions for the cities in which such payments exceeded the receipts for debt obligations sold. These excess payments indicate a decrease in the net indebtedness of the cities showing a balance in this column and would be equivalent to such decrease, except for slight variations on account of premiums. Only 46 of the 158 cities reduced their indebtedness during the year, Boston and Jersey City contributing considerably more than one-half of the total decrease.

TABLE 14.

Miscellaneous nonrevenue receipts.—In the columns of Tables 3 to 7, inclusive, are shown the total receipts from revenues, and in Table 12 are shown the total nonrevenue receipts from the issue or sale of debt obligations; and in Table 14 all other nonrevenue receipts are shown, classified according to the sources from which they were obtained or the objects for which they were received.

Under the designation "Sales of investments" are shown the receipts of sinking and investment funds and public trust funds for municipal uses from the disposal of all securities other than city securities, which are reported in Table 12, and the receipts from the sale of all securities held by public trust funds for nonmunicipal uses and by private trust funds. In the reports of preceding years the receipts and payments of funds have been shown in special tables. This system of tabulation made it necessary to duplicate certain receipts and payments, since the earnings of sinking and investment funds and public trust funds for municipal uses are revenues of the city as

well as of the funds. To avoid this duplication in the present report, the revenue receipts of these funds are shown with other revenue receipts in Tables 5 and 6, and the nonrevenue receipts are shown separately in Tables 12 and 14.

The receipts shown under the titles "Sales of real property and other sales on outlay account" and "Fire insurance adjustments" are offsets to the payments for outlays included in Table 11, where they are deducted to exhibit the net governmental cost payments for outlays, or the gross payments for outlays, less counterbalancing receipts on outlay account.

The amounts shown under the title "Accrued interest on original loans" are amounts received on account of interest already accrued upon city securities sold, which amounts are later repaid to the holder of the security in the form of interest.

Under the title "Miscellaneous receipts in error subsequently corrected by refund payments" are shown the amounts received as revenues or otherwise (but not elsewhere reported) and later refunded; while under the title "In correction of erroneous payments" are shown amounts of money received in correction of error in payments for any purpose.

All amounts received by cities for the establishment of public trusts for nonmunicipal uses and of private trusts, together with all earnings of public trust funds for nonmunicipal uses and of private trust funds in the control of the cities create debt liabilities equal to the amounts received, and hence are considered nonrevenue receipts. These receipts are included in Table 14 in two columns with descriptive designations.

In many states the city corporation acts as a fiscal agent for the state or other civil division in the collection of revenues. Receipts in agency transactions of this character are shown in the four columns under the general title "For other civil divisions."

Under the heading "From divisions of government of city by general transfer" are reported all receipts by one division of the government of the city from another, and also certain service transfer receipts on depreciation account that are separately shown in footnotes.

In the last two columns of the table all receipts shown in the other columns are classified as "Receipts from the public" and "Receipts from city divisions, funds, and accounts." The receipts tabulated in the last column include all shown in the column "From divisions of the government of the city by general transfer" and all receipts of investments by transfer between the sinking and investment funds and public trust funds for municipal uses. The amounts shown in this last column agree in most instances with those shown in the corresponding column of Table 15, any differences being due to differences in the close of the fiscal years

of the several governmental units. The same general agreement exists between the receipts reported under the titles "From divisions of government of city by general transfer" and the corresponding column of Table 15.

TABLE 15.

Miscellaneous payments for purposes other than governmental costs.—In the columns of Tables 8 to 11, inclusive, are tabulated all governmental cost payments. In Table 13 are tabulated all nongovernmental cost payments for the redemption and purchase of city debt obligations, and in Table 15 are tabulated all other nongovernmental cost payments classified according to the object or account for which paid.

In Table 15 under the designation "Purchase of investments," are shown payments for investments other than city securities made by the sinking and investment funds and public trust funds for municipal uses, and all payments whatever for investments by public trust funds for nonmunicipal uses and private trust funds. Payments for the purchase of city securities as investments by the sinking and investment funds and public trust funds for municipal uses are shown in Table 13.

Under the title "In correction of erroneous receipts" are shown all refund payments by the city, and in the column for accrued interest on investments purchased are shown those receipts of interest by sinking and investment funds and public trust funds for municipal uses which are balanced by prior payments of accrued interest on investments purchased.

Under the title "For purposes of public trust funds for nonmunicipal uses and private trust funds and accounts" are reported all amounts paid in 1909 for purposes or objects (other than for the purchase of investments) arising from public trusts for nonmunicipal uses and private trusts.

Under the heading "To other civil divisions" are shown amounts of money collected in taxes or otherwise, by the city as agent, and paid to the state, county, and other civil divisions. Money paid to the city for services performed, for property, etc., is a governmental cost payment; such payments are tabulated in Tables 8 to 11, along with other payments of this class.

Under the title "Payments to divisions of city by general transfers" are shown transfers of money between the different governmental units of the city, such as transfers by the city corporation to an independent school district, or vice versa.

In the last two columns of the table all the amounts reported in the preceding columns are classified into those paid (1) to the public and (2) to the various divisions and funds of the government of the city.

The amounts reported in the last column differ from those reported under the title "Payments to divisions of government of city by general transfer" by the amount of investment transfers between the sinking and investment funds and public trust funds for municipal uses.

TABLE 16.

Summary of receipts and payments and of cash on hand at beginning and close of year.—In Tables 2 to 15, inclusive, are shown the various receipts and payments of the governments of the 158 cities covered by the report, including for 8 cities of Group I a proportion of the receipts and payments of the counties containing those cities. Table 16 presents a summary of these receipts and payments for the fiscal year 1909, together with a statement of the amounts of cash on hand at the beginning and at the close of the year.

In Table 16 the receipts of the several cities are segregated into two principal classes: (1) Receipts from the public; and (2) receipts from the divisions, departments, offices, enterprises, and funds of the city. The receipts of the first class are subdivided into net receipts from revenue, and other or nonrevenue receipts from the public. In like manner, the payments summarized in the table are segregated into two principal classes: (1) Payments to the public; and (2) payments to divisions, departments, offices, enterprises, and funds of the city. The payments of the first class are subdivided into net payments for governmental costs and other payments to the public, or payments to the public other than those for governmental costs.

The "Net receipts from revenues" and the "Net payments for governmental costs" shown in Table 16 are given in detail in Table 2, not only for the cities as municipal units, but also for the corporate units constituting the government of the city, as has been explained on preceding pages of this report.

The amounts shown in the second subdivisions of the receipts from and payments to the public are referred to in the introductory text and tables of this report under the general heads of (1) counterbalancing receipts and payments, (2) receipts and payments on investment account, (3) receipts and payments in agency and trust transactions, and (4) net receipts from the issue of debt obligations and the net payments for redemption of debt obligations. All these receipts and payments are shown in the various tables of this report, and are summarized in detail in Table XX which follows, and which states the amounts of all classes of these receipts and payments that are included in each of the general tables.

FINANCIAL STATISTICS OF CITIES.

TABLE XX.—SUMMARY OF NONREVENUE RECEIPTS FROM THE PUBLIC, AND PAYMENTS TO THE PUBLIC FOR PURPOSES OTHER THAN GOVERNMENTAL COSTS, CLASSIFIED BY CHARACTER OF RECEIPT OR OBJECT OF PAYMENT, WITH TABLE IN WHICH SHOWN: 1909.

CLASS OF RECEIPTS.	Table in which shown.	Amount.	CLASS OF PAYMENTS.	Table in which shown.	Amount.
Total.....	16	\$493,289,751	Total.....	16	\$376,639,222
1. Counterbalancing receipts.....		307,152,635	1. Counterbalancing payments.....		307,157,607
a. Receipts in error.....		2,212,733	a. Payments in error.....		1,334,317
From—			For—		
Departmental services.....	4	21,699	Expenses other than of public service enterprises.....	8	1,056,408
Interest.....	6	118,735	Expenses of public service enterprises.....	9	18,441
Public service enterprises.....	7	178,769	Interest.....	10	186,879
Miscellaneous.....	14	1,993,530	Outlays.....	11	62,589
b. Refund receipts in correction of erroneous payments.....	14	1,334,317	b. Refund payments in correction of erroneous receipts.....	15	2,217,705
c. Receipts from accrued interest on original debt obligations issued to public.....	14	970,311	c. Repayments of accrued interest received on original issue of debt obligations.....	10	970,311
d. Receipts balancing payments for accrued interest on investments purchased from public.....	6	141,399	d. Payments for accrued interest on investments purchased from public.....	15	141,399
e. Receipts on account of debt obligations issued to public, balanced by payments for redemption of debt.....	12	300,161,229	e. Payments on account of debt obligations redeemed from public, balanced by receipts from issue of new obligations.....	13	300,161,229
f. Receipts offsetting payments on outlay account.....		2,332,646	f. Payments for outlays offset by receipts from sales of property and from insurance.....	11	2,332,646
From—					
Sales of real and other property.....	14	2,241,191			
Fire insurance adjustments.....	14	91,455			
2. Receipts from principal of investments sold to public.....		4,911,330	2. Payments for principal of investments purchased from public.....		6,828,220
a. By sinking funds.....	14	2,514,751	a. For sinking funds.....	15	2,862,004
b. By public trust funds for municipal uses.....	14	1,104,611	b. For public trust funds for municipal uses.....	15	2,078,612
c. By investment funds.....	14	321,393	c. For investment funds.....	15	200,650
d. By public trust funds for nonmunicipal uses.....	14	911,724	d. For public trust funds for nonmunicipal uses, and private trust funds.....	15	1,686,954
e. By private trust funds.....	14	58,851			
3. Receipts on agency and trust account.....		53,611,620	3. Payments on agency and trust account.....		52,913,225
a. For other civil divisions.....	14	24,790,067	a. To other civil divisions.....	15	24,847,827
From—			b. For public trusts for nonmunicipal uses.....	15	69,189
General property taxes.....		20,377,245	c. For private trusts.....	15	27,956,209
Special property, business, and poll taxes.....		2,928,224			
Liquor license and other liquor taxes.....		1,319,699			
Other sources.....		164,949			
b. For public trusts for nonmunicipal uses.....	14	210,457			
c. For private trusts.....	14	28,611,096			
4. Net receipts from issue of debt obligations.....		127,614,166	4. Net payments for redemption of debt obligations.....	13	9,740,170

¹ A part of the receipts tabulated under the heading "Accrued interest and receipts in error."

² A part of the receipts tabulated under the heading "Accrued interest on original loans."

³ A part of the receipts tabulated under the heading "Sinking funds."

⁴ A part of the receipts tabulated under the heading "Public trust funds for municipal uses."

⁵ A part of payments tabulated under the heading "Accrued interest and payments in error."

⁶ A part of the payments tabulated under the heading "Accrued interest on investments purchased."

⁷ A part of the payments tabulated under the heading "For purposes of public trust funds for nonmunicipal uses and private trust funds and accounts."

Payments to and receipts from divisions, departments, offices, enterprises, and funds.—These interdepartmental payments and receipts, which are discussed in full on page 19, are subdivided into four classes: (1) *service transfers*, which are payments for public utilities furnished by a municipal enterprise, or for services performed by one department, enterprise, or office for another; (2) *interest transfers*, which are payments to a municipal fund by the city government or one of its divisions, for interest on city bonds or other city securities held by the fund, or payments to the government or to one of its divisions by a fund for accrued

interest on city securities purchased; (3) *investment transfers*, which are payments for securities purchased by one fund from another, or for city bonds or other obligations issued by the city government or one of its divisions to a fund; and (4) *general transfers*, which include all transactions between independently administered departments, offices, or funds not associated with the performance of services, the purchase of securities, or the payment of interest on securities. These transfers are summarized in the table following, which gives also the numbers of the general tables in which these transfers are shown.

DESCRIPTION OF GENERAL TABLES.

47

TABLE XXI.—SUMMARY OF TRANSFER RECEIPTS AND PAYMENTS, CLASSIFIED BY CHARACTER, WITH TABLE IN WHICH SHOWN: 1909.

CLASS OF RECEIPTS.	Table in which shown.	Amount.	CLASS OF PAYMENTS.	Table in which shown.	Amount.
Total.....	16	\$175,168,614	Total.....	16	\$174,013,206
1. Service transfers.....		3,071,576	1. Service transfers.....		3,224,097
From—			For—		
a. Departmental services.....	4	1,752,342	a. Expenses other than of public service enterprises.....	8	2,824,617
b. Interest ¹	6	256,961	b. Expenses of public service enterprises.....	9	136,085
c. Rents.....	6	19,935	c. Outlays.....	11	263,395
d. Public service enterprises.....	7	1,229,448			
e. Miscellaneous ²	14	12,890			
2. Interest transfers.....		12,458,039	2. Interest transfers.....		12,458,650
From—			For—		
a. Interest on city securities held by city funds ³	6	12,426,164	a. Interest on city securities held by city funds.....	10	12,420,678
b. Accrued interest on securities sold to funds or divisions of the government of the city. ⁴	14	31,875	b. Accrued interest on securities purchased by funds or divisions of the government of the city.	15	37,972
3. Investment transfers.....		61,485,411	3. Investment transfers.....		61,457,810
From—			For—		
a. Issue and sale of city securities held by city funds.....	12	61,423,060	a. Purchase and redemption of city securities held by city funds.....	13	61,422,060
b. Sale of other than city securities to city departments and funds.....	14	62,351	b. Purchase of other than city securities from city departments and funds.....	15	35,750
4. General transfers.....	14	98,153,588	4. General transfers.....	15	96,872,649

¹ A part of the receipts tabulated under the title "Receipts from city funds, departments, offices, and enterprises."² Included with the amount here reported is \$17,182 operating interest charged as expenses of municipal service enterprises.³ Credit in outlay accounts for depreciation. For details, see notes to Table 14.⁴ A part of the receipts from the sales of investments by funds for municipal uses, and recorded under the title "Sinking funds" and "Public trust funds for municipal uses."⁵ A part of the payments for the purchase of investments by funds for municipal uses, and recorded in columns "Sinking funds."

TABLE 17.

Expenses of municipal service enterprises.—Under the designation "Municipal service enterprises," the Bureau of the Census includes those enterprises of a city which are organized for the purpose of furnishing the city with some public utility or service which most cities obtain from or through a private enterprise. They include such enterprises as municipal electric light plants, asphalt repair plants, municipal printing offices, and municipal repair shops. Some of these enterprises perform services or supply materials for a single department or office, and others for a number of different offices or departments. Two different methods of accounting for the operating expenses of these enterprises are in use. One of these methods is to treat such an enterprise as a separate department, and its costs of operation the same as those of other departments. The second method is to distribute or charge the expenses of the enterprise to the departments or branches of the city government for which the enterprise performs the service, or to which it supplies materials. To permit the compilation of fairly comparable figures for the costs of such services as street lighting and high pressure water service, the Bureau of the Census in the 1909 report has treated all of these enterprises as if the latter method of accounting had been followed by the several cities.

Table 17 sets forth the expenses and receipts of these enterprises as they might be briefly summed up if the accounts of the cities with such enterprises were kept as distributing accounts for assigning the costs of the services to the departments or branches of the city government for which the services were rendered.

This method of treatment differs somewhat from that followed in the report for 1908, where municipal service enterprises were treated substantially in the same way as were public service enterprises.

In preparing this table the Bureau of the Census has treated as distributable expenses all expenses and interest which the city has recognized in its statement of the costs of services rendered. This includes for three cities charges for depreciation, and for five cities charges for interest on the value of the plant, though in most cities no charge is made for these items. The variation in the practice of the different cities on these points makes it impossible to compile accurate or strictly comparable statistics of the cost of such services as the lighting of streets and parks.

In the columns under the headings "Payments for expenses" are included separate statements of the costs of services and materials obtained from the public and from other city departments and enterprises for the use of the given enterprise, and also the charges, if any, which are shown in city reports for depreciation and interest on the plant, though these charges are only accounting, or transfer, payments.

As counterbalancing these payments for expenses are shown (1) the amounts which were received as compensation for services that were rendered to the public incidental to the performance of services for the city, and (2) the charges made to departments and accounts of the city for services rendered.

Many cities other than those shown in this table undoubtedly carry on, in connection with certain departments, undertakings which might be considered municipal service enterprises. As long, however, as the cities do not regard these undertakings as distinct

enterprises, nor keep separate accounts for them, it is not practicable to include them in any presentation of statistics for municipal service enterprises.

TABLE 18.

Amount of specified assets and value of public properties at close of year.—Table 18 shows, in addition to the cash in the general funds of cities, the cash and investments of sinking, investment, and trust funds, as well as the value of the public properties of the cities. If a city is to present a complete balance sheet, it must include therein statements of the amounts that will probably be realized 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 made here to present exhibits of these assets or resources, however, for the reason that very few cities of the United States make up statements of all these assets, and of these few only a limited number make any deduction for accrued revenues which it may prove impossible to collect.

The figures in the last column represent the total estimated value of the public properties which are shown in detail in Table 19. "Public properties," as the term is here used, comprise the land belonging to the city and used for municipal purposes, together with all 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. These properties are to be distinguished from public improvements, as defined on page 22, a statement of whose replacement values is given in Table 20.

Sinking funds.—The sinking funds whose assets are shown in Table 18 are of two classes, those with and those without investments. The cities with funds of the first class number 98, while those with funds of the second class number only 37. The cities of this latter class are Chicago, Ill.; St. Louis, Mo.; Milwaukee, Wis.; Washington, D. C.; Indianapolis, Ind.; Seattle, Wash.; Syracuse, N. Y.; Memphis and Nashville, Tenn.; Spokane, Wash.; Salt Lake City, Utah; Wilmington, Del.; St. Joseph, Mo.; Kansas City, Kans.; Evansville, Ind.; Fort Worth, Tex.; Peoria, Ill.; Terre Haute, Ind.; East St. Louis, Ill.; Covington, Ky.; South Bend, Ind.; Mobile, Ala.; Canton, Ohio; Binghamton, N. Y.; Sioux City, Iowa; Bay City, Mich.; Lincoln, Nebr.; Topeka, Kans.; Davenport, Iowa; Wheeling, W. Va.; Superior, Wis.; Dubuque, Iowa; Butte, Mont.; Quincy, Ill.; New Castle, Pa.; West Hoboken, N. J.; and Joplin, Mo.

The sinking funds of the first class are established and maintained primarily for the redemption of bonds at maturity, while those of the second class are maintained primarily for the amortization of city debt obligations by purchase before they are matured 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 purposes mentioned, although not all of either class are so used. The revenues of municipal sinking funds comprise (1) amounts annually appropriated by the city corporation and other governmental units for sinking fund purposes, and (2) certain city revenues that are permanently set apart or pledged for such purposes. In addition to the receipts mentioned, nearly all sinking funds receive interest on current deposits, and 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 receipts during the year in which received, while those of the first class are in part or wholly accumulated from year to year and expended at the maturity of the various bond issues.

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 such cities are further required to maintain a separate fund for the amortization of each bond issue. In states without such laws the cities can, at their discretion, maintain either type of sinking fund; or can, if they choose, meet maturing debt obligations without the maintenance of sinking funds. In both classes of states an increasing number of cities are becoming convinced that it is financially inadvisable to maintain sinking funds with investments, and are beginning to use sinking funds of the second class, or to issue serial bonds in ways that obviate the necessity of any kind of sinking fund. It is to be noted in this connection that of the 23 cities with no sinking funds in 1909 the majority reported no funded debt obligations other than serial bonds. Fifty-four cities reported city securities alone as constituting the assets of their sinking funds other than cash balances; 6 cities reported other investments, but no city securities; 38 reported both city securities and other investments; and 37 reported cash as the only asset.

For the greater number of cities the sinking funds are prudently and economically administered, either by city officials, who act as trustees *ex officio*, or by independent boards of commissioners appointed for that purpose. In a small number of cities, however, the cash accumulations in the funds have been diverted to the payment of current city expenses, with the result that the so-called assets of the funds are more accounting entries, and therefore do not constitute true offsets to the bonded debt, and are not taken into consideration in the preparation of this report. The figures shown in Table 18 include for five cities of Group I certain amounts held in the sinking funds of the counties containing those cities. The amounts thus included, at the close of the fiscal year 1909, were as follows: Pittsburgh, Pa., \$1,104,470; Detroit, Mich., \$358,431; Cincinnati, Ohio, \$1,006,696; Milwaukee, Wis., \$59,227; and Newark, N. J., \$1,112,686.

At the close of the fiscal year 1909 the aggregate assets of the sinking funds reported equaled 19 per cent of the total indebtedness of the 158 cities covered by this investigation, as compared with 18.5 per cent in 1908, 19.2 per cent in 1907, and 20 per cent in 1906. The percentage which the value of the sinking fund assets represented of the aggregate amount of funded debt was 21.5 in 1909, as compared with 21.2 in 1908, 21.8 in 1907, and 22.6 in 1906.

Public trust funds for municipal 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 first-mentioned class are established for charities, education, pensions, and other public benefits; and those of the second class are for objects which are in their nature private, but the carrying out of which, because of its extending over a long period of time or being continued in perpetuity, is intrusted to municipalities as constituting convenient agencies for accomplishing the desired end. Those designed for city uses are termed *public trust funds for municipal uses*, and those held for purposes which are other than municipal in their nature, and for which the cities can not make appropriation from revenues, are designated "*public trust funds for non-municipal uses.*"

In the case of the greater number of these funds the income alone is available for the purposes for which the funds are created; but in the case of a few both principal and income may be used.

In some cities the public trust fund cash, although applicable only to the specific 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.

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 constitutes governmental assets,

and the acceptance thereof creates no liability other than the liability involved in the ordinary governmental appropriation. The municipal purpose most often subserved by trust funds for municipal uses is the provision of pensions for policemen and firemen who have suffered disability or have completed a specified term of service, the gratuities usually extending to the families of those who have died in the service or after retirement. The pensioning of teachers is finding favor in recent years, and several cities report public trust funds for this purpose. A number of cities, for the most part in the Eastern states, report public trust funds for charitable uses, such as the care of the poor and of the defective classes.

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

Of the 158 cities covered by the present report, 116 reported public trust funds for municipal uses, the number of such funds being 595. Of these 595 trust funds, 170 were for pensions, 121 for libraries, 102 for charities, 105 for education, 39 for hospitals, 9 for parks, 9 for cemeteries, 5 for monuments, and the remaining 35 for miscellaneous and unspecified objects.

Of the pension and relief funds, 72 were for firemen, 63 for policemen, and 4 for both firemen and policemen. In most instances a city having a pension fund for firemen had one for policemen also. Of the teachers' retirement funds, 26 in number, New York cities reported 9. The 5 remaining pension funds were as follows: One in New York City for the employees of the health department; 1 in Chicago for the employees of the public library, and 1 for the employees, other than teachers, of the public schools; and 2 in Cleveland for the sanitary police.

The public trust funds for libraries were usually for the purchase of books; in some instances, however, the funds were for constructing, improving, or maintaining buildings. Of the 121 funds for libraries, 34 were in Boston, Mass.

Trust funds for charitable uses were most numerous in Philadelphia, Pa., and Boston and Salem, Mass. The majority were for outdoor poor relief, some for general application and some for specified classes of cases, though a considerable number were for the assistance of almshouses. Among the specific charitable uses to which the trust funds were applied were the support of orphans' homes, assistance to poor chil-

dren, maintenance of a free dispensary, aid to the Society for Prevention of Cruelty to Animals, loans, excursions for poor children, and purchase of shoes for indigent school children.

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

Of the 39 hospital funds 34 were in Massachusetts, Boston reporting 17 and Worcester 17.

Of the 9 cemetery trust funds for municipal uses, 1 was devoted to the maintenance of a cemetery entrance and chapel, while the other 8 were for perpetual care of grounds. Funds for the perpetual care of private cemetery lots have been classified as public trust funds for nonmunicipal uses.

The diverse objects to which public trust funds for municipal uses are applied may be judged from the following examples found among the 35 funds for miscellaneous objects: Immigrant relief; medals for inventors; medals for firemen; 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; public buildings; and observatories.

At the close of the year 1909, 69 cities reported public trust funds for municipal uses which held assets in the form of city securities, 86 reported funds holding other investments, and 18 reported funds which held no investments of any kind, their total assets being in the form of cash. The receipts of these funds from interest or other earnings derived from investments and cash balances were \$3,756,763—an average of 5.8 per cent on the nominal or par value of the assets at the beginning of the year, and 5.5 per cent on the assets at the close of the year.

Investment funds and miscellaneous investments.—Under the title "Assets of investment funds and miscellaneous investments" are shown all interest bearing securities and other investments of cities, with the exception of the assets of sinking and trust funds. Although the term "investment fund" is seldom, if ever, employed by city officials, it seems to be an appropriate designation for the class of assets under discussion. The value of real estate incidentally acquired and yielding little or no income is not included under this designation, but under that of "public properties." In some instances the assets of investment funds consist of bonds or stocks acquired by the city in consideration of financial aid or grants to railroads or other public service corporations; in a few instances they consist of real estate held for the purpose of securing profit from rents or from an increase in value; and in other cases they consist of

bonds or mortgages received in exchange for real estate and held as investments until maturity or awaiting a favorable market.

In a majority of the cities reporting investment funds, the assets of the funds are comparatively small. In some instances they are doubtless of a temporary nature, being held merely for a favorable opportunity to dispose of the securities or real estate, after which the proceeds are to be returned to the general fund. In some cities permanent investment funds are established to assist the cities in carrying their own fire risks on municipal buildings, an amount equal to the premiums usually charged by fire insurance companies being set aside each year for the creation of a fund from which fire losses may be paid as they occur. The cash so received is usually invested in profitable securities and the fund is here classed as "an investment fund." Funds provided for the purchase, construction, or equipment of buildings or other permanent municipal properties, which, according to the practice in some cities, are invested during a period of accumulation, are here treated as investment funds.

Of the 158 cities covered by the investigation for 1909, 52 reported investment funds, the number of such funds being 73 and their aggregate assets \$71,951,164.

Public trust funds for nonmunicipal uses.—These are city funds the income of which is to be devoted to purposes that are not municipal and for which the municipality does 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 the 158 cities covered by the present report there were 35 that reported public trust funds for nonmunicipal uses; of these, 16 were in Massachusetts, 3 in New York, 3 in Connecticut, 2 in Rhode Island, 2 in Ohio, 2 in Michigan, and 1 each in Maine, New Hampshire, New Jersey, Pennsylvania, Indiana, Virginia, and Utah. All of the 35 cities reported public trust funds for the care of lots and graves in cemeteries, and 3 reported funds for other nonmunicipal uses, as follows: Cambridge, Mass., a fund of \$10,000 received by bequest in 1864, the income to be used to promote the cause of temperance; Lowell, Mass., a fund of \$1,000, the income to be paid to the trustees of a church for the benefit of its Sunday school; and Portland,

Me., a fund the income of which is to be applied to the purchase of medals for high school pupils and the assistance of a student in Bowdoin College.

Private trust funds.—In certain cases cities receive and hold money under conditions which create implied private trusts. The trusts of this kind most frequently met with in the financial administration of cities concern the estates of deceased persons held in trust for unknown heirs, or moneys deposited in guaranty of contracts. Sometimes the moneys held under these private trusts are set aside in special private 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. That of a private trust fund is deposited subject to order in the name of the particular trust, while that of a trust account is paid into the city treasury and an individual account is opened for it. In a number of cities, however, 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. The absence of a proper record of these temporary transactions in which the municipality acts in the capacity of trustee leads not only to confusion and irregularity, but sometimes even to defalcation.

In Table 18 the assets of public trust funds for non-municipal uses and private trust funds are shown together. The assets of the public trust funds for nonmunicipal uses amounted to \$2,011,020 and were reported by 35 cities; the assets of private trust funds amounted to \$9,714,982 and were reported by 48 cities.

Private trust accounts have no assets; their credit balances represent debt liabilities of the city. These liabilities were reported by 81 cities to the amount of \$2,850,877 in 1909. For 1908, 82 cities reported similar liabilities to the amount of \$3,187,698. Many cities besides those reporting private trust accounts had in fact incurred private trust liabilities both in 1909 and in 1908, but owing to lack of a proper method of accounting no record thereof was available.

TABLE 19.

Value of permanent public properties.—The value of all permanent public properties, except those held by funds with investments, is shown in Table 19, in which, for convenience in treatment, those properties are classified as "Land, buildings, and equipment of departments," "Miscellaneous real property," "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 third titles are essential to the conduct of municipal affairs and are unproductive; that is, any income that may be derived from

them is merely incidental and forms no factor in deciding whether to hold the property or not. The miscellaneous real property reported was acquired in ways incidental to the conduct of governmental business and is neither employed in carrying on the governmental functions of the municipality nor held with the definite purpose of procuring an income. The properties of public service enterprises are productive; that is, they are designed to furnish an income approximately equaling, or exceeding, the cost of operating and maintaining them.

Valuation of municipal properties.—The importance of carefully and accurately estimating the value of public properties is very imperfectly appreciated by many city officials. In some cities lands and buildings are valued at their original cost, even though they may have been purchased many years ago, while in others the valuation given for the current year may be that placed upon the same property several years before. The result is that the valuations of public possessions in different cities are of little service for purposes of comparison.

The valuation of properties employed in public service enterprises has received more consideration from city officials than that of any other class of permanent public properties; yet the need of still more exact and systematic valuation for accounting purposes, is very evident. Wide differences exist in accounting usage with respect, for example, to allowances for depreciation or to the inclusion of the franchise or privilege value of a public utility enterprise with the physical value of plant and equipment. A closer approach to uniformity of method is needed to make the financial statement of an enterprise in one city comparable with that of a similar enterprise in another. Only in case of such uniformity can the figures concerning one enterprise be clearly intelligible to those in charge of a similar enterprise in another city, so that the experience of one may be available to all. Further, more regard should be given to the importance of a full and careful reckoning of all factors affecting the present value of municipal possessions, not only that the valuation of such properties in one city may be comparable with that in another, but as an aid to the keeping of a complete account of operating costs and a means of assuring honest and prudent administration of the public resources.

Comparison of increase in values with outlays.—The costs of providing, improving, and extending governmental properties, by purchase or construction, during 1909, are covered by the payments for outlays shown in Table 11. Inasmuch as the increase in the value of municipal properties from the beginning to the end of a year should correspond approximately to the outlays for such properties less depreciation during the same year, a comparative presentation based on certain data for 1909 is of interest.

TABLE XXII.—OUTLAYS COMPARED WITH INCREASE IN VALUATION OF PROPERTIES: 1909.

GROUP.	Number of cities.	Outlays in 1909 (exclusive of outlays for sewers and highways).	TOTAL VALUE OF MUNICIPAL PROPERTIES.		Increase in valuation of municipal properties during 1909.	Excess of payments for outlays over increase in valuation.
			1909	1908		
Grand total.....	158	\$152,637,182	\$2,873,312,886	\$2,738,109,396	\$135,113,490	\$17,523,692
Group I.....	16	104,291,727	2,123,230,961	2,026,775,685	96,455,276	7,836,451
Group II.....	30	26,990,733	365,973,229	345,170,494	20,802,735	6,187,998
Group III.....	59	14,103,683	261,568,358	250,258,319	11,310,039	2,793,644
Group IV.....	53	7,251,039	122,540,338	115,994,898	6,545,440	705,590

¹ Figures for Groups II, III, and IV do not agree with those published in the 1908 report, as certain cities were transferred from one group to another by reason of increase of population between 1908 and 1909.

From the above table it appears that the outlays for permanent properties exceeded the increase in the valuation of such properties in 1909 by \$17,523,692. This excess shows the extent to which revaluations have taken account of depreciation in the value of the city properties.

Properties of departments.—Of the valuation reported for departmental properties, amounting to \$1,780,719,529, the greatest part, \$822,855,847, or 46.2 per cent, represents the valuation of parks, gardens, and playgrounds, over one-half of this amount being reported by New York City. Next in order of value come schools, with a valuation of \$469,633,470, general government buildings, with a valuation of \$158,446,435, and properties of fire departments, with a valuation of \$79,037,708. Nearly one-fourth (23.3 per cent) of the total valuation for schools was reported by New York City.

Of the total valuation, amounting to \$23,026,619, of the departmental properties reported under the head of "All other," \$13,680,890, or over one-half, represents the valuation of armories and rifle ranges. Eighteen cities reported armories: New York, N. Y.; Philadelphia, Pa.; Boston, Mass.; Baltimore, Md.; Cleveland and Cincinnati, Ohio; Minneapolis and St. Paul, Minn.; Atlanta, Ga.; Richmond, Va.; Duluth, Minn.; Elizabeth, N. J.; Portland, Me.; Chattanooga, Tenn.; Augusta, Ga.; and Newton, Everett, and Taunton, Mass. Rifle ranges were reported by nine cities in Massachusetts. The value of municipal baths and gymnasiums, which were reported by 36 cities, was \$2,980,793, and that of electrical department properties and combined police and fire-alarm systems, reported by 20 cities, was \$2,237,132, Pittsburgh, Pa., and Washington, D. C., reporting over one-half of the total.

The remaining items included under this head are as follows: Public buildings other than those mentioned above, \$1,811,201; election booths and voting machines, \$830,115; potter's fields and unproductive cemeteries, \$73,620; street lights, \$457,657; city engineers' equipment, \$308,040; morgues, \$132,538; public comfort stations, \$74,414; pounds, \$17,086; and miscellaneous, \$423,133. Under the last head are included the values reported for various inspection department properties, law libraries, gymnasiums, fair grounds

and outing camps, a dispensary, pumps and wells, a harbor master's department, harbor-dredging properties, lifeboats, forestry department properties, drinking fountains, clocks and bells, a city store, an ambulance house, moth department properties, and a greenhouse.

Miscellaneous real property.—The column bearing this head is intended to show the value of all real property of the city from which an income is received or expected and which does not form a part of any fund with investments or belong to any enterprise or governmental department. In many cases such property consists of land held temporarily for a profitable sale. One source of such property is a governmental grant or private bequest, the property coming to the city without such conditions as create a trust, and not being assigned to the park, school, or other departments. The value of this class of properties in 1909 was \$21,242,218, which is \$310,192 less than the corresponding amount reported for 1908.

Properties of municipal service enterprises.—Of the total valuation reported for properties of municipal service enterprises, \$14,968,732, or 59.1 per cent represents the value of electric light systems. In the order of the valuations reported, the other enterprises of this type named were high pressure water systems and service pipes, asphalt repair and paving plants, waterworks repair shops, a printing department, city shops, and a quarry and stone crusher. Electric light systems were reported by 17 cities, Chicago, Ill., reporting over one-half of the total value of such properties; while for New York, N. Y.; Pittsburgh, Pa.; Columbus, Ohio; and Nashville, Tenn., the valuation given was between \$575,000 and \$725,000. The other municipalities operating electric light systems as municipal service enterprises were Milwaukee, Wis.; Richmond, Va.; Grand Rapids, Mich.; St. Joseph, Mo.; Fort Worth, Tex.; Springfield, Ill.; Little Rock, Ark.; Lincoln, Nebr.; Topeka, Kans.; Wheeling, W. Va.; Kalamazoo, Mich.; and Galveston, Tex.

The high pressure water system in New York City was valued at \$5,476,361, and the high pressure service pipes in Baltimore at \$220,114.

Eleven cities, New York, N. Y.; Pittsburgh, Pa.; San Francisco, Cal.; Cincinnati, Ohio; New Orleans, La.; Indianapolis, Ind.; Columbus, Ohio; Omaha,

Nebr.; Dayton, Ohio; Fort Worth, Tex.; and Topeka, Kans., reported asphalt repair and paving plants valued together at \$251,262. The values of the properties held by the other municipal service enterprises reported were as follows: Waterworks repair shop, in Chicago, Ill., \$127,000; printing department, in Boston, Mass., \$36,590; city shops, in Denver, Colo., \$15,000; and quarry and stone crusher, in Auburn, N. Y., \$6,000.

In many cities the importance of special and careful valuation of property of this kind is evidently overlooked. The usefulness of the census 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 accurate valuations can statistics be compiled which will have any real comparative value.

Properties of public service enterprises.—From 1908 to 1909 the reported value of properties held by public service enterprises increased from \$989,927,123 to \$1,056,382,407, or 6.7 per cent. Of the total value of

public service enterprises, 69.4 per cent represents the value of water-supply systems, and 10.3 per cent the value of docks, wharves, and landings; 36.9 per cent of the total value of public service enterprises was reported by New York City.

The total value reported for electric light and power systems and gas-supply systems was \$15,956,689. Electric light systems were reported by 12 cities—Chicago, Ill.; Cleveland, Ohio; Detroit, Mich.; Atlanta, Ga.; Richmond, Va.; Tacoma, Wash.; Fort Wayne, Ind.; Holyoke, Mass.; Jacksonville, Fla.; Bay City, Mich.; Taunton, Mass.; and Joplin, Mo. Gas-supply systems were reported by 5 cities—Toledo, Ohio; Richmond, Va.; Duluth, Minn.; Holyoke, Mass.; and Wheeling, W. Va., one of which, Holyoke, operates both electric-light and gas-supply systems. The plant and equipment for gas lighting in Holyoke was valued at \$597,888 and that for electric lighting at \$726,657.

The several items making up the group of miscellaneous public service enterprise properties included under the head "All other" in Table 19 are shown in Table XXIII, which follows.

TABLE XXIII.—VALUE OF PUBLIC SERVICE ENTERPRISES INCLUDED UNDER THE TITLE "ALL OTHER," IN TABLE 19.

City number.	ENTERPRISE AND CITY.	Value.	City number.	ENTERPRISE AND CITY.	Value.
	Total bridges.....	\$78,899,367		Public halls—Continued.	
1	New York, N. Y.....	78,622,367	107	Canton, Ohio.....	\$200,000
99	Covington, Ky.....	46,000	120	Chattanooga, Tenn.....	55,700
156	La Crosse, Wis.....	185,000		Ferries.....	699,065
157	Newport, R. I.....	46,000			
	Rapid transit subways.....	73,805,856	5	Boston, Mass.....	606,400
1	New York, N. Y.....	58,105,856	28	Portland, Oreg.....	92,665
5	Boston, Mass.....	15,700,000		Irrigation works.....	448,050
	Subways for pipes and wires.....	1,981,669	27	Denver, Colo.....	275,000
6	Baltimore, Md.....	1,785,612	53	San Antonio, Tex.....	58
72	Utica, N. Y.....	18,495	57	Salt Lake City, Utah.....	172,992
84	Erie, Pa.....	25,650		Miscellaneous.....	3,260,703
127	New Britain, Conn.....	35,273	15	New Orleans, La.—	
146	New Castle, Pa.....	58,000		Public belt railroad.....	387,110
148	Auburn, N. Y.....	58,639		Sugar sheds.....	200,000
	Public halls.....	1,181,404	131	Augusta, Ga.—Canal.....	2,100,797
10	Buffalo, N. Y.....	128,625	28	Portland, Oreg.—	
25	Rochester, N. Y.....	50,782		Dredges.....	362,000
26	St. Paul, Minn.....	425,000	89	Towage equipment.....	110,000
40	Richmond, Va.....	31,000		Charleston, S. C.—	
86	Peoria, Ill.....	70,650		Public land.....	60,000
100	Saginaw, Mich.....	189,647	23	Powder magazine.....	8,500
				Seattle, Wash.—Asphalt plant.....	32,296

For three of the enterprises shown in the above statement the valuation is reported for the first time. These enterprises are the sugar sheds in New Orleans, the towage equipment in Portland, Oreg., and the public land in Charleston. The public land reported by Charleston is land which the city plans to improve and sell as building lots.

TABLE 20.

Value of public improvements.—The value shown for public improvements is the estimated cost of replacing them in as good condition as at the time of appraisal, which is generally about the same as the actual cost of construction modified by allowances for (1) changes that may have occurred in the prices of materials and labor, and (2) depreciation. In

theory, such values may be ascertained within a reasonable degree of accuracy, but in practice, the administrative significance of such values not being appreciated, the estimates for many cities either have not been made or have been far from accurate or complete. It is on account of this fact that no totals are shown in the table. The valuation of improvements in the new cities of the West is a comparatively easy problem, and that fact undoubtedly accounts for the somewhat more complete figures for those cities than for the older cities in the Eastern states.

Nearly all public improvements fall naturally under one or the other of the broad titles "Sewer systems" and "Highways." A few cities, however, reported valuations, small in the aggregate, for such improvements as

levees, unproductive docks and wharves, retaining walls, etc., which can not logically be classed under either of the above headings and which are, therefore, shown by themselves in a column headed "All other public improvements."

Of the 158 cities, 135 reported for sewer systems an aggregate value of \$351,091,519; 117 cities reported for street pavements, gutters, and curbing an aggregate value of \$538,827,451; 75 cities reported for sidewalks a value of \$48,590,369; 120 cities reported for bridges other than toll a value of \$141,759,756; 38 reported for all other highway improvements a value of \$52,366,229; and 11 cities reported for all other public improvements a value of \$1,774,768.

There is little comparability between the figures for the different cities reporting, except in the case of sewer systems. The mileage and present cost of construction of each type of sewer is known by every well-informed city engineer, and there would seem to be little reason why the estimated value shown should not correspond closely with the replacement values. In reporting the values of sewers, however, some engineers have reported construction costs and have allowed little or nothing for depreciation. This is especially the case in cities which have had a modern sewer system for only a few years. For such cities the value shown is perhaps greater than the actual value, but the difference is not great enough seriously to affect the comparability of the figures. Chicago reported a greater valuation for its sewer system than any other city, but the figures included the valuation of a drainage canal, amounting to \$32,987,208. The sewer system of Atlantic City is owned by a private corporation, and hence its value is not reported here.

The valuations of highway improvements are incomplete and inaccurate, yet it is gratifying to note that a larger number of cities made returns of such valuations for 1909 than for 1908. The valuation of street pavements and bridges has received more careful consideration from city officials than that of other highway improvements, and for many cities the values of these improvements are all that were reported under this heading. There are, however, other highway improvements which are entitled to be listed in a complete inventory. Nearly every city has in years past made large outlays for the purchase of land for street purposes and for grading, etc., and as such outlays represent wealth of the city invested in highways, in a broad sense, a comparison of statistics of expenditures for such purposes in different cities would be of interest. Many cities have made large outlays for grading, but so far as reported, Seattle, Tacoma, and Spokane, Wash., are the only cities that have inventoried such improvements.

The larger part of the value reported in the column headed "Street pavements, gutters, and curbing," represents the value of pavements. Where curbs and

gutters were reported at all, their value was generally included with that of pavements, though a few cities reported it separately. Only about one-half of the cities reported any value for sidewalks, and some of these reported only the value of sidewalks adjoining land owned by the city.

The column in Table 20 headed "All other," under "Highways," includes the valuation of highway improvements the specific character of which was not reported, and also the following: For Seattle, Tacoma, and Spokane, Wash., certain amounts for grading; for Cleveland, Ohio; Pittsburgh, Pa.; Cincinnati, Ohio; and Newark, N. J., valuations of county roads (in some instances these amounts include payments for the purchase of turnpike roads from private corporations). In the column headed "All other public improvements" are shown, for Atlantic City, N. J., the valuation of the board walk; for Rochester, N. Y., and Akron, Ohio, the valuation of retaining walls; and for other cities valuations of levees and unproductive wharves and landings.

TABLE 21.

Debts classified by division of the government of the city issuing.—In Table 21 are shown the total and per capita debt liabilities of the 158 cities covered by the present report. Of the total debt of these cities at the close of the fiscal year 1909, 94.6 per cent was incurred by the city corporation, 2.2 per cent by independent school districts, and 3.3 per cent by other authorities having power independently to incur local debt. The debts of the last-named class are shown in the column headed "Other divisions of the government of the city." They were incurred by the following governmental units: County government, \$9,470,424 in Chicago, Ill., and the total amount reported in the specified column for Cleveland, Ohio; Pittsburgh, Pa.; Detroit, Mich.; Buffalo, N. Y.; Cincinnati, Ohio; Milwaukee, Wis.; Newark, N. J.; and Denver, Colo. Park or park and driveway districts, \$11,767,532 in Chicago, Ill., and the total amount reported in the specified column for Tacoma, Wash.; Kansas City, Kans.; and Peoria and Springfield, Ill. Sanitary districts, \$18,931,003 in Chicago, Ill., and the total amount reported for Oakland, Cal. Poor districts, the total amount reported for Philadelphia, Pa. Port of Portland, the total amount reported for Portland, Oreg. Bridge district, \$406,500 in Portland, Me. Water district, \$4,129,500 in Portland, Me. County supervisors' fund, the total amounts reported for Rochester, Syracuse, and Troy, N. Y.

Debts classified according to provision made for payment.—The outstanding city debts, classified according to the provisions made for their payment, are shown in Table 21 under two separate headings, "Funded or fixed debts" and "Current debts." The first class is not subdivided, but the current debts are tabulated under

the four subheadings, "Special assessment loans," "Revenue loans," "Outstanding warrants," and "All other."

As "Funded or fixed debts" are tabulated (1) those debts 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, and (2) those on which interest is to be paid in perpetuity. The first class includes bonds, mortgages, corporation stock, certificates, and other long-term debt obligations receiving various local designations, and the second class includes those special debt obligations which are created when a city converts to general public uses money or other property received for the creation of public trusts and assumes the annual payment of the interest on the amounts so converted.

Special debt obligations to public trust funds aggregating \$873,686 were reported from 16 cities, as shown in the table which follows.

TABLE XXIV.—*Special debt obligations of cities to their public trust funds for municipal uses: 1909.*

City number.	CITY.	Amount of debt.	City number.	CITY.	Amount of debt.
38	Fall River, Mass.....	\$127,352	62	Lawrence, Mass.....	\$91,127
42	Grand Rapids, Mich...	2,000	90	Portland, Me.....	315,438
43	Nashville, Tenn.....	3,700	116	Bay City, Mich.....	1,219
44	Lowell, Mass.....	36,200	118	York, Pa.....	7,710
45	Cambridge, Mass.....	25,000	123	Malden, Mass.....	300
48	Bridgeport, Conn.....	6,000	134	Newton, Mass.....	3,500
50	Hartford, Conn.....	23,481	141	Fitchburg, Mass.....	54,699
54	New Bedford, Mass.....	143,835	151	Taunton, Mass.....	32,125

Under the title "Special assessment loans" are shown those obligations which are to be paid from the proceeds of special assessments. These obligations may be long or short term bonds or certificates, or outstanding warrants payable at a specified time.

The amounts shown under the heading "Revenue loans" represent receipts from (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; (2) similar short-term obligations to be met from the proceeds of an issue of bonds already authorized; and (3) overdrafts by the financial officers of the city. These loans and obligations have various designations, such as "revenue loans," "revenue bonds," "anticipation tax warrants," and "temporary loans."

Under the heading "Outstanding warrants" are included the amounts of warrants, orders, vouchers, and audits due and unpaid at the close of the year, except so-called warrants to be paid from special assessments, which are included under the heading "Special assessment loans." Warrants or orders against cash derived from special assessment loans are not themselves special assessment loans, and are consequently tabulated in this column with the other outstanding warrants.

Outstanding warrants were reported by more than two-thirds of the 158 cities covered by the present report, including 11 of the 16 cities in Group I, 23 of the 30 cities in Group II, 41 of the 59 cities in Group III, and 37 of the 53 cities in Group IV. 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 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 accounts. In several cities the "outstanding warrants" are of two classes: (1) unclaimed audits, for which warrants have not been issued by the auditor because not yet called for; and (2) unpaid vouchers, where the warrants have been duly issued but not yet redeemed.

Under the heading "All other" are tabulated: (1) unpaid judgments and all other demand or short-term obligations not belonging in any of the three preceding columns, (2) debt obligations arising from the trusteeship of public trust funds for nonmunicipal uses and private trust funds and accounts, and (3) a few others described below. Of the total amount, \$20,389,081, reported in this column, \$14,598,942, or 71.6 per cent, represents trust obligations. Of the remaining \$5,790,139 included in the column, a single item, \$5,203,221, reported for New Orleans, La., as "interest on premium bonds," represents 89.9 per cent. These bonds were issued in 1876 on condition that no interest should be paid until maturity, when interest at the rate of 5 per cent from the date of issue would be added to the principal. The principal now outstanding is \$3,018,100, and the \$5,203,221 represents accumulated interest on the same. Philadelphia is the only other city which reported debt obligations representing unpaid interest.

Debt obligations classified as held by the public or by invested funds.—This classification shows the amount of the gross debt obligations held by the public and the amount held by "city funds with investments," that is, by the sinking and investment funds of the city and the public trust funds for municipal uses. In the column showing city debt obligations held by city funds with investments is included the par value of city securities held by the three classes of funds mentioned, while in the column showing city debt obligations held by the public is included the par value of all other city debt obligations outstanding, including the municipal liabilities by reason of the public trusts for nonmunicipal uses and private trusts that have been assumed by the divisions of the government of the city. Of the total debt outstanding, \$390,369,316, or 17.4 per cent, was held by the city funds with investments. In some cities more

than one-third of the total debt outstanding was held by these funds, the largest amount being held, as a rule, by the sinking funds.

Debt obligations classified according to purpose of issue.—A third classification segregates debt obligations of cities into (1) debts incurred for general purposes, and (2) those incurred for public service enterprises and investments. Of the total debt recorded in the table, 71.6 per cent was incurred for general purposes and 28.4 per cent for public service enterprises and investments. The revenues derived by most cities from their public service enterprises and investments are sufficient to meet the interest accruing on the second class of debts. Those debts do not rest as burdens upon the general taxpayers, 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 that rests upon special classes of citizens is 33.2 per cent of the total, while that which is to be paid by the general body of citizens, without regard to special benefits received, is 66.8 per cent of the total.

Included in the debt shown in Table 21 as incurred for public service enterprises and investments are debt obligations of Philadelphia, Pa., and Toledo, Ohio, issued for the construction and acquisition of gas works, and of Cincinnati, Ohio, issued for the construction of the Cincinnati Southern Railway. These properties are now leased to and operated by private corporations, and hence are treated as investments and not as public service enterprises.

As a rule the debts of the cities for general purposes were considerably greater than those for public service enterprises, but for several cities the debt outstanding for public service enterprises was the larger. The cities in each group having the highest and the lowest amount per capita of gross debt incurred for general purposes were as follows:

GROUP.	Highest city.	Amount.	Lowest city.	Amount.
I.....	Boston, Mass.....	\$136.97	Detroit, Mich.....	\$25.57
II.....	Seattle, Wash.....	88.68	Los Angeles, Cal.....	14.51
III.....	Pawtucket, R. I.....	98.90	Fort Wayne, Ind.....	11.18
IV.....	Newton, Mass.....	130.85	Augusta, Ga.....	5.38

Net funded debt.—In preceding reports of the statistics of cities with over 30,000 inhabitants the Bureau of the Census has applied the term "net debt" to the total outstanding debt obligations of cities less the amount of the sinking fund assets. The so-called net debt thus computed seldom represented the actual net debt because it did not take account of the various assets that are provided or set aside in the several cities for the payment of current debts, including special assessment loans. Recognizing this fact, the

Bureau of the Census in this report applies in Table 21 the term "net funded debt" to the difference between the gross funded debt and those sinking fund assets which have been specifically provided for the amortization of such debts.

In computing the net funded debt for the several cities no account was taken of \$1,447,437 of assets in the sinking funds which were specifically provided for the amortization of special assessment loans. In the case of 11 cities with a footnote reference in Table 21, it was impossible to ascertain whether the sinking funds were maintained for the redemption of the funded debt alone or for the payment of both funded debt and special assessment loans. For these cities the actual net funded debt may be slightly greater than the figures given in the table, by reason of the deduction of assets that should have been set over against special assessment loans.

In this connection it may be noted that the net funded debt shown in Table 21 is for the great majority of cities a very close approximation to the actual net debt, or the total debt less the assets provided for its amortization, since the amortization of the current debts is, as a rule, wholly provided for by such current assets as the levied but uncollected taxes and special assessments and the cash in the city treasury.

The net funded debt of the 158 cities as shown in the table, was \$1,553,813,121, or 78.6 per cent of the gross funded debt, and 69.4 per cent of the total debt obligations outstanding.

A comparison of the per capita figures for net funded indebtedness shows great variation among the individual cities, but for the main groups a progressive increase from group to group as the cities involved become larger. It should be noted, however, that in these figures for net funded indebtedness the indebtedness on public service enterprises is included, and hence in any comparison of such indebtedness between cities the values of such enterprises should be taken into consideration. As the net funded indebtedness stands, the per capita figures were in excess of \$100 for New York, N. Y.; Boston, Mass.; Cincinnati, Ohio; Portland, Me.; and Galveston, Tex. At the other extreme seven cities show a net per capita funded indebtedness of less than \$10. The cities of the four groups which had the highest and the lowest per capita of net funded indebtedness were as follows:

GROUP.	Highest city.	Amount.	Lowest city.	Amount.
I.....	New York, N. Y.....	\$131.39	Detroit, Mich.....	\$20.37
II.....	Cambridge, Mass.....	80.16	Denver, Colo.....	7.41
III.....	Portland, Me.....	106.72	Peoria, Ill.....	8.80
IV.....	Galveston, Tex.....	108.55	Little Rock, Ark.....	4.56

Increase during year in net funded debt.—The last column of Table 21 shows the increase or decrease

during the fiscal year 1909 in the net funded debt of the cities covered by the report. Of these cities, 104 show increases in their net funded debt amounting in the aggregate to \$134,367,287, and 51 show decreases aggregating \$6,459,769. Three cities show no change during the year in the amount of their funded debt.

TABLE 22.

Funded debt and special assessment loans, classified by purpose of issue.—Table 22 presents a classification, according to purpose of issue, of those portions of the total city indebtedness designated in Table 21 as "Funded debt" and "Special assessment loans."

The debt most accurately classified by purpose of issue is that incurred for the leading public service enterprises—the water-supply and lighting systems. The classification of the debt incurred for other public service enterprises is much less satisfactory, as is also that of the debt incurred for municipal service enterprises. In the case of debt incurred for general purposes, the segregation is thoroughly made for but few cities, as is plainly shown by the fact that the amount tabulated as incurred for "combined or unreported purposes" forms 13.4 per cent of the total. Debt tabulated as for refunding and funding purposes is in much the same category as that issued for combined or unreported purposes, though it is possible that some of that issued for refunding and funding purposes was issued for constructing municipal service or public service enterprises.

The terms "local improvement," "street improvement," and "general improvement," employed in the designations of large bond issues in many cities, have not been used in Table 22, the endeavor having been made to obtain, wherever possible, a more precise statement of the character of the improvement for which each bond issue was originally made. Issues of bonds described as "refunding" bonds have been classified according to the purposes of issue of the debt they replaced whenever these purposes could be discovered without too extended a search of the earlier records, and the amount given under this head in Table 22, representing 4 per cent of the grand total of funded and special assessment debt, shows only what could not be so classified. This amount is \$4,327,519 less than that shown in the corresponding column of Table 23 of the report for 1908.

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 characterized as issued for the purpose of refunding. The debt reported as issued for funding purposes amounts in all to 7.9 per cent of the grand total and is \$132,734 less than that reported in 1908.

In Table XXV that portion of the debt incurred for general purposes which is included in the column

headed "Miscellaneous purposes" is further classified by purpose for which incurred.

TABLE XXV.—*Debt obligations shown in Table 22 as issued for miscellaneous general purposes.*

PURPOSE OF ISSUE.	Number of cities reporting.	Amount.
Total.....		\$53,341,458
Aid to railroads.....	24	15,669,552
Armories and military purposes.....	14	9,913,038
Bathhouses and public comfort stations.....	12	4,059,567
Canals and drainage.....	7	1,092,560
Damage settlements and judgments.....	3	10,393
Expositions.....	3	8,402,000
Garbage-disposal plants.....	16	1,824,900
Health.....	12	3,788,564
Improvement of water courses.....	6	320,500
Interest.....	2	93,500
Monuments.....	2	446,822
Protection from floods.....	9	1,110,500
Public buildings and grounds.....	5	2,951,787
Public halls.....	5	1,539,650
Redemption of land.....	2	562,000
State capitols and county courthouses.....	4	1,180,500
Street cleaning.....	4	34,307
Sundry department expenses and minor improvements.....	11	1,090,460
Sundry purposes.....	11	180,550
Tunnel.....	1	490,000
University bonds.....	1	100,000
Voting machines and election booths.....	11	316,780
War bonds.....	2	1,157,828

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 (\$107,287,155), as shown in Table 21, no less than \$71,779,594, or 66.9 per cent, can be classed only as issued for "combined or unreported purposes." It is a gratifying fact, however, that the officials of a number of important cities are taking an increased interest in this matter, and it is hoped that their example may be generally followed.

Comparison of funded debt and special assessment loans with value of properties.—The classification of funded debt and special assessment loans according to the purpose to which the proceeds were devoted provides a basis for comparison between the amount of such debts and loans and the value of the properties on account of which they were incurred, as shown in similar form in Table 19. Unfortunately, the purposes for which debt obligations were issued are often not stated clearly, so that in many cases the ratio between the value of the lands, buildings, and equipment of departments and the debt incurred for their acquisition can not be accurately determined. The greater part of the debt incurred for the acquisition of department properties is included under the heading "Issued for general purposes," in Table 22, though considerable amounts appear in the columns headed "Issued for refunding" and "Issued for funding." Deducting the amount of funded debt tabulated as issued for "combined or unreported purposes" from the total debt shown as "Issued for general purposes," the remainder, \$1,109,124.223, may be divided into two parts. One part, the total debt for sewers and highways plus the special assess-

ment loans, amounting to \$545,589,106, may be said to have been incurred for public improvements. The other part, amounting to \$563,535,117, or 50.8 per cent of the total, may be considered as having been incurred for the properties of departments. To this should be added a portion of the funded debt classified as issued for "combined or unreported purposes," and of that shown as issued 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 (50.8 per cent) was for the acquisition of department properties, the total debt incurred on account of such properties amounts to \$735,054,593. The total valuation of department properties in 1909, as given in Table 19, was \$1,780,719,529, and the ratio of debt to valuation was therefore 41.3 per cent, as compared with 41.8 per cent in 1908. Thus it would seem that somewhat more than one-half of the reported valuation of the properties of departments represents property that has already been paid for by the cities from revenue received.

For municipal service enterprises the ratio of debt to valuation in 1909 (42.6 per cent) was slightly higher than it was in 1908 (40.7 per cent). Since some of the debt incurred in the acquisition or construction of these enterprises may have been reported as for general purposes, or for refunding or funding, the ratios for both years would probably be slightly increased if complete statistics were available. Considerably more than one-third of the total valuation of the municipal service enterprises of the 158 cities here considered was reported by New York City, which also reported more than one-half of the total debt incurred for such enterprises, the ratio of debt to valuation in that city being 68 per cent. In two cities—Pittsburgh, Pa., and Milwaukee, Wis.—the debt incurred for municipal service enterprises was greater than the valuation of the properties held by the enterprises.

The ratio between the debt incurred for water-supply systems and the total valuation of such systems is of especial interest. The valuation of water-supply systems reported for 1909, as shown by Table 19, was \$733,463,133. For these properties Table 22 shows a debt of \$342,829,438, or 46.7 per cent of the valuation, as compared with 45.2 per cent in 1908. In four cities—San Francisco, Cal., Cambridge, Mass., Portland, Me., and Atlantic City, N. J.—the debt incurred for the water-supply systems was in excess of their valuation.

TABLE 23.

Funded debt and special assessment loans, classified by year of maturity.—Table 23 shows the debt obligations for which statistics are given in Table 22, classified according to year of maturity, for the twenty years next following 1909. For \$1,027,352,648, or 49.3 per cent of the total, the year of maturity is later than 1929; and for \$44,543,345, or 2.1 per cent, it

was not reported. Of this latter amount \$3,018,100 represents the principal of "premium bonds" in New Orleans, already mentioned in the discussion of Table 21, for which the amount to mature each year is determined by lot, while a considerable part consists of serial bonds for which the amounts maturing each year were not specified.

TABLE 24.

Funded debt and special assessment and revenue loans, classified by rate of interest.—The debt for which statistics are presented in Table 24 comprises the funded debt and special assessment loans which are shown in the two tables immediately preceding, together with the outstanding revenue loans; it is the sum of the debt shown in the first three columns under the head "Classified according to provisions made for payment" in Table 21. The larger part of the current debt shown under the headings "Outstanding warrants" and "All other" in Table 21 is debt bearing no interest. For \$6,612,227, or three-tenths of 1 per cent of the total amount reported in Table 24, the rate was not reported. The amounts included under the heading "Other reported rates," arranged according to rate, are given in the table which follows.

TABLE XXVI.—Amount of loans reported at exceptional rates of interest: 1909.

RATE PER CENT.	Amount.	RATE PER CENT.	Amount.
Total.....	\$76,391,941	3.60.....	\$300,000
No interest.....	1,357,101	3.7.....	125,000
1.75.....	1,800,000	3.72.....	149,000
2.....	3,995,740	3.75.....	11,027,500
2.5.....	10,645,679	3.82.....	130,000
2.625.....	30,000	3.83.....	100,000
2.75.....	152,500	3.875.....	9,594,871
2.875.....	50,000	3.9.....	240,606
3.04.....	37,000	4.125.....	387,590
3.1.....	1,213,200	4.2.....	10,000
3.125.....	75,000	4.25.....	4,073,712
3.15.....	150,000	4.36.....	100,000
3.24.....	13,470,970	4.375.....	12,288
3.25.....	65,600	4.4.....	34,000
3.29.....	8,736,350	4.45.....	32,000
3.3.....	212,000	4.625.....	287,000
3.35.....	421,140	4.75.....	400,800
3.375.....	25,000	4.84.....	25,000
3.4.....	160,000	4.875.....	101,105
3.41.....	300,000	4.9.....	25,000
3.44.....	75,000	4.98.....	50,000
3.47.....	50,000	5.25.....	317,379
3.54.....	6,000	5.3.....	4,000
3.55.....	1,925,000	5.4.....	6,000
3.60.....	200,000	5.5.....	830,414
3.61.....	291,287	5 and 6.....	235,040
3.625.....		7.3.....	11,000
		8.....	84,745

The debt reported as bearing no interest consisted of bonds or other obligations due but not presented for redemption. The debt bearing interest at the rate of 1.75 per cent was reported by New York City; of that bearing interest at the rate of 2 per cent, \$3,992,515 was reported by Washington, D. C., \$3,000 by Albany, N. Y., and \$225 by Worcester, Mass.; and of that bearing interest at the rate of 2.5 per cent, \$10,628,100 was reported by New York City and \$10,579 by Birmingham, Ala. The debt referred to for Albany and Birmingham was incurred for parks.

The total interest-bearing debt for which the rates were reported was \$2,183,071,108; this is exclusive of the \$1,357,101 reported as bearing no interest. The

average rate of interest on this debt was 3.91 per cent as compared with 3.92 for 1908, 3.88 for 1907, and 3.85 for 1906.

TABLE 25.

Receipts from issue and payments for redemption of debt obligations, classified by character of obligation.—In Table 12 are shown the receipts by the principal divisions of the city government during the fiscal year 1909, from the issue of debt obligations, together with the receipts from the sale of such obligations by their sinking and investment funds and public trust funds for municipal uses. Table 13, in like manner, shows the payments by those divisions for the redemption of debt obligations, together with the payments for the purchase of debt obligations by the three specified classes of city funds. In Table 25 the receipts from the issue and the payments for the redemption of city debt obligations given in Tables 12 and 13 are classified by character of debt obligation issued and redeemed. The amounts included in the first part of the table are those realized from the issue of debt obligations, and those included in the second part are such as are paid for their redemption, exclusive of the accrued interest received in the first case and that paid in the second. The amounts shown as receipts from the issue of debt obligations and as paid for their redemption are thus the sums of the par value of the obligations issued or redeemed and the premiums received at issue or paid at redemption, less the discounts allowed at issue or received at redemption.

The receipts from the issue of debt obligations during the year 1909 exceeded the payments for redemption by \$152,151,254, the indebtedness of the cities having been increased by approximately that amount, less the payments by Massachusetts cities of \$974,525 mentioned on page 39. The receipts from the issue of funded debt obligations and those from the issue of special assessment loans exceeded the payments for the redemption of these classes of obligations, while the receipts from the issue of revenue loans and warrants and miscellaneous obligations were less than the payments for their redemption. The excess of receipts in the case of funded debt obligations amounted to \$165,814,423, and in the case of special assessment loans to \$11,257,968, while the excess of payments for the redemption of revenue loans over the receipts from their issue was \$16,976,256, and the corresponding excess of payments for the redemption of warrants and other current debt obligations was \$7,934,881. The excess of receipts in the case of the funded debt obligations measures approximately the extent to which the current costs of government for permanent properties and public improvements are being thrown upon the future; while the excess of payments in the case of revenue loans, warrants, and miscellaneous current debt obligations doubtless reflects a better financial situation

in 1909 than prevailed in 1908, when a financial stringency existed which delayed the collection of general property taxes and other revenues, and thus postponed the redemption of some revenue loans and other current debt obligations from the year 1908 to that of 1909.

TABLE 26.

Interest rates.—Table 26 has been arranged to show the average nominal and the average actual or net rates of interest paid by the individual cities on funded debt obligations issued during the fiscal year 1909, the average nominal rate paid on all the debt obligations outstanding at the close of that year, and the highest and lowest rates on such obligations.

By *nominal rate* of interest is meant the rate per cent stated in the obligation itself, and by *actual or net 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. The actual or net rates of the table have been computed by using bond tables prepared for the use of bankers and bond dealers.

In the first part of Table 26 are shown the par value and the excess of premiums secured over the discounts allowed, or the converse—the excess of discounts allowed over the premiums realized—for all the debt obligations issued in 1909 for which the rates of interest were reported. These obligations aggregated \$205,108,881, or 97.8 per cent of the debt obligations issued during the year, \$209,752,837. On the basis of par value, premiums, and discounts as shown in Table 26 are computed the average rates of interest which appear in the first part of that table. Those rates are the average nominal and average actual net rates paid on the funded debt obligations issued in 1909, the average actual or net interest rates being computed and shown separately for the obligations sold to the public and those sold to the city funds.

In the second part of the table the average nominal rates of interest paid on funded debt obligations and on revenue and special assessment loans outstanding at the close of the fiscal year 1909 are given, together with the highest and lowest nominal rates paid on the same, so far as the interest rates were reported. For most cities nearly all of the outstanding debt is comprised in the three classes of debt obligations mentioned, and for most of the obligations the nominal rates of interest were reported; in fact, out of the total outstanding debt of \$2,237,345,468, as shown in Table 21, \$2,184,428,209, or 97.6 per cent, was included in the computation of the averages of the table. Outstanding warrants have been excluded, despite the fact that in several cities, notably Butte,

Mont.; Spokane, Wash.; and Pueblo, Colo., a portion of them bearing interest at the rate of 6 per cent per annum form a considerable proportion of the total outstanding debt. Other debt obligations that have been excluded are bonds past due, on which interest payments have ceased, and noninterest bearing revenue loans.

Average nominal interest rates.—The total interest charge on the \$2,184,428,209 of outstanding debt obligations for which data were secured for the second part of Table 26 was \$85,607,737; the average nominal rate was, therefore, 3.92 per cent. The following table sets forth the corresponding average rates, for all cities combined, and for each group of cities, at the close of the years 1909, 1908, 1907, 1906, and 1905. In considering these rates 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, and hence the average nominal rates given for 1909 and all the averages given in the exhibit for other years are somewhat larger than the average actual or net interest rate paid. The difference between the nominal and the actual rates can not, however, greatly differ from year to year, and can not, therefore, affect the conclusions to be drawn from a comparison of the averages shown.

TABLE XXVII.—Average nominal rates of interest paid on outstanding debt obligations at the close of the year: 1905–1909.

YEAR.	All cities combined.	Group I.	Group II.	Group III.	Group IV.
1909.....	3.92	3.77	4.28	4.34	4.52
1908.....	3.92	3.79	4.21	4.28	4.43
1907.....	3.89	3.75	4.11	4.26	4.45
1906.....	3.85	3.68	4.21	4.25	4.41
1905.....	3.68	3.68	4.17	4.32	4.36

As the composition of the four groups was not identical for the five years, a slight irregularity is perhaps not surprising, but the table plainly indicates for each of the five years a lower interest rate in the larger than in the smaller cities, and also shows a tendency in interest rates to advance from the earlier to the later years covered.

A comparison of the average nominal interest rates on outstanding debt obligations shown in Table 26 with the corresponding averages shown in the census report for 1905 shows that in 49 cities the average rate was higher in 1909 than in 1905, in 47 it was lower, in 47 it was unchanged, and in the remaining cities the data for a comparison are unavailable.

The next statement shows those cities of the first group whose average nominal rate changed in the interval between 1905 and 1909 one-tenth of 1 per cent or more.

Of the cities of 300,000 inhabitants or over, Washington, D. C., is the only one with an interest rate in 1909 lower by more than one-tenth of 1 per cent than it had in 1905, while San Francisco reports the maxi-

mum increase, the rate in 1909 being 0.97 per cent higher than in 1905, a change which undoubtedly reflects the effect of the earthquake upon the credit of the city.

CITY.	AVERAGE NOMINAL RATE OF INTEREST ON OUTSTANDING DEBT.	
	1909	1905
New York, N. Y.....	3.67	3.55
Philadelphia, Pa.....	3.61	3.35
Cleveland, Ohio.....	4.14	4.03
San Francisco, Cal.....	4.47	3.50
Washington, D. C.....	3.18	3.65

The highest and lowest average nominal rates of interest for the different groups of cities for 1909 for cities of the different groups were as follows:

GROUP.	CITY.	Rate.
I.....	San Francisco, Cal.....	4.47
	Washington, D. C.....	3.18
II.....	Denver, Colo.....	5.52
	Rochester, N. Y.....	3.59
III.....	Tacoma, Wash.....	5.62
	Hartford, Conn.....	3.64
IV.....	Little Rock, Ark.....	5.07
	Elmira, N. Y.....	3.59

A comparison of the nominal rates of interest paid on the funded debt obligations issued during the year, as shown in column 3 of Table 26, with the corresponding rates on all funded debt obligations outstanding at the close of the year, as given in column 7, discloses the fact that of the 158 cities for which statistics are given in the table, 50 paid a higher average rate on their funded debt issues of 1909 than on similar obligations issued in prior years and outstanding at the close of 1909, while 52 cities paid a lower rate on the issues of 1909. For 56 cities the figures of the table give no definite information, although they indicate in a general way that there was for most of them no material change. The numbers of cities in the four groups of the table that reported higher or lower rates for 1909, and of those for which no definite information was given, are as follows: Group I, 10 higher, 3 lower, 3 uncertain; Group II, 9 higher, 13 lower, 8 uncertain; Group III, 16 higher, 25 lower, 18 uncertain; Group IV, 15 higher, 11 lower, 27 uncertain. The foregoing analysis, taken in connection with the average nominal rates given in Table XXVII for the years 1905 to 1909, shows that the increase in average nominal rates disclosed in that table resulted not so much from any increase in the interest rates paid by the great majority of cities as from an increase in that paid by a number of the most populous cities borrowing large amounts.

Highest and lowest nominal interest rates.—The highest and lowest nominal interest rates on the debt outstanding at the close of the year 1909 paid by the cities of the different groups are shown in the next statement.

GROUP.	City.	Rate.
I.....	New Orleans, La.....	7.3
II.....	New York, N. Y.....	1.8
	Jersey City, N. J.....	
	Kansas City, Mo.....	7.0
	Seattle, Wash.....	
	Grand Rapids, Mich.....	
III.....	Cambridge, Mass.....	2.8
	Birmingham, Ala.....	
	Fort Worth, Tex.....	8.0
IV.....	Albany, N. Y.....	2.0
	Bay City, Mich.....	8.0
	Binghamton, N. Y.....	
	Newton, Mass.....	3.0
	La Crosse, Wis.....	

Average actual or net interest rates.—The average actual or net interest rates paid on the funded debt obligations issued by cities in the fiscal year 1909 is shown in Table 26 in two columns, one giving the rates on obligations sold to the public, and the other, the rates on those sold to the funds of the cities. The majority of cities in selling their bonds to sinking and other funds dispose of them at par, whether the bonds would sell in the market at a premium or a discount, and in only a few cities are municipal securities sold to the sinking funds at rates identical with those realized on sales to the public. The sales of city securities to such funds are therefore in great part nominal and should be disregarded in computing the actual rates which cities have to pay for the use of credit capital. These rates are shown in the fourth column of Table 26.

A comparison of the actual or net rates of interest paid on the funded debt obligations issued during the fiscal year 1909 with the corresponding rates paid on the same class of obligations issued in the fiscal year 1908 is of interest. These rates are presented for the cities of Group I, in the table which follows.

TABLE XXVIII.—Average actual or net rates of interest paid by cities having a population of over 300,000 on their funded debt obligations issued in 1909 and 1908.

CITY.	1909	1908
New York, N. Y.....	3.96	4.19
Chicago, Ill.....	3.98	4.03
Philadelphia, Pa.....	3.85	3.79
St. Louis, Mo.....	4.00	3.88
Boston, Mass.....	3.33	3.64
Baltimore, Md.....	3.78	3.94
Pittsburgh, Pa.....	3.98	4.11
Cleveland, Ohio.....	3.88	4.02
Buffalo, N. Y.....	3.37	3.37
San Francisco, Cal.....	3.79	3.79
Detroit, Mich.....	4.30	4.30
Cincinnati, Ohio.....	3.88	3.86
Milwaukee, Wis.....	4.00	4.00
New Orleans, La.....	(¹)	3.94
Washington, D. C.....	4.50	3.88
Newark, N. J.....	(¹)	(¹)

¹ Data for computation incomplete.

Of the 16 cities listed above, 4 show an increase in the average actual rate of interest on their funded debt issued, 6 show a decrease, and 4 show no change, while for 2 no comparison is possible. The corresponding distribution for the 158 cities is given in the next table.

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

however, that the rates paid depend largely upon the conditions of the money market at the time when 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 and between different dates of the same year, so that the average actual or net rates recorded in Table 26 and those shown in Table XXVIII 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 XXIX.—Cities showing changes in average actual or net rate of interest paid on funded debt obligations issued in 1909 as compared with 1908.

GROUP OF CITIES.	CITIES SHOWING—			Cities for which no comparison is possible.
	Increase.	Decrease.	No change.	
All cities.....	12	56	44	46
Group I.....	4	6	4	2
Group II.....	2	17	6	5
Group III.....	4	17	23	15
Group IV.....	2	16	11	24

TABLE 27.

Net receipts from revenues and net governmental cost payments of public trust funds for municipal uses.—Public trust funds for municipal uses are defined in the text descriptive of Table 18. In nearly all the cities the greater number of these funds were originally created by donations from individuals and corporations, yet at the present time most of them are little more than administrative funds. This is the case with all the public trust funds of New York, Chicago, Cleveland, San Francisco, and several other cities, and also with the policemen's and firemen's pension funds, and with teachers' retirement funds in most cities. These funds are generally administered by city officials, but in a very large number of cities they are not under the accounting control of the comptroller or auditor, and in such cities the receipts and payments of these funds do not generally appear in the comptroller's or auditor's reports; indeed, in some cities no annual report is made of these funds, and no proper record of them is kept. This situation sometimes reflects the neglect of officials charged with administering them, but occasionally it results from fraud on the part of such officials. The Bureau of the Census maintains that the receipts and payments of these funds are a part of the receipts and payments of the government of the city and should be included in the financial reports of the city, and also that the funds themselves should be under the accounting control of the city official having accounting control of other city moneys.

Receipts from revenues.—The 595 public trust funds whose transactions are summarized in Table 27 received \$4,248,620, or 46.6 per cent of their revenues from subventions, gifts, donations, and pension contributions, the greater portion of the total being

derived from the pension contributions of policemen, firemen, and teachers. The line of demarcation between receipts from pension contributions and fines could not be clearly drawn in all cases. In the former are included, so far as they can be differentiated, all assessments upon members belonging to the different associations, percentages of the salaries, and dues paid by policemen, firemen, teachers, and others, and in the latter all fines paid by the classes of city employees mentioned whenever they were clearly indicated as such in the reports of the cities. Fairly complete exhibits of the receipts from gifts and pension contributions for policemen's, firemen's, and teachers' retirement funds are given in Tables IX and XI, pages 34 and 35. The subventions for public trust funds were reported by Philadelphia, \$2,321 for the firemen's retirement fund and \$23,877 for the hospital fund.

Nearly 40 per cent of the net receipts from revenues reported by these funds were in the form of income from investments—that is, interest and rents derived from securities and other assets held by the funds. More than one-half of this income from investments was reported by the city of Philadelphia.

The table shows in the second column receipts from taxes, licenses, and permits of \$407,823, which is not quite 5 per cent of the total revenue receipts; but the amounts shown in the several columns are those which come to the funds directly from the specified sources without going through the general city treasury. In most cities in which these funds were maintained they received money also from these sources through the city treasurer by transfer. The net amount of such transfers is shown in the present table under the title "Excess of transfer receipts over transfer payments." An inspection of the table shows that the net receipts of the 595 public trust funds by transfer aggregate \$2,950,585, or 7.6 times the amounts reported as received directly from taxes, licenses, and permits, and about one-third as much as the total amount reported under the heading "Net receipts from revenues."

Under the title "All other" are included such receipts as those from sales of unclaimed property by police departments and sales of materials, which by statute or city ordinance are credited directly to the funds, and also, in certain cities, charges for work performed by policemen and firemen.

Net payments for governmental costs.—Under the heading "Net payments for governmental costs" are included payments for administering funds and payments made in carrying out the purposes of the funds. All payments for investments purchased have been excluded from this table, as they are not governmental cost payments, and in many cities no administrative expenses are reported, as the persons in charge of these funds are city officials who receive no special compensation for their services in connection with the admin-

istration of the funds. In several cities, therefore, the only administration expenses shown are those for such miscellaneous governmental costs as rental of safe-deposit boxes. Of the total amount paid for expenses of administration, 86.8 per cent was reported from Philadelphia, this including payments by the public trust funds for the care and repair of their large holdings of real estate. Most of the payments shown in the columns headed "Police department" and "Fire department" were for the pensions of policemen and firemen, and most of the payments shown in the column headed "Schools" were for pensions for retired teachers.

Under the heading "All other," on the payment side of the table, are included payments for charities, health conservation, recreation, and other purposes as shown in the following tables.

TABLE XXX.—Payments from public trust funds for charities: 1909.

City number.	CITY.	Amount.
	Total.....	\$791,372
2	Chicago, Ill.....	149
3	Philadelphia, Pa.....	640,840
4	St. Louis, Mo.....	66,268
5	Boston, Mass.....	42,640
11	San Francisco, Cal.....	2,730
15	New Orleans, La.....	10,000
16	Washington, D. C.....	1,692
29	Columbus, Ohio.....	3,571
31	Worcester, Mass.....	81
44	Lowell, Mass.....	2,100
45	Cambridge, Mass.....	615
48	Bridgeport, Conn.....	300
50	Hartford, Conn.....	4,088
53	Lynn, Mass.....	640
62	Lawrence, Mass.....	639
89	Charleston, S. C.....	2,078
90	Portland, Me.....	780
94	Brockton, Mass.....	66
111	Lancaster, Pa.....	2,542
114	Springfield, Ohio.....	3,306
118	York, Pa.....	680
126	Salem, Mass.....	3,521
134	Newton, Mass.....	568
142	Fitchburg, Mass.....	78
152	Chelsea, Mass.....	400

TABLE XXXI.—Payments from public trust funds for health departments: 1909.

City number.	CITY.	Amount.
	Total.....	\$50,595
1	New York, N. Y.....	35,805
3	Philadelphia, Pa.....	7,825
7	Cleveland, Ohio.....	6,965

TABLE XXXII.—Payments from public trust funds for recreation: 1909.

City number.	CITY.	Amount.
	Total.....	\$14,957
5	Boston, Mass.....	3,333
12	Cincinnati, Ohio.....	3,906
31	Worcester, Mass.....	6
75	Schenectady, N. Y.....	159
110	Binghamton, N. Y.....	200
114	Springfield, Ohio.....	6,179
126	Salem, Mass.....	335
133	Newton, Mass.....	819

In addition to the payments shown in the three preceding tables, payments aggregating \$55,922 were also included in Table 26 under the heading "All other," and were made for the following purposes:

Interest was paid by Louisville, Ky., \$47; New Haven, Conn., \$14; Washington, D. C., \$2,067. Boston paid \$885 for historic tablets in streets. Philadelphia paid \$244 for medals for inventors, \$14,594 for street repairs, and \$29,741 for lighting. Buffalo paid from police pension funds derived from dog licenses \$3,152 for the maintenance of pounds, and \$2,581 to the Society for the Prevention of Cruelty to Animals. Utica, N. Y., in like manner, paid \$66 for the maintenance of pounds. Saginaw, Mich., paid part of the salary of the dog warden, \$487. York, Pa., paid \$55 for work at potter's field. Salem, Mass., paid \$1,988 for care, insurance, and repairs of cemetery grounds and buildings.

TABLE 28.

Per capita net receipts from revenues and net payments for governmental costs.—The per capita net receipts and payments presented in this table are based upon the absolute amounts shown in Table 2, page 84, which are exclusive of transfers between departments or funds and of all other counterbalancing receipts and payments which constitute no part of net receipts from revenues or net payments for governmental costs.

Of special significance are the amounts in the column showing the total per capita receipts from revenues. The amounts are largest for Group I and decrease successively from group to group. For each class of revenues except special assessments larger per capita figures are shown for Group I than for Group II, and in every case those shown for Group II are larger than those for Group III. The per capita receipts from special assessments are considerably larger for Group II than for any of the other groups, being notably large for Seattle, Wash. (\$21.33). The cities of Group III having the largest per capita receipts from this source were Tacoma, Wash. (\$13.74), and Oklahoma City, Okla. (\$13.39).

On the payment side of the table the columns of particular interest are those showing the per capita payments for expenses and for interest. Under the heading "Expenses other than of public service enterprises" are included all of the payments made by governments for expenses of running the ordinary governmental departments. The per capita payments for these expenses were largest for Group I and less for each succeeding group. Among the individual cities, Boston, Mass.; New York, N. Y.; and Washington, D. C., reported the largest per capita payments for expenses other than of public service enterprises—

\$26.14, \$23.69, and \$23.66, respectively. The smallest payments, on the other hand, were reported by Mobile, Ala.; York, Pa.; and Fort Worth, Tex.,—\$5.65, \$6.57, and \$6.58, respectively.

The cities of the several groups with the highest and the lowest per capita payments for interest were as follows:

GROUP.	Highest city.	Payment.	Lowest city.	Payment.
I.....	Boston, Mass.....	\$6.48	San Francisco, Cal.	\$0.25
II.....	Seattle, Wash.....	5.06	Indianapolis, Ind..	0.71
III.....	Portland, Me.....	4.99	Johnstown, Pa.....	0.39
IV.....	Newton, Mass.....	6.62	Wheeling, W. Va..	0.31

Comparative summary of per capita net receipts from revenues and per capita net payments for governmental costs: 1902 to 1909.—In Table XXXIII is presented a summary of the per capita net revenue receipts and governmental cost payments for all the cities covered by the several census reports from 1902 to 1909, and for each group of such cities. The summary gives the per capita receipts from all revenues and also those (1) from revenues other than of public service enterprises, and (2) from revenues of public service enterprises. It also gives the per capita payments for all governmental costs and the payments (1) for expenses other than of public service enterprises, (2) for expenses of public service enterprises, (3) for interest, and (4) for outlays. The number of cities for which the census report presents statistics has increased somewhat since 1902, and the make-up of the different groups has changed slightly from year to year, but these changes have been too slight to affect seriously the comparability of the statistics.

Per capita net revenue receipts.—The per capita net revenue receipts for all of the cities combined increased from \$20.12 in 1902 to \$26.21 in 1909, a gain of 30.2 per cent. The per capita net receipts from revenues other than those of public service enterprises increased from \$17.76 in 1902 to \$23.34 in 1909, a gain of 31.4 per cent; while the net revenue receipts of public service enterprises increased during the same period from \$2.36 to \$2.87, a gain of only 21.6 per cent. The revenue receipts of public service enterprises increased somewhat less rapidly than the receipts from other revenues, and as a result the percentage which the revenue receipts of public service enterprises constitutes of all revenue receipts decreased from 11.8 per cent in 1902 to 10.9 per cent in 1909.

An examination of the figures for the eight years discloses the same general characteristics of the figures to which attention is called in the analysis for 1909. The receipts are largest in every case for Group I, and decrease successively from group to group.

TABLE XXXIII.—Comparative summary of per capita net receipts from revenues and per capita net payments for governmental costs: 1902-1909.

GROUP AND YEAR.	RECEIPTS FROM—			PAYMENTS FOR—				
	All revenues.	Revenues other than of public service enterprises.	Revenues of public service enterprises.	All governmental costs.	Expenses other than of public service enterprises.	Expenses of public service enterprises.	Interest.	Outlays.
ALL CITIES:								
1909.....	\$26.21	\$23.34	\$2.87	\$30.12	\$15.92	\$1.22	\$2.84	\$10.14
1908.....	26.23	23.47	2.81	32.02	16.53	1.28	2.89	11.32
1907.....	24.50	21.74	2.76	29.73	15.72	1.18	2.55	10.28
1906.....	23.18	20.41	2.77	26.29	14.37	1.14	2.43	8.35
1905.....	22.61	20.03	2.58	25.59	13.85	1.09	2.36	8.29
1904.....	21.92	19.39	2.53	25.72	13.76	1.21	2.22	8.53
1903.....	20.89	18.43	2.46	24.79	13.49	1.12	2.05	8.13
1902.....	20.12	17.76	2.36	22.50	13.38	0.96	2.03	6.13
GROUP I:								
1909.....	30.72	27.41	3.31	35.57	19.44	1.34	3.56	11.22
1908.....	30.19	27.07	3.12	37.90	19.78	1.40	3.55	13.17
1907.....	27.67	24.60	3.07	35.25	18.92	1.29	3.04	12.00
1906.....	26.25	23.08	3.17	31.26	17.09	1.25	2.81	10.11
1905.....	25.89	22.96	2.93	30.43	16.18	1.20	2.67	10.38
1904.....	22.87	19.98	2.89	30.42	15.83	1.48	2.48	10.63
1903.....	23.87	21.00	2.87	29.78	15.72	1.31	2.20	10.55
1902.....	23.43	20.61	2.82	26.96	15.86	1.14	2.20	7.76
GROUP II:								
1909.....	23.45	21.01	2.44	26.76	12.63	1.06	2.05	11.02
1908.....	23.92	21.35	2.57	27.34	13.35	1.15	2.15	10.69
1907.....	23.21	20.66	2.55	25.47	12.67	0.98	2.03	9.79
1906.....	21.72	19.28	2.44	21.99	11.98	0.98	2.08	6.95
1905.....	20.14	17.89	2.25	20.89	11.79	0.88	2.06	6.16
1904.....	21.07	18.97	2.10	22.20	12.41	0.83	1.98	6.98
1903.....	20.00	18.90	1.91	21.32	12.40	0.91	1.98	6.03
1902.....	18.99	17.14	1.85	20.04	12.36	0.74	2.05	4.89
GROUP III:								
1909.....	18.48	16.08	2.40	20.68	10.66	1.15	1.88	6.99
1908.....	19.69	17.34	2.35	22.92	11.83	1.16	1.94	7.99
1907.....	19.41	17.06	2.35	22.01	11.62	1.13	1.95	7.31
1906.....	18.43	16.14	2.29	19.28	10.79	1.08	1.89	5.52
1905.....	18.37	16.17	2.20	19.32	10.83	0.99	1.99	5.51
1904.....	17.90	15.75	2.15	19.46	10.86	0.93	1.97	5.70
1903.....	17.09	14.86	2.23	18.54	10.67	0.88	1.95	5.04
1902.....	16.64	14.53	2.11	17.92	10.73	0.83	1.96	4.40
GROUP IV:								
1909.....	17.79	15.92	1.87	20.18	10.49	0.91	1.81	6.97
1908.....	18.15	16.01	2.14	20.70	10.79	1.07	1.95	6.89
1907.....	17.30	15.19	2.11	19.26	10.15	1.04	1.82	6.25
1906.....	16.93	14.93	2.00	18.75	9.81	0.92	1.84	5.78
1905.....	16.29	14.36	1.93	17.74	9.80	0.95	1.76	5.23
1904.....	16.13	14.12	2.01	17.13	9.60	0.91	1.75	4.87
1903.....	14.97	13.06	1.91	17.20	9.65	0.92	1.67	4.96
1902.....	13.01	11.43	1.58	13.91	8.31	0.69	1.45	3.46

Per capita net payments for governmental costs.—The per capita net payments for governmental costs increased from \$22.50 in 1902 to \$30.11 in 1909, a gain of 33.6 per cent. The corresponding percentages for the various classes of per capita payments for governmental costs for the same period were as follows: Expenses other than of public service enterprises, 19; expenses of public service enterprises, 28.1; interest, 39.9; and outlays, 65.3. The per capita payments for both classes of expenses shown in the table increased less rapidly than did the per capita receipts from revenues, but the payments for outlays show a much greater relative increase than the receipts from revenues. This condition comports with the great increase in public indebtedness recorded in other tables in this report, and which is reflected in the increase in the per capita payments for interest on municipal debt shown in Table XXXIII. The increasing relative magnitude of outlay payments is also shown by a comparison of the payments for 1902 with those for 1909, whereby it is found that while in 1902 the per

cent distribution of the payments for governmental costs was 59.5 for expenses other than those of public service enterprises, 4.3 for expenses of public service enterprises, 9 for interest, and 27.3 for outlays; the corresponding percentages for 1909 were 52.9, 4.1, 9.4, and 33.6.

Comparative summary of per capita net receipts from revenues other than of public service enterprises: 1902 to 1909.—In Table XXXIV, which follows, are shown the per capita receipts from all revenues other than those derived from public service enterprises, and from a number of the principal classes of revenues included in the total. The summary is for all cities covered by the census reports from 1902 to 1909 and for each group of cities. The revenues from which are derived the receipts that are included under the title "All other" are special assessments, departmental fees, charges, and sales, and interest, rents, privileges, subventions, grants, gifts and donations, fines, penalties, and escheats.

TABLE XXXIV.—Comparative summary of per capita net receipts from revenues other than those from public service enterprises: 1902-1909.

GROUP.	Total.	TAXES.			LICENSES AND PERMITS.		All other.
		General property taxes.	Special property and business taxes.	Poll taxes.	Liquor licenses and taxes.	All other licenses and permits.	
ALL CITIES:							
1909.....	\$23.34	\$15.09	\$0.54	\$0.05	\$1.46	\$0.39	\$1.01
1908.....	23.47	15.27	0.51	0.05	1.64	0.39	5.61
1907.....	21.74	14.54	0.55	0.05	1.61	0.38	4.61
1906.....	20.41	13.92	0.52	0.06	1.62	0.37	3.92
1905.....	20.03	13.94	0.44	0.05	1.33	0.33	3.94
1904.....	19.39	13.38	0.43	0.05	1.34	0.30	3.99
1903.....	18.43	12.69	0.41	0.05	1.31	0.27	3.70
1902.....	17.76	12.65	0.34	0.05	1.27	0.28	3.17
GROUP I:							
1909.....	27.42	19.49	0.69	0.02	1.80	0.38	5.04
1908.....	27.07	18.42	0.67	0.02	2.00	0.38	5.58
1907.....	24.60	16.98	0.73	0.02	1.91	0.35	4.61
1906.....	23.08	16.14	0.66	0.02	1.95	0.35	3.96
1905.....	22.96	16.45	0.55	0.01	1.50	0.31	4.14
1904.....	19.98	15.66	0.51	0.02	1.50	0.27	2.02
1903.....	21.00	15.03	0.49	0.01	1.62	0.23	3.72
1902.....	20.61	15.44	0.43	0.02	1.47	0.26	2.99
GROUP II:							
1909.....	21.01	13.04	0.31	0.06	1.18	0.33	6.09
1908.....	21.35	12.50	0.22	0.06	1.37	0.42	6.78
1907.....	20.66	12.65	0.23	0.06	1.45	0.42	5.85
1906.....	19.28	12.21	0.24	0.06	1.44	0.38	4.92
1905.....	17.89	11.60	0.21	0.06	1.24	0.34	4.44
1904.....	18.97	11.61	0.32	0.05	1.31	0.33	5.35
1903.....	18.09	11.30	0.32	0.06	1.23	0.28	4.90
1902.....	17.14	10.69	0.21	0.06	1.23	0.28	4.67
GROUP III:							
1909.....	16.08	10.43	0.43	0.11	0.93	0.39	3.79
1908.....	17.34	10.53	0.41	0.12	1.08	0.37	4.83
1907.....	17.06	11.31	0.54	0.14	1.11	0.30	3.66
1906.....	16.14	11.00	0.51	0.13	1.04	0.35	3.11
1905.....	16.17	10.88	0.45	0.11	1.04	0.31	3.38
1904.....	15.75	10.41	0.42	0.12	1.04	0.32	3.41
1903.....	14.86	9.91	0.36	0.11	1.00	0.34	3.14
1902.....	14.53	9.84	0.31	0.10	0.98	0.35	2.95
GROUP IV:							
1909.....	15.92	10.58	0.30	0.10	0.90	0.43	3.61
1908.....	16.01	10.12	0.32	0.09	0.93	0.42	4.13
1907.....	15.19	9.73	0.25	0.09	1.07	0.53	3.62
1906.....	14.93	9.64	0.28	0.10	1.04	0.47	3.40
1905.....	14.36	9.49	0.26	0.10	1.08	0.44	2.99
1904.....	14.12	9.39	0.26	0.10	1.00	0.39	2.98
1903.....	13.06	8.72	0.24	0.11	0.93	0.32	2.74
1902.....	11.43	7.74	0.18	0.08	0.87	0.28	2.28

The per capita receipts from general property taxes and special property and business taxes show an increase from 1902 to 1909, but the per capita receipts from poll taxes have remained practically stationary. The per capita receipts from liquor licenses and taxes have shown great fluctuations. The figure shown for all cities for 1909 is less than that shown for 1908, 1907, and 1906. For Group IV the per capita receipts were greatest in 1905; for Groups II and III, in 1907; and for Group I, in 1908. In the column headed "All other" are included receipts from fines, forfeits, escheats, subventions, grants, gifts, pension contributions, and special assessments. Per capita figures for the different groups of cities show some fluctuation, but those for 1908 were in all cases much greater than those for 1902, and slightly greater than those for 1909.

TABLE 29.

Per cent distribution of net receipts from revenues and of net payments for governmental costs.—The percentages shown in Table 29 are based on the figures appearing in Table 2. Of the total net receipts from revenues, 63.3 per cent were from property, business, and poll taxes. The proportion from this source was fairly uniform for the different groups of cities, though the percentage for Group II was less than that for any of the other groups. This is because a number of rapidly growing cities in this group, particularly Los Angeles and Oakland, Cal.; Seattle, Wash.; and Portland, Oreg., received large amounts from special assessments to pay for extensive outlays. The only cities of over 100,000 inhabitants that obtained less than 50 per cent of their revenues from property, business, and poll taxes were Seattle, Wash., 33.7 per cent; Washington, D. C., 38.5 per cent; Los Angeles, Cal., 40.1 per cent; Oakland, Cal., 42.6 per cent; and Portland, Oreg., 47 per cent. Of the cities having between 50,000 and 100,000 inhabitants, 12 obtained less than 50 per cent of their net revenue receipts from these classes of taxes, the city showing the smallest percentage (26.2) being Oklahoma City, Okla.

Several cities, located for the most part in the South, received a large proportion of their revenues from licenses and permits, including liquor and other business licenses. The cities showing the highest percentages of receipts from such sources were as follows: Birmingham, Ala., 30.3; Joliet, Ill., 28.5; East St. Louis, Ill., 21.9; Norfolk, Va., 21.8; Montgomery, Ala., 20.2; and Mobile, Ala., 20.1.

Nearly all cities reported receipts from special assessments, and the following cities derived more than a third of their net revenues from this source: Oklahoma City, Okla., 57.6 per cent; Seattle, Wash., 45.2 per cent; and Tacoma, Wash., 33.7 per cent. Washington, D. C., alone of all the cities reported, derived a larger percentage of its revenues from subventions, grants, gifts, donations, and pension contributions than from taxes, licenses, and special assessments combined. Most of this money was a grant from the United States Government to defray a part of the costs of maintaining the city government.

The following cities derived more than a fourth of their revenues from the earnings of public service enterprises: Jacksonville, Fla., 37.2 per cent; Wheeling, W. Va., 36.3 per cent; Holyoke, Mass., 32 per cent; Lancaster, Pa., 26.1 per cent and Augusta, Ga., 25.5 per cent.

Payments for outlays formed 33.6 per cent of the total net payments for governmental costs. For Groups I, III, and IV the percentages of the total governmental cost payments represented by the payments for outlays vary but little and are somewhat less than those for Group II, owing to the fact that in that group are several of the rapidly growing Pacific coast cities in which the expenditures for property and improvements were exceptionally large. In 10 cities covered by this report the payments for outlays were larger than those for expenses and interest combined. These cities and the percentage of all payments for governmental costs expended by each for outlays in 1909 were as follows: Knoxville, Tenn., 81.5 per cent; Seattle, Wash., 72.4 per cent; Oklahoma City, Okla., 66.8 per cent; Los Angeles, Cal., 65.1 per cent; Spokane, Wash., 56.9 per cent; Wichita, Kans., 56 per cent; Portland, Oreg., 55.4 per cent; Tacoma, Wash., 55 per cent; New Britain, Conn., 52.1 per cent; and Altoona, Pa., 50.7 per cent.

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

GROUP.	Highest city.	Per cent.	Lowest city.	Per cent.
I.....	Boston, Mass.....	16.3	San Francisco, Cal....	0.8
II.....	Cambridge, Mass.....	18.6	Indianapolis, Ind.....	3.3
III.....	Mobile, Ala.....	21.7	Erie, Pa.....	3.6
IV.....	Woonsocket, R. I.....	23.8	Wheeling, W. Va.....	1.5

TABLE 30.

Gross payments for expenses other than those of public service enterprises, total and per capita.—In this table are presented the gross payments, total and per capita, for expenses other than those of public service enterprises, arranged in most cases according to the main groups of municipal departments, offices, and accounts given in Table 8, but in a few cases showing separately the payments for the more important individual departments, such as police and fire departments and schools.

Group I shows the highest per capita figures for all the expenses included in the table, Groups II, III, and IV following in order. The same order occurs in the per capita expenditures of Groups I, II, and III for each of the specified purposes, but the figures for Group IV are in several instances larger than those for Group III. The different figures for individual cities of groups show striking variations, indicating that there are other factors besides size which influence expense payments.

The high per capita payments for courts in the cities of Group I are largely due to the fact that New York, N. Y.; Philadelphia, Pa.; St. Louis, Mo.; Boston, Mass.;

Baltimore, Md.; San Francisco, Cal.; New Orleans, La.; and Washington, D. C., have governments which maintain all the courts found in other cities, and also bear the cost of superior courts of various names that outside these cities are borne by county governments. To secure comparability between payments for courts in these cities and those in other cities of Group I which have no such courts and exercise no county functions, certain percentages of the payments for expenses of county government of the other cities of Group I are combined with the city payments, as has been explained in the text discussion of Table 2, page 28. This combination of payments for county and city expenses secures comparability of per capita payments for court expenses for all of the cities of Group I, but those payments are not comparable with similar payments for

other cities, with the exception of Denver, Colo., for which city the figures of the table include the per capita payments for the expenses of the county.

Comparative summary: 1902 to 1909.—In Table XXXV, which follows, are shown the per capita payments for different classes of expenses other than those for public service enterprises for all cities covered by the different census reports from 1902 to 1909, and for the different groups of cities. There has been a general increase in the total number as cities covered by the report have reached or were estimated to have reached a population of over 30,000. There has also been some shifting of the cities among the different groups from year to year, but such shifting has had no appreciable effect upon the per capita payments for the several groups.

TABLE XXXV.—COMPARATIVE SUMMARY OF PER CAPITA PAYMENTS FOR EXPENSES OTHER THAN OF PUBLIC SERVICE ENTERPRISES: 1902-1909.

GROUP.	Total.	General government.	PROTECTION OF PERSON AND PROPERTY.			HEALTH CONSERVATION AND SANITATION.		Highways.	Charities, hospitals, and correction.	EDUCATION.		Recreation.	Miscellaneous.
			Police department.	Fire department.	All other.	Health conservation.	Sanitation.			Schools.	Libraries, art galleries, and museums.		
ALL CITIES:													
1909.....	\$16.07	\$1.96	\$2.15	\$1.65	\$0.29	\$0.31	\$1.31	\$1.70	\$1.10	\$4.58	\$0.25	\$0.55	\$0.21
1908.....	16.18	1.96	2.17	1.66	0.29	0.29	1.32	1.76	1.13	4.55	0.24	0.55	0.25
1907.....	15.82	1.80	2.09	1.61	0.29	0.29	1.30	1.91	1.05	4.46	0.21	0.61	0.23
1906.....	14.53	1.50	1.99	1.51	0.26	0.23	1.18	1.73	0.91	4.24	0.20	0.49	0.29
1905.....	13.89	1.38	1.95	1.46	0.27	0.22	1.13	1.67	0.88	4.02	0.19	0.47	0.25
1904.....	13.72	1.35	1.96	1.42	0.26	0.22	1.09	1.69	0.89	4.03	0.19	0.39	0.23
1903.....	13.06	1.33	1.88	1.33	0.13	0.22	0.98	1.60	0.85	3.86	0.19	0.34	0.35
1902.....	13.02	1.43	1.84	1.30	0.10	0.21	0.88	1.69	0.84	3.61	0.16	0.58	0.37
GROUP I:													
1909.....	19.63	2.71	2.83	1.78	0.43	0.38	1.66	1.89	1.59	5.05	0.29	0.73	0.28
1908.....	19.75	2.70	2.87	1.80	0.42	0.36	1.68	1.96	1.61	4.99	0.27	0.74	0.34
1907.....	19.03	2.52	2.71	1.69	0.43	0.37	1.62	2.16	1.49	4.80	0.25	0.68	0.30
1906.....	17.24	1.93	2.61	1.59	0.39	0.29	1.48	1.76	1.25	4.64	0.23	0.67	0.40
1905.....	16.19	1.76	2.55	1.53	0.41	0.27	1.43	1.63	1.18	4.29	0.22	0.63	0.29
1904.....	15.97	1.73	2.54	1.48	0.39	0.26	1.40	1.60	1.13	4.45	0.23	0.61	0.25
1903.....	15.30	1.76	2.50	1.42	0.20	0.26	1.28	1.47	1.09	4.27	0.22	0.46	0.37
1902.....	15.71	1.84	2.49	1.39	0.13	0.26	1.14	1.71	1.06	4.05	0.19	0.93	0.52
GROUP II:													
1909.....	12.72	1.11	1.48	1.60	0.15	0.24	0.90	1.55	0.56	4.29	0.22	0.42	0.16
1908.....	12.71	1.14	1.45	1.57	0.15	0.23	0.96	1.61	0.57	4.21	0.21	0.43	0.18
1907.....	12.75	1.14	1.50	1.60	0.12	0.22	0.97	1.63	0.56	4.33	0.18	0.36	0.14
1906.....	12.11	1.08	1.39	1.49	0.12	0.17	0.88	1.77	0.58	4.00	0.17	0.35	0.15
1905.....	11.79	0.98	1.38	1.45	0.11	0.18	0.82	1.55	0.57	3.77	0.15	0.34	0.16
1904.....	12.15	0.98	1.47	1.44	0.15	0.17	0.80	1.95	0.74	3.74	0.17	0.33	0.21
1903.....	11.92	0.95	1.43	1.34	0.08	0.21	0.76	1.99	0.60	3.58	0.20	0.29	0.31
1902.....	11.42	0.99	1.39	1.43	0.09	0.16	0.69	1.90	0.76	3.44	0.14	0.27	0.16
GROUP III:													
1909.....	10.80	0.96	1.21	1.41	0.10	0.20	0.88	1.34	0.44	3.74	0.17	0.26	0.09
1908.....	11.10	0.97	1.24	1.47	0.12	0.18	0.87	1.43	0.47	3.85	0.17	0.25	0.08
1907.....	11.72	1.01	1.29	1.48	0.12	0.21	0.92	1.61	0.52	3.95	0.17	0.30	0.14
1906.....	10.96	0.96	1.22	1.40	0.10	0.16	0.82	1.60	0.52	3.63	0.15	0.28	0.13
1905.....	10.90	0.92	1.19	1.38	0.10	0.17	0.81	1.62	0.51	3.67	0.15	0.26	0.12
1904.....	10.81	0.91	1.20	1.29	0.09	0.17	0.77	1.78	0.56	3.45	0.14	0.25	0.20
1903.....	10.15	0.70	1.16	1.21	0.05	0.18	0.73	1.64	0.50	3.34	0.14	0.22	0.28
1902.....	10.23	0.95	1.13	1.17	0.06	0.17	0.71	1.68	0.56	3.16	0.12	0.21	0.31
GROUP IV:													
1909.....	10.60	0.89	1.04	1.34	0.09	0.18	0.66	1.57	0.49	3.81	0.18	0.25	0.10
1908.....	10.54	0.88	1.04	1.33	0.12	0.17	0.71	1.55	0.47	3.77	0.18	0.21	0.11
1907.....	10.28	0.88	1.05	1.34	0.11	0.16	0.69	1.52	0.40	3.65	0.14	0.20	0.14
1906.....	10.02	0.83	1.01	1.25	0.08	0.14	0.63	1.68	0.39	3.51	0.13	0.17	0.20
1905.....	10.02	0.79	0.97	1.26	0.07	0.15	0.59	1.66	0.39	3.61	0.14	0.14	0.25
1904.....	9.33	0.75	0.98	1.28	0.06	0.16	0.52	1.64	0.39	3.27	0.13	0.14	0.21
1903.....	9.33	0.73	0.91	1.10	0.04	0.16	0.46	1.59	0.41	3.29	0.12	0.11	0.41
1902.....	8.90	0.87	0.89	1.08	0.04	0.17	0.44	1.53	0.45	3.04	0.11	0.09	0.19

For all cities combined the total per capita payments for expenses other than those of public service enterprises increased from \$13.02 in 1902 to \$16.07 in 1909, a gain of 23.4 per cent. Payments for each year have shown an increase over those of the preceding

year, except that the per capita payments for 1909 were slightly less than those for 1908. The per capita payments for the expenses of the general government, including those for courts, have increased more uniformly during the 8-year period for all cities combined than for

the different groups of cities. It is noticeable that the increases for cities of Groups I and II have been much greater than those for Groups III and IV. The per capita payments for the expenses of police and fire departments have shown general increases for all groups, as have also those for health conservation, for sanitation (including sewers, sewage disposal, and refuse disposal), and for education.

TABLE 31.

Per cent distribution of payments for expenses other than of public service enterprises.—Table 31 shows, by object of payment, the per cent distribution of the payments for expenses other than of public service enterprises. This distribution indicates, broadly, the relative importance of the principal classes of expenses in the several cities and groups of cities.

The proportion of expenses for general government, other than courts, was remarkably uniform for the groups taken in their entirety. Among individual cities, Cincinnati, Ohio, reported the highest percentage for such expenses, 14.2, and Washington, D. C., the lowest, 4. The percentages for expenses of courts are high in the cities of Group I, for the reason already stated in the text for Table 30.

In general, the percentages shown for police department expenses decrease with the size of the cities, being 14.4, 11.6, 11.2, and 9.8, respectively, for the several groups; for this class of expenses Savannah, Ga., shows the largest percentage, 23.5, and Lincoln, Nebr., the smallest, 5.6. The percentage of the total represented by the fire department expenses was largest, 13, in Group III, and smallest, 8.8, in Group I. The highest percentage in any city was 24.8, reported for Knoxville, Tenn., and the lowest, 5, reported for Harrisburg, Pa.

The percentages represented by expenses for health conservation, and by those for libraries, art galleries, and museums, vary but little among the different groups. For individual cities the largest percentage for health conservation, 6.7, was reported for Augusta, Ga., and the smallest, 0.4, for Pawtucket, R. I.; Quincy, Ill.; and La Crosse, Wis.

The smallest percentage of expenses both for highways and for schools is shown for Group I and the largest for Group IV, with an increase in each case from group to group. Lancaster, Pa., shows the largest percentage of expenses for highways, 27, and Hoboken, N. J., the lowest, 2.9. The largest percentage of expenses for schools, 52.6, was reported for Topeka, Kans., while four cities, Savannah, Augusta, and Macon, Ga., and Jacksonville, Fla., reported no expenses for such purposes. In these cities and in Mobile, Ala., where the expenses reported for

schools consisted merely of a small payment for taking a school census, the schools are managed directly by the counties. For all cities except the five just mentioned a larger percentage of the total expenses was reported for schools than for any other one purpose shown in the table. Although the per capita expenses for schools, as shown in Table 30, 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 31, are greater for the cities of Group IV than for those of Group I.

TABLE 32.

Costs of performing specified services.—Table 32 presents for four governmental services, namely: street cleaning, refuse disposal, street sprinkling, and the care and maintenance of parks, a statement of the total payments made for meeting the expenses incident to their performance, with a classification of such payments according to the four specified sources of receipts from which derived, namely, (1) charges, (2) rents and sales, (3) special assessments, and (4) other revenues. Under "Charges" are shown the receipts as compensation for services performed for private individuals. Under "Rents and sales" are included receipts from rent of departmental buildings, of lands set apart for use in the performance of the several classes of work; and of street cleaning and other equipment, together with receipts from the sale of old and worn-out equipment, street cleanings, city refuse, hay from parks, and other materials. Under "Special assessments" are given the amounts received during the year from special assessments for meeting the expenses of the several kinds of work, and under the title "Other revenues" are shown the net payments for the several services after deducting those met from the three other sources. The total payments represent accurately the actual costs of the several services. The revenues from which the payments are made show to what extent the costs first mentioned were borne by those specially benefited, and to what extent they were met by the general taxpayers. The payments by such taxpayers are shown under the heading "Other revenues."

Most of the receipts from charges reported as for "Street cleaning" were from street railways, which, in several cities, are compelled by the terms of their franchise to pay either a stipulated amount each year for street cleaning or a specified proportion of the cost of cleaning certain streets. Only six cities reported receipts from special assessments for street cleaning.

Nearly one-half of the total receipts from rents and sales of the refuse disposal departments of the 158

cities were reported by Cleveland, Ohio. These receipts were from sales of heat, power, and by-products, resulting from the operation of a garbage reduction plant. Only 3 cities reported receipts from special assessments for refuse disposal.

More than one-third of the total cost reported by all cities for street sprinkling was met by the receipts from special assessments reported by 31 cities. There is undoubtedly a strong and growing demand in many other cities that the cost of street sprinkling be assessed upon property benefited and not upon property in general without respect to benefits received.

Receipts from charges and from rents and sales figure more prominently in the park departments than in any others. The park departments of many cities derive a large revenue from such sources as the letting of boats, the renting of bathing suits, the running of restaurants, and the operation of automobiles in the parks. Such receipts are available for expenditure by the park department and are large enough in some cases to reduce materially the cost to the taxpayers of maintaining the parks.

TABLE 33.

Receipts from public service corporations.—The receipts shown in Table 33 comprise such of the receipts shown in Tables 3, 4, 5, 6, and 7 as were contributed by public service corporations, that is, by private corporations furnishing those utilities which require special or exclusive use of, or privileges in, the streets and alleys. With these enterprises are naturally included privately owned toll bridges, ferries, subways for the transportation of passengers and merchandise, subways or conduits for pipes and wires, and refuse disposal plants. No reports, however, are included for steam railroads, as it was found impracticable without undue expenditure to secure the same for the great majority of cities.

The cities are grouped by states arranged geographically, so as to show more clearly the effect of the differences in state tax laws on the revenues from public service corporations. The corporations reported for each city are grouped in the table according to the character of the service furnished, those with closely related functions, such as companies furnishing light, power, or heat, appearing together. Where a single corporation furnished services or utilities not closely related and no separate statement for each class of business can be obtained, the total receipts appear after some designation combining the several functions, such as "Street railway and light" or "Water and light," but when sufficient information is available the receipts from a given corporation on account of its several functions are reported under separate heads.

Taxes.—The larger part of the taxes reported in the second column of Table 33 are general property taxes; that is, such taxes upon real and personal

property as are paid by individuals and corporations alike. In addition, this column includes for the Massachusetts cities the following special property taxes levied upon corporations:

CITY.	Amount.	CITY.	Amount.
Boston.....	\$605,076	Holyoke.....	\$9,671
Worcester.....	19,930	Brockton.....	5,061
Fall River.....	6,866	Malden.....	(¹)
Lowell.....	10,825	Haverhill.....	6,624
Cambridge.....	52,363	Salem.....	5,789
New Bedford.....	16,533	Newton.....	6,313
Lynn.....	10,574	Taunton.....	4,921
Springfield.....	24,514	Everett.....	18,740
Lawrence.....	4,374	Chelsea.....	7,417
Somerville.....	45,778		

¹ Not reported.

The taxes shown in the above statement were derived wholly from street railway companies, except in the case of Boston, for which city the amounts contributed by the several classes of corporations were as follows: Street railway, \$359,309; light, \$131,593; and telephone and telegraph, \$114,174.

TABLE XXXVI.—Taxes on franchise valuations included under the heading "Taxes," in Table 33.

STATE, CITY, AND CLASS OF CORPORATION.	Amount of tax.	STATE, CITY, AND CLASS OF CORPORATION.	Amount of tax.
New York.....	\$697,253	New York—Continued.	
Buffalo.....	168,085	Auburn.....	\$17,777
Street railway.....	33,192	Street railway.....	5,743
Light and power.....	100,036	Light and power.....	8,952
Telephone and telegraph.....	34,254	Telephone and telegraph.....	3,082
Water.....	003	Kentucky.....	4,433
Rochester.....	218,779	Newport.....	4,433
Street railway.....	96,306	Street railway.....	1,315
Light and power.....	98,475	Light, heat, and power.....	2,725
Telephone and telegraph.....	23,453	Telephone.....	393
Water.....	545	Georgia.....	66,490
Syracuse.....	107,813	Atlanta.....	44,824
Street railway.....	45,515	Street railway.....	33,387
Light and power.....	43,772	Light and power.....	7,706
Telephone and telegraph.....	16,734	Telephone and telegraph.....	3,731
Water.....	97	Savannah.....	11,609
Pipe lines for oil.....	1,656	Street railway.....	4,862
Subway for wires.....	39	Light and power.....	5,065
Troy.....	43,157	Telephone and telegraph.....	1,682
Street railway.....	24,402	Augusta.....	5,620
Light and power.....	13,944	Street railway.....	4,106
Telephone and telegraph.....	4,811	Light.....	625
Yonkers.....	22,292	Telephone and telegraph.....	895
Light and power.....	14,191	Macon.....	4,437
Telephone and telegraph.....	8,101	Street railway.....	3,562
Utica.....	48,098	Light and power.....	875
Street railway.....	16,556	Texas.....	10,971
Light and power.....	12,935	San Antonio.....	10,971
Telephone and telegraph.....	5,043	Street railway.....	3,180
Water.....	13,264	Light and power.....	3,180
Schenectady.....	32,414	Telephone and telegraph.....	1,431
Street railway.....	14,237	Water.....	3,180
Light and power.....	12,635	Missouri.....	274,495
Telephone and telegraph.....	5,522	St. Louis.....	274,495
Binghamton.....	20,778	Light and power.....	273,265
Street railway.....	6,428	Subway for wires.....	1,230
Light and power.....	10,783	California.....	27,600
Telephone and telegraph.....	3,567	Oakland.....	27,600
Elmira.....	17,460	Street railway.....	22,800
Street railway.....	10,431	Light and power.....	1,200
Light and power.....	3,961	Telephone and telegraph.....	1,800
Telephone and telegraph.....	3,068	Water.....	1,800

For Washington, D. C., there are included in the first column of Table 33 percentage taxes in the nature of business taxes amounting to \$365,428, as follows: Street railway, \$166,167; light, \$156,486; and telephone, \$42,775. For some cities this column also includes taxes upon franchise valuations, which are assessed in New York as real property, and in Georgia, Kentucky, and California as personal property. An exhibit of the taxes on franchise valuation so included for specified cities of New York, Kentucky, Georgia, Texas, Missouri, and California is given in Table XXXVI, on the preceding page.

Licenses.—Under the title "Licenses," in Table 33, are included all revenue receipts from public service corporations that in Table 3 are tabulated as for other business licenses. These include, among others, license taxes based on the number of street cars operated, on the mileage, on the number of supporting telegraph and telephone poles, or on the gross or net earnings or dividends. In the cities of Wisconsin the license taxes on public service corporations represent a percentage of the earnings. These taxes are shown in the following table.

TABLE XXXVII.—*Taxes on earnings of public service corporations in 5 Wisconsin cities, included under the heading "Licenses," in Table 33.*

CITY AND CLASS OF CORPORATION.	Amount of tax.	CITY AND CLASS OF CORPORATION.	Amount of tax.
Total.....	\$236,624	Racine.....	\$17,325
Milwaukee.....	249,463	Street railway and light..	15,176
Street railway, light, heat, and power.....	216,701	Telephone.....	2,149
Telephone.....	32,762	Oshkosh.....	4,949
Superior.....	8,418	Street railway and light..	3,068
Street railway.....	6,850	Telephone.....	1,881
Light, power, and water..	58	La Crosse.....	6,469
Telephone.....	1,510	Street railway.....	4,443
		Telephone.....	2,026

Major privileges.—Under this heading are included amounts collected from corporations, by the tax collector or otherwise, for the special privilege of using the highways in providing some public service. Such collections may be in the form of (1) a percentage on gross earnings or receipts, or upon dividends; (2) charges based on the number of cars, number of passengers carried, miles of telephone lines, etc.; (3) rental of privileges on streets at a fixed amount per annum; or (4) sale of franchise or privilege for a fixed amount payable at once or in annual payments during a term of years. The amounts collected in many cases represent a portion of the cost of the construction of a bridge or of the improvement of a highway, the object which the corporation has in bearing a share of the cost in these cases being the privilege thereby secured for itself. Table XXXVIII presents an analysis of all items under the title "Major privileges" in Table 33, which include receipts other than percentages of gross earnings, receipts, or dividends.

TABLE XXXVIII.—*Analysis of receipts from major privileges in specified cities: 1909.*

City number.	DIVISION AND CITY.	Total.	Percent- age of earnings.	Annual payments for privi- leges.	Sale of privi- leges.	Fixed charges.
	Total.....	\$3,946,448	\$3,412,443	\$417,325	\$5,561	\$111,119
	North Atlantic division:					
90	Portland, Me.....	2,750		2,750		
133	Newton, Mass.....	6,467	5,983	484		
50	Hartford, Conn.....	21,893	17,603	4,290		
72	Utica, N. Y.....	251			251	
143	Elmira, N. Y.....	500		500		
19	Jersey City, N. J.....	44,887	40,060	3,918		
36	Paterson, N. J.....	46,275	44,296	1,979		
55	Camden, N. J.....	21,860	18,991	2,861		1,308
74	Elizabeth, N. J.....	25,897	22,897	3,000		
8	Pittsburgh, Pa.....	51,888	38,417	13,471		
83	Wilkes-Barre, Pa.....	278		278		
95	Johnstown, Pa.....	1,000		1,000		
111	Lancaster, Pa.....	3,000		3,000		
	South Atlantic division:					
59	Wilmington, Del.....	25,698				\$25,698
16	Washington, D. C.....	11,778				\$11,778
40	Richmond, Va.....	97,709	88,375			\$11,331
130	Wheeling, W. Va.....	4,731		1,000		\$3,731
32	Atlanta, Ga.....	21,850	20,850	1,000		
131	Augusta, Ga.....	2,459	792	1,667		
	North Central division:					
12	Cincinnati, Ohio.....	285,351	283,851	1,500		
29	Columbus, Ohio.....	15,841	8,640	11,930		\$771
46	Dayton, Ohio.....	15,357	1,212	14,145		
67	Youngstown, Ohio.....	560				\$560
21	Indianapolis, Ind.....	90,921	41,279	36,000		\$13,642
78	Evansville, Ind.....	13,123	12,623			
88	Fort Wayne, Ind.....	525		525		
100	South Bend, Ind.....	500		500		
2	Chicago, Ill.....	1,067,129	1,071,007	16,122		
56	Peoria, Ill.....	1,000		1,000		
144	Quincy, Ill.....	1,237	917	320		
150	Joliet, Ill.....	2,789		1,500		\$1,289
42	Grand Rapids, Mich.....	814		814		
106	Saginaw, Mich.....	5			5	
153	Oshkosh, Wis.....	1,000		1,000		
4	St. Louis, Mo.....	380,704	271,440	109,264		
20	Kansas City, Mo.....	186,446	185,246	1,200		
63	St. Joseph, Mo.....	500		500		
37	Omaha, Nebr.....	60,160	33,589			\$26,571
119	Lincoln, Nebr.....	11,262	10,773	489		
158	South Omaha, Nebr.....	4,132	1,320	340		\$2,472
71	Kansas City, Kans.....	26,991	25,991	1,000		
121	Topeka, Kans.....	125		125		
	South Central division:					
22	Louisville, Ky.....	7,359			5,005	\$2,354
99	Covington, Ky.....	9,300		9,300		
39	Memphis, Tenn.....	6,390		6,390		
43	Nashville, Tenn.....	57,143	52,379			\$4,764
120	Chattanooga, Tenn.....	1,650		1,650		
15	New Orleans, La.....	53,811	48,831	4,381		\$599
56	Dallas, Tex.....	7,428		7,428		
140	Galveston, Tex.....	1,225		1,225		
113	Little Rock, Ark.....	5,459	4,209	1,250		
	Western division:					
135	Butte, Mont.....	12,461	10,000			\$2,461
27	Denver, Colo.....	110,340	156	110,000		\$184
23	Seattle, Wash.....	59,998	59,773			\$225
49	Spokane, Wash.....	9,703	1,779	5,043		\$2,881
28	Portland, Oreg.....	31,963	1,727	30,236		
11	San Francisco, Cal.....	75,782	75,652	100		
18	Los Angeles, Cal.....	18,072	17,422	650		
122	Sacramento, Cal.....	724	424		300	

- ¹ 25 cents per pole erected; 5 cents per foot of conduit laid.
² \$270 per mile of track; \$60 per mile of pipe; \$100 per mile of wire above ground; \$60 per mile of wire in conduits.
³ One-half cent per passenger carried across bridge.
⁴ On conduits and poles, and vaults and areas; amount of charge not reported.
⁵ Charge per mile of track; rate not reported.
⁶ 3 cents per lineal foot of hot-water heating plant pipe laid until \$50,000 shall have been paid.
⁷ \$10 per car in service.
⁸ 1 cent per car round trip. Charge per telephone not reported.
⁹ \$1 per telephone.
¹⁰ 5 cents per 1,000 cubic feet of gas sold, exclusive of that used by city.
¹¹ 5 cents per 1,000 cubic feet of gas sold.
¹² \$1 for each telephone line in excess of 6,000.
¹³ Charge for piping oil through the streets; rate not reported.
¹⁴ 1 cent per ton of ore carried.
¹⁵ Charge based on length of cars, amounting to \$1.09 per foot for each car in use.
¹⁶ \$25 per car in use.
¹⁷ 2 mills per car-mile.

Charges.—Under the heading "Charges," in Table 33, are tabulated receipts which are frequently shown in local reports under the designation "reimbursements." They include receipts from public service corporations for services. Among the services rendered or performed

for which these receipts are obtained are the following: Use of underground conduits; street sprinkling, sweeping, and snow removal along the line of the street railways; water furnished by municipal public service enterprises; inspection, and street repairs. Under this heading are included all special assessments collected from public service corporations. In many cities no separate account has been kept of the receipts for service from public service corporations, and for such cities the amounts reported are materially less than the actual receipts.

Revenues received from public service corporations in different sections of the country.—The grouping adopted in Table 33 brings out the degree of uniformity in the nature of the receipts from public service enterprises that exists among cities of the same state, and the differences between cities of different states due to the varying provisions of the statutes governing public service corporations. There are marked variations in both the form and the amount of municipal taxes imposed on public service corporations, the amounts being unusually large in the states of the Pacific coast and in Colorado, and above the average in New York and Massachusetts, but exceptionally low in Pennsylvania and New Hampshire. The absence of receipts from taxes for some cities and the small amounts reported for others result, as a rule, from state systems of taxation which completely or partially exempt public service corporations from local taxation, while heavily taxing them for state purposes.

TABLE 34.

Assessed valuation.—The valuations given in Table 34 are those of property which is subject to taxation for purposes of municipal government. In certain states—notably Pennsylvania—these differ somewhat from the valuations on which state and county taxes are levied. This results largely from the fact that certain classes of property, especially that of corporations, are in these states subject to state taxation only, so that the valuation of such property does not appear in the report of property taxable for city purposes. In some instances the assessed valuation of an independent division of the government of a city, such as a school or park district, or the county in the case of cities of Group I, differs from that of the city corporation. These differences may be due to (1) differences in the areas of the city corporation and of the independent division—for example, the school districts of most Ohio cities, the sanitary district of Chicago, and the bridge district of Portland, Me., include territory outside the city limits, while some school districts include only a portion of the territory within the city; (2) a different basis of assessment, as in Dubuque, Iowa, where the city makes its own assessment of property, while the school district uses a totally different assessment made by the county for the same property; or (3) differences in the classes of property subject to taxation, as

in St. Louis, Mo., where the school district taxes certain corporation franchises which are not subject to city taxation. Where the area of an independent division exceeds that of the city corporation it has been found difficult to show accurately the data pertaining to the city in distinction from those pertaining to the portion of the district outside of the city. In such cases the Bureau of the Census, in making up the report for the government of the city as a whole, includes the aggregate figures for the various independent divisions unless the assessed valuation of a given independent division exceeds that of the city corporation, when computed on a common basis, by 10 per cent or more. In the latter case there is included a percentage of the aggregate figures for the independent division corresponding to the percentage which the city valuation forms of the valuation of the independent division. In only two cities, however, Joliet, Ill., and Pueblo, Colo., did the valuation of any independent division, other than the counties combined with the cities in Group I, exceed that of the city corporation by as much as 10 per cent; so that for all cities except those two and eight county cities of Group I the total valuation and the total tax levies of all independent divisions have been used.

In certain of the cities of Group I the county taxes levied within the city are included in Table 34 for reasons similar to those stated on page 28.

The table gives separately the valuations subject to general property taxes for the city corporation and for each independent division and those subject to special property taxes. Definitions of general property taxes and special property taxes are given in the introductory text on page 14.

The classification of property belonging to railroads, telephone and telegraph companies, and similar corporations varies in the different states; in some states such property is classified as real, in some as personal, in others as both real and personal, and in still others it is given a separate classification. Where it is given a separate classification and is taxed for city purposes the valuation given it is shown in the table under the heading of "Other property." Under this title are tabulated those property and franchise valuations of corporations for which the details secured were insufficient to supply data for a more complete tabulation. The classes of property included in this column and the number of cities reporting each, are as follows: Telephone and telegraph, 31; express, 18; railroad, 16; street railway, 5; gas and electric, 5; sleeping car, 4; pipe line, 2; national bank stock, 2; bridge, 2; terminal, 1; heat, light, and power, 1; private freight cars, 1; self-winding clock, 1; steamboats, 1; naval stores, 1; water power, 1; and intangible, 1. For six cities the classes of properties were not reported.

Reported basis of assessment in practice.—The reported basis of assessment in practice is for most

cities an estimate, furnished by city officials, of the percentage which the assessed valuation of property forms of its true value. For certain of the cities of Minnesota, Washington, and Wisconsin the figures were obtained from the state tax commission and represent that commission's estimate of the proportion that the assessed value forms of the estimated selling value. This is based upon a comparison between the assessed valuations of property sold and the considerations received at such sales. The figures for both real and personal property for most cities outside of these three states involve the possibility of a large margin of error, but the figures for real property are more trustworthy.

Tax rates.—The rates of levy for general property taxes per \$1,000 of assessed valuation and per \$1,000 of reported true value are given in detail for the several taxing bodies. In the case of cities in which property is taxed at two or more different rates, the figures shown in Table 34 represent average rates; the specific rates of levy for the various divisions of the government in such cities being given below in Table XXXIX. The rates based on the reported true value are subject to all the possible errors affecting the estimates given in the column headed "Reported basis of assessment in practice (per cent of true value)."

Tax levies.—Under the heading of "General property taxes" are included all general property taxes levied for all divisions of the municipal governments. In certain cases the result obtained by applying the given rate to the assessed valuation differs from the amount of levy reported, the variation being due to some one or more of the many factors affecting the tax lists, such as the addition of supplementary tax lists, changes in valuation, and the abatement of taxes. These variations are all trifling, however, and are referred to only for the purpose of calling attention to the complexity of the data relating to taxes and the difficulty of securing accuracy in all details.

Special methods of assessment and taxation.—The assessed valuation of property subject to general property taxes in the several divisions of those city governments having two or more rates of levy, together with the specific levies in the different districts of the cities, is given in Table XXXIX. Table XL similarly shows the assessed valuation subject to special property taxes and the specific levies for cities levying such taxes at two or more rates. These tables thus show for each city the assessed valuations subject to different rates of taxation, together with the local rates and the amounts of taxes levied.

TABLE XXXIX.—ASSESSED VALUATIONS OF PROPERTY SUBJECT TO GENERAL PROPERTY TAXES IN CITIES HAVING TWO OR MORE RATES OF LEVY, WITH RATE AND LEVY FOR EACH DIVISION OF CITY OR CLASS OF PROPERTY: 1909.

[NOTE.—On the line "city corporation proper" in this table is shown the assessed valuation for the city as a whole, together with the rate and amount of tax levied thereon for general city purposes as distinguished from the valuation and levies of taxing districts including only a part of the city.]

City number.	CITY, DIVISION OF CITY, AND CLASS OF PROPERTY.	Assessed valuation.	Rate per \$1,000 of valuation.	Levy.	City number.	CITY, DIVISION OF CITY, AND CLASS OF PROPERTY.	Assessed valuation.	Rate per \$1,000 of valuation.	Levy.
1	New York, N. Y.: City corporation— City corporation proper.....	\$7,250,500,559	\$16.16	\$117,145,889	8	Pittsburgh, Pa.—Continued. Former city of Pittsburgh ¹ —Contd.			
	County of New York.....	5,423,312,599	.62	3,381,386		Ward 40 (special)— City property.....	\$1,510	\$6.40	\$10
	County of Kings.....	1,439,142,030	1.22	1,757,321		Suburban property.....	1,015,863	4.27	4,339
	County of Queens.....	317,785,905	1.10	348,525		Ward 41 (special)— City property.....	6,100	5.90	36
	County of Richmond.....	70,260,125	1.59	112,039		Suburban property.....	722,158	3.93	2,840
2	Chicago, Ill.: Lincoln Park district— North town.....	67,114,843	6.90	463,205		Farm property.....	106,825	2.95	312
	Lakeview town.....	51,037,092	8.00	439,174		Ward 42 (special)— City property.....	1,500	14.80	22
3	Philadelphia, Pa.: City corporation— City property.....	1,283,375,198	15.00	19,250,628		Suburban property.....	516,155	9.87	5,094
	Suburban property.....	56,435,749	10.00	564,857		Ward 43 (special)— City property.....	2,540	16.20	41
	Farm property.....	18,814,110	7.50	141,106		Suburban property.....	3,940,092	10.80	42,502
	Poor districts— City property.....	78,241,781	0.50	39,121		Farm property.....	45,800	8.10	371
	Suburban property.....	49,803,190	0.33	16,601		Ward 44 (special)— City property.....	5,440	3.60	20
	Farm property.....	15,847,835	0.25	3,962		Suburban property.....	3,793,618	2.40	9,150
4	St. Louis, Mo.: School district— All property.....	524,317,900	6.00	3,145,812		Farm property.....	397,687	1.80	719
	Property omitted in previous years.....	15,780	5.50	87		Former borough of Beechview (special)— City property.....	1,610	15.20	24
6	Baltimore, Md.: City corporation— Old city.....	412,964,724	19.50	8,052,812		Suburban property.....	1,120,420	10.13	11,009
	Suburban property.....	6,383,186	13.00	82,981		Former city of Allegheny ¹ (special)— City property.....	83,778,936	9.50	799,831
	Farm property.....	27,819,452	6.50	180,826		Suburban property.....	24,949,306	6.33	158,840
7	Cleveland, Ohio: City corporation— City corporation proper.....	255,903,870	13.40	3,429,112		Farm property.....	719,027	3.75	1,996
	Sewer districts.....	235,102,977	2.20	530,199		School districts— Former city of Pittsburgh (46 sub-school districts)— City property.....	370,955,645	* 1.94	721,238
8	Pittsburgh, Pa.: City corporation— City corporation proper— City property.....	454,736,191	8.00	3,635,025		Suburban property.....	220,842,348	* 1.29	286,253
	Suburban property.....	246,912,074	5.33	1,315,828		Farm property.....	7,533,426	* 0.97	7,324
	Farm property.....	8,252,453	4.00	32,984		Former city of Allegheny (15 sub-school districts)— City property.....	83,778,936	3.59	300,545
	Former city of Pittsburgh ¹ — Wards 1 to 33 (special)— City property.....	370,936,635	5.80	2,148,453	13	Suburban property.....	24,949,306	2.39	59,668
	Suburban property.....	209,233,823	3.87	807,928		Farm property.....	719,027	1.79	1,290
	Farm property.....	6,983,114	2.90	20,223		City corporation proper.....	232,227,790	18.56	4,307,889
	Ward 39 (special)— City property.....	1,920	7.90	19		Sewer districts— East.....	66,763,310	0.43	28,790
	Suburban property.....	1,620,641	5.27	8,692		West.....	115,478,355	0.94	108,729
						South.....	49,986,125	1.27	63,337
						Bayview.....	* 5,934,590	0.52	* 3,100

¹ Includes board of school control.

* Average rate.

* New part of south sewer district, taxed separately for old debt.

FINANCIAL STATISTICS OF CITIES.

TABLE XXXIX.—ASSESSED VALUATIONS OF PROPERTY SUBJECT TO GENERAL PROPERTY TAXES IN CITIES HAVING TWO OR MORE RATES OF LEVY, WITH RATE AND LEVY FOR EACH DIVISION OF CITY OR CLASS OF PROPERTY: 1909—Continued.

City number.	CITY, DIVISION OF CITY, AND CLASS OF PROPERTY.	Assessed valuation.	Rate per \$1,000 of valuation.	Levy.	City number.	CITY, DIVISION OF CITY, AND CLASS OF PROPERTY.	Assessed valuation.	Rate per \$1,000 of valuation.	Levy.
17	Minneapolis, Minn.: City corporation— City corporation proper.....	\$179,065,989	\$22.30	\$3,993,172	61	Des Moines, Iowa: City corporation— City corporation proper.....	\$19,386,645	\$24.40	\$455,395
18	Los Angeles, Cal.: City corporation— Old city.....	179,065,989	1.63	291,724		Old city.....	13,859,460	1.50	20,789
	Annexation of 1896.....	225,153,528	12.50	2,814,292		Water district.....	17,217,193	3.00	51,652
	Annexation of 1899.....	32,821,598	12.10	396,948		Light district.....	17,430,615	4.50	78,439
	Annexation of 1906.....	3,402,454	12.00	40,824		Park district.....	19,386,645	3.00	56,827
20	Kansas City, Mo.: City corporation— City corporation proper.....	3,807,450	11.50	43,704	64	Troy, N. Y.: City corporation— City corporation proper.....	722,902	5.00	3,615
23	Seattle, Wash.: City corporation (old city)— Property taxed at first rate.....	142,147,315	12.50	1,776,830		Property omitted in other years... (°)	(°)	(°)	4,532
	Property taxed at second rate.....	52,870,410	3.00	158,610		City corporation proper.....	56,949,531	13.53	770,525
	Ballard.....	142,652,681	15.69	2,237,506	66	Old Troy.....	43,611,160	4.52	219,722
	Columbia and South Park.....	21,401,566	15.14	324,062		Sycamore.....	215,850	3.35	730
	Dunlop and West Seattle.....	5,233,972	14.47	75,720		North Greenbush and St. Marys... 657,835	657,835	2.13	1,434
	Ravenna, Southeast Seattle, and South Seattle.....	1,297,332	13.65	17,706		Tacoma, Wash.: City corporation— District No. 1.....	48,539,435	14.00	679,360
	Rainier Beach.....	9,450,578	13.61	128,585		District No. 2.....	6,708,187	13.30	89,351
25	Rochester, N. Y.: City corporation— Property taxed at ordinary rate... 154,035,295	5,281,341	14.20	75,017	73	District No. 3.....	1,868,450	10.35	19,336
	Real estate purchased with pension money.....	(°)	13.61	(°)		Waterbury, Conn.: City corporation— Old city.....	50,047,352	14.05	703,545
	County supervisors' fund— Property taxed for town audits... 153,431,265	412,325	7.82	3,226		City annexation.....	6,186,143	4.45	27,528
	Property taxed for railroad sinking fund.....	153,431,265	0.79	121,142		School annexation.....	4,011,668	12.10	48,541
26	St. Paul, Minn.: City corporation— City corporation proper.....	153,431,265	0.01	1,816	75	Schenectady, N. Y.: City corporation— Inside lamp district.....	46,604,561	18.02	839,717
27	Denver, Colo.: School district— General levy.....	101,332,068	24.10	2,442,104		Outside lamp district.....	32,550	17.02	554
	District No. 2 (special).....	12,852,287	23.60	303,314		Property subject to fire tax... 42,217,090	42,217,090	2.00	84,434
	District No. 7 (special).....	132,909,000	8.50	1,129,726		Property taxed for town audits... 46,637,131	46,637,131	0.26	12,043
	District No. 17 (special).....	14,243,910	3.00	42,732	76	Hoboken, N. J.: City corporation— Old city (real and personal property).....	48,696,400	8.69	432,911
	District No. 21 (special).....	2,495,255	4.50	11,229		Weehawken addition (personal property).....	906,700	8.89	8,060
34	New Haven, Conn.: City corporation— Wards 1 to 12— Property taxed at first rate.....	9,822,350	3.00	29,467	81	Weehawken addition (real property).....	11,455,900	8.19	93,824
	Property taxed at second rate... 447,476	1,909,955	4.00	7,640		Norfolk, Va.: City corporation— Old city.....	40,314,440	16.50	665,168
	Wards 13 to 15— Property taxed at first rate... 4,447,131				95	Park Place.....	2,263,780	17.00	38,560
	Property taxed at second rate... 2,574,853					Johnstown, Pa.: School district— Entire district.....	17,344,622	10.03	173,446
	Westville school district— Wards 1 to 12.....	447,476	5.00	2,337		Annexed territory.....	206,160	2.90	598
	Ward 13.....	2,543,105	6.00	15,259	96	Jacksonville, Fla.: City corporation— City corporation proper.....	31,321,840	11.20	350,714
35	Scranton, Pa.: City corporation— City property.....	56,040,895	5.55	311,027		Fire district.....	30,623,103	3.80	116,369
	Suburban property.....	9,534,230	3.70	35,277	110	Binghamton, N. Y.: City corporation— City corporation proper.....	24,503,850	10.45	477,337
	Farm property.....	6,474,035	2.78	17,965		Property taxed for town audits... 24,503,850	24,503,850	1.25	30,805
41	Oakland, Cal.: City corporation— Real estate and secured personal property.....				112	Sioux City, Iowa: City corporation— City corporation proper.....	8,532,684	33.70	287,551
	Old city.....	80,430,100	12.00	961,161		Lighting district.....	7,892,000	3.00	23,697
	Annexation of 1891.....	5,115,200	11.90	60,871		Water district.....	8,240,000	4.00	32,960
	Annexation of 1897.....	12,122,250	11.60	140,618	125	Pueblo, Colo.: City corporation— City corporation proper.....	16,184,169	18.00	291,315
	Unsecured personal property— Old city.....	5,649,525	12.50	70,619		Former city of Pueblo (special).....	8,727,010	0.50	4,364
	Annexation of 1891.....	35,050	12.40	435		Former city of South Pueblo (special).....	4,237,772	0.70	2,966
	Annexation of 1897.....	301,275	12.10	3,645		Park districts Nos. 1 and 2.....	12,752,247	1.50	10,128
	School district— Property taxed at first rate.....	90,642,450	0.70	63,450		Park district No. 3.....	694,335	0.40	358
	Property taxed at second rate... 7,136,352		1.68	11,240	127	New Britain, Conn.: City corporation— City property.....	26,287,437	16.26	427,559
43	Nashville, Tenn.: City corporation— Old city.....					Farm property.....	415,177	10.01	4,158
	Annexed territory.....	61,135,937	15.00	917,039	128	Davenport, Iowa: City corporation— City property.....	22,478,140	16.50	371,295
47	Albany, N. Y.: City corporation— Property taxed at first rate.....	9,215,322	13.00	119,799		Agricultural property.....	160,485	5.00	832
	Property taxed at second rate... 208,795		12.40	2,589		Water district.....	22,347,140	1.50	33,523
48	Bridgeport, Conn.: City corporation— City property.....	82,004,730	15.40	1,262,873	132	Superior, Wis.: City corporation— City corporation proper.....	12,064,765	24.50	467,112
	Farm property.....	3,483,675	6.70	23,340		Sewer districts Nos. 3 and 5.....	2,427,845	2.00	4,855
50	Hartford, Conn.: City corporation— City property.....	71,179,141	17.78	1,262,873		Sewer district No. 6.....	670,014	5.00	3,351
	Farm property.....	628,071	6.00	3,763	143	Elmira, N. Y.: City corporation— Property taxed at the usual rate... 19,836,051	19,836,051	18.85	374,511
53	San Antonio, Tex.: City corporation— City corporation proper.....	62,740,785	10.60	665,052		Real estate purchased with pension money.....	192,215	8.00	1,711
	Improvement districts Nos. 1 and 2.....	3,844,190	1.00	3,844		Property taxed for town audits... 20,090,943	20,090,943	1.80	35,854
	Improvement district No. 3.....	2,219,865	1.20	2,663		Property taxed for county audits... 20,090,943	20,090,943	0.34	6,814
	Improvement district No. 4.....	5,904,800	0.20	1,181	148	Auburn, N. Y.: City corporation— Property taxed at the usual rate... 17,478,827	17,478,827	21.21	270,762
	Improvement district No. 5.....	609,275	0.50	304		Real estate purchased with pension money.....	141,554	12.77	1,805
	Improvement districts Nos. 6 and 7.....	2,915,565	2.50	7,289		Property taxed for town audits... 17,478,827	17,478,827	0.48	8,461
	Improvement district No. 8.....	4,220,400	1.20	5,064	157	Newport, Ky.: City corporation— City corporation proper.....	12,833,667	15.00	192,505
	Improvement district No. 9.....	2,642,045	1.50	3,963		Sewer district A.....	1,380,400	3.60	4,999
	Improvement district No. 10.....	1,998,120	1.70	3,397		Sewer district B.....	3,253,940	1.80	5,857
	Improvement district No. 11.....	10,824,110	0.80	8,659		Sewer district C.....	2,498,245	3.20	7,994
59	Wilmington, Del.: City corporation— Property taxed at full rate.....	47,002,086	15.00	705,031		Sewer district D.....	2,744,700	2.80	7,684
	Property taxed at half rate.....	2,657,320	7.50	19,930		Sewer district E.....	308,950	6.00	1,854

° Average rate.

° No valuation returned by county assessor.

° Not reported.

TABLE XL.—Assessed valuation of property subject to special property taxes in cities having two or more rates of levy, with rate and amount of levy for each class of property: 1909.¹

City number.	CITY, DIVISION OF GOVERNMENT, AND CLASS OF PROPERTY.	Assessed valuation.	Rate per \$1,000 of valuation.	Levy.
4	St. Louis, Mo.: City corporation— Steamboats..... Merchants' and manufacturers' property.....	\$189,000 75,506,800	\$1.000 2.000	\$189 151,014
6	Baltimore, Md.: Securities..... Savings bank deposits.....	148,234,010 80,000,000	3.000 1.875	444,702 150,000
54	New Bedford, Mass.: Bank stock..... Ships in foreign trade.....	1,487,976 5,574	19.000 3.333	28,271 19
76	Hoboken, N. J.: Second-class railroad property— Old city..... Weehawken addition.....	3,576,156 794,048	8.800 8.190	31,792 6,503
81	Norfolk, Va.: Bank stock..... Intangible personal property— Old city..... Park place.....	5,168,327 3,812,470 64,040	8.000 8.000 17.000	41,347 30,500 1,089

¹ Exclusive of statistics as to assessed valuation of mortgages and bank stock, and the amount of levies on these classes of property in New York cities.

Table XLI shows the special property taxes levied in New York cities on bank stock and on mortgages recorded in 1909. The tax on bank stock is levied at the rate of 1 per cent; that on mortgages is levied at the rate of one-half of 1 per cent, and is collected by the county, which, after deducting the cost of collection, distributes the proceeds—one-half to the state and the other half to the taxing district in which the mortgaged property is situated. The bank tax levy for Troy includes \$397 distributed to the Lansingburg school district. The assessed valuation of these classes of property and the amount of the levies were as follows:

TABLE XLI.—Assessed valuation of bank stock and mortgages in New York cities, with amount of taxes levied: 1909.

City number.	CITY.	ASSESSED VALUATION.		LEVIES.	
		Bank stock.	Mortgages.	Bank stock.	Mortgages.
1	New York	\$326,325,967	\$583,207,210	\$3,263,260	\$1,458,018
10	Buffalo	9,598,933	13,553,515	95,989	33,584
25	Rochester	5,789,081	12,135,603	57,891	30,339
33	Syracuse	3,917,555	4,349,976	39,175	10,675
47	Albany	6,782,703	5,131,690	67,827	12,529
64	Troy	2,827,584	1,402,608	28,275	3,507
65	Yonkers	234,663	4,323,484	2,346	10,809
72	Utica	5,491,253	2,225,264	54,913	5,563
75	Schenectady	552,070	4,018,520	5,530	10,049
110	Binghamton	1,180,130	1,327,112	11,801	3,318
143	Elmira	793,226	1,097,504	7,932	2,744
148	Auburn	633,284	615,528	6,333	1,539

TABLES 35 TO 40.

Tables 35 to 40, inclusive, present an analytical study of the appropriations and receipts and the payments for schools in the 158 cities covered by this report. Table 35 shows the appropriations and receipts, and Tables 36 to 40, inclusive, the payments. Table 36 gives a summary exhibit and Tables 37 to 40 detailed analytical exhibits of the payments. In each table the cities are grouped by states and arranged according to size, and the state groups are arranged by geographic divisions to facilitate comparison between the different cities of the same state and of the same section of the country.

The appropriations and receipts and the payments shown in the tables comprise all the appropriations

and receipts and all the payments for schools of the different units constituting the government of the city. Receipts and payments of independent school districts and of public trust funds for school uses are included in the statements for all cities having such districts or funds. All schools in Savannah, Augusta, and Macon, Ga.; Jacksonville, Fla.; and Mobile, Ala., are operated as parts of the school systems of the counties in which the cities are located. For the purpose of these tables, however, a proportion of the appropriations, receipts, and payments for schools of the counties in which these cities are situated, based on the ratio between the number of pupils attending schools within the city limits and the total for the county, has been credited to each city in order to obtain comparable statistics for all the cities covered by the report.

For the city of New York very complete reports of the payments for school purposes were obtained, and these are shown in Tables 36 to 40. No separate report was obtained of the receipts of the city for school purposes other than those from subventions from state (\$1,807,897), tuition (\$69), and minor sales (\$213), the last item being tabulated in Table 35 under the heading "All other," and the other two, in columns appropriately designated. No other amounts are entered for New York City in Table 35, except that under the heading "Aggregate appropriations and receipts," an amount is shown equal to the aggregate payments for school purposes as given in Table 36. In a general way it is known, however, that the reported school payments for equipment (\$1,338,804), shown in Table 36, were met from appropriations from general city revenues. The total payments for expenses and outlays less the receipts from the three sources referred to above and the payments for land and buildings (\$4,185,114), was \$29,273,181. This amount is approximately the same as the appropriations for school purposes from general city revenues, and the \$4,185,114 paid for land and buildings is approximately the amount appropriated from bond issues.

TABLE 35.

Appropriations and receipts for schools.—The Bureau of the Census was not able to obtain from all of the cities to which Table 35 relates reports of appropriations and receipts classified by the source from which the money appropriated or received was derived. Properly classified reports were obtained from independent school districts, but similar reports could not in all cases be secured from cities in which the schools were administered as a department of the city corporation, and in which no money was spent for school purposes except as it was specifically appropriated for such purposes, even though the money was derived from bond issues. In such cities receipts from tuition, sales of books and supplies, charges for damages to books, etc., which in other cities are directly credited to the school department, are included with other items of miscellaneous

revenues from which it is difficult to separate them. In these cities also there may be receipts from certain classes of licenses which are designated by statute for the support of schools. The accounting system of the city does not always show this fact, however, and the census agent is very likely not to discover it.

For many of the cities the aggregate of appropriations and receipts shown in Table 35 is less than the total payments shown in Table 36, which is explained by the fact that balances on hand at the beginning of the year and available for meeting payments were not included as receipts for the year.

The chief source of receipts for revenue appropriations for schools in nearly every city is the general property tax. In the column with the heading "Taxes for schools" are shown the receipts of cities having independent school districts, and of cities levying a special school tax as a part of the general property tax, as well as the relatively small amounts received from licenses and assigned for the support of schools. Among the revenue receipts shown under the heading "All other" are included such items as income from trust and investment funds, interest on deposits, fines and penalties, rents and sales. In the following tables are shown receipts from public trust and investment funds and from interest on deposits.

TABLE XLII.—Receipts for schools from public trust and investment funds: 1909.

CITY.	Amount.	CITY.	Amount.
Total.....	\$351,218	Harrisburg, Pa.....	\$2,611
Boston, Mass.....	75,111	Cleveland, Ohio.....	9,780
Providence, R. I.....	7,635	Cincinnati, Ohio.....	27,143
New Haven, Conn.....	1,258	Columbus, Ohio.....	3,571
Hartford, Conn.....	1,409	Youngstown, Ohio.....	4,970
Auburn, N. Y.....	2,447	Indianapolis, Ind.....	7,791
Buffalo, N. Y.....	15,057	Chicago, Ill.....	72,944
Rochester, N. Y.....	6,146	Peoria, Ill.....	2,991
Syracuse, N. Y.....	5,483	St. Louis, Mo.....	10,356
Troy, N. Y.....	3,874	Omaha, Nebr.....	1,042
Schenectady, N. Y.....	3,609	Augusta, Ga.....	4,301
Elmira, N. Y.....	1,169	New Orleans, La.....	1,877
Philadelphia, Pa.....	644,638	Los Angeles, Cal.....	25,000

TABLE XLIII.—Receipts for schools from interest on deposits: 1909.

CITY.	Amount.	CITY.	Amount.
Total.....	\$381,706	Dayton, Ohio.....	\$5,062
Hartford, Conn.....	2,312	Youngstown, Ohio.....	1,164
Rochester, N. Y.....	1,134	Akron, Ohio.....	2,486
Newark, N. J.....	29,362	Canton, Ohio.....	1,621
Camden, N. J.....	518	Springfield, Ohio.....	2,166
Elizabeth, N. J.....	1,615	Indianapolis, Ind.....	7,791
Bayonne, N. J.....	2,598	Evansville, Ind.....	3,640
Atlantic City, N. J.....	5,980	Fort Wayne, Ind.....	2,483
Pittsburgh, Pa.....	44,952	Terre Haute, Ind.....	2,666
Scranton, Pa.....	1,505	Chicago, Ill.....	44,218
Wilkes-Barre, Pa.....	1,622	Bay City, Mich.....	1,935
Erie, Pa.....	1,222	Superior, Wis.....	1,719
Harrisburg, Pa.....	3,732	Kansas City, Mo.....	23,300
Lancaster, Pa.....	3,356	St. Joseph, Mo.....	6,746
McKeesport, Pa.....	1,064	Joplin, Mo.....	1,838
York, Pa.....	3,256	St. Louis, Mo.....	38,897
Wheeling, W. Va.....	2,688	Kansas City, Kans.....	1,948
Cleveland, Ohio.....	50,460	Memphis, Tenn.....	8,833
Cincinnati, Ohio.....	41,596	Fort Worth, Tex.....	2,205
Columbus, Ohio.....	5,716	Dallas, Tex.....	1,488
Toledo, Ohio.....	8,769	Denver, Colo.....	6,083

TABLE 36.

Payments for schools.—The actual payments for schools, exclusive of interest payments not made from school funds, made by cities of over 30,000 inhabitants in 1909 are shown in Table 36. The payments for expenses, outlays, and interest are all governmental cost payments, while the payments shown in the last three columns of the table are nongovernmental cost payments, or payments that have nothing whatever to do with the costs of operating or maintaining the schools. Under the heading "All other payments" are included such items as refunds and transfers to public trust funds. Payments for reduction of debt and to sinking funds were made in most instances only by independent school districts; that is, by those governmental units within the confines of a city which levy taxes and maintain schools independently of the city corporation.

TABLE 37.

Payments for school expenses.—The payments for school expenses are classified under the headings of "Administration," "Instruction," "Operation and maintenance of school plant," and "Miscellaneous." This classification is practically identical with that adopted for the reporting of all school expenses by the National Education Association at its annual convention held at Mobile, Ala., February 23 and 24, 1911, and will hereafter be used by a large number of school systems in making their annual reports.

The expenses of administration correspond to what are usually denominated "overhead charges" in commercial accounting. They belong to the system as a whole and can not readily be apportioned among the different kinds of schools maintained. The expenses of instruction and of operation and maintenance of the school plant can usually be distributed according to the kinds of schools maintained, but the miscellaneous expenses, like those for administration, can not generally be so distributed. The great advantage of the uniform classification is that it makes it possible to obtain for the different cities comparable statistics of the more important items of expense—administration, instruction, and operation and maintenance of the school plant.

The census schedule on which the data for school expenses were collected was arranged for a scheme of tabulation somewhat different from the one here employed, and for several cities some of the expenses of operation and maintenance of the school plant were included with the expenses of administration, and because they could not be satisfactorily segregated they have of necessity been tabulated with the administrative expenses, appearing in the column headed "All other." Instances of this character are not numerous, however, and it has been thought best to follow as closely as possible in this report the classification that has been

agreed upon for future years, in order to secure uniformity with subsequent reports.

An attempt was made to segregate expenses of supervision from expenses of teaching, but it was impossible in many cases to do this in a complete and satisfactory manner. In the reports of payments for supervision the following variations occur: (a) In some cases no payments for supervision were reported; (b) in others there were reported payments for salaries of supervisors of special subjects only; (c) in others, payments for salaries of principals of high schools only; and (d) in still others, payments for salaries of both principals of schools and of special supervisors. Data already secured for the 1910 report make possible a more complete segregation of payments for supervision and for teaching for that year than can be made for 1909.

With respect to the payments reported for school libraries it should be stated that more cities made payments for school libraries than are shown in this table as having made such payments. Many cities have small libraries for reference and supplementary reading in connection with their high schools, and some of these cities have failed to differentiate payments for the maintenance of these libraries from payments for textbooks and supplies used in instruction; hence payments for school libraries in some cities are included with the payments for supplies.

In the column "Supplies used in instruction" are included not only payments for all materials destroyed in the using and for materials and apparatus of relatively short life, but also payments for expenses that were reported as for "Apparatus and manual training equipment," though some of the payments for such equipment would doubtless be more properly classified as outlays (see Table 36) than as expenses of instruction.

The total per capita payments for school expenses for the 158 cities as a whole were \$4.66, the per capita cost for the North Atlantic division being the highest (\$5.18) and that for the South Central division the lowest (\$2.86). For the cities of the North Atlantic division the per capita cost ranged from \$6.67 for Boston, Mass., to \$2.36 for Manchester, N. H.; for those of the South Atlantic division (exclusive of Savannah, Augusta, and Macon, Ga., and Jacksonville, Fla.) the highest per capita expenditure was \$6.11 for Washington, D. C., and the lowest \$1.76 for Charleston, S. C.; for those of the North Central division the highest was \$5.85 for Des Moines, Iowa, and the lowest \$2.63 for Joliet, Ill.; for those of the South Central division (excluding Mobile, Ala.) the highest was \$4.30 for Nashville, Tenn., and the lowest \$1.97 for Chattanooga, Tenn.; for the Western division the highest was \$5.90 for Salt Lake City, Utah, and the lowest \$4.19 for San Francisco, Cal.

Interest on value of school buildings, grounds, and equipment.—Payments for school expenses do not in-

clude all the costs of school maintenance, since the interest on the large investments in land and buildings for school purposes is as truly a part of the cost of schools as are the current payments for salaries, supplies, and materials. The interest payments on the actual outstanding debt incurred on account of schools, however, can not be used to represent this interest cost, because, while in some cities the amount of such debt approximates the total cost of school properties, in others no such debt is reported. Interest has been computed, therefore, at the average rate paid on outstanding city securities in each case, on the reported valuation of all school properties. It is believed that the values reported on the census schedules are in many cases only offhand estimates; and of course allowances for interest based upon such estimates are not as exact as could be wished, nor can the statistics of school costs of which they form a part be strictly accurate or strictly comparable as regards the different cities. It is a well recognized accounting principle, however, that allowances for interest on the investment should be made in reckoning the costs of operation for any enterprise. Hence the figures in the last two columns of Table 37 are given as representing approximately these costs, in order that total costs may be obtained which shall be as nearly accurate as the nature of the available data will permit.

The per capita allowance for interest on the value of school buildings, grounds, and equipment varies considerably for the cities of the different geographic divisions, being higher for cities in the western and northern divisions than for those in the southern divisions. For the different cities (excluding the five whose schools are under county administration) the range is from 29 cents for Charleston, S. C., to \$2.01 for Newton, Mass. The highest and lowest per capita allowances for interest for cities in the different geographic divisions are as follows:

DIVISION.	PER CAPITA ALLOWANCE FOR INTEREST.			
	Highest.		Lowest.	
	City.	Amount.	City.	Amount.
North Atlantic.....	Newton, Mass.....	\$2.01	Elizabeth, N. J.....	\$0.32
South Atlantic.....	Wheeling, W. Va....	0.93	Charleston, S. C.....	0.29
North Central.....	South Omaha.....		Milwaukee and Osh- kosh, Wisc.....	0.52
	Nebr.....	1.37	Louisville, Ky.....	0.30
South Central.....	Oklahoma City.....		Los Angeles, Cal....	0.56
	Okl.....	1.08		
Western.....	Tacoma, Wash.....	1.27		

TABLE 38.

Expenses of elementary day schools.—In Table 38 are shown payments for expenses that can be definitely assigned to elementary day schools, classified as for instruction, for operation and maintenance of school buildings, and for transportation of pupils. All of the payments for the maintenance of elementary day schools are included, except certain payments for rent, insurance, and pensions, and payments to private

schools and schools of other civil divisions, which, from the information at hand, can not be separated from other school payments.

The term *elementary schools* is used to include all day schools devoted to elementary or common school education, including kindergartens, primary schools, and grammar schools, that is, all grades below the high school. An attempt was made to obtain statistics of kindergartens separate from those of other elementary schools, but the results were not satisfactory. In many, if not most, cities at the present time the kindergartens an integral part of the elementary school organization, and, consequently, it is impossible to segregate the payments made for their maintenance.

The statements made in the discussion of Table 37 with reference to the difficulty of separating payments for instruction from those for supervision are, to a considerable extent, applicable to this table also.

The payments for operation and maintenance of school buildings in the different cities are fairly comparable, though in some cases elementary day school buildings are used for night schools or for administrative offices and all the expenses of care and heating and lighting for these buildings charged to the elementary day schools.

For an adequate interpretation, the statistics contained in this table should be correlated with statistics of school attendance, number of school teachers, number of school buildings, number of schoolrooms, etc. Such statistics are not available for the present report, but will be given in the report for 1910.

TABLE 39.

Payments for expenses of secondary day schools.—Under the designation *secondary schools* are included all public institutions of learning giving instruction intermediate between that of the elementary schools and that of institutions authorized to confer academic degrees. They include in addition to high schools giving a general course of instruction, public technical, industrial, manual training, and commercial high schools. The statements made in the discussion of Table 37 (p. 75) with reference to the difficulty of separating expenses of instruction from those of supervision apply to this table also. The payments shown for operation and maintenance of school buildings are complete so far as it is possible to show them. It is to be observed, however, that some of the payments for night schools are included in these amounts, for the reason that in many cities night schools are held in the high school buildings, and the expenses of lighting and heating for the night schools are not separated but are charged to the high schools.

TABLE 40.

Payments for expenses of night, normal, and vacation schools.—In Table 40 are shown all expenses of night,

normal, and vacation schools, which were reported separately on census schedules.

Night schools.—In most cities it was possible to obtain a statement of the payments for instruction in night schools separate from similar payments for day schools, but in many cases a corresponding statement of the expenses of operation and maintenance of the school buildings could not be obtained. In most instances, if not in all, night schools were held in buildings occupied by other schools during the daytime, and the expenses of operation and maintenance of the school buildings were quite generally charged to the day schools. Out of 158 cities covered by this report all but 44 reported payments for night schools.

Normal schools.—Normal or teachers' training schools were reported by only 28 cities, for the most part the larger ones. In many states the state or county maintains schools of this type in such number that it is not necessary for the city to establish normal schools of its own.

Vacation schools.—Vacation schools were reported by only 27 of the 158 cities, nearly all of these being among the larger cities of the North Atlantic and North Central divisions, New York City alone reporting 61 per cent of the total payments. A classification of the payments for vacation schools is shown in the following table.

TABLE XLIV.—Payments for expenses of vacation schools: 1909.

City number.	CITY.	Total.	INSTRUCTION.		Expenses other than for instruction.
			Salaries.	All other expenses for instruction.	
	Total.....	\$301,985	\$237,355	\$57,345	\$7,285
	North Atlantic division	237,444	180,414	53,714	3,316
1	New York, N. Y.....	184,325	134,965	49,360	.....
5	Boston, Mass.....	2,068	1,869	55	142
10	Buffalo, N. Y.....	4,492	3,791	501	200
14	Newark, N. J.....	27,397	25,348	1,025	1,024
19	Jersey City, N. J.....	2,225	726	1,499	.....
25	Rochester, N. Y.....	3,450	2,926	162	362
31	Worcester, Mass.....	645	498	102	45
33	Syracuse, N. Y.....	432	.....	.....	432
34	New Haven, Conn.....	3,016	2,466	400	150
45	Cambridge, Mass.....	1,657	1,397	.....	260
50	Hartford, Conn.....	4,217	3,641	350	190
62	Lawrence, Mass.....	563	560	224	84
65	Yonkers, N. Y.....	1,657	1,472	.....	215
133	Newton, Mass.....	967	755	.....	212
	North Central division	64,541	50,941	3,631	3,969
2	Chicago, Ill.....	15,000	15,000	.....	.....
4	St. Louis, Mo.....	5,495	4,432	577	186
7	Cleveland, Ohio.....	13,906	11,726	1,357	823
9	Detroit, Mich.....	4,460	3,812	.....	648
12	Cincinnati, Ohio.....	7,498	5,805	.....	1,693
13	Milwaukee, Wis.....	4,201	3,185	506	510
17	Minneapolis, Minn.....	2,076	1,625	342	109
21	Indianapolis, Ind.....	1,200	.....	.....	.....
26	St. Paul, Minn.....	1,632	1,632	.....	.....
29	Columbus, Ohio.....	508	415	63	.....
30	Toledo, Ohio.....	3,561	3,212	349	.....
42	Grand Rapids, Mich.....	1,476	1,388	88	.....
61	Des Moines, Iowa.....	3,228	3,209	19	.....

Special schools.—In addition to the classes of schools the payments for whose expenses are shown in Tables 37 to 40 the cities frequently maintain schools to

DESCRIPTION OF GENERAL TABLES.

77

which the Bureau of the Census gives the designation "special schools." These include all schools for special or defective classes, such as the blind and deaf,

schools for incorrigible pupils, and trade schools. Details of payments for maintaining such schools are shown in the following table.

TABLE XLV.—PAYMENTS FOR EXPENSES OF SPECIAL SCHOOLS: 1909.

City number.	CITY.	Total.	INSTRUCTION.		Expenses other than for instruction.	City number.	CITY.	Total.	INSTRUCTION.		Expenses other than for instruction.
			Salaries.	All other expenses for instruction.					Salaries.	All other expenses for instruction.	
	Total.....	\$496,160	\$308,237	\$47,913	\$140,010		North Central division—Continued.				
	North Atlantic division	233,178	114,244	16,258	102,676	13	Milwaukee, Wis	\$58,227	\$36,319	\$18,688	\$3,220
1	New York, N. Y.....	88,538	13,479	4,489	70,570	42	Grand Rapids, Mich	4,173	3,530	64	579
3	Philadelphia, Pa.....	16,848	12,341	585	4,002	46	Dayton, Ohio	1,559	1,500	30	29
5	Boston, Mass.....	58,908	40,485	2,865	15,558	100	South Bend, Ind	2,730	1,626	387	717
24	Providence, R. I.....	22,390	15,700	497	6,193	106	Saginaw, Mich	1,176	850	63	263
25	Rochester, N. Y.....	6,770	5,250	1,439	81	116	Bay City, Mich	1,113	1,000	113	
52	Trenton, N. J.....	13,733	9,437	1,324	2,972	132	Superior, Wis	1,758	1,758		
54	New Bedford, Mass.....	5,965	4,905	685	375	137	Kalamazoo, Mich		825		
60	Springfield, Mass.....	4,886	3,923	762	201	142	Racine, Wis	3,473	3,161	48	264
62	Lawrence, Mass.....	12,500	7,474	2,454	2,572	153	Oshkosh, Wis	965	950	15	
133	Newton, Mass.....	2,640	1,250	1,238	152	156	La Crosse, Wis	750	750		
	North Central division	207,748	152,054	23,671	32,023		Western division	55,234	41,939	7,984	5,311
2	Chicago, Ill.....	55,440	41,932	1,222	12,286	11	San Francisco, Cal	13,419	11,754	305	1,360
4	St. Louis, Mo.....	45,214	34,131	1,725	9,358	23	Seattle, Wash	2,400	2,400		
7	Cleveland, Ohio.....	11,733	8,697	77	2,959	27	Denver, Colo	23,112	16,535	5,322	1,255
9	Detroit, Mich.....	9,422	8,460		1,022	28	Portland, Oreg	15,069	10,050	2,353	2,696
12	Cincinnati, Ohio.....	9,190	6,625	1,239	1,326	122	Sacramento, Cal	1,204	1,200	4	

FINANCIAL STATISTICS OF CITIES.

LIST OF CITY NUMBERS.

Throughout the general tables of this report the cities are arranged and numbered according to the estimated population on June 1, 1909, with the exception of San Juan, P. R., which is placed at the end of each table. For convenience in finding any particular city, the following list has been prepared, the cities being arranged alphabetically, by states and territories, and the city number assigned to each being indicated.

CITY AND STATE.	City number.	CITY AND STATE.	City number.	CITY AND STATE.	City number.	CITY AND STATE.	City number.
ALABAMA:		KANSAS:		MONTANA:		PENNSYLVANIA—Contd.	
Birmingham.....	79	Kansas City.....	71	Butte.....	135	Chester.....	136
Mobile.....	103	Topeka.....	121	NEBRASKA:		Erie.....	84
Montgomery.....	138	Wichita.....	108	Lincoln.....	119	Harrisburg.....	87
ARKANSAS:		KENTUCKY:		Omaha.....	37	Johnstown.....	95
Little Rock.....	113	Covington.....	99	South Omaha.....	158	Lancaster.....	111
CALIFORNIA:		Louisville.....	22	NEW HAMPSHIRE:		McKeesport.....	129
Los Angeles.....	18	Newport.....	157	Manchester.....	77	New Castle.....	146
Oakland.....	41	LOUISIANA:		NEW JERSEY:		Philadelphia.....	3
Sacramento.....	122	New Orleans.....	15	Atlantic City.....	115	Pittsburgh.....	8
San Francisco.....	11	MAINE:		Bayonne.....	98	Reading.....	51
COLORADO:		Portland.....	90	Camden.....	55	Scranton.....	35
Denver.....	27	MARYLAND:		Elizabeth.....	74	Wilkes-Barre.....	83
Pueblo.....	125	Baltimore.....	6	Hoboken.....	76	York.....	118
CONNECTICUT:		MASSACHUSETTS:		Jersey City.....	19	RHODE ISLAND:	
Bridgeport.....	48	Boston.....	5	Newark.....	14	Pawtucket.....	105
Hartford.....	50	Brockton.....	94	Passaic.....	101	Providence.....	24
New Britain.....	127	Cambridge.....	45	Paterson.....	36	Woonsocket.....	139
New Haven.....	34	Chelsea.....	154	Trenton.....	52	SOUTH CAROLINA:	
Waterbury.....	73	Everett.....	152	West Hoboken.....	149	Charleston.....	89
DELAWARE:		Fall River.....	38	NEW YORK:		TENNESSEE:	
Wilmington.....	59	Fitchburg.....	141	Albany.....	47	Chattanooga.....	120
DISTRICT OF COLUMBIA:		Haverhill.....	124	Auburn.....	148	Knoxville.....	145
Washington.....	16	Holyoke.....	93	Binghamton.....	110	Memphis.....	39
FLORIDA:		Lawrence.....	62	Buffalo.....	10	Nashville.....	43
Jacksonville.....	96	Lowell.....	44	Elmira.....	143	TEXAS:	
GEORGIA:		Lynn.....	58	New York.....	1	Dallas.....	56
Atlanta.....	32	Malden.....	123	Rochester.....	25	Fort Worth.....	82
Augusta.....	131	New Bedford.....	54	Schenectady.....	75	Galveston.....	140
Macon.....	147	Newton.....	134	Syracuse.....	33	Houston.....	69
Savannah.....	85	Salem.....	126	Troy.....	64	San Antonio.....	53
ILLINOIS:		Somerville.....	70	Utica.....	72	UTAH:	
Chicago.....	2	Springfield.....	60	Yonkers.....	65	Salt Lake City.....	57
East St. Louis.....	92	Taunton.....	151	OHIO:		VIRGINIA:	
Joliet.....	150	Worcester.....	31	Akron.....	80	Norfolk.....	81
Peoria.....	86	MICHIGAN:		Canton.....	107	Richmond.....	40
Quincy.....	144	Bay City.....	116	Cincinnati.....	12	WASHINGTON:	
Rockford.....	117	Detroit.....	9	Cleveland.....	7	Seattle.....	23
Springfield.....	109	Grand Rapids.....	42	Columbus.....	29	Spokane.....	49
INDIANA:		Kalamazoo.....	137	Dayton.....	46	Tacoma.....	66
Evansville.....	78	Saginaw.....	108	Springfield.....	114	WEST VIRGINIA:	
Fort Wayne.....	88	MINNESOTA:		Toledo.....	30	Wheeling.....	130
Indianapolis.....	21	Duluth.....	68	Youngstown.....	67	WISCONSIN:	
South Bend.....	100	Minneapolis.....	17	OKLAHOMA:		La Crosse.....	156
Terre Haute.....	91	St. Paul.....	26	Oklahoma City.....	97	Milwaukee.....	13
IOWA:		Missouri:		OREGON:		Oshkosh.....	153
Davenport.....	128	Joplin.....	155	Portland.....	28	Racine.....	142
Des Moines.....	61	Kansas City.....	20	PENNSYLVANIA:		Superior.....	132
Dubuque.....	134	St. Joseph.....	63	Allentown.....	104		
Sioux City.....	112	St. Louis.....	4	Altoona.....	102		

GENERAL TABLES

(79)

GENERAL TABLES.

81

TABLE 1.—DATE OF INCORPORATION, POPULATION, AND AREA OF CITIES HAVING AN ESTIMATED POPULATION OF OVER 30,000 ON JUNE 1, 1909.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 26.]

City number.	CITY.	DATE OF INCORPORATION AS A CITY.		POPULATION.				AREA (ACRES) JUNE 1, 1909.			AREA (ACRES) ANNEXED SINCE JUNE 1, 1900.		
		First.	Latest.	Estimated as of June 1, 1909.	Decennial census—			Total.	Land.	Water.	Total.	Land.	Water.
					April 15, 1910.	June 1, 1900. ¹	June 1, 1890. ¹						
	Grand total.....			25,603,949	26,433,807	19,697,808	14,762,706	*2,389,498.7	*2,074,397.8	*183,740.9	*214,135.6	197,916.8	16,218.8
	Group I.....			14,241,954	14,573,295	11,311,823	8,510,345	*892,681.0	*697,668.2	*69,572.8	30,504.4	30,504.4	.....
	Group II.....			5,043,984	5,289,486	3,647,142	2,696,214	564,091.4	508,382.2	55,709.2	87,307.5	73,256.3	14,051.2
	Group III.....			4,206,680	4,413,454	3,028,196	2,250,414	575,449.6	*529,406.8	*40,122.8	*75,089.5	73,299.5	1,790.0
	Group IV.....			2,111,331	2,157,572	1,710,647	1,305,733	357,276.7	338,940.6	18,336.1	21,234.2	20,856.6	377.6

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

1	New York, N. Y.....	1853	1901	4,629,310	4,766,883	3,437,202	*2,507,414	(²)	183,555.0	(²)	.....	.....	.....
2	Chicago, Ill.....	1837	1875	2,142,156	2,185,283	1,668,575	1,099,650	122,008.3	117,793.1	4,215.2	.....	.....	.....
3	Philadelphia, Pa.....	1701	1854	1,526,386	1,549,008	1,293,697	1,046,904	84,933.0	83,340.0	1,593.0	.....	.....	.....
4	St. Louis, Mo.....	1822	1876	677,123	687,029	575,238	451,770	39,276.8	39,276.8	.....	.....	.....	.....
5	Boston, Mass.....	1822	1854	657,312	670,585	500,892	448,477	27,300.0	24,679.0	*2,621.0	.....	.....	.....
6	Baltimore, Md.....	1796	1898	554,085	558,485	508,957	434,439	20,255.0	19,290.0	965.0	.....	.....	.....
7	Cleveland, Ohio.....	1836	1891	538,374	560,663	381,768	261,353	26,348.8	26,178.8	170.0	3,600.1	3,600.1	.....
8	Pittsburgh, Pa.....	1816	1901	527,694	533,905	*451,512	*343,904	26,510.7	26,510.7	.....	8,406.9	8,406.9	.....
9	Detroit, Mich.....	1824	1883	447,484	465,766	285,704	205,876	26,102.6	26,102.6	.....	7,958.6	7,958.6	.....
10	Buffalo, N. Y.....	1832	1891	415,314	423,715	352,387	255,684	26,680.0	24,791.0	2,089.0	.....	.....	.....
11	San Francisco, Cal.....	1850	1900	410,343	416,912	342,782	298,997	81,280.0	29,760.0	51,520.0	.....	.....	.....
12	Cincinnati, Ohio.....	1819	1903	360,454	363,591	325,902	296,908	29,036.8	29,019.7	17.1	6,476.8	6,476.8	.....
13	Milwaukee, Wis.....	1847	1874	359,060	373,857	285,315	204,468	14,461.1	14,137.1	324.0	1,078.0	1,078.0	.....
14	Newark, N. J.....	1836	1836	335,949	347,469	246,070	181,830	14,976.0	*14,826.0	150.0	2,984.0	2,984.0	.....
15	New Orleans, La.....	1805	1896	334,470	339,075	287,104	242,039	125,440.0	(³)	(³)	.....	.....	.....
16	Washington, D. C.....	1802	1878	326,430	331,069	278,718	230,392	44,316.9	38,408.4	5,908.5	.....	.....	.....

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

17	Minneapolis, Minn.....	1867	1881	294,330	301,408	202,718	164,738	33,920.0	32,069.0	1,851.0	.....	.....	.....
18	Los Angeles, Cal.....	1851	1889	290,868	319,198	102,479	50,395	39,472.7	39,175.1	297.6	11,776.0	11,776.0	.....
19	Jersey City, N. J.....	1827	1889	261,482	267,770	206,433	163,003	12,288.0	8,320.0	3,968.0	.....	.....	.....
20	Kansas City, Mo.....	1853	1903	241,767	248,381	163,752	132,716	38,193.0	37,433.0	750.0	20,700.0	20,700.0	.....
21	Indianapolis, Ind.....	1831	1905	228,690	233,650	169,164	105,436	21,277.1	20,957.1	320.0	3,099.1	3,099.1	.....
22	Louisville, Ky.....	1824	1893	222,293	223,028	204,731	161,129	15,711.0	13,157.7	2,553.3	*428.2	*426.2	.....
23	Seattle, Wash.....	1869	1896	221,491	237,194	80,671	42,837	53,977.0	¹⁰ 34,992.0	18,985.0	26,916.0	17,531.0	9,385.0
24	Providence, R. I.....	1832	1866	219,715	224,326	175,597	132,146	11,700.2	11,352.2	¹¹ 348.0	¹² 2.9	¹² 2.9	.....
25	Rochester, N. Y.....	1834	1908	211,664	218,149	162,608	133,896	13,351.5	12,876.3	475.2	1,680.5	1,625.3	55.2
26	St. Paul, Minn.....	1854	1900	211,563	214,744	163,065	133,156	35,480.0	33,388.0	2,092.0	.....	.....	.....
27	Denver, Colo.....	1859	1904	207,112	213,381	133,859	106,713	37,600.0	37,028.0	572.0	¹² 320.0	¹² 320.0	.....
28	Portland, Ore.....	1851	1903	190,017	207,214	90,426	46,385	28,796.0	27,329.0	1,467.0	4,558.0	4,558.0	.....
29	Columbus, Ohio.....	1816	1834	168,350	161,548	125,560	88,150	10,371.1	10,217.7	153.4	.....	.....	.....
30	Toledo, Ohio.....	1837	1847	165,247	168,497	131,822	81,434	18,265.6	16,025.6	2,240.0	.....	.....	.....
31	Worcester, Mass.....	1848	1894	142,835	145,986	118,421	84,655	24,586.0	23,683.0	903.0	.....	.....	.....
32	Atlanta, Ga.....	1847	1874	135,916	154,839	89,872	65,533	10,560.0	10,560.0	.....	3,680.0	3,680.0	.....
33	Syracuse, N. Y.....	1848	1900	133,728	137,249	108,374	88,143	11,583.6	11,083.6	500.0	240.6	240.6	.....
34	New Haven, Conn.....	1784	1899	131,337	133,605	108,027	81,298	14,340.0	11,460.0	2,880.0	.....	.....	.....
35	Scranton, Pa.....	1866	1901	127,508	129,867	102,026	75,215	12,508.9	12,361.7	147.2	175.6	175.6	.....
36	Panama, N. J.....	1851	1871	123,075	125,600	105,171	78,347	5,357.0	5,157.0	200.0	.....	.....	.....
37	Omaha, Nebr.....	1857	1905	122,187	124,096	102,555	¹² 68,536	15,660.0	15,400.0	280.0	.....	.....	.....
38	Fall River, Mass.....	1854	1903	116,906	119,295	104,863	74,398	26,156.0	21,723.0	4,433.0	780.0	140.0	640.0
39	Memphis, Tenn.....	1849	1891	116,706	131,105	102,320	64,495	9,821.9	9,771.9	50.0	.....	.....	.....
40	Richmond, Va.....	1782	1782	116,053	127,628	85,050	81,388	6,373.0	5,733.0	640.0	2,849.4	2,749.4	100.0
41	Oakland, Cal.....	1854	1889	115,459	150,174	66,960	48,682	13,440.0	5,760.0	7,680.0	3,840.0	3,840.0	3,840.0
42	Grand Rapids, Mich.....	1850	1905	110,060	112,571	87,565	60,278	11,040.0	10,731.0	309.0	.....	.....	.....
43	Nashville, Tenn.....	1806	1883	109,619	110,364	80,865	76,168	11,142.0	10,932.0	210.0	4,838.0	4,838.0	.....
44	Lowell, Mass.....	1836	1836	104,148	106,294	94,969	77,696	9,098.0	8,308.0	790.0	1,138.0	1,138.0	.....
45	Cambridge, Mass.....	1846	1891	103,531	104,839	91,886	70,028	4,180.8	4,014.3	166.5	.....	.....	.....
46	Dayton, Ohio.....	1841	1903	100,327	116,577	85,333	61,220	7,821.0	7,373.0	448.0	933.0	902.0	31.0

¹ Includes population of cities as enumerated, except as stated in footnotes.² Includes land area of cities for which total area was not reported.³ Exclusive of area in cities for which the land and water areas were not reported separately.⁴ Includes population of territory annexed since 1890.⁵ Not reported.⁶ Water area includes 1,546 acres of land at times submerged.⁷ Includes 4,147 acres of meadow land.⁸ Not reported separately.⁹ 565.8 acres of land annexed and 139.6 acres of land detached.¹⁰ Includes 652 acres in Fort Lawton.¹¹ Exclusive of harbor area.¹² Detached.¹³ Census of 1890 inaccurate. Population for 1890 estimated at mean between that of 1880 and 1900.

FINANCIAL STATISTICS OF CITIES.

TABLE 1.—DATE OF INCORPORATION, POPULATION, AND AREA OF CITIES HAVING AN ESTIMATED POPULATION OF OVER 30,000 ON JUNE 1, 1909—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 73. For a text discussion of this table, see page 26.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

City number.	CITY.	DATE OF INCORPORATION AS A CITY.		POPULATION.				AREA (ACRES) JUNE 1, 1909.			AREA (ACRES) ANNEXED SINCE JUNE 1, 1900.		
		First.	Latest.	Estimated as of June 1, 1909.	Decennial census—			Total.	Land.	Water.	Total.	Land.	Water.
					April 15, 1910.	June 1, 1900. ¹	June 1, 1890. ¹						
47	Albany, N. Y.	1886	1906	99,813	100,253	94,151	94,923	7,197.0	6,914.0	283.0			
48	Bridgeport, Conn.	1836	1895	99,301	102,054	70,996	48,586	8,576.0	7,906.0	670.0			
49	Spokane, Wash.	1883	1891	98,947	104,402	36,848	19,922	23,840.0	23,539.0	301.0	10,880.0	10,879.0	1.0
50	Hartford, Conn.	1784	1880	97,225	98,915	79,850	53,230	11,065.6	10,955.6	110.0			
51	Reading, Pa.	1847	1847	94,555	96,071	78,961	58,661	3,965.0	3,965.0				
52	Trenton, N. J.	1792	1874	94,547	96,815	73,307	57,458	4,903.0	4,490.0	413.0			
53	San Antonio, Tex.	1837	1903	92,777	96,614	53,321	37,673	23,040.0	22,905.0	135.0			
54	New Bedford, Mass.	1847	1847	92,718	96,652	62,442	40,733	20,126.0	12,173.0	7,953.0			
55	Camden, N. J.	1828	1828	92,532	94,538	75,935	* 63,018	5,029.5	4,474.5	555.0			
56	Dallas, Tex.	1856	1907	87,606	92,104	42,638	38,067	10,325.2	10,210.0	115.2	4,875.5	4,875.5	
57	Salt Lake City, Utah.	1851	1888	87,330	92,777	53,531	44,843	29,982.7	29,438.1	544.6	* 2,707.8	* 2,707.8	
58	Lynn, Mass.	1850	1850	87,166	89,336	68,613	55,727	7,248.0	6,943.0	305.0			
59	Wilmington, Del.	1832	1832	86,444	87,411	76,508	61,431	6,515.0	4,026.0	* 2,489.0			
60	Springfield, Mass.	1852	1852	86,210	88,926	62,059	44,179	24,661.0	23,861.0	800.0			
61	Des Moines, Iowa.	1857	1907	84,592	86,368	62,139	50,093	35,309.2	34,549.2	760.0			
62	Lawrence, Mass.	1853	1853	83,096	85,892	62,559	44,654	4,577.0	4,185.0	392.0			
63	St. Joseph, Mo.	1853	1885	77,403	77,403	102,979	52,324	6,168.0	6,080.0	88.0	160.0	160.0	
64	Troy, N. Y.	1816	1900	76,715	76,813	* 75,057	* 73,360	* 6,308.0	6,140.0	* 168.0	2,637.0	2,547.0	90.0
65	Yonkers, N. Y.	1872	1895	76,502	79,808	47,931	32,033	13,440.0	12,700.0	740.0			
66	Tacoma, Wash.	1875	1890	76,329	83,743	37,714	36,006	24,352.0	21,600.0	2,752.0	2,435.0	2,435.0	
67	Youngstown, Ohio.	1868	1868	76,245	79,066	44,685	33,220	6,756.8	6,606.8	150.0	* 616.6	* 616.6	
68	Duluth, Minn.	1870	1900	76,038	78,466	52,969	33,115	43,116.8	37,715.2	5,401.6			
69	Houston, Tex.	1839	1905	75,949	78,800	44,633	27,557	11,334.2	11,138.2	196.0	5,403.0	5,403.0	
70	Somerville, Mass.	1871	1899	75,630	77,236	61,643	40,152	2,700.0	2,600.0	100.0	1,056.0	1,056.0	
71	Kansas City, Kans.	1886	1886	74,798	82,331	51,418	38,316	6,760.0	6,460.0	300.0	20.0	20.0	
72	Utica, N. Y.	1832	1908	72,485	74,419	56,383	44,007	5,802.0	5,752.0	50.0	811.0	811.0	
73	Waterbury, Conn.	1853	1896	71,191	73,141	51,139	33,202	18,048.0	17,981.0	67.0	14,433.0	14,433.0	
74	Elizabeth, N. J.	1855	1863	71,138	73,409	52,130	37,764	6,230.0	6,191.0	39.0	350.0	350.0	
75	Schenectady, N. Y.	1798	1909	70,203	72,826	31,682	19,902	5,075.0	5,000.0	75.0	2,135.7	2,121.7	14.0
76	Hoboken, N. J.	1855	1855	69,452	70,324	59,364	43,648	1,220.0	830.0	390.0			
77	Manchester, N. H.	1846	1846	68,904	70,063	56,987	44,126	21,700.0	21,065.0	635.0			
78	Evansville, Ind.	1847	1905	68,747	69,647	59,007	50,756	4,480.0	4,460.0	20.0	* 275.0	* 275.0	
79	Birmingham, Ala.	1871	1871	68,600	132,685	38,415	26,178	7,347.0	7,347.0		3,203.0	3,203.0	
80	Akron, Ohio.	1836	1865	66,733	69,067	42,728	27,601	7,468.8	7,380.8	88.0	22.0	22.0	
81	Norfolk, Va.	1845	1906	66,492	67,452	46,824	34,571	4,300.6	3,576.1	724.5	(*)	640.0	(*)
82	Fort Worth, Tex.	1872	1907	66,420	73,312	26,688	23,076	11,400.0	11,200.0	200.0	2,910.0	2,910.0	
83	Wilkes-Barre, Pa.	1871	1898	65,742	67,105	51,721	37,718	3,433.0	3,233.0	200.0			
84	Erle, Pa.	1851	1851	65,302	66,525	52,733	40,634	4,960.6	4,780.6	150.0	41.0	41.0	
85	Savannah, Ga.	1789	1789	64,725	65,064	54,244	43,189	4,300.0	4,053.0	247.0	1,056.0	1,056.0	
86	Peoria, Ill.	1845	1892	62,095	66,950	56,100	41,024	5,471.0	5,471.0		2,102.0	2,102.0	
87	Harrisburg, Pa.	1860	1860	61,075	64,186	50,167	39,355	5,035.2	2,943.3	2,091.9	72.3	72.3	
88	Fort Wayne, Ind.	1839	1894	60,925	63,933	45,115	35,393	5,422.0	5,301.0	121.0	13.0	13.0	
89	Charleston, S. C.	1783	1783	58,564	58,833	55,807	54,955	3,276.8	2,406.4	870.4			
90	Portland, Me.	1832	1863	57,824	58,571	50,145	36,425	14,825.1	13,790.7	1,034.4			
91	Terre Haute, Ind.	1833	1905	57,316	58,157	36,673	30,217	5,456.0	5,026.0	460.0	1,738.0	1,738.0	
92	East St. Louis, Ill.	1865	1888	56,682	58,547	29,655	15,169	7,400.0	7,378.0	22.0	4,287.0	4,287.0	
93	Holyoke, Mass.	1873	1897	56,377	57,730	45,712	35,637	10,873.0	9,711.0	1,162.0			
94	Brockton, Mass.	1881	1881	55,275	56,878	40,063	27,294	13,798.4	13,798.4				
95	Johnstown, Pa.	1889	1889	53,833	55,482	35,936	21,805	2,923.7	2,723.7	200.0	256.4	256.4	
96	Jacksonville, Fla.	1822	1887	53,608	57,699	28,429	17,201	5,920.0	(*)	(*)			
97	Oklahoma City, Okla.	1890	1891	53,273	64,205	10,037	4,151	5,390.0	5,375.0	15.0	3,300.0	3,300.0	
98	Bayonne, N. J.	1869	1872	53,160	55,545	32,722	19,033	3,938.0	2,577.0	1,361.0			
99	Covington, Ky.	1834	1894	52,720	53,270	42,938	37,371	2,121.0	2,111.0	10.0	314.5	314.5	
100	South Bend, Ind.	1865	1901	52,087	53,684	35,999	21,819	6,464.7	5,192.0	1,272.7	* 3,421.8	* 3,421.8	
101	Passaic, N. J.	1873	1873	51,733	54,773	27,777	13,028	2,087.7	2,069.2	18.5	15.0	15.0	
102	Altoona, Pa.	1868	1868	51,287	52,127	38,973	30,337	2,114.6	2,114.6		423.4	423.4	
103	Mobile, Ala.	1814	1901	51,250	51,521	38,469	31,076	11,200.0	8,640.0	2,560.0	6,690.0	5,005.0	1,685.0
104	Allentown, Pa.	1867	1889	50,652	51,913	35,416	25,228	2,916.4	2,856.4	60.0	1,144.1	1,144.1	
105	Pawtucket, R. I.	1886	1886	50,142	51,622	39,231	27,633	5,725.0	5,498.0	227.0			

¹ Includes population of cities as enumerated, except as stated in footnotes.² Includes estimated population of territory annexed since 1890.³ 3,163.5 acres of land detached and 455.7 acres of land annexed.⁴ Water area includes 1,460 acres of land at times submerged.⁵ Exclusive of that part of the city area covered by the Hudson River.⁶ 618.6 acres of land annexed and 2 acres of land detached.⁷ 14 acres of land detached and 289 acres of land annexed.⁸ Not reported.⁹ Not reported separately.¹⁰ 3,424.5 acres of land annexed and 2.7 acres of land detached.

GENERAL TABLES.

83

TABLE 1.—DATE OF INCORPORATION, POPULATION, AND AREA OF CITIES HAVING AN ESTIMATED POPULATION OF OVER 30,000 ON JUNE 1, 1909—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 26.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

City number.	CITY.	DATE OF INCORPORATION AS A CITY.		POPULATION.				AREA (ACRES) JUNE 1, 1909.			AREA (ACRES) ANNEXED SINCE JUNE 1, 1900.		
		First.	Latest.	Estimated as of June 1, 1909.	Decennial census—			Total.	Land.	Water.	Total.	Land.	Water.
					April 15, 1910.	June 1, 1900. ¹	June 1, 1890. ¹						
106	Saginaw, Mich.....	1889	1908	49,929	50,510	42,345	40,322	7,897.1	7,657.1	240.0	5.9	5.9	.....
107	Canton, Ohio.....	1854	1854	48,927	50,217	30,667	26,189	5,964.0	5,929.0	35.0	1,600.0	1,600.0	.....
108	Wichita, Kans.....	1871	1886	48,806	52,450	24,671	23,553	12,260.0	12,000.0	260.0	(²)	(²)	.....
109	Springfield, Ill.....	1840	1882	48,799	51,678	34,159	24,963	4,924.2	4,924.2	.....	770.8	770.8	.....
110	Binghamton, N. Y.....	1867	1907	47,483	48,443	39,647	35,065	6,400.0	5,913.6	486.4	120.1	120.1	.....
111	Lancaster, Pa.....	1818	1818	46,715	47,227	41,459	32,011	2,560.0	2,530.0	30.0	.....	.....	.....
112	Sioux City, Iowa.....	1857	1886	46,690	47,828	33,111	37,806	28,645.0	28,020.0	625.0	.....	.....	.....
113	Little Rock, Ark.....	1831	1875	44,844	45,941	38,307	25,874	5,820.0	5,440.0	380.0	1,014.0	1,014.0	.....
114	Springfield, Ohio.....	1850	1850	44,688	46,921	38,253	31,595	5,760.0	5,670.0	100.0	.....	.....	.....
115	Atlantic City, N. J.....	1854	1902	44,613	46,150	27,838	13,595	3,060.0	2,760.0	300.0	.....	.....	.....
116	Bay City, Mich.....	1865	1907	44,492	45,166	40,747	40,820	7,071.8	6,318.8	755.0	2,995.2	2,617.6	377.6
117	Rockford, Ill.....	1852	1880	44,240	45,401	31,031	23,584	5,702.0	5,510.0	192.0	518.0	518.0	.....
118	York, Pa.....	1887	1887	43,702	44,702	33,708	20,793	2,200.0	2,165.0	35.0	795.4	795.4	.....
119	Lincoln, Nebr.....	1871	1887	43,635	44,973	40,169	26,586	4,836.5	4,836.9	2.6	635.0	635.0	.....
120	Chattanooga, Tenn.....	1851	1901	43,634	44,604	30,154	29,100	3,724.0	3,304.0	420.0	832.0	832.0	.....
121	Topeka, Kans.....	1857	1903	43,531	43,684	33,608	31,007	4,601.5	4,376.5	225.0	1,604.0	1,604.0	.....
122	Sacramento, Cal.....	1863	1893	43,330	44,696	29,282	26,356	2,890.8	2,890.8	.....	.....	.....	.....
123	Malden, Mass.....	1882	1882	43,280	44,404	33,664	23,031	3,072.0	3,060.0	12.0	.....	.....	.....
124	Haverhill, Mass.....	1870	1870	43,005	44,115	37,175	27,412	22,000.0	20,500.0	1,500.0	.....	.....	.....
125	Pueblo, Colo.....	1873	1891	42,909	44,396	28,157	24,558	7,280.0	7,190.0	90.0	124.0	124.0	.....
126	Salem, Mass.....	1836	1836	42,626	43,697	35,956	30,801	5,440.0	4,827.0	613.0	.....	.....	.....
127	New Britain, Conn.....	1871	1905	42,523	43,916	25,982	16,519	8,438.5	8,418.0	20.5	5,520.0	5,520.0	.....
128	Davenport, Iowa.....	1851	1851	42,495	43,028	35,254	26,872	5,014.0	5,014.0	.....	1.0	1.0	.....
129	McKeesport, Pa.....	1891	1891	42,032	42,694	34,227	20,741	2,240.0	2,236.8	3.2	136.9	136.9	.....
130	Wheeling, W. Va.....	1836	1907	41,396	41,641	38,878	34,522	2,050.0	1,345.0	705.0	.....	.....	.....
131	Augusta, Ga.....	1798	1798	40,899	41,040	39,441	33,300	3,042.0	2,858.0	184.0	.....	.....	.....
132	Superior, Wis.....	1889	1891	39,605	40,384	31,091	11,983	27,000.0	23,400.0	3,600.0	.....	.....	.....
133	Newton, Mass.....	1873	1902	39,280	39,806	33,587	24,379	11,406.0	11,106.0	300.0	4.0	4.0	.....
134	Dubuque, Iowa.....	1840	1840	39,065	38,494	36,297	30,311	7,680.0	7,290.0	390.0	.....	.....	.....
135	Butte, Mont.....	1879	1888	38,669	39,165	30,470	10,723	3,300.0	3,300.0	.....	2,000.0	2,000.0	.....
136	Chester, Pa.....	1866	1889	38,134	38,537	33,998	27,302	3,000.0	2,985.0	15.0	.....	.....	.....
137	Kalamazoo, Mich.....	1884	1907	37,999	39,437	24,404	17,853	5,122.0	5,031.0	91.0	.....	.....	.....
138	Montgomery, Ala.....	1837	1905	37,888	38,130	30,346	21,883	4,211.2	4,211.2	.....	1,280.0	1,280.0	.....
139	Woonsocket, R. I.....	1888	1888	37,060	38,125	28,204	20,830	5,632.0	5,532.0	100.0	.....	.....	.....
140	Galveston, Tex.....	1839	1903	36,981	36,981	37,789	29,084	4,989.2	4,989.2	.....	.....	.....	.....
141	Fitchburg, Mass.....	1872	1872	36,978	37,826	31,531	22,037	18,163.0	17,963.0	200.0	.....	.....	.....
142	Racine, Wis.....	1849	1905	36,976	38,002	29,102	21,014	2,900.0	2,900.0	60.0	.....	.....	.....
143	Elmira, N. Y.....	1864	1906	36,915	37,176	35,072	30,893	4,747.0	4,546.0	201.0	.....	.....	.....
144	Quincy, Ill.....	1839	1895	36,557	36,587	36,252	31,494	5,141.0	3,715.0	1,426.0	131.0	131.0	.....
145	Knoxville, Tenn.....	1815	1907	36,017	36,346	32,637	22,535	2,551.0	2,541.0	10.0	.....	.....	.....
146	New Castle, Pa.....	1869	1889	35,820	36,280	28,339	11,600	5,915.0	5,815.0	100.0	234.0	234.0	.....
147	Macon, Ga.....	1832	1893	35,502	40,665	23,272	22,746	3,566.5	3,516.5	50.0	873.9	873.9	.....
148	Auburn, N. Y.....	1848	1906	34,263	34,668	30,345	25,858	5,440.0	5,390.0	50.0	.....	.....	.....
149	West Hoboken, N. J.....	1888	1888	34,268	35,403	23,094	11,665	546.0	546.0	.....	.....	.....	.....
150	Joliet, Ill.....	1852	1876	34,198	34,670	29,353	23,204	2,520.0	2,430.0	90.0	.....	.....	.....
151	Taunton, Mass.....	1864	1882	33,678	34,259	31,036	25,448	31,264.0	28,320.0	2,944.0	.....	.....	.....
152	Everett, Mass.....	1892	1892	32,712	33,484	24,336	11,068	2,176.0	1,988.0	188.0	.....	.....	.....
153	Oshkosh, Wis.....	1853	1853	32,615	33,062	28,284	22,836	5,228.4	4,940.6	287.8	20.0	20.0	.....
154	Chelsea, Mass.....	1857	1894	32,452	32,452	34,072	27,909	1,440.0	1,270.0	170.0	.....	.....	.....
155	Joplin, Mo.....	1873	1900	31,935	32,073	20,023	9,943	9,600.0	9,600.0	.....	3,840.0	3,840.0	.....
156	La Crosse, Wis.....	1856	1856	30,176	30,417	28,895	25,090	5,866.5	5,330.9	535.6	.....	.....	.....
157	Newport, Ky.....	1850	1894	30,130	30,309	28,301	24,918	843.0	729.0	114.0	.....	.....	.....
158	South Omaha, Nebr.....	1886	1903	26,235	26,259	26,001	8,062	4,072.5	3,872.5	200.0	.....	.....	.....
	San Juan, P. R.....	1511	1902	47,315	48,716	32,315	(²)	3,555.6	3,555.6	.....	.....	.....	.....

¹ Includes population of cities as enumerated, except as stated in footnotes.² Not reported.³ Detached.⁴ Includes population of territory annexed since 1890.⁵ Census of 1890 inaccurate. Population for 1890 estimated as mean between that of 1880 and 1900.⁶ 294.1 acres of land annexed and 644.1 acres of land detached.⁷ 821 acres of land annexed and 17 acres of land detached.

FINANCIAL STATISTICS OF CITIES.

TABLE 2.—NET RECEIPTS FROM REVENUES AND NET PAYMENTS FOR GOVERNMENTAL COSTS, CLASSIFIED

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

City number.	CITY, AND DIVISIONS OF ITS GOVERNMENT.	NET RECEIPTS ¹ FROM REVENUES.											
		Total.	Property, business, and poll taxes.	Licenses and permits.	Special assessments.	Departmental fees, charges, and sales.	Fines and forfeits.	Escheats.	Subventions and grants.	Gifts, donations, and pension contributions.	Interest.	Rents and privileges.	Public service enterprises.
		(Table 3.)	(Table 3.)	(Table 3.)	(Table 4.)	(Table 5.)	(Table 5.)	(Table 5.)	(Table 5.)	(Table 5.)	(Table 6.)	(Table 6.)	(Table 7.)
	Grand total.....	\$671,126,290	\$424,769,125	\$47,529,245	\$57,060,503	\$13,071,645	\$3,843,414	\$10,464	\$28,052,160	\$4,743,130	\$9,802,531	\$8,817,438	\$73,426,635
	Group I.....	437,518,667	287,581,456	31,026,852	26,937,556	9,263,379	2,304,506	9,362	16,151,254	3,419,165	7,336,737	6,412,616	47,075,784
	Group II.....	118,277,901	67,696,256	8,101,535	18,658,558	1,740,870	678,466	646	5,831,617	334,557	1,299,423	1,634,805	12,301,138
	Group III.....	77,758,880	46,192,656	5,593,501	8,195,887	1,312,153	517,138	456	4,391,410	199,131	714,102	537,435	10,105,011
	Group IV.....	37,570,842	23,298,757	2,807,357	3,268,472	755,243	343,304	.....	1,677,879	790,277	452,269	232,582	3,944,702

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1900.

1	New York, N. Y.....	\$168,045,893	\$124,646,858	\$6,717,004	\$9,915,903	\$1,145,949	\$1,002,788	.....	\$1,807,896	\$512,512	\$843,679	\$1,651,032	\$19,801,372
2	Chicago, Ill.....	58,545,357	32,864,249	8,593,089	5,357,414	1,761,203	568,158	.....	340,585	197,129	1,005,675	2,431,702	5,420,153
	City corporation.....	33,051,786	10,278,566	8,592,483	5,281,692	573,274	566,128	.....	.....	79,820	211,146	2,290,147	5,178,530
	Cook County.....	4,912,216	3,866,531	.....	.....	941,084	.....	.....	.....	.....	103,714	887	.....
	School district.....	12,415,185	11,324,527	.....	.....	6,523	2,015	.....	340,585	117,309	608,442	15,784	.....
	Park commissions.....	4,485,242	4,079,707	606	75,722	188,563	.....	.....	.....	.....	76,025	84,610	.....
	Sanitary district.....	3,680,928	3,314,918	.....	.....	71,759	15	.....	.....	.....	6,348	40,265	247,623
3	Philadelphia, Pa.....	36,626,039	20,379,189	2,324,456	909,001	1,751,849	55,387	.....	2,789,871	353,160	2,191,035	120,929	5,751,162
	City corporation.....	36,558,951	20,319,204	2,324,456	909,001	1,745,085	55,387	.....	2,789,871	353,160	2,190,696	120,929	5,751,162
	Poor districts.....	67,083	59,985	.....	.....	6,764	.....	.....	.....	.....	339	.....	.....
4	St. Louis, Mo.....	19,668,156	11,773,339	1,494,824	2,578,709	492,251	107,373	\$21	283,243	140,920	402,578	393,629	2,001,269
	City corporation.....	15,649,496	8,206,208	1,494,824	2,578,709	444,272	96,371	21	.....	140,920	233,313	393,589	2,001,269
	School district.....	4,018,660	3,567,131	.....	.....	47,979	11,002	.....	283,243	.....	109,265	40	.....
5	Boston, Mass.....	30,624,527	22,469,654	1,189,737	272,092	641,001	154,037	752	9,491	1,841,054	138,313	124,307	3,784,029
6	Baltimore, Md.....	12,467,134	8,204,101	1,102,027	318,017	133,966	7,757	2,546	541,696	16,784	206,748	521,404	1,412,088
7	Cleveland, Ohio.....	13,939,639	8,377,528	1,422,471	1,522,514	552,471	25,025	1,070	248,786	66,425	415,270	102,143	1,205,927
	City corporation.....	8,466,200	3,889,745	1,410,476	1,225,849	331,276	3,540	951	.....	7,207	289,192	102,037	1,205,927
	Cuyahoga County.....	1,800,539	1,266,498	11,995	206,665	145,154	21,485	128	4,788	.....	53,720	106	.....
	School district.....	3,672,900	3,221,285	.....	.....	76,041	.....	.....	243,098	50,218	72,358	.....	.....
8	Pittsburgh, Pa.....	16,867,766	11,342,808	941,582	1,036,127	440,626	72,892	156	805,065	71,127	182,532	111,778	1,863,073
	City corporation.....	12,854,610	8,328,333	875,265	1,027,891	129,149	63,443	.....	339,815	65,023	104,142	103,266	1,818,281
	Allegheny County.....	2,236,152	1,402,485	66,317	8,236	298,909	9,449	156	364,513	6,102	33,438	1,755	44,792
	School district.....	1,777,004	1,611,990	.....	.....	12,568	.....	.....	100,737	.....	44,952	6,757	.....
9	Detroit, Mich.....	9,404,066	5,548,706	865,536	783,859	345,895	12,985	707	683,201	23,598	96,352	78,091	965,046
	City corporation.....	8,484,258	5,202,314	471,341	762,797	206,338	6,966	707	676,966	23,494	90,098	78,091	965,046
	Wayne County.....	919,808	346,392	394,195	21,062	139,557	6,019	.....	6,215	114	6,254	.....	.....
10	Buffalo, N. Y.....	9,586,616	6,499,478	683,638	842,583	167,464	33,752	85	196,024	15,271	152,322	153,102	842,897
	City corporation.....	8,447,090	5,506,321	683,638	842,583	97,827	27,350	.....	146,297	15,253	131,865	153,059	842,897
	Erie County.....	1,139,526	993,157	.....	.....	69,637	6,402	85	49,727	18	20,457	43	.....
11	San Francisco, Cal.....	10,965,000	7,068,491	1,582,036	943,257	486,257	29,650	1,486	674,194	19,683	21,071	138,875	.....
12	Cincinnati, Ohio.....	12,818,178	7,665,034	1,166,813	412,546	380,688	28,299	522	220,830	82,481	1,452,020	306,620	1,102,319
	City corporation.....	8,227,130	3,648,022	1,126,428	412,546	178,771	16,474	522	.....	57,137	1,381,463	303,448	1,102,319
	Hamilton County.....	1,676,647	1,399,547	40,385	.....	106,714	11,500	.....	4,681	5,864	14,586	3,070	.....
	School district.....	2,914,401	2,617,465	.....	.....	5,203	25	.....	216,155	19,480	55,971	102	.....
13	Milwaukee, Wis.....	7,889,700	5,210,098	740,623	715,118	174,274	38,797	.....	263,835	26,993	60,601	6,734	652,627
	City corporation.....	6,866,623	4,386,422	738,914	715,118	47,570	38,797	.....	263,835	26,993	42,025	6,731	600,218
	Milwaukee County.....	1,023,077	823,676	1,709	.....	126,704	.....	.....	.....	18,576	.....	3	52,409
14	Newark, N. J.....	9,532,625	5,349,528	624,024	894,257	317,045	22,512	.....	863,862	15,220	94,794	183,660	1,167,714
	City corporation.....	8,234,895	4,339,531	624,024	872,372	177,360	13,743	.....	784,228	15,220	58,911	181,792	1,167,714
	Essex County.....	1,297,730	1,009,997	.....	21,885	139,685	8,769	.....	79,634	.....	35,883	1,877	.....
15	New Orleans, La.....	7,167,567	5,030,711	934,967	15,304	264,639	36,114	452	196,450	22,826	71,911	74,136	520,057
16	Washington, D. C.....	13,370,404	5,151,684	644,025	420,855	207,801	108,980	1,466	6,226,219	13,982	1,770	13,565	580,051

¹ Net receipts from revenues are the net receipts from the public on revenue account.² Net payments for governmental costs are the net payments to the public for expenses, interest, and outlays.

GENERAL TABLES.

85

BY DIVISION OF THE GOVERNMENT, SOURCE OF RECEIPT, AND OBJECT OF PAYMENT: 1909.

assigned to each, see page 78. For a text discussion of this table, see page 27.]

NET PAYMENTS ² FOR GOVERNMENTAL COSTS.							EXCESS OF RECEIPTS FROM REVENUES OVER—			City number.
Total.	Expenses and interest.					Outlays.	Excess of payments for governmental costs over receipts from revenues.	Payments for governmental costs.	Payments for expenses and interest.	
	Total.	Expenses.			Interest.					
		Total.	Expenses other than of public service enterprises. (Table 8.)	Expenses of public service enterprises. (Table 9.)						
					(Table 10.)	(Table 11.)				
\$771,147,295	\$511,624,142	\$438,878,667	\$407,024,469	\$31,254,178	\$72,745,475	\$259,523,153	³ \$110,019,329	³ \$9,998,324	\$159,502,148	
506,591,138	346,754,256	296,057,847	276,908,301	19,149,546	50,696,409	159,836,882	³ 73,866,120	³ 4,793,649	90,764,411	
134,970,357	79,398,879	69,032,889	63,718,622	5,334,267	10,345,990	55,571,478	³ 19,553,208	³ 2,890,752	38,679,022	
86,977,067	57,580,594	49,690,442	44,848,731	4,841,711	7,890,152	29,396,473	³ 10,215,386	³ 997,199	20,178,286	
42,608,733	27,890,413	24,077,489	22,148,835	1,928,654	3,812,924	14,718,320	³ 6,354,615	³ 1,316,724	9,680,429	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

\$215,077,710	\$145,118,155	\$116,373,435	\$109,645,223	\$6,728,262	\$28,744,670	\$69,959,555	\$47,031,817	\$22,927,738	1
58,973,087	40,874,107	37,394,790	35,180,215	2,214,575	3,479,317	18,099,880	428,630	17,671,250	2
33,540,310	23,137,821	21,151,499	19,080,100	2,071,339	1,686,322	10,402,489	488,524	9,913,965	
5,931,215	4,653,944	4,305,218	4,305,218	.....	348,726	1,277,271	1,018,999	258,272	
11,793,031	9,297,468	9,277,541	9,277,541	.....	19,867	2,495,623	\$622,154	3,117,777	
4,147,728	2,663,725	2,181,637	2,181,637	.....	482,088	1,484,003	337,514	1,821,517	
3,561,703	1,121,209	478,895	335,659	143,236	642,314	2,440,494	119,225	2,559,719	
44,342,297	30,577,366	27,796,025	25,631,385	2,264,640	2,781,341	13,764,931	7,710,258	6,048,673	3
44,270,467	30,565,536	27,725,265	25,460,625	2,264,640	2,780,271	13,764,931	7,711,510	6,053,415	
71,830	71,830	70,760	70,760	.....	1,070	.....	4,742	4,742	
21,808,369	13,748,507	12,973,565	11,917,874	1,055,691	774,942	8,059,882	2,140,213	5,919,649	4
17,571,476	10,991,430	10,216,488	9,160,797	1,055,691	774,942	6,580,046	1,921,980	4,658,066	
4,236,893	2,757,077	2,757,077	2,757,077	.....	.....	1,479,816	218,233	1,261,583	
26,048,201	22,902,288	18,645,068	17,182,130	1,462,938	4,257,220	3,145,913	.....	4,576,326	5
15,754,150	10,070,681	8,621,775	7,703,701	918,074	1,448,906	5,683,469	3,287,016	2,396,453	6
15,135,478	9,715,108	8,346,017	7,839,563	506,454	1,369,091	5,420,370	1,195,839	4,224,531	7
8,404,832	5,778,493	4,640,225	4,133,771	506,454	1,138,270	2,626,337	.....	61,368	
2,933,491	1,109,448	1,001,568	1,001,568	.....	107,878	1,824,045	1,132,952	2,687,705	
3,797,155	2,872,167	2,704,224	2,704,224	.....	122,943	969,958	124,265	691,093	
20,160,677	12,839,905	11,238,296	10,266,358	971,938	1,601,609	7,320,772	3,292,911	845,733	
13,303,981	8,037,000	6,958,871	6,018,119	940,732	1,098,129	5,246,981	449,371	4,797,610	
3,167,136	1,910,733	1,640,916	1,609,730	31,186	269,817	1,256,403	930,984	325,419	
3,689,560	2,872,172	2,638,509	2,638,509	.....	233,663	817,388	1,912,556	1,095,168	
10,610,301	6,939,544	6,562,003	6,047,796	514,207	377,541	3,670,757	1,206,235	2,464,522	9
9,724,938	6,176,400	5,838,501	5,324,294	514,207	337,899	3,548,533	1,240,680	2,307,858	
885,363	763,144	723,502	723,502	.....	39,642	122,219	.....	156,664	
11,130,440	8,093,085	7,296,645	6,678,031	618,614	796,440	3,037,355	1,543,824	1,493,531	10
10,022,080	7,177,814	6,427,894	5,809,280	618,614	749,920	2,844,266	1,574,990	1,269,276	
1,108,360	915,271	863,751	868,751	.....	46,520	193,089	.....	224,255	
12,706,689	8,629,817	8,525,784	8,525,784	.....	104,033	4,076,872	1,741,689	2,335,183	11
14,554,382	9,359,904	7,670,090	7,181,324	488,766	1,689,814	5,194,478	1,736,204	3,458,274	12
9,701,184	6,489,681	4,937,720	4,448,954	488,766	1,551,961	3,211,503	1,474,054	1,737,449	
2,008,676	1,233,921	1,145,994	1,145,994	.....	87,927	774,755	332,029	442,726	
2,844,522	1,636,302	1,586,376	1,580,376	.....	49,926	1,208,220	.....	1,278,099	
8,705,808	5,879,910	5,455,616	5,181,340	274,278	424,294	2,825,898	816,108	2,009,790	13
7,628,520	5,083,180	4,678,176	4,445,587	232,589	405,004	2,545,340	761,897	1,783,443	
1,077,238	796,730	777,440	735,753	41,637	19,290	280,558	54,211	226,347	
10,517,557	7,929,447	6,716,126	6,392,972	323,154	1,213,321	2,588,110	984,932	1,603,178	14
8,543,422	6,796,768	5,841,707	5,518,553	323,154	955,061	1,746,654	308,527	1,438,127	
1,974,135	1,132,679	874,419	874,419	.....	258,260	841,456	676,405	165,051	
7,912,011	5,427,237	4,242,967	3,911,402	331,565	1,184,270	2,484,774	744,444	1,740,330	15
13,153,081	8,649,195	8,199,595	7,723,203	476,392	440,600	4,503,886	.....	4,721,209	16

² This amount is the total for those cities reporting an excess in this column, and not the excess for all cities whose transactions are summarized on this line.

³ Excess of payments for expenses and interest over receipts from revenues.

FINANCIAL STATISTICS OF CITIES.

TABLE 2.—NET RECEIPTS FROM REVENUES AND NET PAYMENTS FOR GOVERNMENTAL COSTS, CLASSIFIED

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

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

City number.	CITY, AND DIVISIONS OF ITS GOVERNMENT.	NET RECEIPTS ¹ FROM REVENUES.											
		Total.	Property, business, and poll taxes.	Licenses and permits.	Special assessments.	Departmental fees, charges, and sales.	Fines and forfeits.	Escheats.	Subventions and grants.	Gifts, donations, and pension contributions.	Interest.	Rents and privileges.	Public service enterprises.
		(Table 3.)	(Table 3.)	(Table 3.)	(Table 4.)	(Table 5.)	(Table 5.)	(Table 5.)	(Table 5.)	(Table 5.)	(Table 6.)	(Table 6.)	(Table 7.)
17	Minneapolis, Minn.....	\$6,280,506	\$3,961,998	\$464,328	\$893,134	\$146,024	\$39,301	.....	\$229,825	\$39,087	\$90,125	\$39,557	\$377,187
18	Los Angeles, Cal.....	8,577,799	3,441,415	717,543	2,131,943	58,439	66,147	.....	1,029,542	13,721	42,021	23,468	1,053,560
	City corporation.....	7,403,523	3,324,827	717,543	2,131,943	56,663	66,147	.....	1,029,542	13,721	17,021	22,098	1,053,660
	School district.....	1,174,276	116,588	.....	.....	1,776	.....	.....	.....	.....	25,000	1,370	.....
19	Jersey City, N. J.....	6,727,595	3,725,218	542,816	238,806	56,288	5,544	.....	783,059	8,142	13,037	96,802	1,257,883
20	Kansas City, Mo.....	6,078,836	3,164,013	535,419	1,036,303	42,087	60,243	.....	119,178	490	55,500	192,005	873,598
	City corporation.....	4,588,289	1,830,538	535,419	1,036,303	34,284	60,243	.....	119,178	490	26,234	191,180	873,598
	School district.....	1,490,547	1,333,475	.....	.....	7,803	.....	.....	.....	.....	29,266	825	.....
21	Indianapolis, Ind.....	4,627,218	2,646,422	292,684	1,130,577	61,943	22,851	\$94	283,113	14,544	29,868	106,282	38,840
	City corporation.....	3,305,586	1,634,475	292,684	1,130,577	51,712	22,851	94	283,113	6,245	25,088	103,020	38,840
	School district.....	1,321,632	1,011,947	.....	.....	10,231	.....	.....	.....	8,299	4,780	3,262	.....
22	Louisville, Ky.....	4,828,045	2,849,722	540,884	126,180	33,442	8,874	.....	291,629	38,623	148,909	32,605	757,087
23	Seattle, Wash.....	10,450,472	3,519,547	387,642	4,723,804	62,904	50,283	.....	334,933	77,128	67,197	67,537	1,109,497
	City corporation.....	9,083,982	2,547,915	387,642	4,723,804	52,979	50,283	.....	334,933	77,128	67,197	67,537	1,109,497
	School district.....	1,366,490	971,632	.....	.....	9,925	.....	.....	.....	.....	.....	.....	.....
24	Providence, R. I.....	5,060,148	3,429,227	317,349	64,319	148,188	4,901	1	32,412	21,177	101,419	205,829	735,326
25	Rochester, N. Y.....	5,361,985	3,228,959	228,020	973,414	55,953	17,742	437	82,333	24,189	65,605	57,232	628,101
	City corporation.....	5,227,301	3,094,275	228,020	973,414	55,953	17,742	437	82,333	24,189	65,605	57,232	628,101
	County supervisors' fund.....	134,684	134,684	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
26	St. Paul, Minn.....	4,250,362	2,468,254	418,129	520,950	77,066	24,057	.....	137,922	4,042	19,860	115,863	464,219
27	Denver, Colo.....	6,023,807	3,705,003	445,132	1,348,727	196,847	24,906	.....	82,981	7,368	41,124	120,085	51,634
	City corporation.....	3,893,499	1,816,383	437,697	1,348,727	71,744	19,790	.....	82,981	4,890	23,778	118,856	51,634
	Denver county.....	1,132,567	902,060	7,435	.....	122,597	5,116	.....	.....	.....	11,263	1,115	.....
	School district.....	997,741	986,560	.....	.....	2,506	.....	.....	.....	2,478	6,083	114	.....
28	Portland, Oreg.....	5,543,285	2,607,542	456,594	1,335,385	13,740	25,131	.....	356,354	5,310	28,306	35,412	679,502
	City corporation.....	3,828,598	1,364,932	456,594	1,335,385	11,505	25,131	.....	356,354	5,232	28,306	33,579	567,914
	School district.....	1,338,202	977,713	.....	.....	2,244	.....	.....	.....	58	.....	1,833	.....
	Port of Portland.....	376,485	264,897	.....	.....	.....	.....	.....	.....	.....	.....	.....	111,588
29	Columbus, Ohio.....	3,720,811	2,338,924	291,796	465,987	67,321	9,458	2	76,039	1,055	46,689	19,795	403,745
	City corporation.....	2,770,692	1,483,377	291,796	465,987	54,556	9,458	2	76,039	1,055	40,921	19,795	403,745
	School district.....	950,119	855,547	.....	.....	12,765	.....	.....	.....	.....	5,768	.....	.....
30	Toledo, Ohio.....	3,405,088	2,189,066	143,378	464,770	46,543	1,731	23	75,936	3,880	61,106	110,089	308,566
	City corporation.....	2,491,434	1,371,870	143,378	464,770	35,980	1,731	23	75,936	3,880	51,784	109,452	308,566
	School district.....	913,654	817,196	.....	.....	10,563	.....	.....	.....	.....	9,322	637	.....
31	Worcester, Mass.....	3,003,383	2,234,888	12,899	145,772	153,057	6,268	20	6,236	110	33,529	21,621	388,983
32	Atlanta, Ga.....	2,406,495	1,368,014	224,546	220,101	31,270	86,020	.....	80,226	5,000	2,228	24,221	364,869
33	Syracuse, N. Y.....	3,034,696	1,965,803	172,686	432,157	26,512	6,730	69	60,703	12,625	32,679	244	324,488
	City corporation.....	2,993,054	1,924,161	172,686	432,157	26,512	6,730	69	60,703	12,625	32,679	244	324,488
	County supervisors' fund.....	41,642	41,642	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
34	New Haven, Conn.....	2,162,257	1,741,874	189,901	53,339	34,772	19,183	.....	75,686	7,031	35,494	3,807	1,170
	City corporation.....	2,126,092	1,708,240	189,901	53,339	33,953	19,183	.....	74,289	7,031	35,494	3,492	1,170
	School district.....	27,429	25,195	.....	.....	572	.....	.....	1,397	.....	.....	265	.....
	Borough of Fairhaven, East.....	8,736	8,439	.....	.....	247	.....	.....	.....	.....	.....	60	.....
35	Scranton, Pa.....	1,576,074	955,440	267,522	203,852	5,638	17,270	.....	105,538	.....	17,648	3,166	.....
	City corporation.....	884,480	375,330	267,522	203,852	2,787	17,270	.....	105,538	.....	14,553	3,166	.....
	School districts.....	691,594	580,110	.....	.....	2,851	.....	.....	.....	.....	3,095	.....	.....
36	Paterson, N. J.....	2,036,436	1,372,258	198,990	104,445	27,181	8,214	.....	242,312	3,161	32,880	46,784	211
37	Omaha, Nebr.....	2,472,388	1,570,838	284,026	395,135	49,292	12,720	.....	68,771	3,824	24,666	62,612	504
	City corporation.....	1,777,844	1,203,799	.....	395,135	43,588	7,759	.....	35,086	2,640	18,591	61,262	504
	School district.....	694,544	367,039	274,546	.....	5,701	4,961	.....	33,685	1,184	6,075	1,350	.....
38	Fall River, Mass.....	2,034,546	1,644,470	9,018	6,714	41,382	10,813	.....	5,666	23	73,168	9,132	234,160
39	Memphis, Tenn.....	2,314,085	1,409,833	134,991	54,856	36,855	17,456	.....	203,250	1	10,649	13,492	372,702

¹ Net receipts from revenues are the net receipts from the public on revenue account.² Net payments for governmental costs are the net payments to the public for expenses, interest, and outlays.

GENERAL TABLES.

87

BY DIVISION OF THE GOVERNMENT, SOURCE OF RECEIPT, AND OBJECT OF PAYMENT: 1909—Continued.

assigned to each, see page 78. For a text discussion of this table, see page 27.]

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

NET PAYMENTS * FOR GOVERNMENTAL COSTS.							EXCESS OF RECEIPTS FROM REVENUES OVER—			City number.
Total.	Expenses and interest.					Outlays. (Table 11.)	Excess of payments for governmental costs over receipts from revenues.	Payments for governmental costs.	Payments for expenses and interest.	
	Total.	Expenses.			Interest. (Table 10.)					
		Total.	Expenses other than of public service enterprises. (Table 8.)	Expenses of public service enterprises. (Table 9.)						
\$7,420,871	\$4,576,218	\$4,169,876	\$3,989,901	\$179,915	\$406,342	\$2,844,653	\$1,140,305	\$1,704,348	17	
12,558,873	4,382,335	3,958,687	3,616,293	342,394	423,648	8,176,538	3,981,074	4,195,464	18	
11,012,358	3,064,689	2,670,161	2,327,767	342,394	394,528	7,947,669	3,608,835	4,338,834	19	
1,546,515	1,317,646	1,238,526	1,288,526	.....	29,120	228,869	372,239	* 143,370		
5,589,212	4,419,781	3,648,797	2,948,384	700,413	770,984	1,169,431	.....	\$1,138,383	2,307,814	19
6,247,181	3,763,618	3,442,823	3,107,071	335,752	320,795	2,483,563	168,345	.....	2,315,218	20
4,584,130	2,546,558	2,338,788	2,003,036	335,752	207,770	2,037,572	.....	4,159	2,041,731	21
1,663,051	1,217,060	1,104,035	1,104,035	.....	113,025	445,991	172,504	.....	273,487	
4,913,148	2,963,722	2,802,015	2,779,464	22,551	161,707	1,949,426	285,930	.....	1,663,496	21
3,664,619	1,903,258	1,786,391	1,763,840	22,551	116,867	1,761,361	359,033	.....	1,402,328	22
1,248,629	1,060,464	1,015,624	1,015,624	.....	44,840	188,065	.....	73,103	281,168	
5,993,711	3,492,851	3,021,561	2,776,353	245,208	471,290	2,500,860	1,165,666	.....	1,335,194	22
16,427,023	4,540,282	3,420,181	3,012,048	408,133	1,120,101	11,886,741	5,976,551	.....	5,910,190	23
14,625,062	3,308,668	2,311,419	1,903,256	408,133	997,249	11,316,394	5,541,080	.....	5,775,314	24
1,501,961	1,231,614	1,108,762	1,108,762	.....	122,852	570,347	435,471	.....	134,875	
4,705,878	3,763,977	3,272,477	3,079,454	193,023	491,500	941,901	.....	354,270	1,296,171	24
5,711,442	3,757,150	3,329,105	3,093,649	235,456	428,045	1,954,292	349,457	.....	1,604,835	25
5,590,300	3,636,008	3,207,903	2,972,507	235,456	428,045	1,954,292	362,999	.....	1,591,293	26
121,142	121,142	121,142	121,142	.....	.....	.....	13,542	.....	13,542	
4,590,216	3,222,479	2,757,563	2,582,588	174,975	464,918	1,367,737	339,854	.....	1,027,883	26
5,440,215	4,116,194	3,809,851	3,734,767	75,084	306,343	1,324,021	.....	583,592	1,907,613	27
3,403,252	2,249,166	1,963,839	1,888,755	75,084	285,327	1,154,086	.....	490,247	1,644,333	28
759,888	759,888	738,852	738,852	.....	21,016	.....	279,354	372,699	372,699	
1,277,095	1,107,160	1,107,160	1,107,160	.....	169,935	.....	.....	* 109,419	* 109,419	28
6,807,810	3,036,599	2,558,906	2,105,011	453,895	477,693	3,771,211	1,264,525	.....	2,506,686	28
5,087,153	1,914,482	1,485,858	1,297,380	188,478	428,624	3,172,671	1,258,555	.....	1,914,116	29
1,281,410	817,255	807,631	807,631	.....	9,624	464,161	.....	56,786	520,947	
439,241	304,862	265,417	.....	265,417	39,445	134,379	62,756	.....	71,623	29
4,227,551	2,522,818	2,069,099	1,811,185	257,914	453,719	1,704,733	506,740	.....	1,197,993	29
3,329,383	1,774,562	1,355,989	1,098,075	257,914	418,573	1,554,821	558,691	.....	998,130	30
898,168	748,256	713,110	713,110	.....	35,146	149,912	.....	51,951	201,863	
3,711,105	2,218,413	1,888,015	1,762,547	125,468	330,398	1,492,692	306,017	.....	1,186,675	30
2,614,188	1,475,796	1,173,029	1,047,561	125,468	302,767	1,138,392	422,754	.....	1,015,638	31
1,096,917	742,617	714,986	714,986	.....	27,631	354,300	183,263	.....	171,037	
3,346,832	2,406,412	2,189,337	2,092,163	97,174	217,075	940,420	343,449	.....	596,971	31
2,146,585	1,801,705	1,659,916	1,445,274	214,642	141,789	344,880	.....	259,910	604,790	32
3,884,593	2,441,947	2,074,624	1,982,283	92,361	367,323	1,442,646	849,897	.....	592,749	33
3,836,912	2,394,266	2,026,943	1,934,582	92,361	367,323	1,442,646	843,858	.....	598,788	34
47,681	47,681	47,681	47,681	.....	.....	.....	6,039	.....	* 6,039	
2,266,842	1,912,071	1,762,546	1,761,841	705	149,525	354,771	104,585	.....	250,186	34
2,235,386	1,883,572	1,734,116	1,733,411	705	149,456	351,814	109,294	.....	242,520	35
23,142	20,185	20,159	20,159	.....	26	2,957	.....	4,287	7,244	
8,314	8,314	8,271	8,271	.....	43	.....	422	.....	422	35
1,829,486	1,207,373	1,105,333	1,105,333	.....	102,040	622,113	253,412	.....	368,701	35
1,197,836	604,780	553,326	553,326	.....	51,454	593,056	313,356	.....	279,700	36
631,650	602,593	552,007	552,007	.....	50,586	29,057	.....	59,944	89,001	
1,847,972	1,533,486	1,326,605	1,325,732	873	206,881	324,486	.....	178,464	502,950	36
2,694,326	1,777,965	1,476,658	1,475,432	1,226	301,307	916,361	221,938	.....	694,423	37
1,858,397	1,154,116	886,964	885,738	1,226	267,152	704,281	80,553	.....	623,728	38
835,929	623,849	589,694	589,694	.....	34,155	212,080	141,385	.....	70,695	
2,083,348	1,624,842	1,394,161	1,299,047	95,114	230,681	458,506	48,802	.....	409,704	38
3,048,173	1,819,178	1,497,650	1,275,729	221,921	321,528	1,228,995	734,088	.....	494,907	39

* Excess of payments for expenses and interest over receipts from revenues.

FINANCIAL STATISTICS OF CITIES.

TABLE 2.—NET RECEIPTS FROM REVENUES AND NET PAYMENTS FOR GOVERNMENTAL COSTS, CLASSIFIED

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

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909—Continued.

City number.	CITY, AND DIVISIONS OF ITS GOVERNMENT.	NET RECEIPTS ¹ FROM REVENUES.											
		Total.	Property, business, and poll taxes.	Licenses and permits.	Special assess- ments.	Depart- mental fees, charges, and sales.	Fines and forfeits.	Escheats.	Subven- tions and grants.	Gifts, dona- tions, and pension contribu- tions.	Interest.	Rents and priv- ileges.	Public service enter- prises.
		(Table 3.)	(Table 3.)	(Table 3.)	(Table 4.)	(Table 5.)	(Table 5.)	(Table 5.)	(Table 5.)	(Table 5.)	(Table 6.)	(Table 6.)	(Table 7.)
40	Richmond, Va.....	\$2,597,860	\$1,519,775	\$172,481	\$74,209	\$9,023	\$14,347	.....	\$64,362	\$29,205	\$7,202	\$105,624	\$601,632
41	Oakland, Cal.....	3,119,559	1,329,904	286,050	939,124	28,908	59,298	.....	450,167	2,837	5,410	5,510	12,291
	City corporation.....	2,597,243	1,258,514	286,050	939,124	28,698	59,298	.....	450,167	2,837	4,921	5,510	12,291
	School district.....	518,861	67,935	.....	.....	270	.....	.....	.....	.....	489	.....	.....
	Sanitary districts.....	3,455	3,455	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
42	Grand Rapids, Mich.....	2,184,688	1,245,927	77,312	341,620	63,636	5,091	.....	199,370	4,462	46,287	1,009	199,374
43	Nashville, Tenn.....	1,701,494	987,205	60,068	8,398	25,892	32,660	.....	242,203	5,500	17,107	57,058	264,413
44	Lowell, Mass.....	2,101,784	1,600,325	136,569	36,858	41,589	7,060	.....	3,307	471	45,148	12,739	217,718
45	Cambridge, Mass.....	2,683,379	2,055,613	3,908	53,202	64,025	7,520	.....	4,931	918	85,541	16,860	390,863
46	Dayton, Ohio.....	1,912,760	1,358,779	88,854	134,507	34,984	6,647	.....	53,633	635	18,931	26,775	189,015
	City corporation.....	1,272,938	784,539	88,854	134,507	28,719	6,647	.....	53,633	635	13,247	26,775	189,015
	School district.....	639,822	574,240	.....	.....	6,265	.....	.....	.....	.....	5,684	.....	.....

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

47	Albany, N. Y.....	\$2,041,906	\$1,277,549	\$134,449	\$159,616	\$8,834	\$2,286	.....	\$42,715	\$9,433	\$56,136	\$424	\$350,464
48	Bridgeport, Conn.....	1,463,365	1,129,849	142,045	79,990	21,439	12,498	.....	58,135	3,972	9,950	5,384	103
49	Spokane, Wash.....	2,920,301	1,057,925	240,587	814,664	94,658	39,541	.....	172,277	10,257	7,024	10,566	472,802
	City corporation.....	2,290,841	609,322	240,587	814,664	88,133	39,541	.....	172,277	8,627	7,024	10,141	472,802
	School district.....	629,460	448,603	.....	.....	6,525	.....	.....	.....	1,630	.....	425	.....
50	Hartford, Conn.....	2,448,479	1,873,928	76,107	39,790	43,877	5,848	.....	59,667	1,245	43,341	24,234	280,442
	City corporation.....	2,145,221	1,578,860	76,107	39,790	39,245	5,848	.....	58,907	1,230	41,074	23,718	280,442
	School district.....	303,258	295,068	.....	.....	4,632	.....	.....	760	15	2,267	516	.....
51	Reading, Pa.....	1,460,484	784,000	59,506	296,728	4,460	1,344	.....	55,123	.....	1,232	230	227,861
	City corporation.....	1,151,512	561,791	59,506	296,728	2,996	1,344	.....	55,123	.....	1,066	220	227,861
	School district.....	308,972	222,209	.....	.....	1,464	.....	.....	.....	.....	166	10	.....
52	Trenton, N. J.....	1,485,718	560,118	128,450	129,250	30,079	6,280	.....	371,629	5,340	8,522	19,370	226,680
53	San Antonio, Tex.....	1,155,090	951,425	43,092	.....	16,849	12,470	\$197	106,560	6,029	836	1,226	16,406
	City corporation.....	804,442	714,681	43,092	.....	15,194	12,470	197	106,560	637	675	1,090	16,406
	School district.....	350,648	236,744	.....	.....	1,655	.....	.....	.....	5,392	161	136	.....
54	New Bedford, Mass.....	2,006,636	1,540,145	5,993	44,203	62,638	3,272	.....	4,821	.....	75,820	10,413	259,241
55	Camden, N. J.....	1,408,043	683,937	135,314	42,600	15,178	3,494	.....	261,406	576	13,344	23,113	229,081
56	Dallas, Tex.....	1,516,504	1,065,861	41,405	34,597	24,791	9,809	222	92,036	2,797	16,318	10,834	217,834
57	Salt Lake City, Utah.....	2,250,375	1,089,146	279,047	365,413	42,487	5,716	.....	222,846	4,054	2,400	9,415	229,851
	City corporation.....	1,579,242	650,463	279,047	365,413	36,917	5,716	.....	222,846	4,054	2,400	9,415	229,851
	School district.....	671,133	438,683	.....	.....	5,570	.....	.....	.....	.....	.....	.....	.....
58	Lynn, Mass.....	1,895,047	1,374,188	6,162	94,325	69,591	13,169	.....	3,610	7,093	15,254	10,205	301,450
59	Wilmington, Del.....	1,018,233	669,115	6,982	29,186	14,016	6,289	.....	34,960	97	6,836	27,646	223,086
60	Springfield, Mass.....	2,227,816	1,599,575	98,313	52,902	87,320	6,965	.....	4,011	2,750	22,724	20,053	333,203
61	Des Moines, Iowa.....	1,825,848	1,214,259	110,743	357,268	43,959	27,497	.....	36,156	442	8,032	13,689	13,803
	City corporation.....	1,228,913	663,663	110,743	357,268	34,370	27,497	.....	36,156	442	8,032	13,537	13,803
	School district.....	596,935	550,596	.....	.....	9,589	.....	.....	.....	.....	.....	162	.....
62	Lawrence, Mass.....	1,302,658	940,269	141,576	23,476	23,755	6,745	.....	3,228	1,493	3,205	7,341	151,572
63	St. Joseph, Mo.....	1,231,193	736,297	120,948	264,670	8,100	8,400	.....	72,114	739	15,196	1,410	3,310
	City corporation.....	864,645	450,394	120,948	264,670	6,835	8,400	.....	72,114	739	8,110	1,239	3,310
	School district.....	366,548	285,903	.....	.....	1,274	.....	.....	.....	.....	7,086	171	.....
64	Troy, N. Y.....	1,527,190	1,102,834	101,421	58,172	7,708	126	.....	34,215	7,333	5,942	343	209,096
	City corporation.....	1,420,005	1,004,490	101,421	58,172	7,182	108	.....	28,107	7,333	5,753	343	209,096
	School district.....	61,291	52,468	.....	.....	520	.....	.....	8,108	.....	189	.....	.....
	County supervisors' fund.....	45,894	45,876	.....	.....	.....	18	.....	.....	.....	.....	.....	.....
65	Yonkers, N. Y.....	1,910,927	1,410,344	94,577	96,776	9,399	3,027	.....	33,543	8,388	10,664	23,975	220,234

¹ Net receipts from revenues are the net receipts from the public on revenue account.² Net payments for governmental costs are the net payments to the public for expenses, interest, and outlays.

GENERAL TABLES.

89

BY DIVISION OF THE GOVERNMENT, SOURCE OF RECEIPT, AND OBJECT OF PAYMENT: 1909—Continued.

assigned to each, see page 78. For a text discussion of this table, see page 27.]

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909—Continued.

NET PAYMENTS * FOR GOVERNMENTAL COSTS.							EXCESS OF RECEIPTS FROM REVENUES OVER—			City number.
Total.	Expenses and interest.					Outlays.	Excess of payments for governmental costs over receipts from revenues.	Payments for governmental costs.	Payments for expenses and interest.	
	Total.	Expenses.			Interest.					
		Total.	Expenses other than of public service enterprises. (Table 8.)	Expenses of public service enterprises. (Table 9.)							(Table 10.)	(Table 11.)
\$3,020,490	\$1,763,638	\$1,438,297	\$1,146,955	\$291,342	\$325,341	\$1,256,852	\$422,630	.....	\$834,222	40
3,348,935	1,870,956	1,744,144	1,740,842	3,302	126,812	1,477,979	229,376	.....	1,248,603	41
2,519,200 828,743 992	1,247,189 629,775 992	1,158,169 585,975	1,154,867 585,975	3,302	82,020 43,800 992	1,279,011 198,968	309,882	\$78,043 110,914 2,463	1,357,054 110,914 2,463	
2,398,902	1,476,905	1,361,632	1,276,513	85,119	115,273	921,997	214,214	.....	707,783	42
2,172,724	1,514,928	1,262,579	1,145,651	116,928	252,349	657,796	471,230	.....	186,566	43
1,862,793	1,619,243	1,434,754	1,298,755	135,999	184,489	243,550	.....	238,991	482,541	44
2,546,237	2,147,614	1,673,803	1,569,685	104,118	473,811	398,623	.....	137,142	535,765	45
2,117,883	1,704,179	1,501,894	1,378,632	123,262	202,285	413,704	205,123	.....	208,581	46
1,516,155 601,728	1,159,987 544,192	978,942 522,952	855,680 522,952	123,262	181,045 21,240	356,168 57,636	243,217	 38,094	112,951 95,630	

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

\$2,340,864	\$1,646,020	\$1,463,048	\$1,308,299	\$154,749	\$182,972	\$694,844	\$298,958	\$395,886	47
1,458,174	1,175,303	1,108,128	1,100,562	1,566	67,175	282,871	\$5,191	288,062	48
3,940,975	1,698,735	1,408,624	1,297,313	111,311	290,111	2,242,240	1,020,674	1,221,566	49
3,022,745 918,230	1,106,931 591,804	877,592 531,032	766,281 531,032	111,311	229,339 60,772	1,915,814 326,426	731,904 288,770	1,183,910 37,656	
2,575,886	1,831,094	1,646,721	1,545,153	101,568	284,373	644,792	127,407	517,385	50
1,960,764 695,122	1,473,043 455,051	1,257,418 389,303	1,155,850 389,303	101,568	215,625 63,748	507,721 137,071	291,864	164,457 154,793	
1,467,857	908,400	783,565	707,344	76,221	124,835	559,457	7,373	552,084	51
1,164,147 303,710	609,398 299,002	501,302 282,263	425,081 282,263	76,221	108,096 16,739	554,749 4,708	12,635	542,114 9,970	
1,792,422	1,235,072	1,051,015	976,758	74,257	184,057	557,350	306,704	250,646	52
1,080,819	891,526	756,682	744,198	12,484	134,844	198,293	65,271	263,564	53
788,891 300,928	625,390 266,127	501,523 255,159	489,039 255,159	12,484	123,876 10,968	163,492 34,801	15,551 49,720	179,043 84,521	
2,122,595	1,462,458	1,207,122	1,115,706	91,416	255,336	660,137	115,959	544,178	54
1,503,689	1,269,247	1,090,574	1,008,827	81,747	178,673	234,442	95,646	138,796	55
1,610,460	909,148	788,345	713,890	74,455	120,803	701,312	93,956	607,356	56
3,087,345	1,577,245	1,333,142	1,162,493	170,649	244,103	1,510,100	836,970	673,130	57
2,333,340 754,005	1,021,473 555,772	818,057 515,085	647,408 515,085	170,649	203,416 40,687	1,311,867 198,233	754,098 82,872	557,769 115,361	
1,720,398	1,428,897	1,252,300	1,080,106	172,194	176,597	291,501	174,649	466,150	58
1,376,301	929,705	807,754	687,093	120,661	121,951	446,596	355,068	88,528	59
3,367,714	1,742,482	1,607,971	1,471,134	136,837	134,511	1,625,232	1,139,898	485,334	60
1,837,289	1,138,295	1,074,961	1,057,990	16,971	63,334	698,994	11,441	687,553	61
1,251,821 585,468	611,609 520,686	579,473 495,488	502,502 495,488	16,971	32,136 31,198	640,212 58,782	22,908	617,304 70,249	
1,466,529	1,173,258	1,071,564	995,618	75,946	101,694	293,271	163,871	129,400	62
1,299,946	798,910	701,011	699,046	1,965	97,899	501,036	68,753	432,283	63
795,711 504,235	473,956 324,954	429,000 271,951	427,095 271,951	1,965	44,896 53,003	321,755 179,281	137,687	390,689 41,594	
1,690,159	1,346,416	1,165,259	1,080,470	84,789	181,157	343,743	162,969	180,774	64
1,567,159 76,056 46,944	1,237,415 62,057 46,944	1,058,813 59,502 46,944	974,024 59,502 46,944	84,789	178,602 2,555	329,744 13,999	147,154 1,050	182,590 766 1,050	
2,729,513	1,772,030	1,493,701	1,369,682	124,019	278,329	957,483	818,586	138,897	65

* Excess of payments for expenses and interest over receipts from revenues.

FINANCIAL STATISTICS OF CITIES.

TABLE 2.—NET RECEIPTS FROM REVENUES AND NET PAYMENTS FOR GOVERNMENTAL COSTS, CLASSIFIED

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909—Continued.

City number.	CITY, AND DIVISIONS OF ITS GOVERNMENT.	NET RECEIPTS ¹ FROM REVENUES.											
		Total.	Property, business, and poll taxes.	Licenses and permits.	Special assessments.	Departmental fees, charges, and sales.	Fines and forfeits.	Escheats.	Subventions and grants.	Gifts, donations, and pension contributions.	Interest.	Rents and privileges.	Public service enterprises.
		(Table 3.)	(Table 3.)	(Table 3.)	(Table 4.)	(Table 5.)	(Table 5.)	(Table 5.)	(Table 5.)	(Table 5.)	(Table 6.)	(Table 6.)	(Table 7.)
66	Tacoma, Wash.....	\$3,106,921	\$1,035,311	\$137,677	\$1,048,569	\$34,572	\$11,912	.....	\$157,794	\$156	\$7,864	\$23,739	\$649,327
	City corporation.....	2,517,636	611,683	137,677	1,048,569	26,839	11,787	.....	156	7,864	23,734	5	649,327
	School district.....	527,133	361,476	.....	.....	7,733	125	.....	.....	.....	.....	.....	.....
	Metropolitan Park board.....	62,152	62,152	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
67	Youngstown, Ohio.....	1,259,062	673,687	145,640	224,102	8,152	7,598	\$7	28,975	87	17,800	899	152,046
	City corporation.....	925,143	376,701	145,640	224,102	7,642	7,598	7	.....	87	10,421	899	152,046
	School district.....	333,919	296,986	.....	.....	510	.....	.....	28,975	.....	7,443	.....	.....
68	Duluth, Minn.....	2,031,280	1,001,544	191,876	284,264	28,617	19,342	.....	63,350	.....	4,283	1,675	436,329
	City corporation.....	1,550,906	586,259	191,876	284,264	26,892	19,342	.....	750	.....	3,519	1,675	436,329
	School district.....	480,374	415,285	.....	.....	1,725	.....	.....	62,600	.....	764	.....	.....
69	Houston, Tex.....	1,316,047	923,628	33,032	.....	37,493	11,844	.....	102,413	25	2,456	8,802	196,264
70	Somerville, Mass.....	1,650,139	1,176,968	1,825	135,820	58,078	3,291	.....	3,796	10,133	3,058	10,115	247,055
71	Kansas City, Kans.....	1,244,074	778,207	38,859	362,425	2,129	3,523	.....	18,980	5,000	7,448	27,491	12
	City corporation.....	880,436	446,278	38,859	357,785	857	3,523	.....	1,000	.....	4,681	27,441	12
	School district.....	325,826	304,706	.....	.....	1,191	.....	.....	17,980	.....	1,949	.....	.....
	Park district.....	37,812	27,223	.....	4,640	81	.....	.....	5,000	.....	818	60	.....
72	Utica, N. Y.....	1,179,672	851,298	103,403	109,994	17,910	3,063	.....	33,804	39,200	19,055	251	1,674
73	Waterbury, Conn.....	1,166,650	747,119	95,467	45,513	8,832	12,541	.....	41,057	52	19,563	1,906	194,580
	City corporation.....	1,151,359	732,374	95,467	45,513	8,598	12,541	.....	41,057	.....	19,498	1,731	194,580
	School district.....	15,291	14,745	.....	.....	234	.....	.....	.....	52	85	175	.....
74	Elizabeth, N. J.....	999,836	511,982	97,357	85,046	14,977	1,815	.....	256,330	1,672	4,326	26,168	163
75	Schenectady, N. Y.....	1,369,364	862,658	97,663	222,411	8,879	4,655	.....	30,061	3,992	6,970	168	131,887
76	Hoboken, N. J.....	1,344,838	579,770	136,307	9,477	18,836	1,588	.....	331,628	102	3,710	16,843	246,577
77	Manchester, N. H.....	956,210	729,030	60,255	990	9,659	2,275	.....	3,707	.....	7,107	880	142,298
78	Evansville, Ind.....	1,059,857	603,290	88,654	103,212	2,026	1,004	30	91,774	1,407	9,511	13,602	145,347
	City corporation.....	742,324	382,197	88,654	103,212	1,067	1,004	30	.....	1,407	5,871	13,515	145,347
	School district.....	317,533	221,093	.....	.....	939	.....	.....	91,774	.....	3,640	87	.....
79	Birmingham, Ala.....	906,677	329,277	274,980	107,841	51,203	36,075	.....	90,194	97	8,722	7,181	1,107
80	Akron, Ohio.....	997,630	738,073	65,047	129,405	10,138	2,044	.....	31,846	292	17,564	371	2,850
	City corporation.....	686,040	459,792	65,047	129,405	6,461	2,044	.....	5,000	292	15,078	71	2,850
	School district.....	311,590	278,281	.....	.....	3,677	.....	.....	26,846	.....	2,456	300	.....
81	Norfolk, Va.....	1,341,395	772,408	292,643	1,995	17,083	1,241	.....	33,284	.....	3,377	32,542	186,822
82	Fort Worth, Tex.....	819,695	514,329	31,017	18,653	7,505	13,639	.....	55,288	81	4,140	1,481	173,562
83	Wilkes-Barre, Pa.....	697,027	534,906	69,921	24,685	4,200	5,742	.....	47,846	1,135	5,504	2,100	988
	City corporation.....	404,632	294,510	69,921	24,685	1,774	5,742	.....	.....	1,135	3,843	1,994	988
	School district.....	292,395	240,396	.....	.....	2,426	.....	.....	47,846	.....	1,621	106	.....
84	Erie, Pa.....	1,047,687	525,542	68,511	151,810	10,954	3,039	.....	56,196	2,381	15,606	820	212,822
	City corporation.....	776,693	317,064	68,511	151,810	8,476	3,039	.....	.....	2,381	14,343	628	212,822
	School district.....	270,994	208,478	.....	.....	2,478	.....	.....	56,196	.....	1,263	198	.....
85	Savannah, Ga.....	1,118,974	719,692	171,992	29,466	14,404	19,143	.....	.....	.....	8,711	.....	155,566
86	Peoria, Ill.....	1,115,132	732,731	152,308	139,816	38,102	9,758	.....	9,706	6,247	6,177	1,264	18,963
	City corporation.....	674,021	307,347	152,308	139,816	36,533	9,758	.....	.....	6,247	1,987	1,002	18,963
	School district.....	362,824	348,404	.....	.....	452	.....	.....	9,706	.....	3,910	262	.....
	Pleasure, driveway, and park district.....	78,287	70,980	.....	.....	1,027	.....	.....	.....	.....	280	.....	.....
87	Harrisburg, Pa.....	1,197,625	629,557	71,358	213,840	3,384	1,431	.....	52,749	1,843	15,411	17,750	190,302
	City corporation.....	878,418	370,773	71,358	213,840	1,405	1,431	.....	.....	1,828	9,913	17,568	190,302
	School district.....	319,207	258,784	.....	.....	1,979	.....	.....	52,749	15	5,498	182	.....
88	Fort Wayne, Ind.....	913,345	553,728	57,815	56,060	7,699	18,620	.....	81,974	1,348	12,551	632	122,918
	City corporation.....	612,412	358,643	41,721	56,060	2,402	18,620	.....	.....	1,348	10,068	632	122,918
	School district.....	300,933	195,085	16,094	.....	5,297	.....	.....	81,974	.....	2,483	.....	.....

¹ Net receipts from revenues are the net receipts from the public on revenue account.² Net payments for governmental costs are the net payments to the public for expenses, interest, and outlays.

GENERAL TABLES.

91

BY DIVISION OF THE GOVERNMENT, SOURCE OF RECEIPT, AND OBJECT OF PAYMENT: 1909—Continued.

assigned to each, see page 78. For a text discussion of this table, see page 27.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909—Continued.

NET PAYMENTS * FOR GOVERNMENTAL COSTS.							EXCESS OF RECEIPTS FROM REVENUES OVER—		City number.	
Total.	Expenses and interest.					Outlays. (Table 11.)	Excess of payments for governmental costs over receipts from revenues.	Payments for governmental costs.		Payments for expenses and interest.
	Total.	Expenses.			Interest. (Table 10.)					
		Total.	Expenses other than of public service enterprises. (Table 8.)	Expenses of public service enterprises. (Table 9.)						
\$3,703,047	\$1,666,998	\$1,321,072	\$908,192	\$412,880	\$345,926	\$2,036,049	\$596,126	\$1,439,923	66	
3,124,670	1,233,039	927,645	514,765	412,880	305,394	1,891,631	607,034	1,284,597	67	
516,121	397,429	360,404	360,404	37,025	37,025	118,692	\$11,012	129,704		
62,256	30,530	33,023	33,023	3,507	3,507	25,726	104	25,622		
1,500,768	868,765	783,629	708,306	75,323	85,136	632,003	241,706	390,297	68	
1,074,231	595,077	518,754	443,431	75,323	76,323	479,154	149,088	330,066		
426,537	273,688	264,875	264,875	8,813	8,813	152,849	92,618	60,231		
1,951,195	1,410,523	1,116,610	891,071	225,539	293,913	540,672	80,085	620,757	69	
1,485,687	1,020,045	773,592	548,053	225,539	246,453	465,642	65,219	530,861		
465,508	390,478	343,018	343,018	47,460	47,460	75,030	14,866	89,896		
1,410,502	1,019,631	777,421	706,032	71,389	242,210	390,871	94,455	296,416	70	
1,556,983	1,298,920	1,116,693	1,057,446	59,249	182,225	258,063	93,156	351,219		
1,366,716	768,962	608,247	607,730	517	160,715	597,754	122,642	475,112		
830,540	461,120	330,578	330,061	517	130,542	369,420	49,896	419,316	71	
378,836	288,560	261,519	261,519	27,041	27,041	90,276	53,010	37,266		
157,340	19,282	16,150	16,150	3,132	3,132	138,058	119,528	18,530		
1,345,626	919,477	842,067	842,067	77,410	426,149	165,954	260,195	260,195	72	
1,440,892	964,200	878,625	832,136	46,489	85,575	476,692	274,242	202,450		
1,418,849	944,905	865,357	818,868	46,489	79,548	473,944	267,490	206,454		
22,043	19,295	13,268	13,268	6,027	6,027	2,748	6,752	\$4,004	73	
994,702	732,279	613,288	612,459	829	118,991	262,423	5,134	267,557		
1,867,798	1,010,025	866,328	815,577	50,751	143,697	857,773	498,434	359,339		
1,383,924	1,236,985	1,146,757	884,881	261,876	90,228	146,939	39,086	107,853	74	
846,467	730,269	675,628	624,361	51,267	54,641	116,198	109,743	225,941		
950,634	700,467	607,258	538,593	68,665	93,209	250,167	109,223	359,390		
690,774	465,402	376,351	307,686	68,665	89,051	225,372	51,550	276,922	75	
259,860	235,065	230,907	230,907		4,158	24,795	57,673	82,468		
872,038	772,671	611,444	608,866	2,578	161,227	99,367	34,639	134,006		
1,012,592	644,537	587,840	585,591	2,249	56,697	368,055	14,962	353,093	76	
668,997	398,640	351,683	349,434	2,249	46,957	270,357	17,043	287,400		
343,595	245,897	236,157	236,157	9,740	97,698	32,005		65,693		
1,410,460	1,129,815	853,143	753,938	99,205	276,672	280,645	69,065	211,580	77	
1,208,830	723,986	648,964	436,843	212,121	75,022	484,844	389,135	95,709		
721,275	591,206	551,549	548,899	2,650	39,657	130,069	24,248	105,821		
450,760	360,637	329,970	327,320	2,650	30,667	90,123	46,128	43,995	78	
270,615	230,569	221,579	221,579		8,990	39,946	21,880	61,826		
1,149,622	639,955	605,504	531,700	73,804	34,451	509,667	101,935	407,732		
817,447	397,560	371,852	298,048	73,804	25,708	419,887	40,754	379,133	79	
332,175	242,395	233,652	233,652		8,743	89,780	61,181	28,599		
1,048,302	782,806	662,683	566,199	96,484	120,123	265,496	70,672	336,168		
1,280,549	823,102	777,803	765,136	12,667	45,299	457,447	165,417	292,030	80	
842,174	514,095	479,074	466,407	12,667	35,021	328,079	168,153	159,926		
354,714	255,801	252,756	252,756		3,045	98,913	8,110	107,023		
83,661	53,206	45,973	45,973		7,233	30,455	5,374	25,081	81	
1,361,201	734,124	643,098	570,357	72,741	91,026	627,077	163,576	463,501		
1,022,645	457,539	388,714	315,973	72,741	68,825	565,106	144,227	420,879		
338,556	276,585	254,384	254,384		22,201	61,971	19,349	42,622	82	
809,367	582,068	546,107	463,678	82,429	35,961	227,299	103,978	331,277		
489,280	340,379	316,351	233,922	82,429	24,028	148,901	123,132	272,033		
320,087	241,689	229,756	229,756		11,933	78,398	19,154	59,244	83	

* Excess of payments for expenses and interest over receipts from revenues.

FINANCIAL STATISTICS OF CITIES.

TABLE 2.—NET RECEIPTS FROM REVENUES AND NET PAYMENTS FOR GOVERNMENTAL COSTS, CLASSIFIED

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909—Continued.

City number.	CITY, AND DIVISIONS OF ITS GOVERNMENT.	NET RECEIPTS ¹ FROM REVENUES.											
		Total.	Property, business, and poll taxes.	Licenses and permits.	Special assessments.	Departmental fees, charges, and sales.	Fines and forfeits.	Escheats.	Subventions and grants.	Gifts, donations, and pension contributions.	Interest.	Rents and privileges.	Public service enterprises.
		(Table 3.)	(Table 3.)	(Table 3.)	(Table 4.)	(Table 5.)	(Table 5.)	(Table 5.)	(Table 5.)	(Table 5.)	(Table 6.)	(Table 6.)	(Table 7.)
89	Charleston, S. C.....	\$569,710	\$557,199	\$100,999	\$8,691	\$3,318	\$39,312	.....	\$127,441	\$1,547	\$25,373	\$2,138	\$3,692
	City corporation.....	754,920	510,326	100,999	8,691	3,318	39,312	.....	59,524	1,547	25,373	2,138	3,692
	School district.....	114,790	46,873	.....	.....	.....	.....	.....	67,917	.....	.....	.....	.....
90	Portland, Me.....	1,619,086	1,058,717	1,590	25,564	38,677	187	.....	68,662	7,713	52,033	13,593	352,345
	City corporation.....	1,275,345	1,031,887	1,590	25,564	38,677	187	.....	68,662	7,713	47,015	10,548	43,202
	Bridge district.....	30,123	26,830	.....	.....	.....	.....	.....	.....	.....	543	2,750	.....
	Water district.....	313,618	.....	.....	.....	.....	.....	.....	.....	.....	4,475	.....	309,143
91	Terre Haute, Ind.....	766,419	427,168	77,215	.....	8,088	3,180	.....	219,154	1,736	8,933	661	20,282
	City corporation.....	450,896	338,015	75,160	.....	5,717	3,180	.....	.....	1,612	6,269	661	20,282
	School district.....	315,523	89,153	2,055	.....	2,371	.....	.....	219,154	124	2,666	.....	.....
92	East St. Louis, Ill.....	870,494	436,286	190,705	228,269	5,728	1,705	.....	7,574	.....	.....	66	161
	City corporation.....	613,339	187,395	190,705	228,269	5,104	1,705	.....	.....	.....	.....	.....	161
	School district.....	257,155	248,891	.....	.....	624	.....	.....	7,574	.....	.....	66	.....
93	Holyoke, Mass.....	1,398,035	801,973	64,870	6,054	18,952	6,179	.....	1,663	1,625	42,605	6,047	445,067
94	Brockton, Mass.....	1,139,376	833,023	3,418	51,449	98,015	13,566	.....	3,616	.....	7,957	7,730	120,572
95	Johnstown, Pa.....	497,681	374,691	64,709	255	8,868	12,927	.....	33,767	.....	818	1,360	286
	City corporation.....	283,642	197,966	64,709	255	5,407	12,841	.....	.....	.....	818	1,360	286
	School district.....	214,239	176,925	.....	.....	3,461	86	.....	33,767	.....	.....	.....	.....
96	Jacksonville, Fla.....	1,081,944	413,588	136,569	66,989	16,910	20,486	.....	.....	.....	623	24,734	402,045
97	Oklahoma City, Okla.....	1,239,419	324,609	17,150	713,397	16,854	17,182	.....	13,807	35,000	1,767	5,172	94,481
	City corporation.....	1,076,003	175,000	17,150	713,397	16,854	17,182	.....	.....	35,000	1,767	5,172	94,481
	School district.....	163,416	149,609	.....	.....	.....	.....	.....	13,807	.....	.....	.....	.....
98	Bayonne, N. J.....	1,063,540	442,114	54,557	67,917	10,876	1,770	.....	236,590	.....	8,347	12,948	238,421
99	Covington, Ky.....	711,684	389,421	36,904	63,655	8,130	1,088	.....	71,575	.....	584	10,836	129,491
100	South Bend, Ind.....	734,772	486,764	27,164	76,125	3,688	1,056	.....	45,886	2,122	2,988	600	88,379
	City corporation.....	485,841	287,825	27,164	76,125	511	1,056	.....	.....	2,117	2,064	600	88,379
	School district.....	248,931	198,939	.....	.....	3,177	.....	.....	45,886	5	924	.....	.....
101	Passaic, N. J.....	533,867	266,797	66,571	29,310	4,838	3,309	.....	149,932	57	1,417	11,636	.....
102	Altoona, Pa.....	701,631	388,333	47,227	88,651	4,105	6,363	.....	42,465	.....	5,013	1,077	118,397
	City corporation.....	497,845	229,171	47,227	88,651	2,576	6,363	.....	.....	.....	5,013	447	118,397
	School district.....	203,786	159,162	.....	.....	1,529	.....	.....	42,465	.....	.....	630	.....
103	Mobile, Ala.....	774,588	340,850	156,012	89,933	2,968	13,315	.....	.....	119	.....	7,272	164,119
104	Allentown, Pa.....	760,230	388,807	45,270	175,566	1,065	2,513	.....	36,817	.....	2,348	120	107,724
	City corporation.....	548,543	214,747	45,270	175,566	255	2,513	.....	.....	.....	2,348	120	107,724
	School district.....	211,687	174,060	.....	.....	810	.....	.....	36,817	.....	.....	.....	.....
105	Pawtucket, R. I.....	1,061,254	676,617	52,247	14,952	17,094	3,021	.....	10,559	1,924	19,485	14,784	250,571

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

106	Saginaw, Mich.	\$1,059,107	\$536,801	\$47,535	\$162,625	\$21,521	\$2,406	.....	\$106,108	\$56,968	\$9,051	\$177	\$5,915
107	Canton, Ohio	696,811	423,754	65,219	75,233	4,993	1,030	.....	23,327	2,446	12,249	50	88,510
	City corporation.....	486,567	242,012	65,219	75,233	1,489	1,030	.....	.....	2,446	10,628	.....	88,510
	School district.....	210,244	181,742	.....	.....	3,504	.....	.....	23,327	.....	1,621	50	.....
108	Wichita, Kans.	490,177	339,519	14,281	90,028	5,638	18,223	.....	8,728	.....	2,285	14	1,461
	City corporation.....	316,156	186,144	14,281	90,028	4,521	18,223	.....	.....	.....	1,498	.....	1,461
	School district.....	164,021	153,375	.....	.....	1,117	.....	.....	8,728	.....	787	14	.....
109	Springfield, Ill.	957,479	533,396	116,104	147,080	5,216	7,427	.....	7,318	73	.....	.....	140,865
	City corporation.....	632,143	220,315	116,104	147,080	1,816	5,890	.....	.....	73	.....	.....	140,865
	School district.....	260,426	249,447	.....	.....	2,124	1,537	.....	7,318	.....	.....	.....	.....
	Pleasure, driveway, and park district.....	64,910	63,634	.....	.....	1,276	.....	.....	.....	.....	.....	.....	.....
110	Binghamton, N. Y.	772,591	528,965	39,853	22,287	13,462	2,717	.....	24,030	.....	8,705	1,118	131,434

¹ Net receipts from revenues are the net receipts from the public on revenue account.² Net payments for governmental costs are the net payments to the public for expenses, interest, and outlays.

GENERAL TABLES.

93

BY DIVISION OF THE GOVERNMENT, SOURCE OF RECEIPT, AND OBJECT OF PAYMENT: 1909—Continued.

assigned to each, see page 78. For a text discussion of this table, see page 27.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909—Continued.

NET PAYMENTS * FOR GOVERNMENTAL COSTS.							EXCESS OF RECEIPTS FROM REVENUES OVER—			City number.
Total.	Expenses and interest.					Excess of payments for governmental costs over receipts from revenues.	Payments for governmental costs.	Payments for expenses and interest.		
	Total.	Expenses.			Interest.				Outlays.	
		Total.	Expenses other than of public service enterprises. (Table 8.)	Expenses of public service enterprises. (Table 9.)							(Table 10.)	(Table 11.)
\$945,845	\$714,860	\$573,586	\$570,832	\$2,754	\$141,274	\$230,985	\$76,135	\$154,850	89	
517,644	634,570	493,296	490,542	2,754	141,274	183,074	62,724	120,350		
128,201	80,290	80,290	80,290			47,911	13,411	34,500		
1,684,127	1,301,352	1,012,989	926,358	87,631	288,363	382,775	65,041	317,734	90	
1,432,667	1,087,548	971,015	920,108	50,907	116,533	345,119	187,322	187,797		
15,805	15,805	2,718	2,718		13,087			14,318		
235,655	197,999	39,256	2,532	36,724	158,743	37,656	\$14,318 77,963	115,619		
799,580	688,541	657,423	645,156	12,267	31,118	111,039	33,161	77,878	91	
496,622	416,943	396,624	384,357	12,267	20,319	79,679	45,726	33,953		
302,953	271,598	260,799	260,799		10,799	31,360	12,565	43,925		
832,752	614,290	526,047	525,567	480	88,243	218,462	37,742	256,204	92	
552,884	409,352	338,962	338,482	480	70,390	143,532		60,455		
279,808	204,938	187,085	187,085		17,853	74,930	22,713	203,987		
1,511,676	1,142,211	1,023,887	699,410	324,477	118,324	369,465	113,641	255,824	93	
1,190,678	903,156	778,004	731,650	46,354	125,152	287,522	51,302	236,220	94	
536,343	395,571	374,968	374,423	545	20,603	140,772	38,462	102,310	95	
258,390	201,116	191,131	190,586	545	9,985	57,274		25,252		
277,933	194,455	183,837	183,837		10,618	83,498	63,714	82,526		
985,698	687,209	597,861	593,612	204,249	89,348	298,489		96,246	96	
1,578,906	524,685	461,227	410,779	50,448	63,458	1,054,221	339,487	714,734	97	
1,186,628	324,598	271,785	221,337	50,448	52,813	862,030	110,625	751,405		
392,278	200,087	189,442	189,442		10,645	192,191	228,962	36,671		
1,353,464	903,642	783,112	621,395	161,717	120,530	449,822	289,924	159,898	98	
722,474	541,197	447,604	393,627	48,977	93,593	181,277	10,790	170,487	99	
723,302	556,526	529,411	491,943	37,468	27,115	166,776		11,470	100	
470,153	336,744	319,856	282,388	37,468	16,888	133,409		15,688		
253,149	219,782	209,555	209,555		10,227	33,367	4,218	149,097		
632,948	485,709	444,796	444,796		40,913	147,239	99,081	48,158	101	
1,019,762	502,922	408,453	388,808	19,645	94,469	516,840	318,131	198,709	102	
803,700	289,741	217,081	197,436	19,645	72,660	513,959	305,855	208,104		
216,062	213,181	191,372	191,372		21,809	2,881	12,276	* 9,395		
810,634	531,515	355,191	289,782	65,409	176,324	279,119	36,046	243,073	103	
793,947	432,828	391,417	340,904	50,513	41,411	361,119	33,717	327,402	104	
561,343	251,841	228,341	177,828	50,513	23,500	309,502	12,800	296,702		
232,604	180,987	163,076	163,076		17,911	51,617	20,917	30,700		
1,183,506	868,368	671,219	607,949	63,270	197,149	315,138	122,252	192,886	106	

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

\$1,230,609	\$672,546	\$375,587	\$530,569	\$45,018	\$96,959	\$558,063	\$171,502	\$386,561	106
808,458	516,120	437,608	397,432	40,236	78,452	289,338	108,647	180,691	107
568,727	330,561	269,042	228,806	40,236	61,519	238,166	82,160	156,006	
236,731	185,559	168,626	168,626		16,933	51,172	26,487	24,685	
897,324	394,736	326,743	325,650	1,093	67,993	502,588	417,147	85,441	108
741,285	212,082	185,783	184,690	1,093	56,299	499,203	425,129	74,074	
156,039	152,654	140,960	140,960		11,694	3,385		11,367	
979,374	650,405	582,105	512,509	69,596	68,300	328,969	21,895	307,074	109
716,094	418,654	357,120	287,524	69,596	61,534	297,440	83,951	213,489	
204,044	192,926	192,279	192,279		647	11,118		67,500	
59,236	38,825	32,706	32,706		6,119	20,411		26,085	
720,964	576,130	544,340	488,090	56,250	31,790	144,834		196,461	110

* Excess of payments for expenses and interest over receipts from revenues.

FINANCIAL STATISTICS OF CITIES.

TABLE 2.—NET RECEIPTS FROM REVENUES AND NET PAYMENTS FOR GOVERNMENTAL COSTS, CLASSIFIED

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909—Continued.

City number.	CITY, AND DIVISIONS OF ITS GOVERNMENT.	NET RECEIPTS ¹ FROM REVENUES.											
		Total.	Property, business, and poll taxes.	Licenses and permits.	Special assessments.	Departmental fees, charges, and sales.	Fines and forfeits.	Escheats.	Subventions and grants.	Gifts, donations, and pension contributions.	Interest.	Rents and privileges.	Public service enterprises.
		(Table 3.)	(Table 3.)	(Table 3.)	(Table 4.)	(Table 5.)	(Table 5.)	(Table 5.)	(Table 5.)	(Table 5.)	(Table 6.)	(Table 6.)	(Table 7.)
111	Lancaster, Pa.....	\$491,475	\$269,526	\$41,892	.....	\$1,952	\$332	.....	\$39,382	\$102	\$6,827	\$3,000	\$128,432
	City corporation.....	341,928	163,415	41,892	.....	1,284	332	.....	.....	102	3,471	3,000	128,432
	School district.....	149,547	106,111	.....	.....	668	.....	.....	39,382	.....	3,356	.....	.....
112	Sioux City, Iowa.....	792,044	512,404	60,815	\$92,675	4,413	15,329	.....	15,592	.....	.....	10,825	79,991
	City corporation.....	544,284	281,971	60,815	92,675	2,678	15,329	.....	15,592	.....	.....	10,825	79,991
	School district.....	247,760	230,433	.....	.....	1,735	.....	.....	.....	.....	.....	.....	.....
113	Little Rock, Ark.....	664,823	288,343	107,473	66,058	8,917	37,465	.....	48,862	91,974	544	7,136	8,651
	City corporation.....	445,417	112,014	98,572	66,058	8,249	37,465	.....	15,416	91,974	482	7,136	8,651
	School district.....	219,406	176,329	8,901	.....	668	.....	.....	33,446	.....	62	.....	.....
114	Springfield, Ohio.....	745,939	481,142	30,096	78,399	16,645	3,699	.....	23,513	1,703	21,152	5,144	84,446
	City corporation.....	539,288	302,464	30,096	78,399	14,661	3,399	.....	1,703	18,986	5,134	84,446	.....
	School district.....	206,651	178,678	.....	.....	1,984	300	.....	23,513	2,166	10	.....	.....
115	Atlantic City, N. J.....	1,585,403	856,818	224,652	147,035	13,140	11,911	.....	127,597	.....	23,641	17,732	172,877
116	Bay City, Mich.....	724,132	420,423	39,008	66,248	2,833	359	.....	102,069	.....	7,832	2,308	83,052
117	Rockford, Ill.....	572,350	410,543	3,651	47,220	14,560	2,758	.....	6,119	68	.....	3,787	83,624
	City corporation.....	348,609	196,481	3,651	47,220	11,020	2,758	.....	6,119	68	.....	3,787	83,624
	School district.....	223,741	214,062	.....	.....	3,560	.....	.....	.....	.....	.....	.....	.....
118	York, Pa.....	415,595	323,575	29,063	6,200	1,217	786	.....	41,880	.....	5,296	7,578	.....
	City corporation.....	220,046	174,305	29,063	6,200	254	786	.....	.....	.....	2,040	7,398	.....
	School district.....	195,549	149,270	.....	.....	963	.....	.....	41,880	.....	3,256	180	.....
119	Lincoln, Nebr.....	718,196	493,431	12,716	66,789	4,842	3,721	.....	20,501	9,000	2,924	12,400	91,872
	City corporation.....	526,294	325,372	7,396	66,789	2,498	2,043	.....	6,000	9,000	2,924	12,400	91,872
	School district.....	191,902	168,059	5,320	.....	2,344	1,678	.....	14,501	.....	.....	.....	.....
120	Chattanooga, Tenn.....	645,182	381,408	74,158	39,130	30,296	8,716	.....	91,500	2,301	13,421	1,990	2,262
121	Topeka, Kans.....	802,261	475,915	14,144	183,877	8,682	12,039	.....	11,648	50	5,493	1,200	89,123
	City corporation.....	549,937	239,967	14,144	183,877	4,902	12,039	.....	11,648	50	4,595	1,240	89,123
	School district.....	252,324	235,948	.....	.....	3,780	.....	.....	.....	.....	898	50	.....
122	Sacramento, Cal.....	1,272,428	577,648	102,128	296,900	25,351	3,915	.....	104,694	720	5,300	886	154,886
	City corporation.....	1,061,757	472,615	102,128	296,900	24,407	3,915	.....	104,694	720	5,300	886	154,886
	School district.....	210,671	105,033	.....	.....	944	.....	.....	.....	.....	.....	.....	.....
123	Malden, Mass.....	900,052	659,974	1,426	33,414	55,084	1,429	.....	2,991	.....	35,918	7,009	102,207
124	Haverhill, Mass.....	845,809	572,717	51,216	18,826	44,716	3,922	.....	3,058	.....	33,587	9,594	108,173
125	Pueblo, Colo.....	947,077	506,079	103,561	79,071	3,785	8,971	.....	49,265	100	4,592	856	190,797
	City corporation.....	708,141	316,881	103,561	79,071	3,312	8,971	.....	49,265	100	4,592	856	190,797
	School district.....	238,936	189,198	.....	.....	473	.....	.....	.....	.....	.....	.....	.....
126	Salem, Mass.....	797,135	549,831	46,754	13,888	33,384	4,758	.....	5,029	10,430	15,087	6,720	111,254
127	New Britain, Conn.....	669,128	430,227	27,138	30,099	16,509	7,079	.....	23,445	3,804	8,450	14,448	107,929
128	Davenport, Iowa.....	954,964	628,518	56,610	199,252	23,984	21,348	.....	15,641	.....	6,427	1,354	1,830
	City corporation.....	705,315	408,533	56,610	199,252	11,772	21,348	.....	.....	.....	5,620	350	1,830
	School district.....	249,649	219,985	.....	.....	12,212	.....	.....	15,641	.....	807	1,004	.....
129	McKeesport, Pa.....	690,688	466,050	32,654	57,705	7,832	6,455	.....	36,304	50	13,591	369	69,678
	City corporation.....	415,689	238,512	32,654	57,705	3,290	6,455	.....	36,304	50	7,345	369	69,678
	School district.....	274,999	227,538	.....	.....	4,542	.....	.....	.....	.....	6,246	.....	.....
130	Wheeling, W. Va.....	829,136	443,726	35,020	.....	2,101	7,051	.....	28,153	.....	5,814	6,148	301,123
	City corporation.....	573,632	221,321	35,020	.....	260	7,051	.....	.....	.....	3,126	5,731	301,123
	School district.....	255,504	222,405	.....	.....	1,841	.....	.....	28,153	.....	2,688	417	.....
131	Augusta, Ga.....	603,580	322,616	73,386	9,238	23,914	5,828	.....	.....	2,211	.....	12,459	153,928
132	Superior, Wis.....	778,922	542,109	89,670	94,120	2,251	17,442	.....	23,219	3,125	5,386	1,600	.....
133	Newton, Mass.....	1,686,577	1,371,194	1,521	42,246	69,778	3,818	.....	4,430	5,090	34,932	7,617	145,951

¹ Net receipts from revenues are the net receipts from the public on revenue account.² Net payments for governmental costs are the net payments to the public for expenses, interest, and outlays.

GENERAL TABLES.

95

BY DIVISION OF THE GOVERNMENT, SOURCE OF RECEIPT, AND OBJECT OF PAYMENT: 1909—Continued.

assigned to each, see page 78. For a text discussion of this table, see page 27.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909—Continued.

NET PAYMENTS * FOR GOVERNMENTAL COSTS.							EXCESS OF RECEIPTS FROM REVENUES OVER—			City number.
Total.	Expenses and interest.					Outlays. (Table 11.)	Excess of payments for governmental costs over receipts from revenues.	Payments for governmental costs.	Payments for expenses and interest.	
	Total.	Expenses.			Interest. (Table 10.)					
		Total.	Expenses other than of public service enterprises. (Table 8.)	Expenses of public service enterprises. (Table 9.)						
\$628,343	\$444,072	\$400,009	\$322,611	\$77,898	\$44,063	\$184,271	\$136,868		\$47,403	111
413,169	293,974	262,311	184,913	77,398	31,663	119,215	71,261		47,954	112
215,154	150,098	137,698	137,698		12,400	65,056	65,607		* 551	
768,785	534,546	453,391	420,966	32,425	81,155	234,239		\$23,259	257,498	
503,702	318,601	252,486	220,061	32,425	66,115	185,101		40,582	225,683	113
265,083	215,945	200,905	200,905		15,040	49,133	17,323		31,815	
653,856	353,685	319,487	315,570	3,917	34,198	300,171		10,967	311,138	
405,811	212,982	190,959	187,042	3,917	22,023	192,829		39,606	232,435	114
248,045	140,703	128,523	128,523		12,175	107,342	28,639		78,703	
846,130	568,714	499,575	470,609	28,966	69,139	277,416	100,191		177,225	
653,089	391,533	328,427	299,461	28,966	63,106	261,556	113,801		147,755	115
193,041	177,181	171,148	171,148		6,033	15,860		13,610	29,470	
1,923,821	1,162,850	980,863	893,250	87,613	181,987	760,971	328,418		432,553	
935,009	495,003	421,893	360,945	60,948	73,110	440,006	210,877		229,129	116
602,002	451,435	419,496	377,084	42,412	31,939	150,567	29,652		120,915	117
408,344	270,801	246,438	204,026	42,412	24,363	137,543	59,735		77,808	118
193,658	180,634	173,058	173,058		7,576	13,024		30,083	43,107	
379,263	326,682	287,109	287,109		39,573	52,581		36,332	88,913	
179,882	164,817	141,014	141,014		23,803	15,065		40,164	55,229	119
199,381	161,865	146,095	146,095		15,770	37,516	3,832		33,684	
754,309	514,876	439,070	402,952	36,127	75,797	239,433	36,113		203,320	
508,238	290,102	224,230	188,103	36,127	65,872	218,136		18,056	236,192	120
246,071	224,774	214,849	214,849		9,925	21,297	54,169		* 32,872	
1,023,244	534,144	424,278	423,416	862	109,866	489,100	378,062		111,038	
817,654	529,088	417,613	382,622	34,991	111,475	288,566	15,393		273,173	121
541,123	299,117	216,138	181,147	34,991	82,979	242,006		8,814	250,820	122
276,531	229,971	201,475	201,475		28,496	46,560	24,207		22,353	
1,451,213	769,989	728,566	663,041	63,525	43,423	681,224	178,785		502,439	
1,126,400	549,329	505,906	442,381	63,525	43,423	577,071	64,643		512,428	123
324,813	220,660	220,660	220,660			104,153	114,142		* 9,989	
923,628	758,925	630,484	595,024	35,460	128,441	164,703	23,576		141,127	
967,914	666,450	582,454	554,401	28,053	83,996	301,464	122,105		179,359	124
892,374	768,538	602,496	501,826	100,670	166,042	123,836		54,703	178,539	125
631,002	570,846	416,236	315,566	100,670	154,610	60,156		77,139	137,295	126
261,372	197,692	186,260	186,260		11,432	63,680	22,436		41,244	
931,893	632,248	586,020	534,003	52,017	46,228	299,645	134,758		164,887	
1,072,599	513,531	411,056	388,385	22,671	102,475	559,068	403,471		155,597	127
965,285	625,652	597,945	597,921	24	27,707	339,633	10,321		329,312	128
720,431	388,812	373,675	373,651	24	15,137	331,619	15,116		316,503	129
244,854	236,840	224,270	224,270		12,570	8,014		4,795	12,809	
806,556	579,221	514,253	423,186	91,067	64,068	227,335	115,868		111,467	
587,704	365,773	324,158	233,091	91,067	41,615	221,931	172,015		49,916	130
218,852	213,448	190,095	190,095		23,353	6,404		56,147	61,551	
819,686	600,389	587,642	389,955	197,687	12,747	219,297		9,450	228,747	
531,793	432,148	428,524	230,837	197,687	3,624	99,645		41,839	141,484	131
287,893	168,241	159,118	159,118		9,123	119,652	32,389		87,263	
705,904	462,585	380,080	332,024	47,162	82,499	243,319	102,324		140,995	
633,896	497,440	465,937	465,937		31,503	136,456		145,026	281,482	132
1,547,080	1,284,461	1,024,397	1,001,857	22,540	260,064	262,619		139,497	402,116	133

* Excess of payments for expenses and interest over receipts from revenues.

FINANCIAL STATISTICS OF CITIES.

TABLE 2.—NET RECEIPTS FROM REVENUES AND NET PAYMENTS FOR GOVERNMENTAL COSTS, CLASSIFIED

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909—Continued.

City number.	CITY, AND DIVISIONS OF ITS GOVERNMENT.	NET RECEIPTS ¹ FROM REVENUES.											
		Total.	Property, business, and poll taxes. (Table 3.)	Licenses and permits. (Table 3.)	Special assessments. (Table 3.)	Departmental fees, charges, and sales. (Table 4.)	Fines and forfeits. (Table 5.)	Escheats. (Table 5.)	Subventions and grants. (Table 5.)	Gifts, donations, and pension contributions. (Table 5.)	Interest. (Table 6.)	Rents and privileges. (Table 6.)	Public service enterprises. (Table 7.)
134	Dubuque, Iowa.....	\$575,355	\$412,255	\$35,031	\$49,148	\$1,633	\$211	.....	\$10,536	.....	.....	\$471	\$69,170
	City corporation.....	443,209	290,895	35,031	49,148	1,451	211	.....	10,536	.....	.....	471	66,002
	School district.....	132,146	121,360	.....	.....	82	.....	.....	.....	.....	.....	.....	168
135	Butte, Mont.....	746,399	481,260	95,072	93,363	5,183	30,197	.....	26,656	.....	\$1,400	13,268	.....
	City corporation.....	527,410	289,451	95,072	93,363	4,659	30,197	.....	26,656	.....	1,400	13,268	.....
	School district.....	218,989	191,809	.....	.....	524	.....	.....	.....	.....	.....	.....	.....
136	Chester, Pa.....	353,768	272,322	26,245	15,088	3,339	831	.....	32,569	.....	2,344	.....	1,030
	City corporation.....	212,382	165,484	26,245	15,088	2,072	831	.....	32,569	.....	1,632	.....	1,030
	School district.....	141,386	106,838	.....	.....	1,267	.....	.....	.....	.....	712	.....	.....
137	Kalamazoo, Mich.....	549,862	347,264	18,552	57,748	20,376	1,666	.....	57,882	.....	1,383	95	44,896
	City corporation.....	340,430	199,636	18,552	57,748	17,307	1,666	.....	57,882	.....	530	95	44,896
	School district.....	209,432	147,628	.....	.....	3,069	.....	.....	.....	.....	853	.....	.....
138	Montgomery, Ala.....	592,923	243,164	119,610	73,872	12,973	15,461	.....	27,018	.....	1,591	4,320	94,914
139	Woonsocket, R. I.....	505,713	318,606	37,884	21,134	16,995	82	.....	9,832	.....	4,954	8,658	87,568
140	Galveston, Tex.....	840,660	464,013	27,350	13,764	69,544	6,655	.....	102,833	.....	31,982	2,524	121,995
	City corporation.....	744,364	413,828	27,350	13,764	69,544	6,655	.....	57,594	.....	31,110	2,524	121,995
	School district.....	96,296	50,185	.....	.....	.....	.....	.....	45,239	.....	872	.....	.....
141	Fitchburg, Mass.....	1,271,621	561,246	36,245	7,981	22,390	3,359	.....	1,875	\$519,309	22,370	5,386	91,460
142	Racine, Wis.....	584,162	341,758	87,013	91,416	8,238	2,092	.....	29,303	8,615	4,874	722	10,131
143	Elmira, N. Y.....	549,095	437,484	41,299	25,095	2,696	873	.....	21,140	1,953	6,275	1,453	10,827
144	Quincy, Ill.....	526,675	382,378	75,559	29,224	3,038	3,984	.....	7,870	5,473	16,175	1,755	1,219
	City corporation.....	386,434	251,063	75,559	29,224	2,071	3,984	.....	.....	5,473	16,149	1,602	1,219
	School district.....	140,241	131,315	.....	.....	967	.....	.....	7,870	.....	26	63	.....
145	Knoxville, Tenn.....	623,854	327,185	75,665	73,322	14,630	13,905	.....	58,356	.....	1,812	4,352	54,627
146	New Castle, Pa.....	449,231	328,070	22,417	57,252	7,157	3,664	.....	25,082	.....	2,175	2,662	752
	City corporation.....	276,130	184,340	22,417	57,252	3,980	3,664	.....	.....	.....	1,200	2,525	752
	School district.....	173,101	143,730	.....	.....	3,177	.....	.....	25,082	.....	975	137	.....
147	Macon, Ga.....	380,901	261,582	71,518	1,927	7,999	10,529	.....	.....	.....	4,438	11,332	11,576
148	Auburn, N. Y.....	647,539	464,440	33,649	32,642	3,685	2,557	.....	17,184	1,053	5,067	124	87,138
149	West Hoboken, N. J.....	438,228	177,470	52,432	79,092	2,246	200	.....	116,822	451	1,867	7,648	.....
150	Joliet, Ill.....	497,444	259,043	141,532	49,615	2,773	.....	.....	4,636	.....	.....	2,789	37,056
	City corporation.....	361,113	128,627	141,532	49,615	1,494	.....	.....	.....	.....	.....	2,789	37,056
	School district.....	136,331	130,416	.....	.....	1,279	.....	.....	4,636	.....	.....	.....	.....
151	Taunton, Mass.....	712,449	455,665	35,475	7,655	33,800	2,317	.....	3,542	.....	21,720	5,289	144,986
152	Everett, Mass.....	680,184	527,913	1,260	13,111	15,485	1,262	.....	3,747	1,000	1,960	4,063	109,783
153	Oshkosh, Wis.....	466,630	328,232	33,025	68,201	4,503	1,910	.....	25,520	1,107	1,863	1,145	1,124
154	Chelsea, Mass.....	727,384	546,478	3,959	6,257	18,728	3,302	.....	.....	30,000	6,300	4,968	107,402
155	Joplin, Mo.....	416,937	206,399	50,704	105,664	2,973	11,918	.....	17,253	75	4,119	.....	17,832
	City corporation.....	287,951	97,267	50,704	105,664	2,285	11,918	.....	.....	.....	2,281	.....	17,832
	School district.....	128,986	109,132	.....	.....	688	.....	.....	17,253	75	1,838	.....	.....
156	La Crosse, Wis.....	506,966	312,534	41,233	63,007	2,872	2,391	.....	23,097	1,026	10,661	462	49,683
157	Newport, Ky.....	365,078	221,012	22,661	.....	2,525	144	.....	45,709	.....	.....	165	72,862
158	South Omaha, Nebr.....	452,723	274,332	80,223	67,251	2,496	2,860	.....	14,994	.....	6,435	4,132	.....
	City corporation.....	302,215	212,402	4,123	67,251	512	1,831	.....	5,529	.....	6,435	4,132	.....
	School district.....	150,508	61,930	76,100	.....	1,984	1,029	.....	9,465	.....	.....	.....	.....
	San Juan, P. R.....	534,171	252,274	32,195	.....	25,517	4,401	.....	132,139	600	7,715	2,166	77,164

¹ Net receipts from revenues are the net receipts from the public on revenue account.² Net payments for governmental costs are the net payments to the public for expenses, interest, and outlays.

GENERAL TABLES.

97

BY DIVISION OF THE GOVERNMENT, SOURCE OF RECEIPT, AND OBJECT OF PAYMENT: 1909—Continued.

assigned to each, see page 78. For a text discussion of this table, see page 27.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909—Continued.

NET PAYMENTS * FOR GOVERNMENTAL COSTS.							EXCESS OF RECEIPTS FROM REVENUES OVER—			City number.
Total.	Expenses and interest.					Outlays. (Table 11.)	Excess of payments for governmental costs over receipts from revenues.	Payments for governmental costs.	Payments for expenses and interest.	
	Total.	Expenses.			Interest. (Table 10.)					
		Total.	Expenses other than of public service enterprises. (Table 8.)	Expenses of public service enterprises. (Table 9.)						
\$543,526	\$470,890	\$399,608	\$339,554	\$60,054	\$71,282	\$72,636	.....	\$31,829	\$104,465	134
420,026	347,845	281,523	221,469	60,054	66,322	72,181	.....	23,183	95,364	135
123,500	123,045	118,085	118,085	.....	4,960	455	.....	8,646	9,101	
950,454	701,275	652,053	652,053	.....	49,222	249,179	\$204,055	.....	45,124	135
696,460	495,464	455,626	455,626	.....	39,838	200,996	169,050	.....	31,946	136
253,994	205,811	196,427	196,427	.....	9,384	48,183	35,005	.....	13,178	
365,460	303,884	271,141	270,644	497	32,743	61,576	11,692	.....	49,884	136
233,705	172,129	149,077	148,580	497	23,052	61,576	21,323	.....	40,253	137
131,755	131,755	122,064	122,064	.....	9,691	.....	.....	9,631	9,631	
604,067	428,518	384,433	349,884	34,549	44,085	175,549	54,205	.....	121,344	137
295,458	237,214	204,024	169,475	34,549	33,190	58,274	.....	44,942	103,216	138
308,579	191,304	180,409	180,409	.....	10,895	117,275	99,147	.....	18,128	
873,145	568,815	402,981	352,180	50,801	165,834	304,330	280,222	.....	24,108	138
494,270	439,472	321,768	303,617	18,151	117,704	54,798	.....	11,443	66,241	139
913,703	673,661	493,819	445,365	48,454	179,842	240,042	73,043	.....	166,999	140
797,265	557,223	377,381	328,927	48,454	179,842	240,042	52,901	.....	187,141	141
116,438	116,438	116,438	116,438	.....	.....	.....	20,142	.....	* 20,142	
731,648	598,886	540,383	480,264	60,119	58,503	132,782	.....	539,973	672,735	141
599,754	379,341	350,823	342,743	8,080	28,518	220,413	15,592	.....	204,821	142
514,634	448,389	411,932	403,161	8,771	36,457	66,245	.....	34,461	100,706	143
409,764	325,073	285,678	284,091	1,587	39,395	84,711	.....	116,891	201,602	144
282,859	198,148	164,858	163,271	1,587	33,290	84,711	.....	103,575	188,286	145
126,925	126,925	120,820	120,820	.....	6,105	.....	.....	13,316	13,316	
2,420,516	447,181	344,508	315,656	28,850	102,675	1,973,335	1,796,662	.....	176,673	145
437,290	316,825	298,603	296,726	1,877	18,222	120,465	.....	11,941	132,406	146
279,343	161,033	149,808	147,931	1,877	11,225	118,310	3,213	.....	115,097	147
157,947	155,792	148,795	148,795	.....	6,997	2,155	.....	15,154	17,309	
333,380	312,013	280,409	271,398	9,011	31,604	21,367	.....	47,521	68,888	147
761,595	448,441	419,500	371,249	48,251	28,941	313,154	114,056	.....	199,098	148
478,927	373,215	333,159	333,159	.....	40,056	105,712	40,699	.....	65,013	149
538,864	400,383	373,770	338,055	35,715	26,613	138,481	41,420	.....	97,061	150
398,985	281,529	257,045	221,330	35,715	24,484	117,456	37,872	.....	79,584	151
139,879	118,854	116,725	116,725	.....	2,129	21,025	3,548	.....	17,477	
710,305	594,671	505,804	419,862	85,942	88,867	115,634	.....	2,144	117,778	151
630,524	539,665	443,461	416,372	27,089	96,204	90,820	.....	49,660	140,519	152
481,678	322,541	305,215	302,992	2,223	17,326	159,137	15,048	.....	144,089	153
1,162,425	602,710	489,399	464,104	25,295	113,311	559,715	435,041	.....	124,674	154
479,759	260,628	251,768	226,480	25,288	17,860	210,131	62,822	.....	147,309	155
314,394	139,820	131,741	106,433	25,288	8,079	174,574	26,443	.....	148,131	156
165,365	129,808	120,027	120,027	.....	9,781	35,557	36,379	.....	* 822	
535,534	356,343	322,739	290,563	32,176	33,604	179,191	28,568	.....	150,623	156
394,781	299,839	247,747	210,601	37,146	52,092	94,942	29,703	.....	* 65,239	157
558,537	384,293	308,218	308,218	.....	76,075	174,244	105,814	.....	68,430	158
369,010	227,873	157,573	157,573	.....	70,300	141,137	66,795	.....	74,342	159
189,527	156,420	150,645	150,645	.....	5,775	33,107	39,019	.....	* 5,912	
617,260	440,714	402,240	361,991	40,249	38,474	176,546	83,089	.....	93,457	

* Excess of payments for expenses and interest over receipts from revenues.

50054°—12—7

FINANCIAL STATISTICS OF CITIES.

TABLE 3.—NET RECEIPTS¹ FROM PROPERTY, BUSINESS, AND POLL

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

City number.	CITY.	NET RECEIPTS FROM PROPERTY, BUSINESS, AND POLL TAXES.								NET RECEIPTS FROM LICENSES AND PERMITS.		
		Total.	General property taxes.				Special property taxes.	Business taxes.	Poll taxes.	Total.	Liquor licenses and other liquor taxes.	Other business licenses.
			Total.	Original levies.	Penalties and collectors' fees.	Interest on deferred payments.						
	Grand total.....	\$424,769,125	\$409,596,593	\$404,566,833	\$4,392,404	\$637,306	\$12,111,691	\$1,812,512	\$1,248,129	\$47,529,245	\$37,445,421	\$6,812,982
	Group I.....	287,581,456	277,542,394	273,701,505	3,531,512	309,377	8,342,055	1,442,206	254,801	31,026,652	25,658,550	3,020,903
	Group II.....	67,696,256	65,819,461	65,188,559	550,028	80,874	1,455,951	115,809	305,035	8,101,535	5,970,158	1,592,631
	Group III.....	46,192,656	43,890,199	43,541,505	218,239	130,455	1,635,564	191,123	475,770	5,593,501	3,918,465	1,418,985
	Group IV.....	23,298,757	22,344,539	22,135,314	92,625	116,600	678,321	63,374	212,523	2,807,357	1,898,248	780,463

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

1	New York, N. Y.....	\$124,646,838	\$119,624,349	\$116,858,655	\$2,765,694	.....	\$4,724,893	\$297,616	.....	\$6,717,004	\$5,490,245	\$566,938
2	Chicago, Ill.....	32,864,249	32,659,808	32,517,164	142,644	.....	.....	204,441	.....	8,593,089	7,243,179	538,315
3	Philadelphia, Pa.....	20,379,189	20,227,063	19,947,243	212,243	\$67,607	.....	36,523	\$115,573	2,324,456	1,962,450	205,914
4	St. Louis, Mo.....	11,773,339	10,630,262	10,586,165	44,097	.....	\$1,096,007	47,070	.....	1,494,824	1,121,250	215,448
5	Boston, Mass.....	22,469,654	20,512,403	20,357,496	.....	154,912	1,907,594	.....	49,652	1,189,737	1,003,608	58,065
6	Baltimore, Md.....	8,204,101	7,607,634	7,475,103	45,673	86,858	452,258	144,209	.....	1,102,027	959,797	74,596
7	Cleveland, Ohio.....	8,377,528	8,375,149	8,375,149	.....	.....	2,379	.....	.....	1,422,471	1,397,899	9,309
8	Pittsburgh, Pa.....	11,342,808	11,322,475	11,246,963	75,512	.....	.....	20,333	.....	941,582	781,541	63,443
9	Detroit, Mich.....	5,548,706	5,548,706	5,507,695	41,011	.....	.....	.....	.....	865,536	807,176	29,742
10	Buffalo, N. Y.....	6,496,478	6,347,526	6,313,311	34,215	.....	129,228	22,724	.....	683,638	575,198	68,853
11	San Francisco, Cal.....	7,068,491	7,068,491	7,059,059	9,432	.....	.....	.....	.....	1,582,036	1,146,982	306,209
12	Cincinnati, Ohio.....	7,665,034	7,662,009	7,662,009	.....	.....	3,025	.....	.....	1,166,813	1,065,576	86,373
13	Milwaukee, Wis.....	5,210,098	5,167,137	5,161,169	5,968	.....	4,587	38,374	.....	740,623	420,180	273,412
14	Newark, N. J.....	5,349,528	5,267,563	5,215,982	51,581	.....	22,084	12,881	47,000	624,024	559,040	43,934
15	New Orleans, La.....	5,030,711	4,988,135	4,926,103	62,032	.....	.....	.....	42,576	934,967	630,450	283,639
16	Washington, D. C.....	5,151,684	4,533,649	4,492,239	41,410	.....	.....	618,035	.....	644,025	464,019	135,713

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

17	Minneapolis, Minn.....	\$3,961,998	\$3,866,260	\$3,866,260	.....	.....	\$59,635	\$36,103	.....	\$464,328	\$413,460	\$32,308
18	Los Angeles, Cal.....	3,441,415	3,441,415	3,441,415	.....	.....	.....	.....	.....	717,543	398,825	251,445
19	Jersey City, N. J.....	3,725,218	3,375,096	3,092,664	\$282,432	.....	339,914	8,894	\$1,324	542,816	493,661	17,146
20	Kansas City, Mo.....	3,164,013	3,119,109	3,105,855	13,254	.....	26,491	18,413	.....	535,419	315,750	169,440
21	Indianapolis, Ind.....	2,646,422	2,631,358	2,631,358	.....	.....	.....	.....	15,064	292,684	192,762	27,192
22	Louisville, Ky.....	2,849,722	2,849,722	2,829,497	20,225	.....	.....	.....	.....	540,884	358,493	143,800
23	Seattle, Wash.....	3,519,547	3,519,547	3,519,547	.....	.....	.....	.....	.....	387,642	304,830	58,353
24	Providence, R. I.....	3,429,227	3,407,566	3,396,932	.....	\$10,634	.....	105	21,556	317,349	263,600	36,964
25	Rochester, N. Y.....	3,228,859	3,135,469	3,108,355	27,114	.....	84,169	9,321	.....	228,020	203,978	14,134
26	St. Paul, Minn.....	2,408,254	2,442,652	2,437,510	5,142	.....	25,602	.....	.....	418,129	391,720	20,670
27	Denver, Colo.....	3,705,003	3,705,003	3,686,917	18,086	.....	.....	.....	.....	445,132	325,698	88,156
28	Portland, Oreg.....	2,607,542	2,607,542	2,607,542	.....	.....	.....	.....	.....	456,694	360,363	77,313
29	Columbus, Ohio.....	2,338,924	2,338,924	2,338,924	.....	.....	.....	.....	.....	291,796	247,641	13,369
30	Toledo, Ohio.....	2,189,003	2,189,006	2,189,006	.....	.....	.....	.....	.....	143,378	137,141	5,488
31	Worcester, Mass.....	2,234,888	1,898,148	1,883,916	.....	14,232	257,142	.....	79,598	12,899	3	8,412
32	Atlanta, Ga.....	1,368,014	1,326,234	1,305,428	11,208	9,598	.....	28,126	13,654	224,546	.....	221,955
33	Syracuse, N. Y.....	1,965,803	1,898,986	1,878,317	20,669	.....	59,673	7,144	.....	172,696	149,169	15,552
34	New Haven, Conn.....	1,741,674	1,682,848	1,670,973	11,875	.....	50,584	.....	.....	189,901	171,297	6,128
35	Scranton, Pa.....	955,440	914,763	901,821	12,942	.....	.....	4,077	8,442	267,522	244,396	11,861
36	Paterson, N. J.....	1,372,258	1,254,247	1,179,478	74,769	.....	108,875	3,636	5,500	198,990	171,970	13,595
37	Omaha, Nebr.....	1,570,838	1,570,838	1,541,232	29,006	.....	.....	.....	.....	284,028	200,490	14,866
38	Fall River, Mass.....	1,644,470	1,440,891	1,429,001	.....	11,890	151,987	.....	51,592	9,018	1	7,827
39	Memphis, Tenn.....	1,469,833	1,469,833	1,466,715	3,118	.....	.....	.....	.....	134,991	41,828	87,789
40	Richmond, Va.....	1,519,775	1,516,114	1,513,048	3,066	.....	.....	.....	.....	172,481	83,584	81,514
41	Oakland, Cal.....	1,329,904	1,329,904	1,329,552	352	.....	.....	.....	.....	286,050	179,240	82,506
42	Grand Rapids, Mich.....	1,245,927	1,245,927	1,238,024	7,903	.....	.....	.....	.....	77,312	56,306	15,459
43	Nashville, Tenn.....	987,205	987,205	978,938	8,267	.....	.....	.....	.....	60,068	2,000	56,057
44	Lowell, Mass.....	1,600,325	1,428,742	1,405,686	.....	23,056	134,539	.....	37,044	136,569	129,416	6,007
45	Cambridge, Mass.....	2,055,613	1,867,273	1,855,809	.....	11,464	157,340	.....	31,000	3,908	39	2,687
46	Dayton, Ohio.....	1,358,779	1,358,779	1,358,779	.....	.....	.....	.....	.....	88,834	72,497	5,638

¹ Net receipts from property, business, and poll taxes, licenses and permits, and special assessments are the gross receipts from such revenues, less receipts in error which are reported in Table 14.

GENERAL TABLES.

99

TAXES, LICENSES AND PERMITS, AND SPECIAL ASSESSMENTS: 1909.

assigned to each, see page 78. For a text discussion of this table, see page 30.]

NET RECEIPTS FROM LICENSES AND PERMITS—continued.			NET RECEIPTS FROM SPECIAL ASSESSMENTS.										City number.
Dog licenses.	General licenses.	Permits.	Total.	For outlays.					For expenses.				
				Total.	Collected as—			Special charges.	Total.	Original levies.	Penalties and collectors' fees.	Interest on deferred payments.	
					Taxes.								
					Original levies.	Penalties and collectors' fees.	Interest on deferred payments.						
\$591,151	\$1,109,928	\$1,569,763	\$57,060,503	\$55,761,042	\$51,624,093	\$1,219,446	\$1,065,375	\$1,852,128	\$1,299,461	\$1,293,339	\$5,782	\$340	
298,852	894,057	1,154,490	26,037,556	26,631,177	24,453,826	978,242	108,971	1,090,138	306,379	301,755	4,624	340	
149,852	151,782	237,112	18,658,558	17,995,106	16,924,183	184,758	597,356	283,779	663,482	662,010	1,132		
96,936	33,637	120,478	8,195,887	7,885,255	7,248,276	44,877	300,720	391,382	210,632	210,606	26		
45,511	25,452	57,653	3,268,472	3,149,504	2,997,808	11,669	58,298	81,829	118,968	118,968			

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

\$120,904	\$48,143	\$611,678	\$9,915,903	\$9,915,903	\$8,982,803	\$929,764	\$3,336						1
23,340	503,929	186,762	5,357,414	5,357,414	5,349,964	7,450							2
29,869	11,720	143,372	909,001	909,001	505,145	9,029	394,827						3
26,543	104,174	30,612	2,578,709	2,339,076	2,338,949	127		\$239,633	\$235,009	\$4,624			4
8,698	8,195		272,092	255,907	198,850		54,093	2,964	16,185	16,185			5
6,756	39,153	1,698	318,017	318,017	315,368			2,649					6
7,127	3,194	3,411	1,522,514	1,522,514	1,263,337			259,177					7
11,831	89,642		1,036,127	1,036,127	1,024,502		3,389	8,236					8
9,086	2,194	19,297	783,859	783,859	751,285	7,282	23,161	2,131					9
5,609	16,215	11,541	842,583	799,259	489,957			309,302	43,324	43,324			10
23,252	8,140	51,819	943,257	943,257	943,257								11
1,627	49,495	19,760	412,546	405,309	405,309			7,237	7,237				12
2,720	1,709	22,070	715,118	715,118	714,963	155							13
21,490	3,368	19,435	894,257	894,257	853,343	40,914							14
			15,304	15,304			15,304						15
			420,855	420,855	316,794	11,849	92,212						16

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

\$3,879	\$681	\$14,000	\$893,134	\$713,732	\$663,077	\$6,229	\$44,426	\$29,197	\$179,402	\$178,311	\$1,091		17
16,788		50,485	2,131,943	2,112,531	2,083,334				19,412	19,412			18
1,944		30,065	238,806	238,806	216,007	22,799							19
13,565	21,604	12,060	1,036,303	1,036,303	1,036,303								20
15,310	40,589	16,831	1,130,577	1,130,233	1,122,154		2,404	5,675	344	341		\$3	21
6,562	32,029		126,180	126,180	123,074			3,106					22
7,420		17,039	4,723,604	4,723,604	4,316,729	55,782	324,269	27,024					23
11,668	2,662	2,455	64,319	64,319	63,775		544						24
7,845	2,063		973,414	900,034	762,798	9,761	55,626	71,849	73,380	73,380			25
213		5,526	520,950	517,399	503,293	9,260	4,846	3,551	3,510	41			26
8,503	8,505	14,270	1,348,727	1,348,727	1,292,372	13,306	43,049						27
10,623	1,051	7,244	1,335,385	1,329,564	1,234,300		92,274	3,200	5,521	5,521			28
1,583	20,928	8,277	485,987	366,593	304,378			62,217	99,394	99,394			29
	6	743	464,770	413,582	413,582				51,188	51,188			30
3,110	1,374		145,772	104,712	49,840		2,197	52,675	41,060	40,723		337	31
1,234	1,357		220,101	135,833	131,259	296		4,278	84,268	84,268			32
4,100		2,705	432,157	387,061	355,241		31,820		45,096	45,096			33
2,263	1,346		53,339	53,339	43,013	9,087		1,239					34
4,110	1,605	5,530	203,852	203,852	192,929	10,923							35
6,203		7,222	104,445	104,445	91,087	13,358							36
			395,135	395,135	361,462	33,673							37
	1,190		6,714	6,714	6,714								38
		5,374	54,856	54,856	51,099		280	3,477					39
7,383			74,209	74,209	71,528	284	397	2,000					40
7,757		16,547	939,124	939,124	938,624			500					41
		2,056	341,620	341,620	332,522			9,098					42
3,491		2,011	8,398	8,398				8,398					43
	1,146		36,858	14,552	14,552				22,306	22,306			44
	1,146	36	53,202	16,815	16,715		100		36,387	36,387			45
1,005	8,342	1,372	134,507	132,334	132,334				2,173	2,173			46

* Includes business tax on merchants and manufacturers.

* Includes penalties and collectors' fees.

FINANCIAL STATISTICS OF CITIES.

TABLE 3.—NET RECEIPTS¹ FROM PROPERTY, BUSINESS, AND POLL

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1900.

City number.	CITY.	NET RECEIPTS FROM PROPERTY, BUSINESS, AND POLL TAXES.							NET RECEIPTS FROM LICENSES AND PERMITS.			
		Total.	General property taxes.				Special property taxes.	Business taxes.	Poll taxes.	Total.	Liquor licenses and other liquor taxes.	Other business licenses.
			Total.	Original levies.	Penalties and collectors' fees.	Interest on deferred payments.						
47	Albany, N. Y.	\$1,277,549	\$1,185,616	\$1,177,684		\$7,932	\$86,397	\$5,536		\$134,449	\$125,288	\$4,602
48	Bridgeport, Conn.	1,129,849	1,105,361	1,096,036	\$9,325		17,439		\$7,049	142,045	133,439	2,244
49	Spokane, Wash.	1,057,925	1,057,925	1,055,352	2,573					240,587	210,533	21,885
50	Hartford, Conn.	1,873,928	1,566,419	1,553,697	7,722		304,990		2,519	76,107	69,718	3,113
51	Reading, Pa.	784,000	749,005	741,004	8,001			1,095	33,000	59,506	49,600	4,317
52	Trenton, N. J.	560,118	544,235	531,339	12,896		8,205	2,678	5,000	128,450	110,194	8,472
53	San Antonio, Tex.	951,425	944,331	934,989	5,199	4,143			7,094	43,092	31,500	4,383
54	New Bedford, Mass.	1,540,145	1,283,479	1,279,114	4,365		217,208		39,458	5,903	200	4,727
55	Camden, N. J.	683,937	646,235	635,416	1,033	9,806	26,425	4,450	6,807	135,314	125,125	4,430
56	Dallas, Tex.	1,065,861	1,065,861	1,045,296	4,890	15,675				41,405	34,844	4,911
57	Salt Lake City, Utah.	1,089,146	1,079,038	1,079,038					10,108	279,047	186,280	84,984
58	Lynn, Mass.	1,374,188	1,234,539	1,214,237		20,302	97,649		42,000	6,162		4,884
59	Wilmington, Del.	669,115	668,005	662,193	5,812		1,110			6,982		1,769
60	Springfield, Mass.	1,599,575	1,370,945	1,359,703		11,242	187,830		40,800	98,313	94,006	3,362
61	Des Moines, Iowa.	1,214,259	1,214,259	1,197,167	17,092					110,743	90,299	14,746
62	Lawrence, Mass.	940,269	826,699	813,890		12,809	96,307		17,293	141,576	135,280	5,112
63	St. Joseph, Mo.	730,297	702,172	701,064	1,108		12,000	22,125		120,948	84,952	28,760
64	Troy, N. Y.	1,102,834	1,066,354	1,059,601	6,753		31,751	4,729		101,421	95,810	1,925
65	Yonkers, N. Y.	1,410,344	1,395,109	1,355,761	39,348		13,155	2,080		94,577	82,026	3,921
66	Tacoma, Wash.	1,035,311	1,035,311	1,035,311						137,677	119,294	13,385
67	Youngstown, Ohio.	673,687	673,687	673,687						145,640	137,559	2,017
68	Duluth, Minn.	1,001,544	981,040	981,040			16,409	4,095		191,876	174,865	9,067
69	Houston, Tex.	923,628	916,626	907,931		8,695			7,002	33,032	25,561	4,466
70	Somerville, Mass.	1,176,968	1,057,699	1,049,939		7,760	81,953		37,316	1,825	29	971
71	Kansas City, Kans.	778,207	772,063	772,063				6,144		38,859		34,826
72	Utica, N. Y.	851,298	788,686	785,567	3,119		58,835	3,777		103,403	96,611	3,014
73	Waterbury, Conn.	747,119	736,409	729,271	7,138		9,334		1,376	95,467	88,543	2,203
74	Elizabeth, N. J.	511,982	498,283	488,827	9,456			1,699	12,000	97,357	86,304	2,698
75	Schenectady, N. Y.	862,658	853,959	848,259	5,691		5,500	3,208		97,673	90,962	2,866
76	Hoboken, N. J.	579,770	565,417	562,416	3,001		10,471	3,161	721	136,307	126,110	5,756
77	Manchester, N. H.	729,030	569,079	565,436	3,643		129,889	3,669	26,333	60,255	53,943	2,514
78	Evansville, Ind.	603,290	598,233	598,233					5,037	88,654	71,290	7,144
79	Birmingham, Ala.	329,277	329,257	328,057	1,200				20	274,980		264,243
80	Akron, Ohio.	738,073	738,073	738,073						65,047	63,705	1,249
81	Norfolk, Va.	772,408	686,702	676,803	9,899		69,328	14,474	1,904	292,643	107,941	182,348
82	Fort Worth, Tex.	514,329	513,286	504,228	9,058				1,043	31,017	24,437	923
83	Wilkes-Barre, Pa.	534,906	507,249	505,573	1,676			3,195	24,462	69,921	56,400	8,659
84	Erie, Pa.	525,542	523,963	522,049	1,914			1,579	(1)	68,511	56,400	8,081
85	Savannah, Ga.	719,692	719,692	717,726	1,191	775				171,992		169,942
86	Peoria, Ill.	732,731	725,361	725,361				7,370		152,308	137,076	9,256
87	Harrisburg, Pa.	629,557	622,021	617,841	4,180			1,890	5,676	71,358	55,600	13,534
88	Fort Wayne, Ind.	553,728	528,115	528,115					25,613	67,815	47,909	7,355
89	Charleston, S. C.	557,199	537,437	536,468	969			19,762		100,999		100,776
90	Portland, Me.	1,058,717	966,733	963,900		2,833		64,981	27,000	1,590		968
91	Terre Haute, Ind.	427,168	423,750	423,750					3,418	77,215	67,841	3,821
92	East St. Louis, Ill.	436,286	431,972	431,972				4,314		190,705	155,498	31,098
93	Holyoke, Mass.	801,973	713,463	707,123		6,340	74,452		14,058	64,870	62,091	2,169
94	Brockton, Mass.	833,023	726,545	712,022		14,523	77,396		29,082	3,418		2,864
95	Johnstown, Pa.	374,891	362,012	362,012				1,357	11,522	64,709	34,320	24,101
96	Jacksonville, Fla.	413,588	413,588	404,804	8,784					136,569	68,500	67,781
97	Oklahoma City, Okla.	324,609	324,609	324,609						17,150		9,448
98	Bayonne, N. J.	442,114	442,114	428,538	13,576					54,557	50,270	1,554
99	Covington, Ky.	389,421	389,421	386,290	2,571	560				36,994	21,748	10,070
100	South Bend, Ind.	486,764	482,550	482,550					4,214	27,164	22,608	2,899
101	Passaic, N. J.	266,797	263,997	259,366	4,631		1,531		1,269	66,571	58,788	3,512
102	Altoona, Pa.	388,333	386,849	386,849				1,484		47,227	25,179	18,714
103	Mobile, Ala.	340,850	340,850	338,743	2,107					156,012		150,313
104	Allentown, Pa.	388,807	367,416	366,072	1,344			1,391	20,000	45,270	30,000	12,035
105	Pawtucket, R. I.	676,617	671,064	667,030	1,339	2,695		7	5,546	52,247	41,380	6,898

¹ Net receipts from property, business, and poll taxes, licenses and permits, and special assessments are the gross receipts from such revenues, less receipts in error which are reported in Table 14.

GENERAL TABLES.

101

TAXES, LICENSES AND PERMITS, AND SPECIAL ASSESSMENTS: 1909—Continued.

assigned to each, see page 78. For a text discussion of this table, see page 30.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

NET RECEIPTS FROM LICENSES AND PERMITS—continued.				NET RECEIPTS FROM SPECIAL ASSESSMENTS.										City number.
Dog licenses.	General licenses.	Permits.	Total.	For outlays.					For expenses.					
				Total.	Collected as—			Special charges.	Total.	Original levies.	Penalties and collectors' fees.	Interest on deferred payments.		
					Taxes.									
					Original levies.	Penalties and collectors' fees.	Interest on deferred payments.							
\$3,619	\$860	\$80	\$159,616	\$159,616	\$134,205		\$25,411		\$5,831	\$20,634	\$20,608	\$26	47	
2,245	1,035	3,032	79,990	69,356	53,525								48	
4,352	3,817		814,664	814,664	739,114		75,550						49	
2,258	915	103	39,790	21,913	21,139		774			17,877	17,877		50	
2,668		2,923	296,728	296,728	296,728								51	
6,262		3,522	129,250	129,250	112,197	\$17,053							52	
1,721		5,488											53	
	1,066		44,293	44,293	19,677		185	24,431					54	
		5,759	42,600	42,600	40,212	8	2,380						55	
1,650			34,597	34,597				34,597					56	
2,275	63	5,445	365,413	365,413	339,672		23,131	2,610					57	
	1,248	30	94,325	72,760	22,322		438	50,000	21,565	21,565			58	
2,868		2,345	29,186	29,186	29,186								59	
	945		52,902	20,801	25,880		621		26,401	26,401			60	
1,884		3,814	357,268	357,268	357,268								61	
	1,184		23,476	9,932	9,932				13,544	13,544			62	
1,730	4,135	1,371	264,670	264,670	264,638	32							63	
3,169	455	32	58,172	57,490	55,942		1,548		682	682			64	
2,638	757	5,235	96,776	96,776	90,785	5,991							65	
3,023		1,975	1,048,569	1,048,569	935,727		110,842	2,000					66	
961	2	5,101	224,102	223,042	211,205			11,837	1,060	1,060			67	
1,505		6,439	284,264	271,141	271,141				13,123	13,123			68	
582		2,423											69	
	769	56	135,820	111,265	22,352		366	88,517	24,555	24,555			70	
2,926	75	1,032	362,425	362,425	362,425								71	
													72	
3,032	746		109,994	109,926	102,068	959	6,399	500	68	68			73	
2,443		2,278	45,513	38,557	36,232	1,220		1,105	6,956	6,956			74	
3,280		5,075	85,046	85,046	80,714	4,332							75	
2,593	544	698	222,411	222,318	201,799	1,874	18,645		93	93			76	
2,338		2,103	9,477	9,477	9,274	203							77	
1,420	701	1,677	990						990	990			78	
2,836	6,844	540	103,212	97,805	97,805				5,407	5,407			79	
1,356	3,474	5,907	107,841	107,841	92,497	292	15,052						80	
	93		129,405	102,379	100,879			1,500	27,026	27,026			81	
2,354			1,995	1,995	409	401		1,185					82	
2,481		3,176	18,653	18,653				18,653					83	
162		4,700	24,685	24,685	24,412	42	231						84	
1,840		1,290	151,810	151,810	149,048			2,162					85	
2,030			29,466	29,466	25,363			4,103					86	
1,940	538	2,898	139,816	139,816	139,816								87	
1,403		821	213,840	213,840	208,926			4,914					88	
1,540		1,005	56,060	56,060	56,060			8,691					89	
223			8,691	8,691				100	19,558	19,558			90	
	622		25,564	6,006	5,906								91	
2,158		3,395											92	
2,081		2,028	228,269	228,269	206,105	215	17,753	4,196					93	
	610		6,054	6,054	6,054								94	
	554		51,449	40,356	27,006		750	12,600	11,093	11,093			95	
1,430		4,858	235	255				255					96	
283			66,989	66,989	42,356	2,772		21,861					97	
1,714		5,988	713,397	713,397	609,265			44,132					98	
914		1,810	67,917	67,917	61,197	6,720							99	
307	4,063	116	63,655	63,655	63,655								100	
		1,637	76,125	76,125	75,626		499						101	
		4,271	29,310	29,310	28,000	1,310							102	
2,040		1,294	88,651	88,651	87,215	1,436							103	
805	1,328	3,566	89,933	89,933	87,218			2,715					104	
1,152		2,083	175,566	175,566	134,208			41,358					105	
2,416	564	989	14,952	14,952	13,261	17	145	1,529					106	

* Poll taxes included with general property taxes.

FINANCIAL STATISTICS OF CITIES.

TABLE 3.—NET RECEIPTS¹ FROM PROPERTY, BUSINESS, AND POLL.

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

City number.	City.	NET RECEIPTS FROM PROPERTY, BUSINESS, AND POLL TAXES.							NET RECEIPTS FROM LICENSES AND PERMITS.			
		Total.	General property taxes.				Special property taxes.	Business taxes.	Poll taxes.	Total.	Liquor licenses and other liquor taxes.	Other business licenses.
			Total.	Original levies.	Penalties and collectors' fees.	Interest on deferred payments.						
106	Saginaw, Mich.	\$536,801	\$536,801	\$512,822	\$23,979					\$47,535	\$42,297	\$3,227
107	Canton, Ohio	423,754	423,754	423,754						65,219	62,745	670
108	Wichita, Kans.	339,519	336,470	336,470				\$3,019		14,281		5,898
109	Springfield, Ill.	533,396	531,667	531,667				1,729		116,104	106,509	7,899
110	Binghamton, N. Y.	528,965	511,026	508,228	3,398		\$15,047	2,292		39,853	35,261	2,533
111	Lancaster, Pa.	269,526	265,993	265,993				2,073	\$1,460	41,892	30,000	2,730
112	Sioux City, Iowa	512,404	512,404	512,404						60,815	54,933	5,536
113	Little Rock, Ark.	288,343	281,855	281,855					6,488	107,473	71,535	31,935
114	Springfield, Ohio	481,142	481,142	481,142						30,096	22,843	2,325
115	Atlantic City, N. J.	856,818	831,928	792,954	4,556	\$34,418	24,693		192	224,652	110,300	90,659
116	Bay City, Mich.	420,423	420,423	408,592	11,831					39,008	37,115	836
117	Rockford, Ill.	410,543	408,366	408,366				2,177		3,651		3,651
118	York, Pa.	323,573	315,354	310,763	4,591			1,021	7,200	29,063	14,000	11,855
119	Lincoln, Nebr.	493,431	484,285	484,187	103				9,136	12,716	5,324	5,509
120	Chattanooga, Tenn.	381,408	381,408	381,408						74,158	40,032	34,126
121	Topeka, Kans.	475,915	473,039	471,356	1,683				2,876	14,144		8,309
122	Sacramento, Cal.	577,648	577,648	577,502	146					102,128	65,030	34,243
123	Malden, Mass.	659,974	643,351	532,133		11,218	98,047		18,576	1,426		985
124	Haverhill, Mass.	572,717	499,933	490,201		9,732	49,532		23,232	51,216	49,107	1,647
125	Pueblo, Colo.	506,079	506,079	504,114	1,965					103,561	92,819	8,290
126	Salem, Mass.	549,831	459,174	455,601		3,573	71,485		19,172	46,754	45,020	1,298
127	New Britain, Conn.	430,227	419,284	416,701	2,583		9,310		1,633	27,138	23,490	1,863
128	Davenport, Iowa	628,518	628,518	627,664	146	708				56,610	50,094	4,251
129	McKeesport, Pa.	466,050	464,950	458,243	6,707			1,100		32,654	28,800	3,044
130	Wheeling, W. Va.	443,726	437,797	437,341	342	114		3,548	2,381	35,020	26,059	8,163
131	Augusta, Ga.	322,616	312,878	311,807	1,071			9,738		73,386		72,155
132	Superior, Wis.	542,109	536,466	536,466				5,643		89,670	77,500	11,058
133	Newton, Mass.	1,371,194	1,163,731	1,151,151		12,580	188,610		18,853	1,521	17	1,113
134	Dubuque, Iowa	412,255	412,255	410,177	2,078					35,031	32,250	1,849
135	Butte, Mont.	* 481,200	* 455,991	* 455,121	870				25,269	95,072	49,260	41,978
136	Chester, Pa.	272,322	268,658	265,665	2,993			761	2,903	26,245	18,656	4,387
137	Kalamazoo, Mich.	347,264	347,264	346,438	826					18,552	14,430	2,812
138	Montgomery, Ala.	243,164	227,256	224,618	2,638				15,908	119,610		117,631
139	Woonsocket, R. I.	313,006	317,245	314,008		3,237		2	1,359	37,894	32,412	3,746
140	Galveston, Tex.	464,013	463,979	457,241		6,738			34	27,350	18,073	707
141	Fitchburg, Mass.	561,246	501,314	495,948		5,366	49,054		10,878	36,245	34,072	1,819
142	Racine, Wis.	341,758	337,798	337,723	75			3,960		87,013	66,200	18,387
143	Elmira, N. Y.	437,484	417,386	413,896	2,740	750	18,461	1,637		41,299	38,238	1,285
144	Quincy, Ill.	382,378	382,378	382,378						75,539	71,686	1,986
145	Knoxville, Tenn.	327,185	325,948	325,812		136			1,237	75,665		73,049
146	New Castle, Pa.	328,070	327,094	323,188	3,906			976		22,417	8,400	12,043
147	Macon, Ga.	261,582	253,100	252,377	723			5,421	3,061	71,518		70,607
148	Auburn, N. Y.	464,440	453,004	448,828	4,176		10,165	1,271		33,649	31,336	979
149	West Hoboken, N. J.	177,470	176,657	170,752	5,905		12		801	52,432	50,225	1,326
150	Joliet, Ill.	259,043	256,831	256,831				2,212		141,532	136,360	3,708
151	Taunton, Mass.	455,665	387,758	366,200		1,558	70,909		16,998	35,475	34,135	1,019
152	Everett, Mass.	527,913	480,911	467,300		13,611	33,662		13,340	1,200		918
153	Oshkosh, Wis.	328,232	323,747	323,747				4,485		33,025	26,008	5,370
154	Chelsea, Mass.	546,478	500,188	487,327		12,861	33,878		12,412	3,959		2,002
155	Joplin, Mo.	206,399	196,649	185,775	874		5,431	4,319		50,704	27,323	22,510
156	La Crosse, Wis.	312,534	309,682	307,967	1,715			2,852		41,233	31,370	7,174
157	Newport, Ky.	221,012	221,012	221,012						22,661	10,854	7,962
158	South Omaha, Nebr.	274,332	274,100	274,100				232		80,223	76,100	3,396
	San Juan, P. R.	252,274	252,274	250,300	1,974					32,195		29,051

¹ Net receipts from property, business, and poll taxes, licenses and permits, and special assessments are the gross receipts from such revenues, less receipts in error which are reported in Table 14.

GENERAL TABLES.

103

TAXES, LICENSES AND PERMITS, AND SPECIAL ASSESSMENTS: 1909—Continued.

assigned to each, see page 73. For a text discussion of this table, see page 30.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

NET RECEIPTS FROM LICENSES AND PERMITS—continued.			NET RECEIPTS FROM SPECIAL ASSESSMENTS.										City number.
Dog licenses.	General licenses.	Permits.	Total.	For outlays.					For expenses.				
				Total.	Collected as—			Special charges.	Total.	Original levies.	Penalties and collectors' fees.	Interest on deferred payments.	
					Taxes.								
					Original levies.	Penalties and collectors' fees.	Interest on deferred payments.						
\$1,785		\$226	\$162,625	\$162,625	\$162,616	\$9							106
20		1,784	75,233	75,233	74,585	648							107
1,776	\$2,905	3,702	90,028	90,028	90,028								108
		1,696	147,080	147,080	143,678		\$3,402						109
1,535	519		22,287	22,287	21,752	128	407						110
		9,162											111
346			92,675	92,675	88,956		\$3,719						112
2,312		1,691	66,058	66,058	65,976	82							113
680	3,953	295	78,399	78,399	77,926		473						114
1,508		16,185	147,035	147,035	144,098		2,937						115
1,033		24	66,248	66,248	41,030	1,731		23,487					116
			47,220	47,220	46,377		843						117
665		2,543	6,200	6,200	5,492	12		696					118
831		1,052	66,789	66,789	53,512	287	11,329	1,661					119
			39,130	39,130	35,569			2,960					120
2,706	227	2,902	183,877	183,653	180,422			3,231	\$224	\$224			121
1,716		1,139	296,900	296,900	296,900								122
	407	34	33,414	22,113	22,113				11,301	11,301			123
	462		18,826	7,605	6,135			1,470	11,221	11,221			124
611	345	1,496	79,071	79,071	51,561		23,290	4,220					125
	436		13,888	7,716	4,390			3,326	6,172	6,172			126
632	443	710	30,099	24,118	18,656			4,462	5,981	5,981			127
1,815		450	199,252	199,252	199,252								128
706		104	57,705	57,705	57,705								129
670	128												130
1,231			9,238	7,320	6,847		473		1,918	1,918			131
1,112			94,120	82,730	82,730				11,390	11,390			132
	391		42,246	29,232	18,011			10,947	13,014	13,014			133
522		380	49,148	48,675	45,563		3,112		473	473			134
2,315	170	1,349	93,363	70,790	70,790				22,573	22,573			135
1,295		1,907	15,088	15,088	15,088								136
1,058	252		57,748	56,276	51,788		4,488		1,472	1,472			137
1,529	114	336	73,872	73,872	71,872			2,000					138
1,355	371		21,134	21,134	18,617		875	1,442					139
860	7,710		13,764	13,764				13,764					140
	354		7,081	4,078	2,850		121	1,107	3,903	3,903			141
2,414		12	91,416	91,031	91,031				385	385			142
75	1,701		25,085	20,569	19,108		77	1,384	4,526	4,526			143
1,887			29,224	29,224	29,224								144
		2,616	73,322	73,322	68,396		4,762	164					145
783		1,191	57,252	57,252	54,859	2,393							146
911			1,927	1,927	1,927								147
985	349		32,642	25,086	25,086				7,556	7,556			148
173		708	79,092	79,092	72,890	6,202							149
270		1,194	49,615	49,615	49,615								150
	321		7,655	3,991	1,291			2,700	3,664	3,664			151
	342		13,111	5,498	5,498				7,613	7,613			152
1,489		158	68,201	68,201	68,201								153
1,445	512		6,257	675	675				5,582	5,582			154
185		688	105,664	105,664	105,664								155
1,693		996	63,007	63,007	63,007								156
133	3,040	672											157
444		283	67,251	67,251	67,251								158
		3,144											

* Includes county subvention for schools.

FINANCIAL STATISTICS OF CITIES.

TABLE 4.—RECEIPTS FROM DEPARTMENTAL

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

City number.	CITY.	Net receipts. ¹	RECEIPTS BALANCED BY COUNTER PAYMENTS RECORDED IN CITY ACCOUNTS.		GROSS RECEIPTS.							
			Receipts in error. ²	Receipts from city departments, offices, and enterprises (service transfers). ³	Total.	Classified according to department, office, or account for which received.						
						General government.				Protection to person and property.	Health conservation and sanitation.	
						Legislative and chief executive offices.	Finance offices and accounts.	Miscellaneous general government offices and buildings.	Courts.		Health conservation.	Sanitation.
	Grand total.....	\$13,071,645	\$21,699	\$1,752,342	\$14,845,686	\$143,427	\$1,641,937	\$541,336	\$2,199,514	\$2,616,581	\$373,501	\$1,215,999
	Group I.....	9,263,379	11,838	1,248,953	10,524,170	87,917	1,511,054	426,041	2,012,521	2,062,102	230,952	705,598
	Group II.....	1,740,870	3,647	324,441	2,068,958	22,650	72,886	56,383	145,389	270,635	42,529	181,708
	Group III.....	1,312,153	5,113	100,689	1,417,955	20,303	36,458	38,917	37,498	232,810	65,221	245,303
	Group IV.....	755,243	1,101	78,259	834,603	12,557	21,539	19,995	4,106	51,034	34,799	83,390

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

1	New York, N. Y.....	\$1,145,949	.....	\$2,333	\$1,148,282	\$54,397	\$50,106	\$40,388	\$217,286	\$431,522	\$69,423	\$81,669
2	Chicago, Ill.....	1,761,203	\$600	571,938	2,333,741	2,120	824,491	27,275	388,631	534,069	43,045	193,806
3	Philadelphia, Pa.....	1,751,849	73	4,835	1,756,877	.....	54,347	305,070	278,989	264,029	15,156	51,640
4	St. Louis, Mo.....	492,251	3	101,991	594,245	8,557	46,685	2,791	188,936	123,184	2,857	337
5	Boston, Mass.....	641,001	2,808	79,589	723,398	6,578	42,929	1,269	48,089	74,150	10,442	26,227
6	Baltimore, Md.....	133,966	240	587	134,793	.....	86	2,136	751	5,071	17,205	3,766
7	Cleveland, Ohio.....	552,471	6,731	168,404	727,606	.....	142,939	4,302	82,385	42,348	834	169,385
8	Pittsburgh, Pa.....	440,626	684	69,470	510,780	956	18,519	15,657	208,790	62,778	1,652	75,000
9	Detroit, Mich.....	345,895	238	9,569	355,702	684	4,167	2,462	40,106	53,670	895	6,109
10	Buffalo, N. Y.....	167,464	22	167,486	334,950	24	2,875	670	42,332	10,569	7,209	29,393
11	San Francisco, Cal.....	486,257	.....	10,609	496,866	6,347	19,674	21,036	187,196	125,533	882	3,414
12	Cincinnati, Ohio.....	380,688	.....	188,930	569,618	.....	277,653	290	86,244	38,816	321	3,270
13	Milwaukee, Wis.....	174,274	19	6,445	180,738	2,638	808	13	17,245	28,991	581	5,027
14	Newark, N. J.....	317,045	407	.....	317,452	4,600	11,033	1,122	91,939	60,408	6,794	38,547
15	New Orleans, La.....	264,639	.....	220	264,859	30	8,772	55	70,151	103,149	52,651	7,309
16	Washington, D. C.....	207,801	13	33,913	241,727	.....	6,170	1,565	64,051	106,815	405	10,700

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

17	Minneapolis, Minn.....	\$146,024	\$193	\$874	\$147,091	\$4,046	.....	\$189	\$10,109	\$2,546	\$366	\$14,525
18	Los Angeles, Cal.....	58,439	58	117,316	175,813	30	\$93	8,214	.....	20,917	4,089	31,269
19	Jersey City, N. J.....	56,288	1,796	.....	58,084	.....	12,892	.....	16,202	13,041	410	108
20	Kansas City, Mo.....	42,087	202	7,813	50,102	11	326	.....	86	17,494	.....	430
21	Indianapolis, Ind.....	61,943	10	.....	61,953	.....	6,254	11	.....	3,843	18	293
22	Louisville, Ky.....	33,442	86	1,076	34,604	.....	103	111	.....	3,198	1,217	525
23	Seattle, Wash.....	62,904	113	50,738	113,755	.....	642	28,371	.....	13,975	1,749	.....
24	Providence, R. I.....	148,188	.....	5,480	153,668	54	6,716	1,287	14,490	35,305	732	4,328
25	Rochester, N. Y.....	55,953	35	.....	55,988	152	4,662	897	5,289	3,923	490	7,598
26	St. Paul, Minn.....	77,066	.....	3,654	80,720	1,709	.....	8	1,700	2,184	638	18,054
27	Denver, Colo.....	196,847	240	317	197,404	.....	9,136	8,482	64,626	78,387	157	18
28	Portland, Oreg.....	13,749	240	.....	14,176	.....	3,150	2,945	1,650	2,159	59	1,208
29	Columbus, Ohio.....	67,321	70	508	67,899	.....	.....	292	5,416	1,870	150	5,537
30	Toledo, Ohio.....	46,543	.....	.....	46,543	38	1,380	32	4,940	2,545	141	231
31	Worcester, Mass.....	153,057	43	19,360	172,460	1,972	4,729	1,204	.....	6,654	7,830	33,482
32	Atlanta, Ga.....	31,270	.....	64,440	95,710	6	175	218	.....	2,500	2,710	368
33	Syracuse, N. Y.....	26,512	.....	.....	26,512	.....	6,627	143	5,235	4,600	4,233	411
34	New Haven, Conn.....	34,772	.....	3,969	38,741	7,993	12	2	2,230	129	1,129	.....
35	Scranton, Pa.....	5,638	.....	.....	5,638	.....	.....	1,429	.....	393	.....	.....
36	Paterson, N. J.....	27,181	.....	.....	27,181	2,866	7	5,597	.....	825	80	49
37	Omaha, Nebr.....	49,292	205	.....	49,497	935	12	.....	.....	20,941	195	115
38	Fall River, Mass.....	41,382	12	3,624	45,018	2,380	1,279	212	.....	2,165	2,486	125
39	Memphis, Tenn.....	36,855	.....	.....	36,855	.....	1,961	.....	.....	6,931	2,200	396
40	Richmond, Va.....	9,023	.....	.....	9,023	.....	46	21	.....	1,959	52	942
41	Oakland, Cal.....	28,968	131	13,600	42,699	27	14	.....	278	353	.....	19,887
42	Grand Rapids, Mich.....	63,636	.....	10,307	73,943	171	646	407	4,963	5,593	5,324	15,523
43	Nashville, Tenn.....	25,892	.....	17,397	43,289	.....	2,128	.....	.....	6,981	100	86
44	Lowell, Mass.....	41,589	.....	818	42,407	1,007	1,075	886	.....	1,077	553	5,763
45	Cambridge, Mass.....	64,025	26	3,150	67,201	1,361	5,958	1,015	.....	2,655	4,440	13,238
46	Dayton, Ohio.....	34,984	.....	.....	34,984	.....	.....	.....	2,578	5,592	961	7,199

¹ Net receipts from departmental fees, charges, and sales are the gross receipts from such revenues, less receipts balanced by counter payments recorded in city accounts.

² For summary of all receipts in error, see page 46.

GENERAL TABLES.

105

FEES, CHARGES, AND SALES: 1909.

assigned to each, see page 78. For a text discussion of this table, see page 33.]

GROSS RECEIPTS—continued.														
Classified according to department, office, or account for which received—Continued.											Classified by revenue from which derived.			
Highways.			Charities, hospitals, and corrections.			Education.		Recreation.		Miscellaneous.	Fees.	Charges.	Sales.	City number.
Streets and sidewalks.	Bridges other than toll.	All other. ¹	Charities.	Hospitals and insane in institutions.	Prisons and reformatories.	Schools.	Libraries, art galleries, and museums.	Parks.	Other recreation. ²					
\$1,735,184	\$36,770	\$183,990	\$1,018,142	\$773,202	\$701,586	\$740,609	\$183,064	\$410,045	\$94,589	\$231,210	\$5,716,033	\$7,472,149	\$1,657,504	
1,114,417	21,446	87,597	502,238	520,574	406,294	279,762	86,493	263,682	65,284	139,898	5,010,658	4,451,938	1,061,574	
288,835	4,110	44,653	172,640	127,308	177,837	207,128	51,339	112,680	21,821	68,377	419,923	1,335,392	313,642	
188,013	9,478	20,467	224,552	15,552	72,076	157,819	27,523	15,098	6,761	3,506	193,925	1,029,615	194,415	
143,919	1,736	35,973	118,712	109,768	45,379	95,900	17,659	17,985	723	19,429	91,527	655,204	87,872	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

\$2,514	\$77		\$91,225		\$50,537	\$213		\$2,442	\$14,801	\$11,082	\$687,020	\$280,405	\$171,257	1
38,887	9,282	\$16,097	4,870	\$4,629	35,686	3,919	\$11,367	169,163	26,404	20,404	1,443,650	646,188	243,903	2
526,108	992	30	44,388	205,939	5,292	833	3,948	10			591,074	1,138,739	27,064	3
37,147		76	2,896	15,588	98,166	47,980	8,407	894	1,477	8,267	270,298	206,121	117,826	4
39,957	1,008	500	194,367	162,275	3,439	35,036	6,118	13,507	16,517	40,994	166,637	512,292	44,469	5
33,873			1,566	19,558	16,326	15,279		2,312	14,853	1,711	19,138	101,725	13,930	6
114,683	1,162	8,706	56,912		10,014	69,376	7,543	3,147	10,931	1,953	268,771	230,843	227,992	7
7,013		18,552	10,544	21	30,969	12,543	12,973			35,013	270,103	216,708	23,969	8
115,272	50	219	74,670	130	31,167	13,186	2,860	10,049			70,616	205,798	79,288	9
18,638	7,394	6,164	11,316		19,003	3,871	7,023	1,008			43,303	85,912	38,271	10
80,140			657	270	415	1,172	2,321	47,899			289,865	201,933	5,068	11
69,750		1,140	1,716	5,662	23,462	50,672	4,610	986	5,026		432,809	119,710	17,099	12
3,891	1,033	10,946	1,633	84,057	7,361	12,235	3,466	257		3,556	48,400	124,038	8,300	13
21,778		23,109	1,271	22,124	10,070	11,557	8,328	3,266	1,506		145,322	154,041	18,089	14
1,779	23		11		1,475	1,433	2,402	6,656		8,909	154,208	92,847	17,804	15
2,987	419	2,358	4,196	21	32,912	357	5,127	2,182	173	1,349	108,844	125,638	7,245	16

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

\$4,574		\$13,050	\$159	\$4,810	\$2,158	\$15,910	\$6,090	\$3,163	\$5,406		\$15,391	\$64,547	\$67,153	17
70,677	\$1,227				32,616	1,776	4,360	120		\$425	855	169,942	5,016	18
6,850				1,473		5,216	1,568	324			25,215	31,482	1,387	19
4,963				878	8,169	5,479	2,425	9,418	423		3,583	39,039	7,480	20
17,812		4,666		5,140		8,100	2,131	1,169	60	12,456	8,925	42,297	10,731	21
2,066		129	966	2,606	3,212	12,223	1,422	2,636		4,160	13,566	12,283	8,755	22
24,067			5,330			4,595	8,032	2,043		24,253	5,891	96,332	11,532	23
41,587	725	84	32,020	20		15,321		999			37,983	79,409	36,270	24
2,496		8,707	1,504	160		19,023		869		228	13,806	23,773	18,494	25
5,001	787	7,128	2,065	12,397		3,611	2,970	12,710	9,758		5,185	58,559	16,966	26
16,749			229	6,267	2,659	2,507	3,525	2,128		2,534	116,838	75,107	5,459	27
684						2,275		46			6,545	5,994	1,637	28
8,071	44				30,665	12,765				3,075	17,439	46,739	3,721	29
10,867	32				5,499	17,490	1,279	180		1,989	18,349	21,508	6,686	30
6,555		123	50,633	50,568		3,989	1,427	3,264			5,024	127,433	40,003	31
15,946		744	20	1,179	64,638	1,008	1,485	4,713			5,616	86,719	3,375	32
314			307			2,758	671	227	1,086		14,124	9,632	2,750	33
4,690	90	240	5,181			12,693	2,542	1,061	643		23,633	9,204	5,904	34
203						2,651	762				2,505	2,553	5,795	35
1,137			6,406			8,251	1,903				16,268	10,418	495	36
18,220						5,704	1,628	1,512		175	3,508	36,935	9,054	37
7,758		820	12,997	6,713		7,515	568				9,816	31,445	3,757	38
3,019		2,651		12,809		3,673	928	2,297			4,346	28,459	4,050	39
404		24	227			1,754		30	2,030	1,534	1,784	3,106	4,133	40
3,323					13,600	1,776	1,572	1,795		74	1,658	38,338	2,703	41
3,339	121	68	6,710	14,985		3,888	1,276	392		10,537	8,430	60,917	4,596	42
4,557		103		6,827	10,635	3,364	781	100	710	6,897	5,592	37,093	604	43
228		5	24,131			7,228	421	33			8,302	27,879	6,226	44
1,493	51	295	23,755	446		8,649	944	1,156	1,705	40	12,298	34,350	20,553	45
1,279	1,033	5,816			3,966	5,636	629	295			7,438	23,890	3,656	46

¹ For summary of all service transfer receipts, see page 47.

² Includes receipts for snow and ice removal, street sprinkling, street lighting, and miscellaneous highway purposes.

³ Includes receipts from playgrounds, baths, and public entertainments.

FINANCIAL STATISTICS OF CITIES.

TABLE 4.—RECEIPTS FROM DEPARTMENTAL

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

City number.	CITY.	Net receipts. ¹	RECEIPTS BALANCED BY COUNTER PAYMENTS RECORDED IN CITY ACCOUNTS.		GROSS RECEIPTS.							
			Receipts in error. ²	Receipts from city departments, offices, and enterprises (service transfers). ³	Total.	Classified according to department, office, or account for which received.						
						General government.				Protection to person and property.	Health conservation and sanitation.	
						Legislative and chief executive offices.	Finance offices and accounts.	Miscellaneous general government offices and buildings.	Courts.		Health conservation.	Sanitation.
47	Albany, N. Y.	\$8,834			\$8,834	\$153	\$541	\$370		\$3,551	\$95	
48	Bridgeport, Conn.	21,439			21,439	4,720	804			5	701	
49	Spokane, Wash.	94,658	\$29		94,687			2,263		12,577	3,120	\$61,288
50	Hartford, Conn.	43,877	28	\$330	44,235			718	\$2,629	4,043	280	4,538
51	Reading, Pa.	4,460			4,460			41		195	34	608
52	Trenton, N. J.	30,079			30,079	11	1,398		2,551	216		516
53	San Antonio, Tex.	16,849	164		17,013					11,356	95	10
54	New Bedford, Mass.	62,638	10	1,901	64,549	1,290	1,998	474		1,172	1,130	13,066
55	Camden, N. J.	15,178			15,178	290	33		6,168	320	1,717	
56	Dallas, Tex.	24,791	2,735		27,526			34		2,706	3,511	8,536
57	Salt Lake City, Utah.	42,487	44	3,122	45,653		360	9,022	6,747	7,501	502	5,154
58	Lynn, Mass.	69,591	1		69,592	1,334	2,464	37		2,197	0,256	10,243
59	Wilmington, Del.	14,016	17		14,033			1,511		437	839	1,377
60	Springfield, Mass.	87,320	560	9,816	97,696	1,436	2,591	271		1,956	4,670	12,011
61	Des Moines, Iowa.	43,959	78		44,037	12		204		22,372		715
62	Lawrence, Mass.	23,755		658	24,413	508		990		229	604	1,617
63	St. Joseph, Mo.	8,109	100	981	9,190	126		88		4,739		
64	Troy, N. Y.	7,708		17	7,725			40		1,035	49	33
65	Yonkers, N. Y.	9,399			9,399	183		95	325	1,776	37	14
66	Tacoma, Wash.	34,572	78		34,650	59		11,116	311	2,568	127	174
67	Youngstown, Ohio.	8,152			8,152	71				3,153	6	166
68	Duluth, Minn.	28,617			28,617	1,733		607	329	4,431	11,052	431
69	Houston, Tex.	37,493			37,493		2,862	1,051		9,575	10	17,197
70	Somerville, Mass.	58,078		1,487	59,565	1,009	5,253	35		2,101	9,337	9,601
71	Kansas City, Kans.	2,129	59		2,188							
72	Utica, N. Y.	17,910			17,910	4	983	19		12,552		17
73	Waterbury, Conn.	8,832			8,832		550		269	774		
74	Elizabeth, N. J.	14,977	17		14,994		1,419	15	4,132	1,002	428	
75	Schenectady, N. Y.	8,879	20		8,899	40	762	45	1,557	3,438		19
76	Hoboken, N. J.	18,836		600	19,436	1,518			6,100	9,927	203	
77	Manchester, N. H.	9,659		109	9,768	363						1,119
78	Evansville, Ind.	2,028			2,028					673	192	222
79	Birmingham, Ala.	51,203	87	36,261	87,551		2,733			11,138	5,507	1,676
80	Akron, Ohio.	10,138			10,138			53		948		1,401
81	Norfolk, Va.	17,083	96		17,179		3	2,689		6,714	1,826	2,345
82	Fort Worth, Tex.	7,505	759	5,530	13,794			73		953	12	1,691
83	Wilkes-Barre, Pa.	4,200			4,200					85	5	6
84	Erie, Pa.	10,954			10,954		7	3,405		1,638	1,914	147
85	Savannah, Ga.	14,404			14,404		604			4,658	1,020	5,999
86	Peoria, Ill.	38,102			38,102			13		29,583	662	
87	Harrisburg, Pa.	3,384			3,384	100	60			301	397	
88	Fort Wayne, Ind.	7,699			7,699		584	21		1,560	3	84
89	Charleston, S. C.	3,318		11,180	14,498					410	305	64
90	Portland, Me.	38,677	132	646	39,455	1,446	2,369	1,603		7,224	166	8,856
91	Terre Haute, Ind.	8,088			8,088		245			4,211		
92	East St. Louis, Ill.	5,728	26		5,754	30				4,536		
93	Holyoke, Mass.	18,952		226	19,178	166		8		1,869	545	230
94	Brockton, Mass.	98,015	16	4,530	102,561	842	2,395	7		350	519	62,979
95	Johnstown, Pa.	8,868			8,868					1,124	208	1,300
96	Jacksonville, Fla.	16,910		10,000	26,910	1		28		6,137	3,259	695
97	Oklahoma City, Okla.	16,854	55	4,200	21,109					3,598	1,542	8,708
98	Bayonne, N. J.	10,876	2	1,337	12,215		486	2,022	2,347	4,481	1,116	
99	Covington, Ky.	8,130			8,130		2,648			434	540	236
100	South Bend, Ind.	3,688			3,688		352			159		
101	Passaic, N. J.	4,838			4,838		46		2,461	29	60	
102	Altoona, Pa.	4,105			4,105					1,951		
103	Mobile, Ala.	2,968		7,758	10,726		577	196		1,284	492	214
104	Allentown, Pa.	1,065			1,065			31		224		
105	Pawtucket, R. I.	17,094			17,094	2,858	487		1,901	7,704	8	

¹ Net receipts from departmental fees, charges, and sales are the gross receipts from such revenues, less receipts balanced by counter payments recorded in city accounts.

² For summary of all receipts in error, see page 46.

GENERAL TABLES.

107

FEES, CHARGES, AND SALES: 1909—Continued.

assigned to each, see page 78. For a text discussion of this table, see page 33.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

GROSS RECEIPTS—continued.														
Classified according to department, office, or account for which received—Continued.											Classified by revenue from which derived.			City number.
Highways.			Charities, hospitals, and corrections.			Education.		Recreation.		Miscellaneous.	Fees.	Charges.	Sales.	
Streets and sidewalks.	Bridges other than toll.	All other. ¹	Charities.	Hospitals and insane in institutions.	Prisons and reformatories.	Schools.	Libraries, art galleries, and museums.	Parks.	Other recreation. ²					
\$201				\$596		\$427		\$382	\$2,480	\$38	\$887	\$4,951	\$2,996	47
29	\$4,639	\$10	\$6,171	56		3,452	\$408	354			8,976	11,729	734	48
7,120	234					6,527	1,161	397			5,298	84,227	5,162	49
1,256	198	9	10,770	9,227		9,917		650			12,560	29,588	2,087	50
2,030						1,464	1	87			1,025	2,837	598	51
18,057		421	46			5,790	1,025	48			8,403	17,534	4,142	52
1,973		1,200				1,055	495	229			1,048	14,973	992	53
14,198			28,056			2,388	632	145			5,461	46,526	12,562	54
1,001		360				4,580	709				8,427	5,950	801	55
1,695		4,979	385		\$26	4,353	762	539			2,874	20,163	4,489	56
9,106						5,570	1,644	47			7,140	31,664	6,849	57
629		90	40,915			896	846	3,685			2,273	56,549	10,770	58
7,749						1,679		159	282		1,445	12,180	408	59
24,503	1,659	2,514	25,295			18,748		1,894	148		14,739	64,902	18,055	60
5,857						9,589	929	3,309	1,050		2,371	30,876	10,790	61
437	2		19,362			315	213	136			792	22,333	1,288	62
353		9				2,255	1,346			274	618	7,593	979	63
869		12	3,883			1,278		24			1,644	5,923	158	64
741		57	372			2,154	1,434		2,225		1,479	6,593	1,327	65
12,213			730			7,003	660				2,752	19,832	12,066	66
3,684		562				510					510	6,864	778	67
7,061	18	384				1,725	337	178		331	2,630	21,405	4,582	68
3,125	1,786	340				775	772				1,014	34,248	2,231	69
2,693		59	26,990			751	904	406	426		1,588	43,755	14,212	70
915						1,191		82			600	1,059	529	71
393		264	99	10		2,680	859				1,772	13,758	2,380	72
438			1,981	987		2,330	1,503				2,814	5,448	570	73
5,377		40	659			1,022					5,133	9,276	685	74
590		29				2,419					4,103	4,217	579	75
131						719	838				8,396	10,815	225	76
4,897	136		46	817		1,942	382	66			2,104	2,155	5,509	77
6,835		5,743	15		36,861	839					627	382	1,017	78
2,517	288	1,044				16,692	248	50			19,408	66,469	1,674	79
2,450			397		151	3,677	263				3,257	6,091	790	80
							550	24			1,442	12,545	3,192	81
6,050						1,505	655			2,855	1,505	10,858	1,431	82
1,678						2,426					1,096	1,632	1,472	83
1,288						2,064	414	77			3,065	3,009	4,880	84
913			2				1,148					9,893	4,511	85
2,585					2,715	482	1,035	1,027			495	36,847	760	86
84						1,979		463			1,607	787	990	87
2,398		80	26		11,100	5,048	249				5,375	1,382	942	88
3,460	238	30	9,272	3,859				115	150			13,996	502	89
62						426	446	60			7,656	18,926	12,873	90
						2,371	861	330		8	962	6,158	968	91
15	280					624	269				612	4,684	458	92
784		189	14,369			977		41			1,111	16,440	1,627	93
3,693		28	30,033			785	634	266			1,152	84,549	16,860	94
2,746						3,461					2,572	5,280	1,016	95
2,029			3,000		10,000		890					23,578	3,332	96
984		1,722			4,200		317	38				20,973	136	97
1,337							426				3,949	6,691	1,575	98
2,743						1,171	358				2,509	4,484	137	99
						3,074	103				3,146	456	86	100
47		292				1,229	510	164			3,529	1,114	195	101
625						1,529					1,245	2,330	530	102
734			206		7,023						577	9,780	369	103
						810					107	71	887	104
1,705			1,472			446	287	226			5,035	10,287	1,772	105

¹ For summary of all service transfer receipts, see page 47.

² Includes receipts for snow and ice removal, street sprinkling, street lighting, and miscellaneous highway purposes.

³ Includes receipts from playgrounds, baths, and public entertainments.

FINANCIAL STATISTICS OF CITIES.

TABLE 4.—RECEIPTS FROM DEPARTMENTAL

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

City number.	CITY.	Net receipts. ¹	RECEIPTS BALANCED BY COUNTER PAYMENTS RECORDED IN CITY ACCOUNTS.		GROSS RECEIPTS.							
					Classified according to department, office, or account for which received.							
					Total.	General government.				Protection to person and property.	Health conservation and sanitation.	
						Legislative and chief executive offices.	Finance offices and accounts.	Miscellaneous general government offices and buildings.	Courts.		Health conservation.	Sanitation.
			Receipts in error. ²	Receipts from city departments, offices, and enterprises (service transfers). ³								
106	Saginaw, Mich.	\$21,521	\$33	\$1,521	\$23,075	\$236	\$3,166	\$38		\$4,190	\$904	\$2,923
107	Canton, Ohio	4,993			4,993					484	22	100
108	Wichita, Kans.	5,638			5,638	6				1,437	190	
109	Springfield, Ill.	5,216		60	5,276			146		1,255		
110	Binghamton, N. Y.	13,462			13,462	131	161		\$1,354	412	59	183
111	Lancaster, Pa.	1,982			1,982	20				25		1,118
112	Sioux City, Iowa.	4,413			4,413					448	825	495
113	Little Rock, Ark.	8,917		5,362	14,279		1,562	12		418	69	4,234
114	Springfield, Ohio.	16,645			16,645					432	8	18
115	Atlantic City, N. J.	13,140			13,140	532		30		821	925	250
116	Bay City, Mich.	2,833			2,833	50		25		293		
117	Rockford, Ill.	14,580			14,580			363		1,718		6,830
118	York, Pa.	1,217			1,217					12		
119	Lincoln, Nebr.	4,842		12,419	17,261			33		874	46	37
120	Chattanooga, Tenn.	30,296	80		32,245	2				519	3,613	149
121	Topeka, Kans.	8,682		374	9,056	12		206		179	3,683	47
122	Sacramento, Cal.	25,351		8,128	33,479		800	14,453		143	740	830
123	Malden, Mass.	55,034	24	5,023	60,131	521	2,802	58		1,255	3,777	3,264
124	Haverhill, Mass.	44,716	789	159	45,664	806	2,195	276		667	1,029	123
125	Pueblo, Colo.	3,785			3,785	200		272		337	2	
126	Salem, Mass.	33,384			33,384	392	856			1,556	2,473	2,039
127	New Britain, Conn.	16,509		815	17,324	1,896	244	50		541		1,128
128	Davenport, Iowa.	23,984			23,984					1,306	1,724	3,830
129	McKeesport, Pa.	7,832			7,832					42	56	2,789
130	Wheeling, W. Va.	2,101		3,379	5,480					248		
131	Augusta, Ga.	23,914		12,488	36,402			139		1,613	4,419	157
132	Superior, Wis.	2,251			2,251	30		356		453	16	392
133	Newton, Mass.	69,778		4,035	73,813	545	2,608	286		380		3,895
134	Dubuque, Iowa.	1,533			1,533	3		84		617	2	
135	Butte, Mont.	5,183	16		5,199		18	60		675	727	
136	Chester, Pa.	3,339			3,339			326			213	
137	Kalamazoo, Mich.	20,376			20,376	168	2,794		426	209	2,725	3,058
138	Montgomery, Ala.	12,973		8,904	21,877	1,312				325	3,605	10
139	Woonsocket, R. I.	16,995	3		16,998	3,812	149		1,490	2,950		
140	Galveston, Tex.	69,544	3		69,547		694	1	16	10,094		30,072
141	Fitchburg, Mass.	22,390		265	22,655	412	174	638		610	499	816
142	Racine, Wis.	8,238			8,238	197				2,827	167	
143	Elmira, N. Y.	2,696		3,600	6,296		255	135	518	380		38
144	Quincy, Ill.	3,038			3,038					654		
145	Knoxville, Tenn.	14,630			14,630	116		23		85	1,271	332
146	New Castle, Pa.	7,157	109		7,266	18		119		400	43	1,864
147	Macon, Ga.	7,999		6,143	14,142					4,671		290
148	Auburn, N. Y.	3,685			3,685		216	25	100	1	13	8
149	West Hoboken, N. J.	2,246			2,246			1,620				
150	Joliet, Ill.	2,773	30		2,803	12				182		
151	Taunton, Mass.	33,800		1,770	35,570	424	638			866	111	11,587
152	Everett, Mass.	15,485		877	16,362	481	1,506	134		658	232	217
153	Oshkosh, Wis.	4,503			4,503				202	995	30	87
154	Chelsea, Mass.	18,728		692	19,420	223	847			757	581	
155	Joplin, Mo.	2,973	14		2,987					178		175
156	La Crosse, Wis.	2,872			2,872		69	30		96		5
157	Newport, Ky.	2,525			2,525		65			369		
158	South Omaha, Nebr.	2,496			2,496					225		
	San Juan, P. R.	25,517			25,517	200					22,800	

¹ Net receipts from departmental fees, charges, and sales are the gross receipts from such revenues, less receipts balanced by counter payments recorded in city accounts.² For summary of all receipts in error, see page 46.

GENERAL TABLES.

109

FEES, CHARGES, AND SALES: 1909—Continued.

assigned to each, see page 78. For a text discussion of this table, see page 33.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

GROSS RECEIPTS—continued.														
Classified according to department, office, or account for which received—Continued.											Classified by revenue from which derived.			City number.
Highways.			Charities, hospitals, and corrections.			Education.		Recreation.		Miscellaneous.	Fees.	Charges.	Sales.	
Streets and sidewalks.	Bridges other than toll.	All other.*	Charities.	Hospitals and insane in institutions.	Prisons and reformatories.	Schools.	Libraries, art galleries, and museums.	Parks.	Other recreation. †					
\$3,832		\$660	\$339			\$6,283	\$291	\$28		\$275	\$6,848	\$14,630	\$1,597	106
493	\$47					3,504	316	27			2,668	990	1,335	107
2,868						992	125				700	2,251	2,687	108
						2,124	465	1,276			1,729	2,827	720	109
610	30	476	1,695	\$6,284		1,272	478	312			2,703	9,639	1,120	110
						698					685	82	1,215	111
118	3					1,735	446				453	3,327	633	112
437	27			2,318	\$3,800	668				240	2,242	11,683	354	113
958				13,510		1,984	239	19			1,503	14,740	402	114
415		1,965				846	819		\$203		846	11,170	1,124	115
6,749						1,702	253				1,264	580	989	116
510						3,560	620				3,244	10,862	474	117
1,489						963					590	278	349	118
242						2,344	979			12,468	1,563	13,987	1,711	119
490			284	21,772	2,245	1,200	536	2,221			3,009	28,640	972	120
80						3,780	116	112			3,509	4,856	691	121
401	274	246				944	1,404	13				25,088	8,391	122
14,422						1,425	538	71			1,459	54,485	4,187	123
4,340		25,285	16,791			1,339	665	484			1,980	39,647	4,037	124
4,255	763	138	25,324	7,600		473	404	615			200	2,095	1,490	125
1,328		145			9									
				21,230	3,126	1,116	475	70			1,593	28,947	2,844	126
51				1,379	32	4,266		40			6,300	9,755	1,269	127
7,710		38				12,212	796				2,175	11,066	10,743	128
4,216						4,541	170				3,303	3,281	1,248	129
224					3,379	1,697	144				1,644	3,800	36	130
	73			17,770	12,106			125				35,769	633	131
		15				338	128			216	58	1,914	279	132
307			7,390	3,984		1,084	2,447	11,903			1,620	67,526	4,667	133
39,285						82	254					1,341	192	134
201		90				524	802					4,573	626	135
992		1,401												
						1,267		15			1,368	1,550	421	136
1,518						2,746	323			2,667	4,710	14,056	1,610	137
5,074		4	182			797	284				2,106	19,226	545	138
1,571				461	13,512	2,610	93				5,524	7,214	4,260	139
5,248		68	578								16	67,245	2,286	140
14,989				13,681										
			9,007	7,933		784	275				1,209	20,234	1,212	141
1,507						3,077	378				2,121	4,483	1,634	142
1,143	3		115			282		331			779	5,127	390	143
142	40	79	693	110	3,600	967	215	24			809	1,293	876	144
598					545	1,797		5			1,936	12,320	374	145
350	476			10,166										
			238	1,021		3,177				100	3,075	3,433	758	146
286			1		6,143							13,852	290	147
3,037						3,148					3,028	439	218	148
142		32				452	174				375	1,776	95	149
						1,279	441			431	1,252	1,327	224	150
458														
			13,830			4,356	374				4,623	24,397	6,550	151
3,364						644	349			893	928	13,054	2,380	152
2,002			8,557			307	488	12			307	4,033	163	153
1,192			1,190			67	196	77		2,139	1,088	14,660	3,672	154
1,260		3,384	9,889											
						688	183	10			376	1,882	729	155
1,753						870		47	520		526	1,689	657	156
505		730				904	66				951	1,250	324	157
145		976				1,984					472	835	1,189	158
6		241			40									
				1,362	913	242					200	25,064	253	

* For summary of all service transfer receipts, see page 47.

† Includes receipts for snow and ice removal, street sprinkling, street lighting, and miscellaneous highway purposes.

‡ Includes receipts from playgrounds, baths, and public entertainments.

FINANCIAL STATISTICS OF CITIES.

TABLE 5.—NET RECEIPTS¹ FROM FINES, FORFEITS, ESCHEATS, SUBVENTIONS, GRANTS, GIFTS, DONATIONS, AND PENSION CONTRIBUTIONS: 1909.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 33.]

City number.	CITY.	NET RECEIPTS FROM--											
		Fines and forfeits.				Escheats.	Subventions and grants from other civil divisions.			Gifts, donations, and pension contributions.			
		Total.	Court fines and forfeits.	Police and firemen's fines.	Com-mercial forfeits.		Total.	For education.	For other purposes.	Total.	For expenses.	For outlays.	For principal of trust funds.
	Grand total.....	\$3,843,414	\$3,506,028	\$215,185	\$122,201	\$10,464	\$28,052,160	\$20,551,285	\$7,500,875	\$4,743,130	\$1,681,590	\$691,907	\$2,369,633
	Group I.....	2,304,506	2,029,008	205,588	69,610	9,362	16,151,254	8,939,884	7,211,270	3,419,165	1,396,272	191,290	1,831,603
	Group II.....	678,466	658,566	7,862	12,038	646	5,831,617	5,756,237	75,380	334,557	163,319	171,238	
	Group III.....	517,138	480,202	1,076	35,860	456	4,391,410	4,293,317	98,093	199,131	87,155	93,182	18,794
	Group IV.....	343,304	338,252	359	4,693	.....	1,677,879	1,561,747	116,132	790,277	34,844	236,197	519,236

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

1	New York, N. Y.	\$1,002,788	\$815,073	\$187,715	.....	.....	\$1,807,896	\$1,807,896	.....	\$512,512	\$512,512	.....	.....
2	Chicago, Ill.	568,158	508,086	.....	\$60,072	.....	340,585	340,585	.....	197,129	197,129	.....	.....
3	Philadelphia, Pa.	55,387	51,477	.....	3,910	.....	2,789,871	978,014	\$1,811,857	333,160	304,869	\$791	\$47,500
4	St. Louis, Mo.	107,373	106,475	583	315	\$21	283,243	283,243	.....	140,920	14,430	126,500	.....
5	Boston, Mass.	154,037	150,628	.....	3,409	752	9,491	.....	9,491	1,841,034	86,547	1,922	1,752,585
6	Baltimore, Md.	7,757	7,199	.....	558	2,546	541,696	541,696	.....	16,784	.....	.....	16,784
7	Cleveland, Ohio	25,025	24,263	762	.....	1,079	248,786	243,998	4,788	66,425	25,425	41,000	.....
8	Pittsburgh, Pa.	72,892	72,892	.....	.....	156	805,065	367,639	437,426	71,127	65,030	6,097	.....
9	Detroit, Mich.	12,965	11,685	.....	1,300	797	683,201	676,886	6,315	23,598	22,915	683	.....
10	Buffalo, N. Y.	33,752	19,836	13,916	.....	85	196,024	146,297	49,727	15,271	15,271	.....	.....
11	San Francisco, Cal.	29,650	29,485	165	.....	1,466	674,194	674,194	.....	19,683	19,538	125	.....
12	Cincinnati, Ohio	28,299	27,666	612	21	522	220,836	216,155	4,681	82,451	57,747	10,000	14,734
13	Milwaukee, Wis.	38,797	37,907	890	.....	.....	263,835	263,835	.....	26,993	25,821	1,172	.....
14	Newark, N. J.	22,512	21,734	778	.....	.....	863,862	784,227	79,635	15,220	15,220	.....	.....
15	New Orleans, La.	36,114	35,647	467	.....	452	196,450	196,450	.....	22,826	19,826	3,000	.....
16	Washington, D. C.	108,980	108,955	.....	25	1,466	6,226,219	1,418,569	4,807,650	13,952	13,952	.....	.....

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

17	Minneapolis, Minn.	\$39,301	\$39,301	.....	.....	.....	\$229,825	\$228,325	\$1,500	\$39,087	\$9,087	\$30,000	.....
18	Los Angeles, Cal.	66,147	66,082	\$65	.....	.....	1,029,542	1,029,542	.....	13,721	13,721	.....	.....
19	Jersey City, N. J.	5,544	5,520	24	.....	.....	783,059	783,059	.....	8,142	8,142	.....	.....
20	Kansas City, Mo.	60,243	60,043	.....	\$200	.....	119,178	119,178	.....	490	490	.....	.....
21	Indianapolis, Ind.	22,851	18,751	.....	4,100	\$94	283,113	283,113	.....	14,544	14,544	.....	.....
22	Louisville, Ky.	8,874	8,874	.....	.....	.....	291,629	271,726	19,903	38,623	7,244	31,379	.....
23	Seattle, Wash.	50,283	46,528	.....	3,755	.....	384,933	384,933	.....	77,128	5,000	72,128	.....
24	Providence, R. I.	4,901	4,901	.....	.....	1	32,412	32,412	.....	21,177	21,177	.....	.....
25	Rochester, N. Y.	17,742	15,688	2,054	.....	437	82,333	82,333	.....	24,189	24,189	.....	.....
26	St. Paul, Minn.	24,057	24,057	.....	.....	.....	137,922	137,922	.....	4,042	4,042	.....	.....
27	Denver, Colo.	24,906	24,906	820	.....	.....	82,981	81,832	.....	7,368	7,368	.....	.....
28	Portland, Oreg.	25,131	25,131	.....	.....	.....	356,354	356,354	1,140	5,310	5,310	.....	.....
29	Columbus, Ohio	9,458	7,332	23	2,103	2	76,039	76,039	.....	1,055	1,055	.....	.....
30	Toledo, Ohio	1,731	1,216	515	.....	23	75,936	75,936	.....	3,880	3,480	400	.....
31	Worcester, Mass.	6,268	5,494	.....	774	20	6,236	6,236	.....	110	100	10	.....
32	Atlanta, Ga.	86,020	86,020	.....	.....	.....	80,226	80,226	.....	5,000	.....	5,000	.....
33	Syracuse, N. Y.	6,730	5,630	.....	1,100	69	60,703	60,703	.....	12,625	12,625	.....	.....
34	New Haven, Conn.	19,183	19,183	.....	.....	.....	75,686	67,618	8,068	7,031	4,710	2,321	.....
35	Scranton, Pa.	17,270	17,270	.....	.....	.....	105,538	105,538	.....	3,161	3,161	.....	.....
36	Paterson, N. J.	8,214	8,214	.....	.....	.....	242,312	242,312	.....	.....	.....	.....	.....
37	Omaha, Nebr.	12,720	9,295	3,425	.....	.....	68,771	33,685	35,086	3,824	3,824	.....	.....
38	Fall River, Mass.	10,813	10,813	.....	.....	.....	5,666	5,666	.....	23	23	.....	.....
39	Memphis, Tenn.	17,456	17,456	.....	.....	.....	203,250	203,250	.....	1	1	.....	.....
40	Richmond, Va.	14,347	14,347	.....	.....	.....	64,362	59,088	5,274	29,205	4,205	25,000	.....
41	Oakland, Cal.	59,298	59,298	.....	.....	.....	450,167	450,167	.....	2,837	2,837	.....	.....
42	Grand Rapids, Mich.	5,091	5,085	.....	6	.....	199,370	194,970	4,400	4,462	4,462	.....	.....
43	Nashville, Tenn.	32,660	32,660	.....	.....	.....	242,203	242,203	.....	5,500	500	5,000	.....
44	Lowell, Mass.	7,060	7,060	.....	.....	.....	3,307	3,307	.....	471	471	.....	.....
45	Cambridge, Mass.	7,520	7,520	.....	.....	.....	4,931	4,931	.....	916	916	.....	.....
46	Dayton, Ohio	6,647	5,711	936	.....	.....	53,633	53,633	.....	635	635	.....	.....

¹ Net receipts from fines, forfeits, escheats, subventions, grants, gifts, donations, and pension contributions are the gross receipts from such revenues, less receipts in error which are reported in Table 14.

GENERAL TABLES.

111

TABLE 5.—NET RECEIPTS¹ FROM FINES, FORFEITS, ESCHEATS, SUBVENTIONS, GRANTS, GIFTS, DONATIONS, AND PENSION CONTRIBUTIONS: 1909—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 33.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

City number.	CITY.	NET RECEIPTS FROM—											
		Fines and forfeits.				Escheats.	Subventions and grants from other civil divisions.			Gifts, donations, and pension contributions.			
		Total.	Court fines and forfeits.	Police and firemen's fines.	Commercial forfeits.		Total.	For education.	For other purposes.	Total.	For expenses.	For outlays.	For principal of trust funds.
47	Albany, N. Y.	\$2,280	\$1,942	\$344			\$42,715	\$42,715		\$9,433	\$9,433		
48	Bridgeport, Conn.	12,498	12,498				58,135	47,140	\$10,995	3,972	1,472	\$2,500	
49	Spokane, Wash.	39,541	34,241		\$5,300		172,277	172,277		10,257	4,304	5,953	
50	Hartford, Conn.	5,848	5,848				59,667	49,197	10,470	1,245	779	456	\$10
51	Reading, Pa.	1,344	1,344				85,123	85,123					
52	Trenton, N. J.	6,280	5,730	550			371,629	371,629		5,340	5,340		
53	San Antonio, Tex.	12,470	12,470			\$197	106,560	106,560		6,029	5,392	637	
54	New Bedford, Mass.	3,272	3,272				4,821	4,821					
55	Camden, N. J.	3,494	3,494				261,406	261,406		576	576		
56	Dallas, Tex.	9,809	9,344		465	222	92,036	92,036		2,797	197	2,600	
57	Salt Lake City, Utah.	5,716	5,716				222,846	222,846		4,054	4,054		
58	Lynn, Mass.	13,169	9,509		3,660		3,610	3,610		7,093			7,093
59	Wilmington, Del.	6,289	6,289				34,980	34,980		97	97		
60	Springfield, Mass.	6,965	6,965				4,011	4,011		2,750	50	2,700	
61	Des Moines, Iowa.	27,497	27,497				36,156	36,156		442	442		
62	Lawrence, Mass.	6,745	6,745				3,226	3,226		1,493	1,493		
63	St. Joseph, Mo.	8,400	8,400				72,114	72,114		739	739		
64	Troy, N. Y.	126	126				34,215	34,215		7,333	7,333		
65	Yonkers, N. Y.	3,027	3,027				33,543	33,543		8,388	8,388		
66	Tacoma, Wash.	11,912	11,787		125		157,794	157,794		156	156		
67	Youngstown, Ohio.	7,598	7,598			7	28,975	28,975		87	87		
68	Duluth, Minn.	19,342	19,322		20		63,350	62,600	750	25	25		
69	Houston, Tex.	11,844	11,844				102,413	102,413		10,133		10,133	
70	Somerville, Mass.	3,291	3,291				3,796	3,796		5,000	5,000		
71	Kansas City, Kans.	3,523	3,523				18,980	17,980	1,000				
72	Utica, N. Y.	3,083	3,083				33,804	32,604	1,200	39,200	4,430	30,770	4,000
73	Waterbury, Conn.	12,541	12,541				41,057	41,057		52		52	
74	Elizabeth, N. J.	1,815	1,815				255,330	255,330	500	1,672	1,672		
75	Schenectady, N. Y.	4,558	4,558	66			30,081	30,081		3,992	3,992		
76	Hoboken, N. J.	1,588	1,588				331,628	331,628		102	102		
77	Manchester, N. H.	2,275	2,275				3,707	3,707					
78	Evansville, Ind.	1,004	1,004			30	91,774	91,774		1,407	1,407		
79	Birmingham, Ala.	36,075	36,075				90,194	90,194		97	97		
80	Akron, Ohio.	2,044	2,044				31,846	26,846	5,000	292	292		
81	Norfolk, Va.	1,241	1,241				33,284	30,422	2,862				
82	Fort Worth, Tex.	13,639	13,639				55,288	55,288		81	81		
83	Wilkes-Barre, Pa.	5,742	5,742				47,846	47,846		1,135	1,135		
84	Eric, Pa.	3,039	2,639		400		56,196	56,196		2,381		2,381	
85	Savannah, Ga.	19,143	19,143							6,247	6,247		
86	Peoria, Ill.	9,758	9,758				9,766	9,766					
87	Harrisburg, Pa.	1,431	1,431				52,749	52,749		1,843	1,843		
88	Fort Wayne, Ind.	18,620	2,970		15,650		81,974	81,974		1,348	1,348		
89	Charleston, S. C.	39,312	34,312		5,000		127,441	67,917	59,524	1,547	1,547		
90	Portland, Me.	187	187				68,662	62,870	5,792	7,713	22		7,691
91	Terre Haute, Ind.	3,180	3,180				219,154	219,154		1,736	1,736		
92	East St. Louis, Ill.	1,705	1,705				7,574	7,574					
93	Holyoke, Mass.	6,179	6,179				1,663	1,663		1,625	1,625		
94	Brockton, Mass.	13,566	8,566		5,000		3,616	3,616					
95	Johnstown, Pa.	12,927	12,927				33,767	33,767					
96	Jacksonville, Fla.	20,486	20,370	116									
97	Oklahoma City, Okla.	17,182	17,182				13,807	13,807		35,000		35,000	
98	Bayonne, N. J.	1,770	1,770				236,590	236,590					
99	Covington, Ky.	1,088	1,088				71,575	71,575					
100	South Bend, Ind.	1,056	1,056				45,886	45,886		2,122	2,122		
101	Passaic, N. J.	3,309	3,309				149,932	149,932		57	57		
102	Altoona, Pa.	6,363	6,363				42,465	42,465					
103	Mobile, Ala.	13,315	13,015		300		36,817	36,817		119	119		
104	Allentown, Pa.	2,513	2,513				10,559	10,559		1,924	1,924		
105	Pawtucket, R. I.	3,021	3,021										

¹ Net receipts from fines, forfeits, escheats, subventions, grants, gifts, donations, and pension contributions are the gross receipts from such revenues, less receipts in error which are reported in Table 14.

FINANCIAL STATISTICS OF CITIES.

TABLE 5.—NET RECEIPTS¹ FROM FINES, FORFEITS, ESCHEATS, SUBVENTIONS, GRANTS, GIFTS, DONATIONS, AND PENSION CONTRIBUTIONS: 1909—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 33.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

City number.	CITY.	NET RECEIPTS FROM—											
		Fines and forfeits.				Escheats.	Subventions and grants from other civil divisions.			Gifts, donations, and pension contributions.			
		Total.	Court fines and forfeits.	Police and firemen's fines.	Com-mercial forfeits.		Total.	For education.	For other purposes.	Total.	For expenses.	For outlays.	For principal of trust funds.
106	Saginaw, Mich.....	\$2,406	\$2,406				\$106,108	\$97,232	\$8,876	\$86,968	\$2,000	\$84,968	
107	Canton, Ohio.....	1,030	1,030				23,327	23,327		2,446	2,446		
108	Wichita, Kans.....	18,223	18,223				8,728	8,728		73	73		
109	Springfield, Ill.....	7,427	7,427				7,318	7,318					
110	Binghamton, N. Y.....	2,717	2,717				24,050	24,050					
111	Lancaster, Pa.....	332	332				39,382	39,382		102	2	100	
112	Sioux City, Iowa.....	15,329	15,329				15,592	15,592					
113	Little Rock, Ark.....	37,465	35,255		\$2,210		48,862	33,446	15,416	91,974		91,974	
114	Springfield, Ohio.....	3,699	3,699				23,513	23,513		1,703	1,703		
115	Atlantic City, N. J.....	11,911	11,911				127,597	127,597					
116	Bay City, Mich.....	359	359				102,069	100,269	1,800				
117	Rockford, Ill.....	2,758	2,758				6,119	6,119		68	68		
118	York, Pa.....	786	786				41,880	41,880					
119	Lincoln, Nebr.....	3,721	3,721				20,501	14,501	6,000	9,000		9,000	
120	Chattanooga, Tenn.....	8,716	8,716				91,500	79,000	12,500	2,301	2,301		
121	Topeka, Kans.....	12,039	12,039				11,648	11,648		50	50		
122	Sacramento, Cal.....	3,915	3,915				104,694	104,694		720	720		
123	Malden, Mass.....	1,229	1,229		200		2,991	2,304	597				
124	Haverhill, Mass.....	3,922	3,922				3,058	3,058					
125	Pueblo, Colo.....	8,971	8,971				49,265	49,265		100	100		
126	Salem, Mass.....	4,758	4,758				5,029	1,709	3,320	10,430	350	4,080	\$6,000
127	New Britain, Conn.....	7,079	7,079				23,445	22,602	843	3,504	3,504		
128	Davenport, Iowa.....	21,348	21,348				15,641	15,641					
129	McKeesport, Pa.....	6,455	6,455				36,304	36,304		50	50		
130	Wheeling, W. Va.....	7,051	7,051				28,153	28,153					
131	Augusta, Ga.....	5,828	5,828				23,219	23,219		2,211	2,211		
132	Superior, Wis.....	17,442	17,442				4,430	3,523	907	3,125	3,125		
133	Newton, Mass.....	3,818	3,818				10,536	10,536		5,090	2,640	2,450	
134	Dubuque, Iowa.....	211	211				26,656	26,656					
135	Butte, Mont.....	30,197	30,197				32,569	32,569					
136	Chester, Pa.....	831	831				57,882	57,882					
137	Kalamazoo, Mich.....	1,666	1,666				27,018	27,018					
138	Montgomery, Ala.....	15,461	15,461				9,832	9,832					
139	Woonsocket, R. I.....	82	82				102,833	45,239	57,594				
140	Galveston, Tex.....	6,655	4,655		2,000		1,875	1,875		519,309	6,073		513,236
141	Fitchburg, Mass.....	3,359	3,359				29,303	29,303		8,615	448	8,167	
142	Racine, Wis.....	2,092	2,092				21,140	21,140		1,953	1,953		
143	Elmira, N. Y.....	873	873				7,870	7,870		5,473	15	5,458	
144	Quincy, Ill.....	3,984	3,984				58,356	58,356					
145	Knoxville, Tenn.....	13,905	13,905				25,082	25,082					
146	New Castle, Pa.....	3,664	3,664				17,184	17,184		1,053	1,053		
147	Macon, Ga.....	10,529	10,529				116,822	116,822		451	451		
148	Auburn, N. Y.....	2,557	2,188	\$359			4,636	4,636					
149	West Hoboken, N. J.....	200	200				3,542	2,367	1,175				
150	Joliet, Ill.....						3,747	2,172	1,575	1,000	1,000		
151	Taunton, Mass.....	2,317	2,317				25,520	25,520		1,107	1,107		
152	Everett, Mass.....	1,262	1,062		200					30,000		30,000	
153	Oshkosh, Wis.....	1,910	1,910				17,253	17,253		75	75		
154	Chelsea, Mass.....	3,302	3,302				23,097	23,097		1,026	1,026		
155	Joplin, Mo.....	11,918	11,535		83		45,709	45,709					
156	La Crosse, Wis.....	2,391	2,391				14,994	9,465	5,529				
157	Newport, Ky.....	144	144										
158	South Omaha, Nebr.....	2,860	2,860										
	San Juan, P. R.....	4,401	4,401				132,139	84,668	47,471	600		600	

¹ Net receipts from fines, forfeits, escheats, subventions, grants, gifts, donations, and pension contributions are the gross receipts from such revenues, less receipts in error which are reported in Table 14.

GENERAL TABLES.

113

TABLE 6.—RECEIPTS FROM INTEREST, RENTS, AND PRIVILEGES: 1909.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 35.]

City number.	CITY.	RECEIPTS FROM INTEREST.								RECEIPTS FROM RENTS. ¹		NET RECEIPTS FROM PRIVILEGES. ²		
		Net. ³	Balanced by counter payments recorded in city accounts.		Gross.					Net. ⁵	Gross.	Total.	Major (privileges of public service corporations).	Minor.
			Accrued interest and receipts in error. ⁴	Receipts from city funds, departments, offices, and enterprises (interest transfers).	Total.	From investments of sinking funds.	From investments of public trust funds.	From other investments.	From current deposits.					
	Grand total.....	\$9,802,531	\$160,134	\$12,483,125	\$22,445,790	\$12,992,006	\$3,756,763	\$1,468,126	\$4,228,895	\$983,274	\$1,003,209	\$7,834,164	\$7,092,768	\$741,396
	Group I.....	7,336,737	107,816	10,594,497	18,039,040	10,437,781	3,377,341	1,237,056	2,986,862	639,155	653,099	5,773,461	5,093,782	679,679
	Group II.....	1,299,423	35,477	1,117,360	2,452,260	1,452,013	158,059	105,234	736,954	208,815	209,781	1,425,990	1,383,535	42,455
	Group III.....	714,102	10,764	513,709	1,238,575	727,814	128,151	63,243	319,367	76,342	78,547	461,093	449,029	12,064
	Group IV.....	452,269	6,077	257,569	715,915	374,398	93,212	62,593	185,712	58,962	61,782	173,620	166,422	7,198

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

1	New York, N. Y.....	\$843,679	\$17,815	\$6,547,447	\$7,408,941	\$6,646,204	\$94,434	\$13,354	\$654,949	\$228,981	\$228,981	\$1,422,951	\$1,018,585	\$404,366
2	Chicago, Ill.....	1,035,675	1,449	35,372	1,042,496	6,092	615,120	5,773	415,511	174,744	186,091	2,256,958	2,085,424	171,534
3	Philadelphia, Pa.....	2,191,035	20,270	528,842	2,739,647	392,642	1,911,603	30,361	405,041	3,050	3,050	117,879	116,563	1,316
4	St. Louis, Mo.....	402,578	78	35,269	437,925	.....	139,589	11,804	287,532	1,691	1,691	391,938	385,905	6,033
5	Boston, Mass.....	138,373	54,595	1,535,025	1,727,993	1,299,847	360,463	.....	67,683	22,711	22,711	101,566	78,373	23,223
6	Baltimore, Md.....	206,748	57	607,264	814,069	704,074	46,604	188	63,203	6,105	6,105	515,299	474,714	40,585
7	Cleveland, Ohio.....	415,270	781	75,847	491,898	33,320	30,544	.....	378,034	48,799	48,799	53,344	48,287	5,057
8	Pittsburgh, Pa.....	182,532	444	393,361	576,337	437,435	1,009	1,806	136,687	34,290	34,290	77,488	58,682	18,856
9	Detroit, Mich.....	96,352	2,719	104,883	203,954	125,971	3,836	.....	74,147	19,754	19,754	58,337	58,337	.....
10	Buffalo, N. Y.....	152,322	.....	93,225	245,547	126,047	24,193	.....	95,307	1,724	1,724	151,378	150,573	805
11	San Francisco, Cal.....	21,071	.....	.....	21,071	.....	2,942	.....	18,129	63,093	63,093	75,782	75,682	100
12	Cincinnati, Ohio.....	1,452,020	401	321,448	1,773,869	312,320	84,684	1,163,800	213,065	12,421	12,421	294,199	294,199	.....
13	Milwaukee, Wis.....	60,601	.....	1,320	61,921	.....	11,349	.....	50,572	6,734	9,331	.....	.....	.....
14	Newark, N. J.....	94,794	775	274,206	369,775	303,829	5,134	.....	60,812	4,951	4,951	178,718	175,743	2,975
15	New Orleans, La.....	71,911	8,432	40,628	120,971	.....	44,250	10,470	66,251	8,690	8,690	65,446	60,987	4,459
16	Washington, D. C.....	1,776	.....	850	2,626	.....	2,587	.....	39	1,417	1,417	12,148	11,778	370

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

17	Minneapolis, Minn.....	\$30,125	\$4,870	\$34,741	\$179,736	\$132,036	\$8,040	.....	\$39,660	\$39,389	\$39,389	\$168	.....	\$168
18	Los Angeles, Cal.....	42,021	3,423	3,780	49,224	3,780	.....	\$25,000	20,444	4,256	4,256	19,212	\$18,550	662
19	Jersey City, N. J.....	13,037	5,404	196,984	215,425	198,256	3,171	.....	13,998	691	691	96,411	86,639	9,772
20	Kansas City, Mo.....	55,500	227	23,972	79,699	35,196	.....	.....	44,503	5,094	5,094	186,911	186,911	.....
21	Indianapolis, Ind.....	29,868	158	1,075	31,101	812	9,724	1,075	19,790	9,111	9,111	97,171	90,921	6,250
22	Louisville, Ky.....	148,909	457	3,400	152,766	22,655	2,115	47,990	80,006	23,972	23,972	8,723	7,359	1,364
23	Seattle, Wash.....	67,197	.....	5,200	72,397	5,200	.....	.....	67,197	7,539	7,539	59,998	59,998	.....
24	Providence, R. I.....	101,419	1,394	213,426	316,239	205,890	32,534	13,141	64,674	9,808	9,808	196,021	178,431	17,590
25	Rochester, N. Y.....	65,605	109	13,713	79,427	28,827	12,618	2,140	35,844	6,749	6,749	51,483	51,258	225
26	St. Paul, Minn.....	19,860	529	11,939	32,328	20,812	1,216	.....	10,300	33,755	33,755	82,108	81,704	404
27	Denver, Colo.....	41,124	2,048	8,413	51,585	9,079	5,332	.....	37,174	8,770	8,770	111,315	110,340	975
28	Portland, Ore.....	28,306	187	11,751	40,244	11,611	240	.....	28,493	3,212	3,212	32,200	32,163	37
29	Columbus, Ohio.....	46,689	.....	151,172	197,861	164,808	3,815	.....	29,238	3,086	3,086	16,709	15,841	868
30	Toledo, Ohio.....	61,106	1,335	69,081	131,522	73,106	2,807	3,755	51,844	5,328	5,328	104,761	104,761	.....
31	Worcester, Mass.....	33,529	1,702	130,623	165,854	133,977	27,208	150	4,519	2,137	2,137	19,484	19,484	.....
32	Atlanta, Ga.....	2,228	.....	.....	2,228	.....	.....	.....	2,228	2,371	2,371	21,850	21,850	.....
33	Syracuse, N. Y.....	32,679	.....	1,504	34,183	26	4,080	.....	30,077	244	244	.....	.....	.....
34	New Haven, Conn.....	35,494	2	3,987	39,483	8,036	21,989	278	9,180	3,807	3,807	.....	.....	.....
35	Scranton, Pa.....	17,648	.....	13,480	31,128	20,337	50	.....	10,741	3,166	3,166	.....	.....	.....
36	Patterson, N. J.....	32,880	.....	2,875	35,755	29,637	951	.....	5,167	509	509	46,275	46,275	.....
37	Omaha, Nebr.....	24,666	1,699	17,234	43,599	18,038	1,002	688	25,871	2,344	2,344	60,268	60,180	108
38	Fall River, Mass.....	73,168	4,149	15,479	92,796	90,218	2,578	.....	1,440	7,692	7,692	7,621	7,621	71
39	Memphis, Tenn.....	10,649	.....	.....	10,649	.....	.....	.....	10,649	7,102	7,102	6,390	6,390	.....
40	Richmond, Va.....	7,202	1,815	74,627	83,644	75,628	2,630	.....	5,386	3,907	3,907	101,717	97,706	4,011
41	Oakland, Cal.....	5,410	.....	.....	5,410	.....	489	.....	4,921	40	40	5,470	5,470	.....
42	Grand Rapids, Mich.....	46,287	.....	10,868	57,155	7,297	2,397	5,007	42,454	795	795	814	814	.....
43	Nashville, Tenn.....	17,197	.....	6,185	23,382	.....	185	6,000	17,197	815	815	57,143	57,143	.....
44	Lowell, Mass.....	45,148	1,181	2,551	48,880	38,448	6,841	.....	3,591	3,626	3,626	9,113	9,113	.....
45	Cambridge, Mass.....	85,541	4,788	26,212	116,541	109,292	2,205	.....	5,044	5,634	5,634	11,226	11,226	.....
46	Dayton, Ohio.....	18,931	.....	13,088	32,019	11,411	3,844	.....	16,764	11,418	11,418	15,357	15,357	.....

¹ Exclusive of rents received as income of funds with investments.² Net receipts from privileges are the gross receipts from such revenue, less all receipts balanced by counter payments recorded in city accounts.³ All receipts from interest exclusive of duplications in city accounts arising from the receipts of interest balancing accrued interest payments, receipts in error subsequently refunded, and receipts from city funds, departments, offices, and enterprises.⁴ The receipts from accrued interest included in this column are those balancing payments by city funds for accrued interest on investments purchased. For summaries of all accrued interest and all receipts in error, see pages 47 and 48.⁵ Gross receipts from rents less receipts from city funds, departments, offices, and enterprises.

FINANCIAL STATISTICS OF CITIES.

TABLE 6.—RECEIPTS FROM INTEREST, RENTS, AND PRIVILEGES: 1909—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 35.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

City number.	CITY.	RECEIPTS FROM INTEREST.							RECEIPTS FROM RENTS. ¹		NET RECEIPTS FROM PRIVILEGES. ²			
		Net. ³	Balanced by counter payments recorded in city accounts.		Total.	Gross.				Gross.	Total.	Major (privileges of public service corporations).	Minor.	
			Accrued interest and receipts in error. ⁴	Receipts from city funds, departments, offices, and enterprises (interest transfers).		From investments of sinking funds.	From investments of public trust funds.	From other investments.	From current deposits.					
47	Albany, N. Y.	\$56,136		\$25,868	\$82,004	\$56,170	\$3,786		\$22,048	\$422	\$422	\$2		\$2
48	Bridgeport, Conn.	9,950		18,004	27,954	18,774	448		8,732	5,384	5,384			
49	Spokane, Wash.	7,024		121	7,145		121		7,024	860	860	9,706	\$9,706	
50	Hartford, Conn.	43,341	\$310	20,078	63,729	43,586	7,765		12,378	2,341	3,741	21,693	21,693	
51	Reading, Pa.	1,232		8,340	9,572	8,589			983	230	230			
52	Trenton, N. J.	8,522		53,575	62,097	55,535	2,263		4,299	1,726	1,726	17,644	17,644	
53	San Antonio, Tex.	836			836	675			161	226	1,000			1,000
54	New Bedford, Mass.	75,820	1,697	10,624	88,141	66,281	17,800		4,060	167	167	10,248	10,233	13
55	Camden, N. J.	13,344	59	16,261	29,664	19,438	2,411		7,815	934	934	22,179	21,860	319
56	Dallas, Tex.	16,318		7,421	23,739	12,041		\$454	11,244	2,421	2,421	8,413	7,426	965
57	Salt Lake City, Utah	2,400			2,400			2,400		2,957	2,962	6,458	5,848	610
58	Lynn, Mass.	15,254	2,268	38,120	55,642	49,305	934		5,493	1,160	1,160	9,045	9,045	
59	Wilmington, Del.	6,836		241	7,077		389		6,688	1,948	1,948	25,698	25,698	
60	Springfield, Mass.	22,724	1,531	11,354	35,609	25,335			10,274	5,839	5,839	14,214	14,214	
61	Des Moines, Iowa.	8,032			8,032				8,032	555	555	13,134	12,984	150
62	Lawrence, Mass.	3,205		6,293	9,498	6,157	332		3,009	3,253	3,253	4,088	4,088	
63	St. Joseph, Mo.	15,196		350	15,546	340	668		14,538	810	810	600	500	100
64	Troy, N. Y.	5,942		3,306	9,248	4,842	1,600		2,806	343	343			
65	Yonkers, N. Y.	10,664		9,336	20,000	9,565	4,851		5,584	155	155	23,820	21,441	2,379
66	Tacoma, Wash.	7,864		11,722	19,586	9,609		2,113	7,864	2,128	2,128	21,611	21,611	
67	Youngstown, Ohio	17,869	17	9,446	27,332	8,348	10,892		8,092	339	339	560	560	
68	Duluth, Minn.	4,283		1,387	5,670	1,387	39		4,244	934	934	741	741	
69	Houston, Tex.	2,456	264		2,720			2,720		1,020	1,020	7,872	7,292	580
70	Somerville, Mass.	3,058			3,058		330		2,728	878	878	9,237	9,237	
71	Kansas City, Kans.	7,448			7,448		288		7,160	500	500	26,991	26,991	
72	Utica, N. Y.	19,055		1,137	20,192	313	4,782	9,975	5,142			251	251	
73	Waterbury, Conn.	19,583	8	6,915	26,506	8,285	13,328		4,893	1,786	1,786	120		120
74	Elizabeth, N. J.	4,326		6,720	11,046	7,089	379	20	3,558	271	271	25,897	25,897	
75	Schenectady, N. Y.	6,970		12,051	19,021	14,679	773		3,569	168	168			
76	Hoboken, N. J.	3,710		1,400	5,110	3,654	283		1,173			16,843	16,843	
77	Manchester, N. H.	7,107	2,016	17,905	27,028	24,191	707		2,130	889	889			
78	Evansville, Ind.	9,511		2,820	12,331	25	908	3,067	8,331	439	439	13,163	13,123	40
79	Birmingham, Ala.	8,722		1,080	9,802	1,137			8,665	6,318	6,318	863		863
80	Akron, Ohio	17,564		7,885	25,549	9,799	4,473		11,277	371	371			
81	Norfolk, Va.	3,377		35,224	38,601	35,224	60	2,584	733	640	640	31,002	29,454	2,448
82	Fort Worth, Tex.	4,140			4,140			1,935	2,205	581	581	900	650	250
83	Wilkes-Barre, Pa.	5,504		280	5,784	280	1,280		4,224	756	756	1,344	278	1,066
84	Erie, Pa.	15,606		8,545	24,151	15,371			8,780	373	373	453	453	
85	Savannah, Ga.	8,711			8,711			3,741	4,970					
86	Peoria, Ill.	6,177		2,121	8,298	420	5,430	248	2,200	264	1,064	1,000	1,000	
87	Harrisburg, Pa.	15,411		7,726	23,137	8,140		1,352	13,845	182	182	17,568	17,568	
88	Fort Wayne, Ind.	12,551	8		12,559	2,225	2,097		8,237	107	107	525	525	
89	Charleston, S. C.	25,373		18,882	44,255	10,199	22,492		11,564	2,138	2,138			
90	Portland, Me.	52,033	2,292	12,202	66,527	40,442	13,536	789	11,760	10,848	10,848	2,750	2,750	
91	Terre Haute, Ind.	8,935			8,935	2,094	1,327		5,514			661	661	
92	East St. Louis, Ill.									66	66			
93	Holyoke, Mass.	42,605	180	6,576	49,361	11,036		31,710	6,615	1,996	1,996	4,051	4,051	
94	Brockton, Mass.	7,987	114	16,877	23,978	22,174	228		1,576	1,243	1,243	6,487	6,487	
95	Johnstown, Pa.	818		6,090	6,908	6,773		135		36	36	1,324	1,000	324
96	Jacksonville, Fla.	623			623				623			24,734	24,734	
97	Oklahoma City, Okla.	1,767			1,767				1,767	5,172	5,172			
98	Bayonne, N. J.	8,347		17,634	25,981	19,625			6,356	10	10	12,938	12,938	
99	Covington, Ky.	584			584				584	1,536	1,536	9,300	9,300	
100	South Bend, Ind.	2,988			2,988	210	1,031		1,747	100	100	500	500	
101	Passaic, N. J.	1,417		411	1,828	412			1,416			11,636	11,636	
102	Altoona, Pa.	5,013		11,400	16,413	16,413				977	977	100		100
103	Mobile, Ala.											7,272	6,857	415
104	Allentown, Pa.	2,348		1,778	4,126	4,126				120	120			
105	Pawtucket, R. I.	19,485		59,103	78,588	67,501	140		10,947	1,425	1,425	13,359	13,059	300

¹ Exclusive of rents received as income of funds with investments.² Net receipts from privileges are the gross receipts from such revenue, less all receipts balanced by counter payments recorded in city accounts.³ All receipts from interest exclusive of duplications in city accounts arising from the receipts of interest balancing accrued interest payments, receipts in error subsequently refunded, and receipts from city funds, departments, offices, and enterprises.⁴ The receipts from accrued interest included in this column are those balancing payments by city funds for accrued interest on investments purchased. For summaries of all accrued interest and all receipts in error, see pages 47 and 46.⁵ Gross receipts from rents less receipts from city funds, departments, offices, and enterprises.

GENERAL TABLES.

115

TABLE 6.—RECEIPTS FROM INTEREST, RENTS, AND PRIVILEGES: 1909—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 35.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

City number.	CITY.	RECEIPTS FROM INTEREST.							RECEIPTS FROM RENTS. ¹		NET RECEIPTS FROM PRIVILEGES. ²			
		Net. ³	Balanced by counter payments recorded in city accounts.		Gross.					Net. ⁴	Gross.	Total.	Major (privileges of public service corporations).	Minor.
			Accrued interest and receipts in error. ⁵	Receipts from city funds, departments, offices, and enterprises (interest transfers).	Total.	From investments of sinking funds.	From investments of public trust funds.	From other investments.	From current deposits.					
106	Saginaw, Mich.....	\$9,051		\$3,999	\$13,050	\$1,740		\$2,321	\$8,989	\$172	\$172	\$5	\$5	
107	Canton, Ohio.....	12,249	\$61	2,870	15,180		\$3,905		11,275	50	50			
108	Wichita, Kans.....	2,285			2,285				2,285	14	14			
109	Springfield, Ill.....										420			
110	Binghamton, N. Y.....	8,705		71	8,776	147	1,201	660	6,768	1,118	1,118			
111	Lancaster, Pa.....	6,827		1,551	8,378		1,649		6,729			3,000	3,000	
112	Sioux City, Iowa.....									1,589	1,589	9,236	9,236	
113	Little Rock, Ark.....	544			544	14			530	1,677	1,677	5,459	5,459	
114	Springfield, Ohio.....	21,152		3,842	24,994	1,707	16,062		7,225	1,885	1,885	3,259		\$3,259
115	Atlantic City, N. J.....	23,641	1,500	38,023	63,164	42,471			20,693	157	157	17,575	17,575	
116	Bay City, Mich.....	7,832			7,832	970			6,862	2,308	2,308			
117	Rockford, Ill.....									430	430	3,357	3,357	
118	York, Pa.....	5,296		5,259	10,555	5,414	735		4,406	180	180	7,398	6,906	492
119	Lincoln, Nebr.....	2,924		4,424	7,348			4,461	2,887	41	341	12,359	12,219	140
120	Chattanooga, Tenn.....	13,421			13,421	2,788	623		10,010	115	115	1,875	1,650	225
121	Topeka, Kans.....	5,493			5,493		528		4,965	1,165	1,165	125	125	
122	Sacramento, Cal.....	5,300			5,300				5,300	162	162	724	724	
123	Malden, Mass.....	35,018	595	6,314	42,827	24,795	15,153		2,879	150	150	7,459	7,459	
124	Haverhill, Mass.....	33,587	565	7,005	41,757	23,354	6,625	1,192	10,586	2,022	2,022	7,572	7,572	
125	Pueblo, Colo.....	4,592	183	562	5,337	3,317		562	1,458	856	2,356			
126	Salem, Mass.....	15,087	51	50	15,188		7,696	3,774	3,718	1,887	1,887	4,833	4,833	
127	New Britain, Conn.....	8,450		40	8,490	5,396	212		2,882	14,448	14,448			
128	Davenport, Iowa.....	6,427			6,427	3,625			2,802	1,354	1,354			
129	McKeesport, Pa.....	13,591		1,840	15,431	8,474			6,957	369	369			
130	Wheeling, W. Va.....	5,814			5,814	1,423	1,703		2,688	417	417	5,731	5,731	
131	Augusta, Ga.....											12,459	12,459	
132	Superior, Wis.....	5,386			5,386	678	184		4,524	1,600	1,600			
133	Newton, Mass.....	24,932	2,146	60,682	97,760	92,848	3,078		1,834	1,150	1,150	6,467	6,467	
134	Dubuque, Iowa.....									471	471			
135	Butte, Mont.....	1,400		79	1,479		79		1,400	807	807	12,461	12,461	
136	Chester, Pa.....	2,344		3,657	6,001	5,334	19		648					
137	Kalamazoo, Mich.....	1,353	108	2,930	4,421	3,554			867	95	95			
138	Montgomery, Ala.....	1,591			1,591				1,591	4,295	4,295	25		25
139	Woonsocket, R. I.....	4,954	540	14,490	19,984	19,108	43		833	5,720	5,720	2,938	2,938	
140	Galveston, Tex.....	31,982		4,150	36,132	4,150	872	31,110		1,299	1,299	1,225	1,225	
141	Fitchburg, Mass.....	22,370		15,959	38,329	15,557	22,772			1,751	1,751	3,635	3,635	
142	Racine, Wis.....	4,874	51		4,925		416		4,509	722	722			
143	Elmira, N. Y.....	6,275	109	1,078	7,462		3,442		4,020	953	953	500	500	
144	Quincy, Ill.....	16,175			16,175		50	15,124	1,001	518	518	1,237	1,237	
145	Knoxville, Tenn.....	1,812			1,812	584	1,073		155	284	284	4,068	4,068	
146	New Castle, Pa.....	2,175			2,175				2,175	2,662	2,662			
147	Macon, Ga.....	4,438	22	7,740	12,200	11,550			650	1,275	1,275	10,057	7,000	3,057
148	Auburn, N. Y.....	5,067		842	5,909	854	507		4,548	124	124			
149	West Hoboken, N. J.....	1,867			1,867	1,867						7,648	7,648	
150	Joliet, Ill.....									600		2,789	2,789	
151	Taunton, Mass.....	23,720	146	6,799	30,665	30,095			570	51	51	5,238	5,238	
152	Everett, Mass.....	1,960		13,108	15,068	13,386			1,682	25	25	4,638	4,638	
153	Oshkosh, Wis.....	1,863		3,320	5,183		3,517		1,666	145	145	1,000	1,000	
154	Chelsea, Mass.....	6,300		40,685	46,985	40,085	976		5,924	1,822	1,822	3,136	3,136	
155	Joplin, Mo.....	4,119			4,119			2,281	1,838					
156	La Crosse, Wis.....	10,661		5,600	16,261	9,113	92	1,008	6,048	462	462			
157	Newport, Ky.....									165	165			
158	South Omaha, Nebr.....	6,435			6,435			100	6,335			4,132	4,132	
	San Juan, P. R.....	7,715			7,715	6,941		418	356	528	528	1,638		1,638

¹ Exclusive of rents received as income of funds with investments.² Net receipts from privileges are the gross receipts from such revenue, less all receipts balanced by counter payments recorded in city accounts.³ All receipts from interest exclusive of duplications in city accounts arising from the receipts of interest balancing accrued interest payments, receipts in error subsequently refunded, and receipts from city funds, departments, offices, and enterprises.⁴ The receipts from accrued interest included in this column are those balancing payments by city funds for accrued interest on investments purchased. For summaries of all accrued interest and all receipts in error, see pages 47 and 48.⁵ Gross receipts from rents less receipts from city funds, departments, offices, and enterprises.

FINANCIAL STATISTICS OF CITIES.

TABLE 7.—RECEIPTS OF PUBLIC SERVICE ENTERPRISES: 1909.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 37.]

City number.	CITY.	Net receipts. ¹	RECEIPTS BALANCED BY COUNTER PAYMENTS RECORDED IN CITY ACCOUNTS.		GROSS RECEIPTS.								
			Receipts in error. ²	Receipts from city departments, offices, and enterprises (service transfers). ³	Total.	Water-supply systems.	Electric light and power systems.	Gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	Institutional industries.	All other enterprises.
	Grand total.....	\$73,426,635	\$178,769	\$1,229,448	\$74,834,852	\$57,974,477	\$1,921,139	\$2,046,904	\$1,452,802	\$4,086,336	\$610,475	\$708,545	\$6,034,174
	Group I.....	47,075,784	105,043	439,872	47,620,699	34,545,297	360,581	1,183,113	1,067,408	3,926,845	72,440	673,920	5,781,098
	Group II.....	12,301,138	49,975	262,680	12,613,793	11,100,593	478,494	381,600	219,329	91,751	199,559	21,272	121,295
	Group III.....	10,105,011	14,830	398,000	10,518,741	8,737,712	958,502	400,459	107,154	50,227	210,648	13,353	40,656
	Group IV.....	3,944,702	8,921	127,996	4,081,619	3,590,875	123,562	81,802	58,914	17,513	127,828	.....	81,125

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1900.

1	New York, N. Y.....	\$19,801,372	\$47,363	\$172,779	\$20,021,514	\$11,407,373	.....	.....	\$292,288	\$3,572,711	.....	\$131,703	\$4,617,439
2	Chicago, Ill.....	5,426,153	21,112	58,984	5,506,249	5,150,003	\$266,868	.....	3,436	11,873	.....	73,581	488
3	Philadelphia, Pa.....	5,751,162	842	11,571	5,763,575	4,444,140	.....	\$1,183,113	10,527	54,300	.....	55,835	12,660
4	St. Louis, Mo.....	2,001,269	.....	8,130	2,009,399	1,891,130	.....	.....	44,242	74,027	.....	.....	.....
5	Boston, Mass.....	3,784,029	1,481	1,131	3,786,641	2,678,620	.....	.....	124,300	.....	\$30,864	65,128	887,729
6	Baltimore, Md.....	1,412,088	1,767	3,897	1,417,752	1,060,894	.....	.....	53,407	174,642	.....	.....	128,809
7	Cleveland, Ohio.....	1,205,927	21,347	51,679	1,278,953	1,038,359	74,527	.....	42,578	2,064	40,111	21,314	.....
8	Pittsburgh, Pa.....	1,863,073	445	8,841	1,872,359	1,094,062	.....	.....	111,274	21,631	.....	44,792	.....
9	Detroit, Mich.....	965,046	.....	7,704	972,750	718,264	19,186	.....	9,142	.....	.....	226,158	.....
10	Buffalo, N. Y.....	842,897	.....	101,828	944,725	870,010	.....	.....	65,115	.....	.....	.....	9,600
11	San Francisco, Cal.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
12	Cincinnati, Ohio.....	1,102,819	9,042	2,734	1,114,095	1,075,871	.....	.....	13,572	6,334	.....	.....	18,318
13	Milwaukee, Wis.....	652,627	80	.....	652,707	597,576	.....	.....	2,722	.....	.....	52,409	.....
14	Newark, N. J.....	1,167,714	77	4,135	1,171,926	1,117,468	.....	.....	53,281	1,177	.....	.....	.....
15	New Orleans, La.....	520,057	410	.....	520,467	191,505	.....	.....	211,507	.....	1,400	.....	116,035
16	Washington, D. C.....	580,051	1,077	6,459	587,587	549,422	.....	.....	30,014	8,086	65	.....	.....

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1900.

17	Minneapolis, Minn.....	\$377,187	\$823	\$2,982	\$380,992	\$378,657	.....	.....	\$223	.....	.....	\$2,112	.....
18	Los Angeles, Cal.....	1,033,500	.....	1,587	1,035,147	1,035,147	.....	.....	.....	.....	.....	.....	.....
19	Jersey City, N. J.....	1,257,883	600	.....	1,258,483	1,248,751	.....	.....	.....	\$9,732	.....	.....	.....
20	Kansas City, Mo.....	873,598	.....	7,425	881,026	839,066	.....	.....	41,960	.....	.....	.....	.....
21	Indianapolis, Ind.....	38,840	.....	.....	38,840	3,994	.....	.....	31,957	.....	.....	.....	\$2,839
22	Louisville, Ky.....	757,087	12,589	.....	769,676	752,187	.....	.....	.....	17,025	\$464	.....	.....
23	Seattle, Wash.....	1,109,497	.....	112,628	1,222,125	742,276	\$474,897	.....	.....	4,952	.....	.....	.....
24	Providence, R. I.....	735,326	.....	38,786	774,112	742,957	.....	.....	.....	.....	.....	.....	.....
25	Rochester, N. Y.....	628,101	15,708	.....	643,809	578,908	.....	.....	12,341	.....	28,854	.....	4,726
26	St. Paul, Minn.....	484,219	333	9,128	473,680	434,505	.....	.....	6,887	.....	47,834	15,927	16,361
27	Denver, Colo.....	51,634	.....	.....	51,634	13,561	.....	.....	.....	.....	.....	.....	.....
28	Portland, Oreg.....	679,502	434	2,816	682,752	570,730	.....	.....	.....	41,144	.....	.....	26,026
29	Columbus, Ohio.....	403,745	3,610	6,685	414,040	387,420	.....	.....	26,620	.....	.....	.....	70,878
30	Toledo, Ohio.....	308,566	568	.....	309,134	273,830	.....	\$36,500	8,285	.....	17,286	3,233	.....
31	Worcester, Mass.....	388,983	31	14,302	403,316	381,970	.....	.....	.....	.....	21,346	.....	.....
32	Atlanta, Ga.....	364,869	.....	.....	364,869	358,644	3,597	.....	105	.....	.....	.....	.....
33	Syracuse, N. Y.....	324,488	7,991	.....	332,479	328,151	.....	.....	4,328	.....	2,523	.....	.....
34	New Haven, Conn.....	1,170	.....	.....	1,170	.....	.....	.....	.....	1,170	.....	.....	.....
35	Scranton, Pa.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
36	Paterson, N. J.....	211	.....	.....	211	.....	.....	.....	211	.....	.....	.....	.....
37	Omaha, Nebr.....	504	.....	.....	504	.....	.....	.....	504	.....	.....	.....	.....
38	Fall River, Mass.....	234,160	.....	177	234,337	214,392	.....	.....	.....	1,123	18,822	.....	.....
39	Memphis, Tenn.....	372,702	3,177	26,780	402,659	391,725	.....	.....	7,488	3,440	.....	.....	.....
40	Richmond, Va.....	601,632	769	8,083	610,484	209,222	.....	.....	375,000	17,128	8,719	.....	415
41	Oakland, Cal.....	12,291	.....	.....	12,291	.....	.....	.....	.....	12,291	.....	.....	.....
42	Grand Rapids, Mich.....	199,374	932	22,453	222,759	191,794	.....	.....	5,743	.....	25,222	.....	.....
43	Nashville, Tenn.....	264,413	.....	2,568	266,981	250,274	.....	.....	15,830	868	.....	.....	.....
44	Lowell, Mass.....	217,718	643	5,467	223,828	212,716	.....	.....	74	.....	11,038	.....	.....
45	Cambridge, Mass.....	390,863	1,622	810	393,295	375,781	.....	.....	63	.....	17,451	.....	.....
46	Dayton, Ohio.....	189,015	145	.....	189,160	163,935	.....	.....	25,225	.....	.....	.....	.....

¹ Net receipts of public service enterprises are the gross receipts of the same, less receipts balanced by counter payments recorded in city accounts.² For summary of all receipts in error, see page 49.³ For summary of all service transfer receipts, see page 47.⁴ Receipts from rental of a gas-supply system owned but not operated by the city.

GENERAL TABLES.

117

TABLE 7.—RECEIPTS OF PUBLIC SERVICE ENTERPRISES: 1909—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 37.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

City number.	CITY.	Net receipts. ¹	RECEIPTS BALANCED BY COUNTER PAYMENTS RECORDED IN CITY ACCOUNTS.		GROSS RECEIPTS.								
			Receipts in error. ²	Receipts from city departments, offices, and enterprises (service transfers). ³	Total.	Water-supply systems.	Electric light and power systems.	Gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	Institutional industries.	All other enterprises.
47	Albany, N. Y.	\$350,464		\$457	\$350,921	\$348,553			\$1,218	\$1,150			
48	Bridgeport, Conn.	103			103					103			
49	Spokane, Wash.	472,802	192		472,994	471,985			999				
50	Hartford, Conn.	280,442		\$22,620	303,062	300,291					\$2,771		
51	Reading, Pa.	227,881	17		227,878	227,878							
52	Trenton, N. J.	226,680			226,680	226,680							
53	San Antonio, Tex.	16,406	246		16,652				13,116		1,830		\$1,706
54	New Bedford, Mass.	259,241	1,248	8,954	269,443	243,594				5,893	19,956		
55	Camden, N. J.	229,081			229,081	226,169					2,912		
56	Dallas, Tex.	217,834			217,834	217,834							
57	Salt Lake City, Utah.	229,851	133	1,242	231,226	211,745					19,481		
58	Lynn, Mass.	301,450	6,817	98	308,365	282,103					26,262		
59	Wilmington, Del.	223,086	231		223,317	219,601			2,841	875			
60	Springfield, Mass.	333,203	22	3,879	337,104	337,104							
61	Des Moines, Iowa.	13,803	3		13,806				1,466		12,340		
62	Lawrence, Mass.	151,572		2,332	153,904	138,843					15,061		
63	St. Joseph, Mo.	3,310			3,310				3,310				
64	Troy, N. Y.	209,096		1,982	211,078	209,564			1,000		514		
65	Yonkers, N. Y.	220,234		20,899	241,133	238,964			143	2,026			
66	Tacoma, Wash.	649,327		90,946	740,273	328,029	\$410,329			1,915			
67	Youngstown, Ohio.	152,046	382		152,428	150,446			1,982				
68	Duluth, Minn.	436,329		50,773	487,102	270,654	\$216,123		325				
69	Houston, Tex.	196,264			196,264	177,259			18,630	375			
70	Somerville, Mass.	247,055		680	247,735	247,735							
71	Kansas City, Kans.	12			12						12		
72	Utica, N. Y.	1,674			1,674								1,674
73	Waterbury, Conn.	194,580		96	194,676	194,676							
74	Elizabeth, N. J.	163			163				63	100			
75	Schenectady, N. Y.	131,887			131,887	131,877			10				
76	Hoboken, N. J.	246,577	29	1,545	248,151	239,089				5,000	4,062		
77	Manchester, N. H.	142,298		25,345	167,643	153,762			344		13,537		
78	Evansville, Ind.	145,347	588		145,935	123,747			3,195	2,484	16,509		
79	Birmingham, Ala.	1,107			1,107						1,107		
80	Akron, Ohio.	2,850			2,850				2,850				
81	Norfolk, Va.	186,822			186,822	161,701			14,298		10,823		
82	Fort Worth, Tex.	173,562	1,796	1,782	177,140	177,140							
83	Wilkes-Barre, Pa.	988			988						988		
84	Erie, Pa.	212,822			212,822	207,777			603	337			4,105
85	Savannah, Ga.	155,566			155,566	122,981			14,224	6,671	11,690		
86	Peoria, Ill.	18,963	50	654	19,667				3,281	279	\$13,353		2,754
87	Harrisburg, Pa.	190,302		308	190,610	190,610			4,074				
88	Fort Wayne, Ind.	122,918	500	20,985	144,403	98,565	41,704		3,642				
89	Charleston, S. C.	3,692			3,692								50
90	Portland, Me.	352,345	2	8,579	360,926	317,724					17,230		25,972
91	Terre Haute, Ind.	20,282			20,282						20,282		
92	East St. Louis, Ill.	161			161				161				
93	Holyoke, Mass.	448,067	143	52,270	500,480	122,596	193,518	184,366					
94	Brockton, Mass.	120,572		3,851	124,423	120,183					4,240		
95	Johnstown, Pa.	286			286				286				
96	Jacksonville, Fla.	402,045	417	63,592	466,054	153,163	312,891						
97	Oklahoma City, Okla.	94,481			94,481	94,234			247				
98	Bayonne, N. J.	228,421		15	228,436	226,830				1,597			
99	Covington, Ky.	120,491	358	550	130,399	124,602			1,402				4,395
100	South Bend, Ind.	88,379	1,199		89,578	89,325			216		37		
101	Passaic, N. J.												
102	Altoona, Pa.	118,397		174	118,571	118,571			13,228	20,908	4,286		
103	Mobile, Ala.	164,119			164,119	125,697							
104	Allentown, Pa.	107,724			107,724	107,724					5,232		
105	Pawtucket, R. I.	250,571		14,749	265,320	260,088							

¹ Net receipts of public service enterprises are the gross receipts of the same, less receipts balanced by counter payments recorded in city accounts.² For summary of all receipts in error, see page 46.³ For summary of all service transfer receipts, see page 47.

FINANCIAL STATISTICS OF CITIES.

TABLE 7.—RECEIPTS OF PUBLIC SERVICE ENTERPRISES: 1909—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 37.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

City number.	CITY.	Net receipts. ¹	RECEIPTS BALANCED BY COUNTER PAYMENTS RECORDED IN CITY ACCOUNTS.		GROSS RECEIPTS.								
			Receipts in error. ²	Receipts from city departments, offices, and enterprises (service transfers). ³	Total.	Water-supply systems.	Electric light and power systems.	Gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematoriums.	Institutional industries.	All other enterprises.
106	Saginaw, Mich.	\$85,915		\$1,606	\$87,521	\$78,780					\$8,735		
107	Caston, Ohio	88,510	\$247		88,757	80,916			\$2,940				\$4,901
108	Wichita, Kans.	1,461			1,461				1,461				
109	Springfield, Ill.	140,865	8	300	141,173	117,543			1,255		22,375		
110	Binghamton, N. Y.	131,434	353		131,817	131,817							
111	Lancaster, Pa.	128,432	3	605	129,040	122,032			7,008				
112	Sioux City, Iowa.	79,991		999	80,990	79,615			730		645		
113	Little Rock, Ark.	8,051			8,051						8,051		
114	Springfield, Ohio.	84,446	18	122	84,586	77,693			6,893				
115	Atlantic City, N. J.	172,877	113		172,990	172,990							
116	Bay City, Mich.	83,052		24,295	107,347	59,750	\$47,033				564		
117	Rockford, Ill.	83,624			83,624								
118	York, Pa.												
119	Lincoln, Nebr.	91,872	45	675	92,592	91,809			683				
120	Chattanooga, Tenn.	2,262			2,262					\$2,000			262
121	Topeka, Kans.	89,123	2,202	254	91,609	90,704			965				
122	Sacramento, Cal.	154,886			154,886	140,967				9,942	3,977		
123	Malden, Mass.	102,207	243	1,165	103,615	92,288					11,327		
124	Haverhill, Mass.	108,173		341	108,514	108,382			132				
125	Pueblo, Colo.	190,797	2,340	36,707	229,844	227,894					1,950		
126	Salem, Mass.	111,254	20		111,274	105,295			703		5,276		
127	New Britain, Conn.	107,929		337	108,266	98,557					6,422		3,287
128	Davenport, Iowa.	1,830			1,830				290	1,540			
129	McKeesport, Pa.	69,678	29	808	70,510	70,270				240			
130	Wheeling, W. Va.	301,123	652	664	302,439	210,459		\$81,802	9,121	659	368		
131	Augusta, Ga.	153,928	38		153,966	92,028			194	1,544	3,067		57,133
132	Superior, Wis.												
133	Newton, Mass.	145,951		5,609	151,560	151,560							
134	Dubuque, Iowa.	66,170	285		66,455	65,230			978	247			
135	Butte, Mont.												
136	Chester, Pa.	1,030			1,030				19	1,012			
137	Kalamazoo, Mich.	44,896			44,896	37,757			830		6,309		
138	Montgomery, Ala.	94,914			94,914	88,996			4,304		1,614		
139	Woonsocket, R. I.	87,568		25,400	112,968	112,968							
140	Galveston, Tex.	121,995			121,995	120,874			120		1,001		
141	Fitchburg, Mass.	91,460		347	91,807	86,170					5,637		
142	Racine, Wis.	10,131			10,131						10,053		78
143	Elmira, N. Y.	10,827			10,827						10,827		
144	Quincy, Ill.	1,219			1,219				1,194	25			
145	Knoxville, Tenn.	54,627	279	3,990	58,896	48,159			10,737				
146	New Castle, Pa.	752			752								752
147	Macon, Ga.	11,576			11,576				6,970		4,606		
148	Auburn, N. Y.	87,138		14,555	101,693	95,991					1,606		4,096
149	West Hoboken, N. J.												
150	Joliet, Ill.	37,056			37,056	37,056							
151	Taunton, Mass.	144,986		3,030	148,016	84,672	60,531				2,813		
152	Everett, Mass.	109,783	47	1,407	111,237	103,555					7,682		
153	Oshkosh, Wis.	1,124			1,124						1,124		
154	Chelsea, Mass.	107,402	19	4,779	112,200	112,200							
155	Joplin, Mo.	17,832			17,832		15,998				1,799		
156	La Crosse, Wis.	49,683			49,683	42,398			1,064				6,221
157	Newport, Ky.	72,862	1,860	6	74,728	69,750			279	304			4,395
158	South Omaha, Nebr.												
San Juan, P. R.		77,164	30		77,194	65,667			5,052		2,917		2,653

¹ Net receipts of public service enterprises are the gross receipts of the same, less receipts balanced by counter payments recorded in city accounts.² For summary of all receipts in error, see page 46.³ For summary of all service transfer receipts, see page 47.

FINANCIAL STATISTICS OF CITIES.

TABLE 8.—PAYMENTS FOR EXPENSES OTHER THAN

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

City number.	CITY.	Net payments. ¹	PAYMENTS BALANCED BY COUNTER RECEIPTS RECORDED IN CITY ACCOUNTS.		GROSS PAYMENTS, CLASSIFIED ACCORDING TO DEPARTMENT, OFFICE, OR ACCOUNT FOR WHICH PAID.						
			Payments in error. ²	Payments to city departments, offices, and enterprises (service transfers). ³	Total.	I.—General government.					
						Total.	Council and legislative offices.	Chief executive offices.	Finance offices and accounts.	General law offices.	Elections.
	Grand total.....	\$407,624,489	\$1,056,408	\$2,824,617	\$411,505,514	\$50,238,478	\$2,813,833	\$1,327,448	\$13,125,227	\$3,202,049	\$4,648,209
	Group I.....	276,908,301	859,886	1,759,018	279,527,205	38,720,738	1,408,248	697,871	9,416,551	2,263,091	3,763,057
	Group II.....	63,718,622	65,388	397,148	64,181,158	5,613,810	630,521	222,125	1,817,727	455,838	427,176
	Group III.....	44,848,731	108,021	469,173	45,425,925	4,029,524	488,129	271,119	1,328,242	322,597	304,895
	Group IV.....	22,148,835	23,113	199,278	22,371,226	1,874,406	286,935	136,333	562,407	160,523	153,081

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

1	New York, N. Y.....	\$109,645,223	\$664,160	\$159,212	\$110,468,595	\$14,168,208	\$257,924	\$201,639	\$2,647,958	\$1,081,728	\$1,146,057
2	Chicago, Ill.....	35,180,215	23,736	753,494	35,957,445	5,994,066	351,706	112,780	1,752,452	467,825	624,937
3	Philadelphia, Pa.....	25,531,385	54,136	16,526	25,602,047	4,487,420	113,201	32,919	1,358,035	202,554	798,793
4	St. Louis, Mo.....	11,917,874	3,510	121,356	12,042,740	1,502,702	60,081	23,539	322,359	37,806	204,816
5	Boston, Mass.....	17,182,130	768	80,040	17,262,938	2,039,575	129,632	44,788	438,739	66,482	177,691
6	Baltimore, Md.....	7,703,701	2,757	23,668	7,730,126	909,617	61,865	12,833	245,035	35,925	126,256
7	Cleveland, Ohio.....	7,839,563	16,522	203,963	8,060,048	1,162,718	54,891	27,313	423,348	35,788	91,447
8	Pittsburgh, Pa.....	10,266,358	4,683	31,769	10,302,910	1,516,146	18,514	41,202	390,314	73,469	178,882
9	Detroit, Mich.....	6,047,796	7,430	17,244	6,072,470	918,167	71,610	13,186	193,032	31,943	92,034
10	Buffalo, N. Y.....	6,678,031	62,160	100,051	6,840,242	820,523	64,252	54,010	196,164	36,266	60,440
11	San Francisco, Cal.....	8,525,784	1,175	10,609	8,537,568	1,352,534	62,584	16,590	236,665	47,568	141,811
12	Cincinnati, Ohio.....	7,161,324	6,089	189,951	7,377,304	1,352,636	56,154	29,546	644,302	47,900	62,324
13	Milwaukee, Wis.....	5,181,340	833	9,042	5,191,215	609,231	48,154	23,295	105,670	23,201	10,349
14	Newark, N. J.....	6,392,972	1,982	9,083	6,404,037	679,782	37,426	22,253	179,468	25,565	37,731
15	New Orleans, La.....	3,911,402	9,667	220	3,921,289	585,069	20,254	14,284	115,881	31,668	9,463
16	Washington, D. C.....	7,723,203	278	32,790	7,756,271	622,044	.....	27,694	137,399	17,403	.....

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

17	Minneapolis, Minn.....	\$3,989,961	\$2,862	\$2,608	\$3,995,431	\$241,044	\$56,126	\$10,223	\$65,526	\$23,624	\$1,788
18	Los Angeles, Cal.....	3,616,293	7,303	34,417	3,658,013	307,891	38,291	6,266	104,765	39,129	25,510
19	Jersey City, N. J.....	2,948,384	1,030	.....	2,949,414	259,645	16,996	9,615	121,783	18,262	1,204
20	Kansas City, Mo.....	3,107,071	5,796	14,755	3,127,622	361,422	32,962	9,541	121,747	38,400	49,482
21	Indianapolis, Ind.....	2,779,464	513	1,075	2,781,052	149,697	11,248	6,474	54,484	10,988	17,605
22	Louisville, Ky.....	2,776,353	1,384	1,010	2,778,747	239,420	10,679	9,736	91,722	31,057	3,430
23	Seattle, Wash.....	3,012,048	8,733	120,117	3,140,898	406,389	41,234	7,182	119,532	43,432	4,176
24	Providence, R. I.....	3,079,464	3,383	38,570	3,121,407	233,967	37,011	8,362	65,812	13,639	24,148
25	Rochester, N. Y.....	3,093,649	373	.....	3,094,022	259,588	31,681	9,903	77,970	20,403	37,166
26	St. Paul, Minn.....	2,532,588	5,108	10,029	2,597,725	147,051	28,454	3,662	32,163	13,114	1,308
27	Denver, Colo.....	3,734,767	1,400	374	3,736,541	666,369	38,777	35,336	214,637	26,264	7,297
28	Portland, Oreg.....	2,105,011	2,287	3,170	2,110,474	151,948	4,845	6,267	47,132	14,022	14,252
29	Columbus, Ohio.....	1,811,185	288	5,599	1,817,082	169,679	15,647	6,064	34,329	13,811	27,628
30	Toledo, Ohio.....	1,762,547	14,502	.....	1,777,049	150,399	18,154	6,198	26,708	15,261	22,632
31	Worcester, Mass.....	2,092,163	765	30,162	2,123,090	116,067	11,102	7,587	42,235	6,455	11,711
32	Atlanta, Ga.....	1,445,274	1,608	10,740	1,457,622	108,861	19,595	6,263	55,962	7,960	2,961
33	Syracuse, N. Y.....	1,982,263	221	.....	1,982,484	214,641	28,007	7,399	56,639	13,047	28,456
34	New Haven, Conn.....	1,761,841	296	3,969	1,766,106	145,645	15,728	4,916	39,668	10,612	18,522
35	Scranton, Pa.....	1,105,333	.....	.....	1,105,333	83,161	7,859	4,994	41,612	12,450	1,958
36	Paterson, N. J.....	1,325,732	150	.....	1,325,882	74,082	10,899	3,239	30,906	6,953	634
37	Omaha, Nebr.....	1,475,432	2,692	.....	1,478,124	141,872	34,046	4,031	38,219	12,061	15,636
38	Fall River, Mass.....	1,299,047	11	1,952	1,301,010	84,328	16,404	4,917	30,728	3,472	7,122
39	Memphis, Tenn.....	1,275,729	264	26,593	1,302,586	80,334	8,480	6,575	41,773	8,290	2,721
40	Richmond, Va.....	1,146,955	173	6,372	1,153,500	130,965	11,798	4,431	40,643	7,100	2,048
41	Oakland, Cal.....	1,740,842	1,339	13,600	1,755,781	182,653	10,738	5,352	70,649	10,281	28,360
42	Grand Rapids, Mich.....	1,276,513	318	39,902	1,316,733	119,635	19,767	3,012	39,497	6,525	10,395
43	Nashville, Tenn.....	1,145,651	.....	25,919	1,171,570	60,589	6,141	4,716	21,137	8,631	2,283
44	Lowell, Mass.....	1,298,755	763	5,055	1,304,573	108,127	9,059	4,360	32,177	6,616	13,938
45	Cambridge, Mass.....	1,569,685	758	728	1,571,171	112,925	16,044	6,178	38,783	5,294	18,712
46	Dayton, Ohio.....	1,378,632	1,058	426	1,380,116	114,396	11,649	8,226	18,829	9,755	23,823

¹ Net payments for expenses are the gross payments for expenses less payments balanced by counter receipts recorded in city accounts.² For summary of all payments in error, see page 46.

GENERAL TABLES.

121

OF PUBLIC SERVICE ENTERPRISES: 1909.

assigned to each, see page 78. For a text discussion of this table, see page 38.]

GROSS PAYMENTS, CLASSIFIED ACCORDING TO DEPARTMENT, OFFICE, OR ACCOUNT FOR WHICH PAID—continued.											
I.—General government—Continued.			II.—Protection to person and property.						III.—Health conservation and sanitation.		
Miscellaneous general offices.	General government buildings.	Courts.	Total.	Police department.	Militia and armories.	Fire department.	Building and other inspection. ⁴	All other.	Total.	Health conservation.	Sewers and sewage disposal.
\$4,690,617	\$5,149,506	\$15,281,589	\$104,769,369	\$55,069,791	\$754,626	\$42,194,797	\$3,665,214	\$3,084,941	\$41,401,590	\$7,879,000	\$6,093,897
2,997,456	3,871,049	14,303,115	71,854,853	40,325,512	670,029	25,387,458	2,897,218	2,574,641	29,037,240	5,445,890	4,130,377
823,887	619,670	616,866	16,233,821	7,449,702	35,311	8,057,262	400,365	251,181	6,070,298	1,207,079	897,506
606,485	431,795	276,262	11,461,621	5,101,994	21,666	5,924,264	233,447	180,820	4,524,408	842,793	699,605
262,789	226,992	85,346	5,199,069	2,193,183	27,620	2,825,813	74,184	78,269	1,769,644	383,238	366,409

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

\$849,262	\$1,912,132	\$6,071,508	\$27,945,782	\$15,792,108	\$408,829	\$9,264,266	\$1,751,459	\$729,120	\$12,017,053	\$2,581,646	\$1,410,173	1
290,577	371,810	2,021,959	9,940,533	6,229,390	35,349	3,066,334	311,762	333,047	3,491,332	509,573	796,701	2
491,111	409,574	1,051,233	6,295,942	4,143,903	1,975,272	1,403,093	128,318	585,279	2,363,699	432,628	163,580	3
149,227	63,348	641,496	3,323,400	1,975,272	20,333	1,164,300	83,846	79,649	1,354,173	158,489	198,472	4
189,017	82,580	910,646	3,938,710	2,165,343	18,754	1,507,775	185,193	61,645	1,182,221	403,022	374,383	5
74,155	53,553	209,995	2,263,217	1,289,172	1,188	877,619	83,038	12,000	847,130	155,149	90,836	6
75,528	115,097	339,306	1,671,392	818,413	4,941	759,119	48,752	40,167	740,656	142,762	64,074	7
182,498	161,379	469,858	2,425,717	1,064,836	13,921	1,031,844	55,733	259,363	923,275	186,375	50,245	8
104,363	79,044	332,955	1,701,067	795,410	846,399	27,746	27,746	31,512	540,867	71,405	55,902	9
59,287	74,204	275,894	2,005,480	956,783	82,748	937,067	20,735	8,147	626,378	93,218	49,848	10
129,611	137,995	580,010	2,895,861	1,412,719	1,296,530	39,927	45,525	149,685	629,733	114,355	267,007	11
80,329	124,364	307,717	1,772,641	826,223	8,230	836,519	50,144	597,622	597,622	75,019	66,295	12
75,244	81,632	241,686	1,302,005	549,360	716,589	14,962	21,094	695,648	73,792	142,294	142,294	13
53,424	116,320	207,595	1,495,412	829,083	1,002	599,506	40,941	24,880	766,871	184,040	112,688	14
118,761	35,642	239,116	869,984	367,594	453,766	5,009	43,615	765,631	128,678	121,463	121,463	15
75,062	52,375	312,111	2,004,715	1,109,903	74,734	626,532	54,252	139,294	797,951	137,741	176,416	16

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

\$13,486	\$44,027	\$26,244	\$912,665	\$355,171	\$6,856	\$520,214	\$27,424	\$3,000	\$264,002	\$41,771	\$59,110	17
50,581	12,502	30,847	881,921	441,213	4,858	336,634	65,985	38,089	247,969	77,828	28,246	18
31,279	34,474	25,972	924,228	553,698	356,275	356,275	8,393	1,004	363,025	30,935	42,288	19
39,483	59,928	9,899	836,021	413,607	376,377	376,377	38,045	7,992	205,711	39,512	683	20
32,400	13,479	2,929	804,033	325,990	453,839	453,839	10,484	13,720	282,207	37,277	39,901	21
39,166	25,704	27,926	772,828	400,881	352,784	352,784	15,705	3,458	271,341	39,700	22,193	22
136,491	46,677	7,665	753,918	376,331	335,461	335,461	36,939	5,187	274,835	106,434	26,433	23
47,118	27,500	10,377	936,310	436,748	465,130	465,130	19,518	14,914	206,012	54,672	131,591	24
27,815	29,922	24,528	743,224	331,183	386,760	386,760	16,696	8,585	412,106	53,458	19,255	25
13,052	25,033	19,975	662,897	271,309	372,501	372,501	13,637	1,450	165,748	37,081	31,331	26
50,626	61,666	231,766	710,843	260,189	366,768	366,768	38,014	45,872	225,801	71,268	25,229	27
44,631	16,169	4,630	590,972	233,752	338,809	338,809	12,629	5,782	216,877	28,894	36,673	28
29,843	10,676	22,681	522,733	208,150	297,352	297,352	11,224	6,007	225,496	36,578	50,735	29
33,731	12,330	15,385	473,647	207,181	248,444	248,444	14,472	3,550	113,058	23,584	9,947	30
21,425	16,552	448,358	196,735	1,343	242,459	242,459	7,819	32	232,023	50,652	81,468	31
5,503	6,303	4,314	423,750	217,209	6,331	190,746	9,198	266	244,218	41,175	13,944	32
43,693	17,236	19,264	428,310	195,274	219,862	219,862	7,731	5,443	258,656	70,819	22,214	33
10,485	16,886	28,928	489,085	255,343	225,814	225,814	5,691	2,337	116,498	23,307	20,248	34
7,473	4,767	2,018	220,033	101,057	101,035	101,035	6,765	10,576	82,287	10,917	21,756	35
4,560	8,697	8,134	404,772	176,103	223,289	223,289	2,280	3,100	96,682	20,266	11,165	36
14,313	18,090	4,576	368,332	144,201	192,400	192,400	23,087	8,644	114,074	25,284	37,731	37
8,553	13,130	6,997	313,608	157,987	151,416	151,416	3,514	419	139,033	39,809	14,924	38
9,817	5,498	33,140	376,106	155,537	191,062	191,062	16,227	13,280	150,645	33,979	10,703	39
35,198	22,088	14,837	319,557	143,042	183,862	183,862	10,208	3,479	149,148	27,892	17,113	40
8,712	13,896	17,831	294,553	114,305	172,875	172,875	10,722	17,076	182,723	25,898	23,631	41
11,160	3,315	3,206	258,942	112,575	132,508	132,508	4,050	3,323	120,551	33,078	17,628	42
22,945	19,032	20,345	308,634	148,985	155,800	155,800	7,205	6,654	123,595	22,991	383	43
7,569	6,540	12,797	323,897	166,957	132,814	132,814	9,682	12,844	237,781	64,069	56,834	44
22,777	6,540	363,767	173,460	1,085	182,852	182,852	2,402	5,053	133,418	18,751	12,018	45

³ For summary of all service transfer payments, see page 47.

⁴ Including inspection of factories, tenements, elevators, boilers, wires, lights, weights and measures, etc.

FINANCIAL STATISTICS OF CITIES.

TABLE 8.—PAYMENTS FOR EXPENSES OTHER THAN

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

City number.	CITY.	GROSS PAYMENTS, CLASSIFIED ACCORDING TO DEPARTMENT, OFFICE, OR ACCOUNT FOR WHICH PAID—continued.										
		III.—Health conservation and sanitation—Continued.			IV.—Highways.							
		Street cleaning.	Refuse collection and disposal.	All other.	Total.	General supervision.	Care and repair of streets, pavements, and curbing.	Care and repair of bridges other than toll.	Snow and ice removal.	Street sprinkling.	Street lighting.	All other.
	Grand total.....	\$18,671,312	\$8,351,615	\$405,766	\$43,767,229	\$1,120,333	\$16,646,764	\$2,879,792	\$1,206,542	\$2,020,926	\$18,100,056	\$1,792,816
	Group I.....	14,023,200	5,085,697	352,076	27,004,125	705,439	10,919,739	2,136,503	1,003,957	583,329	10,374,706	1,265,452
	Group II.....	2,392,484	1,552,251	28,978	7,799,927	200,144	2,565,368	344,062	103,953	799,155	3,550,116	237,129
	Group III.....	1,675,217	1,279,656	27,237	5,640,660	134,522	1,873,101	277,109	62,013	410,833	2,720,040	163,042
	Group IV.....	580,411	434,111	5,475	3,322,517	80,228	1,288,556	122,118	36,619	212,609	1,455,194	127,193

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

1	New York, N. Y.....	\$7,681,274	\$332,279	\$11,681	\$9,256,203	\$333,407	\$4,636,438	\$603,645	\$707,313		\$2,975,400	
2	Chicago, Ill.....	908,472	1,231,205	45,381	2,426,623	29,132	733,712	489,319	50,916		1,042,136	\$81,408
3	Philadelphia, Pa.....	1,255,525	511,968		3,210,722	113,891	1,043,951	268,826	7,720	\$47,105	1,701,162	28,067
4	St. Louis, Mo.....	819,970	170,452	8,790	1,703,547	63,222	678,345			250,810	655,764	55,406
5	Boston, Mass.....	460,455	631,311	13,050	1,875,263	42,088	507,299	222,258	114,026	171,782	718,332	99,478
6	Baltimore, Md.....	359,606	236,507	5,032	691,538	31,074	288,114	19,466	2,807	7,404	337,273	5,400
7	Cleveland, Ohio.....	194,879	330,091	8,850	856,442	12,140	224,193	141,714			278,283	200,112
8	Pittsburgh, Pa.....	426,012	251,657	8,986	1,329,248		350,284		41,967		520,632	346,221
9	Detroit, Mich.....	339,754	61,209	12,597	415,815	7,853	288,803	27,345	16,443			75,371
10	Buffalo, N. Y.....	211,237	272,075		919,000	13,303	341,723	52,049	15,651	6,782	370,590	118,897
11	San Francisco, Cal.....	255,371			833,303	20,479	461,501	25,597		28,619	297,107	
12	Cincinnati, Ohio.....	236,386	207,633	12,289	961,801		415,801	44,266	13,427	8,371	428,064	54,872
13	Milwaukee, Wis.....	168,824	304,464	6,274	528,822		76,174	98,812	12,206	68,406	207,633	65,591
14	Newark, N. J.....	271,916	195,339	2,888	546,053	17,438	150,029	1,439	15,285		228,317	133,565
15	New Orleans, La.....	138,208	169,635	207,647	451,278	9,112	174,461	23,046		9,050	233,615	1,064
16	Washington, D. C.....	285,311	179,872	8,611	998,467	12,300	548,876	47,577	6,216		383,498	

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

17	Minneapolis, Minn.....	\$100,435	\$61,486	\$1,200	\$647,321	\$24,099	\$125,043	\$23,972	\$30,892	\$152,307	\$276,510	\$14,498
18	Los Angeles, Cal.....	91,416	50,479		634,682	10,585	304,966	15,284		106,600	191,156	6,091
19	Jersey City, N. J.....	141,764	48,038		229,870		76,073	75		149,444		
20	Kansas City, Mo.....	212,798	51,724	994	203,190	20,749	42,354				138,157	1,930
21	Indianapolis, Ind.....	115,712	87,617	1,700	327,781		119,129	8,240		58,312	140,858	1,242
22	Louisville, Ky.....	113,224	93,606	2,618	306,089	12,725	127,120				163,966	2,278
23	Seattle, Wash.....	119,992	21,536	440	259,856	33,098	105,986	12,404		1,078	92,880	14,410
24	Providence, R. I.....	81,145	27,590	1,014	397,121	2,188	67,381	29,192	3,992	3,615	277,089	12,764
25	Rochester, N. Y.....	147,926	189,606	1,831	400,452	4,859	80,829	30,081	25,301	39,368	206,977	13,337
26	St. Paul, Minn.....	69,448	27,888		477,813	10,338	117,479	36,807	20,411	60,007	228,782	2,989
27	Denver, Colo.....	120,816	5,748	2,740	444,873	6,144	226,507	8,734		49,877	147,849	5,762
28	Portland, Oreg.....	123,116	22,194		229,100	2,100	88,709	6,647		20,404	99,035	12,205
29	Columbus, Ohio.....	97,477	40,706		104,443	1,200	46,407	2,999			50,788	3,049
30	Toledo, Ohio.....	49,613	28,585	1,319	189,469		57,120	40,110			73,038	10,201
31	Worcester, Mass.....	58,021	37,638	4,244	265,700	14,509	65,990	3,332		39,947	127,267	14,655
32	Atlanta, Ga.....	45,369	143,730		178,571	4,130	80,925	3,441		235	85,915	3,925
33	Syracuse, N. Y.....	97,004	68,619		231,471		66,422	29,419	3,312	21,606	102,971	7,741
34	New Haven, Conn.....	58,993	13,950		211,896	4,303	64,604	14,334		40,099	88,499	
35	Scranton, Pa.....	27,602	22,012		138,514	1,620	63,076	5,280			68,538	
36	Paterson, N. J.....	28,093	37,158		97,524		18,586				78,938	
37	Omaha, Nebr.....	50,126	933		185,559	8,970	79,583	598			75,925	20,483
38	Fall River, Mass.....	43,424	40,876		174,243	6,826	55,362	1,518	335	15,709	89,627	4,866
39	Memphis, Tenn.....	50,086	64,719	158	212,051	2,000	80,992	16,254		32,230	80,575	
40	Richmond, Va.....	49,515	54,623		155,752	2,470	68,486	3,455	316		54,559	20,466
41	Oakland, Cal.....	74,585	58,609		302,257		121,489	3,516		54,270	90,757	32,225
42	Grand Rapids, Mich.....	30,404	38,241	1,200	101,585	12,047	22,719	2,617	2,339	17,503	40,417	3,943
43	Nashville, Tenn.....	53,406	46,815		154,212	1,800	56,672	2,473		26,400	66,867	
44	Lowell, Mass.....	43,581	40,896		189,209	4,000	44,468	5,823	11,993	17,241	97,643	8,041
45	Cambridge, Mass.....	36,937	79,921	20	204,286	7,384	48,106	22,794	5,062	34,880	80,960	5,000
46	Dayton, Ohio.....	54,456	46,693	1,500	145,037	2,000	43,025	14,663		3,092	82,229	28

GENERAL TABLES.

123

OF PUBLIC SERVICE ENTERPRISES: 1909—Continued.

assigned to each, see page 78. For a text discussion of this table, see page 38.]

GROSS PAYMENTS, CLASSIFIED ACCORDING TO DEPARTMENT, OFFICE, OR ACCOUNT FOR WHICH PAID—continued.													
V.—Charities, hospitals, and corrections.					VI.—Education.				VII.—Recreation. ¹	VIII.—Miscellaneous.			City number.
Total.	Super- vision.	Charities.	Hospitals and insane in institu- tions.	Prisons and re- formatories.	Total.	Schools.	Libraries.	Art gal- leries and museums.		Total.	Damage settlements for per- sonal injuries.	All other.	
\$28,269,771	\$1,934,075	\$13,109,608	\$8,758,234	\$4,407,854	\$123,529,631	\$117,224,971	\$5,502,552	\$802,108	\$14,173,239	\$5,356,207	\$1,503,995	\$3,852,212	
22,590,414	1,779,229	10,149,180	6,776,145	3,885,860	75,920,226	71,806,449	3,366,086	747,691	10,430,546	3,969,058	960,430	3,008,628	
2,807,281	70,289	1,151,937	1,186,544	398,511	22,710,795	21,622,561	1,046,144	42,090	2,122,205	803,021	312,391	490,630	
1,843,132	59,096	1,238,833	432,029	113,174	16,464,066	15,750,530	704,756	8,780	1,093,210	369,304	163,237	206,067	
1,028,944	25,461	569,658	363,516	70,309	8,434,544	8,045,431	385,566	3,547	527,278	214,824	67,937	146,887	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

\$9,727,915	\$1,652,553	\$4,138,387	\$2,667,222	\$1,269,753	\$31,616,157	\$30,038,442	\$1,090,202	\$487,513	\$3,357,581	\$2,379,696	\$389,469	\$1,990,227	1
1,886,361	29,649	825,648	545,479	485,325	9,493,634	9,149,417	262,092	82,125	2,268,359	456,597	306,651	149,946	2
2,332,261	.....	1,478,703	398,728	474,830	5,899,336	5,623,685	188,122	87,529	762,863	229,804	70,420	159,384	3
908,218	.....	310,453	423,599	173,866	2,911,105	2,754,101	154,976	2,028	294,689	44,906	1,286	43,620	4
1,763,442	.....	896,570	619,298	247,574	4,585,396	4,224,304	361,092	.....	1,052,559	125,772	27,557	98,215	5
687,879	10,842	209,133	246,129	221,775	1,974,990	1,914,490	60,500	.....	308,252	47,503	17,353	30,150	6
580,140	.....	487,691	22,472	69,977	2,705,438	2,482,257	223,181	.....	267,531	75,731	16,867	58,864	7
498,798	26,604	284,550	11,619	166,025	3,003,778	2,634,547	369,231	.....	394,983	220,865	20,406	200,459	8
371,739	10,412	248,614	45,994	66,719	1,813,935	1,699,378	91,251	23,306	277,935	32,945	17,998	14,947	9
493,954	26,236	209,475	199,176	59,067	1,723,891	1,592,668	121,310	9,713	232,201	18,725	17,902	9,273	10
604,557	.....	281,791	196,528	126,248	1,767,724	1,688,352	73,647	5,725	381,081	72,475	.....	72,475	11
587,737	.....	271,328	243,316	73,093	1,919,453	1,811,348	108,105	.....	104,777	80,697	35,297	45,400	12
414,591	5,604	123,968	215,413	69,606	1,449,537	1,324,747	85,038	39,752	132,964	58,417	5,442	52,975	13
605,751	.....	80,147	405,515	120,089	2,023,606	1,933,920	79,698	10,000	242,535	44,027	442	43,585	14
151,963	114	49,387	38,750	63,712	981,558	946,563	34,693	.....	74,491	41,317	19,466	21,851	15
965,168	17,015	253,345	496,607	198,201	2,050,690	1,987,730	62,960	.....	277,655	39,581	13,874	25,707	16

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

\$132,991	\$4,532	\$20,541	\$85,913	\$22,005	\$1,588,566	\$1,457,831	\$99,491	\$1,244	\$201,543	\$7,299	\$4,796	\$2,503	17
43,156	150	14,145	13,200	15,661	1,364,900	1,283,950	80,950	.....	159,643	17,851	845	17,006	18
93,753	3,040	13,343	77,370	.....	1,096,248	1,048,056	48,192	.....	68,711	13,934	13,934	.....	19
128,601	.....	6,300	94,817	27,384	1,109,686	1,074,325	32,012	3,349	165,248	17,823	10,994	6,829	20
101,694	.....	15,285	86,409	.....	1,011,333	959,988	51,345	.....	76,918	27,389	6,631	20,758	21
226,418	.....	38,051	79,166	109,201	830,070	764,938	65,132	.....	82,588	49,993	23,060	26,933	22
41,717	.....	23,369	18,348	.....	1,191,943	1,104,974	86,969	.....	88,297	123,043	24,540	99,403	23
125,830	.....	69,911	55,702	217	1,016,381	985,617	27,000	3,764	81,822	33,964	5,699	28,265	24
213,975	11,928	133,485	49,341	19,221	895,026	895,026	.....	.....	151,222	18,429	5,429	10,000	25
82,707	4,343	10,677	44,172	23,515	841,869	791,829	50,040	.....	121,456	98,155	66,726	31,429	26
256,226	.....	82,599	105,092	68,535	1,148,727	1,101,162	30,621	16,944	175,227	108,475	30,782	77,693	27
3,816	.....	2,232	1,584	.....	842,211	812,700	26,894	2,617	54,499	21,051	511	20,540	28
42,291	.....	10,363	.....	31,928	733,810	712,012	21,798	.....	16,388	11,242	4,642	6,600	29
36,797	.....	1,575	12,000	23,222	743,711	723,210	20,501	.....	50,219	19,740	7,222	12,527	30
227,333	5,050	108,321	113,962	.....	782,368	731,416	50,952	.....	42,889	8,322	4,104	4,218	31
119,198	.....	20,243	68,902	30,053	330,572	312,122	18,450	.....	43,984	8,468	5,610	2,858	32
143,968	13,179	105,014	25,775	.....	638,172	584,583	38,589	5,000	41,437	25,829	23,145	2,684	33
109,476	5,154	68,212	36,110	.....	626,792	599,320	27,472	.....	44,048	22,666	4,279	18,387	34
54,728	.....	36,228	18,500	.....	556,112	536,788	17,324	2,000	9,149	16,077	.....	16,077	35
.....	.....	.....	.....	.....	540,226	521,859	18,367	.....	19,312	38,556	31,588	6,968	36
60	.....	60	.....	.....	609,671	587,438	22,233	.....	51,411	7,145	6,177	968	37
118,513	8,916	82,856	26,741	.....	440,613	417,045	23,568	.....	19,845	10,827	8,501	2,326	38
49,958	.....	49,958	.....	.....	310,511	290,777	19,734	.....	98,518	15,463	2,280	13,183	39
63,170	.....	55,811	4,150	3,209	273,357	271,857	1,500	.....	42,923	18,628	4,085	14,543	40
2,302	.....	2,302	.....	.....	629,634	586,025	42,326	1,283	51,844	18,521	203	18,228	41
54,470	4,390	27,457	20,360	2,263	582,105	538,814	37,402	5,889	32,463	11,371	636	10,735	42
44,273	.....	63	36,317	7,893	483,357	470,241	13,116	.....	32,333	14,269	3,133	11,136	43
121,825	6,319	112,251	3,255	.....	438,745	416,849	21,896	.....	18,861	3,394	3,394	.....	44
89,704	3,288	81,766	4,650	.....	532,217	503,053	29,164	.....	66,060	4,301	2,547	1,754	45
78,431	.....	9,477	54,750	14,204	521,862	498,756	23,106	.....	13,318	9,887	3,808	6,079	46

¹ Includes parks, playgrounds, baths, and public entertainments.

FINANCIAL STATISTICS OF CITIES.

TABLE 8.—PAYMENTS FOR EXPENSES OTHER THAN

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1903.

City number.	CITY.	Net payments. ¹	PAYMENTS BALANCED BY COUNTER RECEIPTS RECORDED IN CITY ACCOUNTS.		GROSS PAYMENTS, CLASSIFIED ACCORDING TO DEPARTMENT, OFFICE, OR ACCOUNT FOR WHICH PAID.						
			Payments in error. ²	Payments to city departments, offices, and enterprises (service transfers). ³	Total.	I.—General government.					
						Total.	Council and legislative offices.	Chief executive offices.	Finance offices and accounts.	General law offices.	Elections.
47	Albany, N. Y.	\$1,308,299	\$88	-----	\$1,308,387	\$157,645	\$23,487	\$7,545	\$40,722	\$9,078	\$20,852
48	Bridgeport, Conn.	1,106,562	-----	-----	1,106,562	100,769	13,412	4,801	30,475	2,580	11,901
49	Spokane, Wash.	1,297,313	1,881	-----	1,299,194	132,384	15,990	4,730	29,777	12,115	11,028
50	Hartford, Conn.	1,545,153	98	\$22,613	1,567,864	128,880	11,946	3,826	34,837	6,533	14,421
51	Reading, Pa.	707,344	-----	-----	707,344	42,143	4,231	3,551	27,047	5,096	-----
52	Trenton, N. J.	976,758	253	-----	977,011	68,048	4,890	2,004	31,585	4,126	2,949
53	San Antonio, Tex.	744,198	602	-----	744,800	55,641	5,943	5,682	22,398	4,623	2,238
54	New Bedford, Mass.	1,115,706	834	8,547	1,125,107	81,358	14,890	5,537	35,313	2,365	7,368
55	Camden, N. J.	1,008,827	50	-----	1,008,877	83,253	5,159	5,089	32,303	5,542	757
56	Dallas, Tex.	713,890	750	-----	714,640	63,118	3,140	17,570	22,385	6,147	1,707
57	Salt Lake City, Utah.	1,162,493	229	2,253	1,164,975	167,781	16,565	3,937	49,054	28,989	5,527
58	Lynn, Mass.	1,080,106	348	8	1,080,462	92,795	13,825	3,578	37,451	4,767	6,682
59	Wilmington, Del.	1,687,093	1,283	-----	1,688,376	77,865	10,960	3,177	23,548	4,260	9,139
60	Springfield, Mass.	1,471,134	282	3,334	1,474,730	71,519	6,985	4,419	33,635	3,158	8,131
61	Des Moines, Iowa.	1,057,090	450	-----	1,058,440	66,171	2,717	17,064	18,725	15,537	233
62	Lawrence, Mass.	995,618	168	2,070	997,856	51,241	5,677	3,176	16,266	800	7,590
63	St. Joseph, Mo.	699,046	272	878	700,196	75,986	5,487	3,220	21,810	8,418	9,763
64	Troy, N. Y.	1,080,470	11,307	1,700	1,093,477	114,979	13,807	6,219	30,876	8,623	10,519
65	Yonkers, N. Y.	1,369,682	19	20,899	1,390,600	147,857	22,668	7,221	44,606	12,488	14,739
66	Tacoma, Wash.	908,192	742	91,033	999,967	104,339	10,271	2,171	25,751	13,826	7,868
67	Youngstown, Ohio.	708,306	14	-----	708,320	54,484	5,699	4,178	11,078	3,831	7,676
68	Duluth, Minn.	891,071	316	50,773	942,160	94,965	14,545	3,268	28,607	7,330	5,359
69	Houston, Tex.	706,032	1,721	-----	707,753	76,083	1,506	16,333	24,817	15,780	998
70	Somerville, Mass.	1,057,446	343	1,306	1,059,095	66,852	13,440	3,966	25,758	2,390	6,077
71	Kansas City, Kans.	607,730	1,789	-----	609,519	47,201	8,514	2,600	9,209	7,293	10,196
72	Utica, N. Y.	842,067	39,581	-----	881,648	114,407	15,543	5,272	38,273	9,570	9,819
73	Waterbury, Conn.	832,136	157	96	832,389	76,664	8,648	4,270	24,093	5,994	5,994
74	Elizabeth, N. J.	612,459	-----	-----	612,459	54,787	6,103	777	29,162	4,148	855
75	Schenectady, N. Y.	815,577	68	-----	815,645	106,495	15,570	5,813	28,309	6,939	8,168
76	Hoboken, N. J.	884,881	8,433	2,145	895,459	74,346	13,245	2,074	24,200	4,840	533
77	Manchester, N. H.	624,361	-----	24,635	648,996	45,338	5,593	4,120	20,358	818	115
78	Evansville, Ind.	538,593	1,373	-----	539,966	40,635	4,700	4,119	11,159	2,289	4,510
79	Birmingham, Ala.	608,866	941	36,261	646,068	55,668	3,014	6,309	18,283	6,440	307
80	Akron, Ohio.	585,591	835	-----	586,426	36,572	3,606	4,012	6,752	5,427	5,219
81	Norfolk, Va.	753,938	362	-----	754,300	90,563	9,040	3,411	27,457	4,075	1,602
82	Fort Worth, Tex.	436,843	10	5,671	442,524	54,414	3,460	17,060	12,803	4,757	1,224
83	Wilkes-Barre, Pa.	548,899	31	-----	548,930	41,772	5,915	2,779	23,343	3,433	29
84	Erie, Pa.	531,700	-----	-----	531,700	47,470	5,547	3,760	25,203	3,887	-----
85	Savannah, Ga.	566,199	7	-----	566,206	63,721	10,524	6,417	22,470	3,650	1,411
86	Peoria, Ill.	765,136	19,160	937	785,233	54,415	6,437	3,719	14,103	4,351	5,945
87	Harrisburg, Pa.	570,357	34	308	570,699	43,901	6,149	4,500	27,758	4,381	-----
88	Fort Wayne, Ind.	463,678	7	20,985	484,670	32,607	4,250	3,000	5,595	2,238	3,898
89	Charleston, S. C.	570,832	132	11,180	582,144	47,365	4,041	4,703	17,090	4,211	1,344
90	Portland, Me.	925,358	3,099	8,650	937,107	74,164	6,482	3,378	23,020	3,780	4,920
91	Terre Haute, Ind.	645,156	1	-----	645,157	47,681	5,517	2,080	6,665	7,187	10,467
92	East St. Louis, Ill.	525,567	142	-----	525,709	50,533	6,503	3,889	13,916	2,040	11,721
93	Holyoke, Mass.	699,410	554	49,904	749,868	61,527	4,613	2,397	21,031	2,750	4,283
94	Brockton, Mass.	731,650	1,011	5,486	738,147	52,110	4,442	2,118	20,584	1,735	3,104
95	Johnstown, Pa.	374,423	16	-----	374,439	20,047	3,003	1,700	9,156	1,025	-----
96	Jacksonville, Fla.	393,612	-----	72,893	466,505	43,705	9,017	3,101	18,690	2,264	1,085
97	Oklahoma City, Okla.	410,779	168	4,200	415,147	30,456	9,159	2,851	5,680	1,937	3,385
98	Bayonne, N. J.	621,395	139	7	621,541	48,257	3,610	-----	16,181	2,522	4,770
99	Covington, Ky.	398,627	3,447	414	402,488	53,885	8,449	3,896	13,523	5,409	720
100	South Bend, Ind.	491,943	6	-----	491,949	37,274	6,756	2,875	10,032	2,181	2,908
101	Passaic, N. J.	444,796	-----	-----	444,796	43,917	6,830	219	18,099	1,704	1,033
102	Altoona, Pa.	388,808	110	174	389,092	35,361	1,761	2,500	16,576	2,745	-----
103	Mobile, Ala.	289,782	423	5,064	295,269	32,036	5,488	-----	12,704	2,197	-----
104	Allentown, Pa.	340,904	25	-----	340,929	26,101	1,707	2,044	17,418	2,316	-----
105	Pawtucket, R. I.	607,949	3,850	14,749	626,548	67,963	17,683	2,130	20,393	3,612	10,800

¹ Net payments for expenses are the gross payments for expenses less payments balanced by counter receipts recorded in city accounts.² For summary of all payments in error, see page 46.

GENERAL TABLES.

125

OF PUBLIC SERVICE ENTERPRISES: 1909—Continued.

assigned to each, see page 78. For a text discussion of this table, see page 38.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

GROSS PAYMENTS, CLASSIFIED ACCORDING TO DEPARTMENT, OFFICE, OR ACCOUNT FOR WHICH PAID—continued.												
I.—General government—Continued.			II.—Protection to person and property.						III.—Health conservation and sanitation.			
Miscellaneous general offices.	General government buildings.	Courts.	Total.	Police department.	Militia and armories.	Fire department.	Building and other inspection. ⁴	All other.	Total.	Health conservation.	Sewers and sewage disposal.	City number.
\$25,087	\$15,499	\$15,375	\$380,037	\$192,907	.....	\$181,760	\$2,016	\$3,354	\$93,269	\$18,571	\$11,531	47
12,594	12,446	12,500	282,202	106,530	.....	170,928	3,489	1,255	100,284	9,441	9,500	48
41,650	12,196	4,298	256,466	98,919	.....	142,758	11,056	3,833	155,630	44,864	7,056	49
23,101	17,477	16,714	371,611	164,272	.....	197,274	9,229	836	122,393	18,702	15,574	50
.....	2,218	.....	118,017	67,480	.....	45,479	3,618	1,440	109,433	7,535	57,658	51
9,996	5,514	6,974	250,463	129,276	.....	116,530	4,036	621	82,575	11,767	6,489	52
6,561	6,689	2,502	165,391	62,822	.....	90,959	8,603	3,007	81,445	19,665	9,840	53
9,482	6,473	.....	261,254	146,468	\$699	106,946	6,750	391	132,028	28,423	24,511	54
.....	27,826	6,547	298,019	148,379	.....	139,923	3,718	5,999	53,481	14,961	5,008	55
5,629	3,660	2,880	186,494	74,230	950	104,007	6,418	889	51,334	7,977	5,642	56
41,702	9,091	12,916	185,174	99,552	.....	77,612	5,744	2,266	136,081	26,969	21,396	57
11,508	12,984	.....	244,129	104,922	3,031	118,901	4,878	12,397	117,796	33,658	12,754	58
13,171	9,522	4,088	100,947	172,193	.....	60,751	4,622	5,873	76,154	10,273	9,299	59
12,880	2,311	.....	338,984	139,070	200	192,484	7,205	25	149,373	26,681	17,238	60
6,111	2,581	3,203	264,449	83,456	.....	170,119	8,213	2,661	56,880	8,991	15,932	61
13,153	4,549	.....	203,666	93,696	1,437	105,683	2,105	745	121,100	17,209	25,613	62
20,374	4,414	2,500	189,119	89,840	.....	93,952	4,298	1,029	61,657	10,753	10,604	63
17,441	8,512	12,982	247,733	129,366	.....	112,300	3,411	2,656	153,095	13,694	11,119	64
24,609	4,878	16,648	328,942	173,042	.....	145,670	8,259	2,071	167,492	46,330	4,502	65
30,772	10,871	2,809	248,207	89,469	.....	155,794	1,704	1,240	53,435	17,675	17,729	66
13,542	4,935	3,545	199,130	95,146	.....	97,343	3,298	3,343	69,069	12,430	10,170	67
11,797	6,603	18,456	262,797	77,037	2,366	173,819	5,023	4,552	63,257	21,802	15,545	68
10,501	4,237	1,911	171,526	73,769	.....	94,425	2,700	632	84,725	13,746	23,641	69
10,297	4,894	.....	198,982	94,753	500	85,624	5,806	12,299	142,356	24,554	35,084	70
.....	5,887	3,502	166,740	66,661	.....	83,684	2,655	13,740	42,658	9,190	3,275	71
19,107	8,918	7,905	190,986	63,090	.....	118,844	3,597	5,455	121,531	17,549	6,551	72
5,000	8,238	12,175	160,543	73,889	.....	82,644	3,211	839	73,506	11,995	18,069	73
2,348	5,906	5,448	168,826	84,685	179	79,522	2,847	1,593	76,577	12,388	6,297	74
23,180	10,303	8,193	206,929	92,596	.....	106,349	5,943	2,041	69,444	17,699	11,857	75
5,139	16,202	8,113	294,120	164,438	343	127,096	1,406	837	49,525	6,042	11,474	76
4,470	6,966	2,898	180,694	60,662	1,050	117,237	1,445	300	53,897	18,473	5,733	77
8,649	2,526	2,683	153,596	69,139	.....	82,559	.....	1,898	68,819	12,396	3,489	78
7,572	8,468	5,270	235,026	79,901	.....	138,711	11,686	4,728	72,255	12,666	7,122	79
7,666	2,547	1,343	164,921	55,996	.....	107,183	.....	1,742	41,247	6,052	10,918	80
18,483	6,494	20,001	236,697	122,133	2,616	99,471	5,615	6,862	142,656	22,160	34,394	81
6,427	7,494	1,189	131,647	50,842	.....	77,129	900	2,776	31,560	5,290	6,765	82
.....	6,268	.....	111,531	58,174	.....	51,371	1,176	810	34,096	3,615	8,906	83
4,527	4,537	.....	142,840	54,163	.....	87,936	2,198	2,543	24,389	10,435	3,058	84
7,177	9,724	2,348	250,066	133,161	3,250	111,043	1,829	783	133,307	28,623	9,050	85
7,636	7,143	4,781	236,842	103,295	.....	124,646	8,490	411	49,706	16,523	7,912	86
.....	1,113	.....	82,871	48,456	.....	28,543	1,575	4,297	101,497	6,884	20,093	87
7,758	3,063	2,805	121,328	43,689	.....	73,635	1,660	2,344	40,937	9,269	4,456	88
11,840	2,486	1,650	198,377	96,015	.....	98,448	3,208	706	61,647	13,833	8,416	89
14,478	18,108	.....	251,561	97,880	3,529	129,716	2,934	17,502	77,005	12,750	19,328	90
8,602	4,157	2,006	205,729	75,426	.....	124,696	4,200	1,407	50,643	6,018	6,050	91
606	4,757	7,101	157,959	80,735	.....	68,549	5,718	2,957	69,347	7,335	14,289	92
13,763	12,640	.....	193,053	71,050	86	116,457	5,460	.....	53,254	10,396	4,451	93
10,159	9,968	.....	152,894	67,908	383	82,402	2,141	.....	78,510	17,800	17,076	94
3,077	2,056	.....	100,101	37,086	.....	63,015	.....	.....	17,790	7,920	6,419	95
4,773	3,864	911	181,635	85,199	312	90,927	3,533	1,664	121,796	19,900	16,772	96
.....	3,762	3,682	67,522	26,186	.....	33,528	6,878	930	52,603	8,171	5,617	97
8,011	12,901	8,273	152,570	76,122	435	68,715	2,569	4,729	41,413	5,514	.....	98
6,420	7,099	6,678	97,839	52,067	.....	44,403	500	869	48,501	7,444	6,389	99
907	4,289	1,813	132,488	51,496	.....	72,842	1,449	6,701	28,176	4,043	173	100
.....	9,140	5,935	74,739	28,050	300	44,921	1,304	164	36,544	11,788	4,724	101
8,263	3,516	.....	98,157	37,383	.....	53,308	1,800	5,666	21,983	3,924	6,329	102
2,987	3,305	1,500	130,220	64,499	.....	54,417	4,517	6,787	41,493	6,730	5,599	103
.....	2,616	.....	62,557	26,068	.....	35,165	1,113	211	28,714	2,776	365	104
5,180	6,954	1,211	142,992	67,946	.....	68,211	3,691	3,144	44,985	2,531	14,754	105

³ For summary of all service transfer payments, see page 47.⁴ Includes inspection of factories, tenements, elevators, boilers, wires, lights, weights and measures, etc.

FINANCIAL STATISTICS OF CITIES.

TABLE 8.—PAYMENTS FOR EXPENSES OTHER THAN

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

City number.	CITY.	GROSS PAYMENTS, CLASSIFIED ACCORDING TO DEPARTMENT, OFFICE, OR ACCOUNT FOR WHICH PAID—continued.										
		III.—Health conservation and sanitation—Continued.			IV.—Highways.							
		Street cleaning.	Refuse collection and disposal.	All other.	Total.	General supervision.	Care and repair of streets, pavements, and curbing.	Care and repair of bridges other than toll.	Snow and ice removal.	Street sprinkling.	Street lighting.	All other.
47	Albany, N. Y.	\$58,227	\$4,940	.....	\$125,748	.....	\$31,574	\$4,864	\$3,587	.....	\$85,723	.....
48	Bridgeport, Conn.	47,000	34,343	.....	182,484	\$4,546	64,789	27,345	500	\$20,973	62,331	\$2,000
49	Spokane, Wash.	44,674	59,036	.....	145,678	.....	50,652	6,675	.....	21,259	45,745	21,347
50	Hartford, Conn.	46,669	36,870	\$4,578	199,883	2,173	84,482	23,622	2,266	19,568	60,738	7,034
51	Reading, Pa.	17,810	26,430	.....	126,459	6,511	36,565	.....	.....	.....	82,929	454
52	Trenton, N. J.	33,072	31,247	.....	85,907	.....	21,813	.....	.....	.....	64,094	.....
53	San Antonio, Tex.	24,251	27,689	.....	127,949	2,268	65,029	15,230	.....	15,921	29,501	.....
54	New Bedford, Mass.	29,326	49,768	.....	146,141	5,493	42,711	8,053	220	19,171	67,856	2,637
55	Camden, N. J.	32,506	1,006	.....	100,234	13,068	7,657	.....	.....	.....	78,472	1,037
56	Dallas, Tex.	27,590	10,125	.....	123,336	13,876	28,997	6,963	.....	18,902	62,881	659
57	Salt Lake City, Utah.	48,070	39,646	.....	116,496	2,253	49,865	.....	.....	27,784	36,594	.....
58	Lynn, Mass.	17,054	53,133	1,197	124,710	2,067	32,857	3,239	3,052	22,150	52,809	8,536
59	Wilmington, Del.	23,484	33,098	.....	91,057	2,486	42,814	.....	39	889	43,126	1,703
60	Springfield, Mass.	50,892	54,562	.....	207,045	7,526	61,584	8,513	985	34,737	90,157	3,543
61	Des Moines, Iowa.	28,582	1,656	1,719	116,268	6,311	27,042	17,084	2,311	.....	62,881	637
62	Lawrence, Mass.	14,500	60,469	3,309	158,801	1,808	66,787	6,838	3,000	21,361	54,803	4,204
63	St. Joseph, Mo.	39,100	1,200	.....	56,881	1,219	29,728	1,464	195	.....	23,613	642
64	Troy, N. Y.	73,672	53,892	718	101,429	539	20,480	1,073	682	7,496	71,049	110
65	Yonkers, N. Y.	56,305	60,355	.....	197,391	.....	72,891	778	56	14,761	108,473	432
66	Tacoma, Wash.	16,881	1,200	.....	174,664	.....	93,879	24,333	.....	.....	53,050	3,302
67	Youngstown, Ohio.	25,657	20,812	.....	67,746	1,320	23,018	641	.....	.....	40,924	1,843
68	Duluth, Minn.	19,589	6,321	.....	134,018	.....	48,402	16,430	8,024	16,072	36,601	8,489
69	Houston, Tex.	18,841	28,497	.....	129,199	4,193	63,785	20,597	.....	2,329	38,295	.....
70	Somerville, Mass.	18,810	63,908	.....	115,860	2,670	20,774	.....	4,475	30,849	52,298	4,794
71	Kansas City, Kans.	26,081	5,112	.....	70,831	2,926	13,509	2,888	.....	.....	48,405	3,103
72	Utica, N. Y.	63,439	33,992	.....	88,028	480	17,170	15,160	2,527	.....	49,767	2,924
73	Waterbury, Conn.	22,000	21,442	.....	133,276	3,540	57,761	5,000	.....	12,747	44,229	9,999
74	Elizabeth, N. J.	44,139	11,825	1,928	54,037	.....	8,241	.....	.....	.....	42,690	3,106
75	Schenectady, N. Y.	57,578	1,919	391	82,890	1,874	22,980	2,930	2,500	2,100	50,361	145
76	Hoboken, N. J.	20,118	10,166	1,725	26,040	.....	5,474	.....	287	.....	20,279	.....
77	Manchester, N. H.	7,157	22,534	.....	157,989	.....	69,214	6,832	7,237	9,660	63,106	1,940
78	Evansville, Ind.	12,609	7,857	468	59,480	.....	12,332	30	107	5,427	41,584	.....
79	Birmingham, Ala.	13,577	38,890	.....	64,048	.....	46,351	.....	.....	7,482	30,081	134
80	Akron, Ohio.	24,277	.....	.....	64,577	.....	8,552	3,642	.....	1,744	49,321	1,318
81	Norfolk, Va.	59,143	26,959	.....	61,166	.....	16,161	4,606	.....	.....	31,728	8,671
82	Fort Worth, Tex.	19,505	.....	.....	40,319	1,750	18,308	2,900	.....	.....	17,361	.....
83	Wilkes-Barre, Pa.	18,790	2,785	.....	127,712	4,445	29,399	2,328	2,397	.....	87,448	1,705
84	Erie, Pa.	10,896	.....	.....	85,172	6,765	25,400	576	143	.....	50,783	1,505
85	Savannah, Ga.	32,901	53,652	9,081	68,187	.....	34,101	.....	.....	1,779	18,164	4,143
86	Peoria, Ill.	23,948	900	423	81,826	1,200	16,608	7,286	.....	.....	56,570	162
87	Harrisburg, Pa.	48,000	26,520	.....	55,644	4,083	20,144	2,660	2,000	.....	26,757	.....
88	Fort Wayne, Ind.	16,837	10,375	.....	45,751	900	19,733	2,225	.....	.....	22,893	.....
89	Charleston, S. C.	20,634	18,764	.....	59,620	1,966	23,947	.....	.....	345	31,725	1,637
90	Portland, Me.	34,729	10,193	.....	142,839	1,500	27,049	6,259	9,711	23,526	56,617	18,177
91	Terre Haute, Ind.	28,694	9,886	.....	50,470	2,100	9,321	.....	.....	.....	39,049	.....
92	East St. Louis, Ill.	41,215	6,374	134	47,681	1,271	7,179	2,224	.....	400	28,634	7,973
93	Holyoke, Mass.	11,743	26,664	.....	84,582	2,000	19,706	8,176	1,710	14,022	30,920	8,048
94	Brockton, Mass.	10,665	31,862	1,107	85,007	2,081	24,328	487	1,371	14,736	37,140	4,864
95	Johnstown, Pa.	.....	3,451	.....	52,898	3,240	33,923	1,800	.....	.....	13,935	.....
96	Jacksonville, Fla.	33,265	51,859	.....	70,754	.....	29,109	3,650	.....	.....	35,500	2,495
97	Oklahoma City, Okla.	25,176	13,639	.....	40,372	1,225	13,953	164	.....	3,046	19,500	2,484
98	Bayonne, N. J.	21,366	14,074	459	51,199	1,805	873	.....	.....	3,713	42,599	2,209
99	Covington, Ky.	16,528	18,140	.....	51,577	.....	17,667	.....	.....	.....	33,910	.....
100	South Bend, Ind.	17,036	6,924	.....	64,707	3,643	17,210	256	.....	.....	43,508	.....
101	Passaic, N. J.	10,412	9,620	.....	44,100	1,633	10,348	.....	291	2,825	28,936	47
102	Altoona, Pa.	11,236	494	.....	41,845	.....	19,648	161	.....	.....	22,021	.....
103	Mobile, Ala.	17,761	11,403	.....	67,987	.....	38,081	.....	.....	.....	27,056	2,850
104	Allentown, Pa.	17,400	8,173	.....	59,789	1,501	30,212	.....	.....	.....	28,076	.....
105	Pawtucket, R. I.	24,800	2,900	.....	92,998	2,247	20,929	1,127	2,340	13,059	53,296	.....

GENERAL TABLES.

127

OF PUBLIC SERVICE ENTERPRISES: 1909—Continued.

assigned to each, see page 78. For a text discussion of this table, see page 38.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

GROSS PAYMENTS, CLASSIFIED ACCORDING TO DEPARTMENT, OFFICE, OR ACCOUNT FOR WHICH PAID—continued.													
V.—Charities, hospitals, and corrections.					VI.—Education.				VII.—Recreation. ¹	VIII.—Miscellaneous.			City number.
Total.	Super- vision.	Charities.	Hospitals and insane institutions.	Prisons and re- formatories.	Total.	Schools.	Libraries.	Art gal- leries and museums.		Total.	Damage settlements for per- sonal injuries.	All other.	
\$51,364	\$3,545	\$15,207	\$32,612	.....	\$397,077	\$383,677	\$11,900	\$1,500	\$96,794	\$6,453	\$5,079	\$1,374	47
89,614	4,674	50,315	34,625	.....	321,727	304,657	17,070	.....	26,324	3,158	1,937	1,221	48
12,395	.....	9,348	3,047	.....	556,662	531,174	25,488	.....	31,302	8,677	1,200	7,477	49
127,970	5,318	76,261	46,391	.....	545,815	531,315	14,500	.....	61,182	10,130	1,652	8,478	50
.....	.....	.....	.....	.....	290,169	280,357	9,812	.....	14,332	6,791	753	6,038	51
30,855	.....	30,855	.....	.....	428,133	406,199	21,934	.....	20,497	10,533	.....	10,533	52
20,899	.....	341	16,709	\$3,849	261,650	254,514	7,136	.....	16,747	15,138	12,439	2,699	53
106,528	3,929	100,084	2,515	.....	366,195	340,359	25,836	.....	30,202	1,391	810	581	54
18,713	.....	9,213	9,500	.....	433,591	416,883	16,708	.....	11,920	9,666	302	9,364	55
19,995	.....	3,123	11,907	4,965	244,998	235,449	9,549	.....	22,465	2,900	696	2,204	56
.....	.....	.....	.....	.....	528,695	512,135	16,560	.....	25,237	5,511	2,651	2,860	57
109,247	1,255	106,546	1,431	15	348,946	327,634	21,312	.....	37,259	5,580	4,107	1,473	58
4,252	.....	4,252	.....	.....	247,621	235,193	12,428	.....	19,234	.....	.....	.....	59
68,558	5,396	60,009	3,153	.....	575,606	529,795	46,011	.....	53,175	10,270	6,620	3,650	60
866	.....	.....	866	.....	511,986	492,064	19,922	.....	31,832	9,970	3,230	6,740	61
89,152	3,542	84,278	1,332	.....	340,894	321,278	19,616	.....	21,220	11,782	2,622	9,160	62
14,401	.....	2,022	3,955	8,424	283,287	266,734	16,553	.....	12,723	6,162	982	5,180	63
143,982	4,002	116,249	19,897	3,834	291,846	285,346	6,500	.....	31,897	8,516	8,121	395	64
55,663	3,480	42,174	10,009	.....	464,392	452,371	12,021	.....	21,171	7,692	6,504	1,188	65
2,677	.....	2,677	.....	.....	378,187	361,167	17,020	.....	33,023	5,485	500	4,985	66
15,697	.....	.....	13,514	2,183	274,341	261,375	12,966	.....	9,304	18,549	8,318	10,231	67
6,290	.....	500	.....	5,790	359,803	343,585	16,218	.....	14,426	6,604	2,949	3,655	68
9,817	.....	239	.....	9,578	225,249	217,669	7,580	.....	7,917	3,237	1,746	1,491	69
71,924	.....	64,170	7,754	.....	424,954	397,302	27,652	.....	35,722	2,445	1,081	1,364	70
.....	.....	.....	.....	.....	261,307	253,306	8,001	.....	14,472	6,310	3,059	3,251	71
33,788	4,514	10,579	18,695	.....	321,629	299,144	22,485	.....	9,808	1,471	1,398	73	72
52,995	4,920	32,228	15,847	.....	311,948	292,756	19,192	.....	16,364	7,053	7,003	50	73
36,972	1,109	19,542	16,321	.....	210,334	210,334	.....	.....	7,124	3,802	1,148	2,654	74
35,557	2,010	27,568	5,979	.....	291,037	281,037	10,000	.....	2,710	583	350	233	75
24,779	1,545	9,000	14,234	.....	380,611	360,444	20,167	.....	18,940	27,098	22,352	4,746	76
19,648	625	17,743	1,280	.....	172,352	159,738	12,014	600	14,551	4,527	1,592	2,935	77
6,070	.....	3,670	2,400	.....	232,938	231,262	1,676	.....	7,227	3,201	1,605	1,596	78
21,902	.....	5,276	1,200	15,426	161,046	159,243	1,803	.....	10,177	5,946	3,031	2,915	79
24,398	.....	5,859	18,439	.....	243,692	236,258	7,434	.....	4,477	6,542	2,995	3,547	80
36,334	.....	30,081	1,801	4,452	156,653	150,951	5,702	.....	28,662	9,569	6,741	2,828	81
13,121	.....	2,668	3,426	7,027	158,782	152,486	6,296	.....	7,678	5,003	2,193	2,810	82
500	.....	500	.....	.....	214,831	214,631	.....	.....	10,483	8,005	5,045	2,960	83
33,090	.....	13,924	15,100	4,066	224,347	207,910	15,557	780	6,782	700	400	300	84
17,594	.....	.....	.....	17,594	7,233	7,233	.....	.....	19,338	1,264	.....	1,264	85
.....	.....	.....	.....	.....	291,765	269,718	22,047	.....	47,321	5,764	1,004	4,760	86
1,170	.....	670	500	.....	249,890	249,890	.....	.....	27,565	8,161	.....	8,161	87
79,377	.....	45,284	29,224	4,869	229,756	217,644	12,112	.....	11,220	3,071	700	2,371	88
77,313	1,623	55,235	20,455	.....	108,059	103,359	100	4,600	19,190	8,509	114	8,395	89
2,905	.....	1,105	1,600	.....	283,819	270,489	12,030	1,300	20,317	10,089	2,205	7,884	90
.....	.....	.....	.....	.....	273,713	263,621	10,092	.....	11,696	2,315	83	2,232	91
338	.....	338	.....	.....	194,408	183,566	10,842	.....	166	5,277	335	4,942	92
68,553	3,312	62,714	2,527	.....	266,924	253,089	13,835	.....	13,932	8,043	5,423	2,620	93
70,815	2,903	64,610	3,217	85	287,414	273,521	13,893	.....	5,598	5,799	4,453	1,346	94
17,411	.....	4,991	5,000	7,420	180,456	180,456	.....	.....	1,435	1,712	215	1,497	95
.....	.....	.....	.....	.....	7,476	7,476	.....	.....	19,782	3,946	3,587	359	96
8,139	.....	1,020	1,502	5,617	194,063	189,192	4,871	.....	12,185	9,807	4,970	4,837	97
16,760	.....	2,655	13,925	.....	296,082	286,464	9,618	.....	4,567	10,726	.....	10,673	98
2,280	.....	.....	.....	2,280	144,822	134,819	10,003	.....	1,200	2,384	1,585	799	99
21,401	443	14,210	6,748	.....	209,502	202,371	7,131	.....	16,526	3,076	59	3,017	100
.....	.....	.....	.....	.....	217,118	207,959	9,159	.....	5,068	1,909	.....	1,909	101
17,072	.....	3,440	11,672	1,960	189,173	189,173	.....	.....	500	2,073	.....	2,073	102
.....	.....	.....	.....	.....	388	388	.....	.....	4,668	1,405	1,375	80	103
81,851	951	25,760	1,500	3,740	155,649	155,649	.....	.....	1,921	6,198	2,799	3,399	104
.....	.....	.....	.....	.....	232,825	221,230	11,595	.....	11,455	1,379	1,119	260	106

¹ Includes parks, playgrounds, baths, and public entertainments.

FINANCIAL STATISTICS OF CITIES.

TABLE 8.—PAYMENTS FOR EXPENSES OTHER THAN

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

City number.	CITY.	Net payments. ¹	PAYMENTS BALANCED BY COUNTER RECEIPTS RECORDED IN CITY ACCOUNTS.		GROSS PAYMENTS, CLASSIFIED ACCORDING TO DEPARTMENT, OFFICE, OR ACCOUNT FOR WHICH PAID.						
			Payments in error. ²	Payments to city departments, offices, and enterprises (service transfers). ³	Total.	I.—General government.					
						Total.	Council and legislative offices.	Chief executive offices.	Finance offices and accounts.	General law offices.	Elections.
106	Saginaw, Mich.....	\$530,569	\$1,639	\$1,606	\$533,814	\$51,017	\$8,269	\$1,037	\$18,847	\$3,656	\$5,149
107	Canton, Ohio.....	397,432	37	.....	397,469	29,615	3,259	3,834	8,461	3,944	2,849
108	Wichita, Kans.....	325,650	539	.....	326,189	31,687	3,654	8,252	6,222	2,152	4,070
109	Springfield, Ill.....	512,509	16	.....	512,525	49,318	7,073	4,336	11,835	3,755	12,361
110	Binghamton, N. Y.....	488,090	25	.....	488,115	50,344	7,783	2,597	10,971	3,675	6,803
111	Lancaster, Pa.....	322,611	323	605	323,539	20,424	2,001	3,048	12,108	1,247	.....
112	Sioux City, Iowa.....	420,966	43	999	422,008	31,894	4,420	2,468	7,147	3,008	5,318
113	Little Rock, Ark.....	315,570	71	5,070	320,711	29,495	5,931	3,798	10,926	2,291	331
114	Springfield, Ohio.....	470,609	156	122	470,887	41,313	3,728	3,120	6,166	2,713	5,915
115	Atlantic City, N. J.....	893,250	.....	.....	893,250	77,270	3,726	5,302	23,990	8,066	258
116	Bay City, Mich.....	360,945	152	24,295	385,392	37,643	6,151	1,009	13,713	2,908	4,390
117	Rockford, Ill.....	377,084	.....	.....	377,084	30,394	2,229	1,560	11,270	1,548	1,303
118	York, Pa.....	287,109	9	.....	287,118	18,672	1,200	2,000	8,935	1,437	.....
119	Lincoln, Nebr.....	402,932	62	25,118	428,132	36,213	11,144	1,808	9,128	5,546	2,501
120	Chattanooga, Tenn.....	423,416	106	2,245	425,767	29,399	3,495	2,122	9,559	5,091	321
121	Topeka, Kans.....	382,622	198	214	383,034	24,800	6,561	1,739	3,540	4,148	2,554
122	Sacramento, Cal.....	663,041	46	.....	663,087	63,127	6,770	3,925	22,639	1,500	646
123	Malden, Mass.....	595,024	83	4,669	599,778	35,389	6,565	1,148	15,875	1,871	3,800
124	Haverhill, Mass.....	554,401	207	300	554,908	49,005	10,477	3,972	15,540	1,601	4,757
125	Pueblo, Colo.....	501,826	3,728	37,026	542,580	50,923	8,327	1,854	12,417	4,747	8,613
126	Salem, Mass.....	534,003	283	.....	534,286	37,555	4,329	2,150	14,185	3,450	3,216
127	New Britain, Conn.....	388,385	10	655	389,050	42,918	6,114	1,233	10,293	2,039	5,242
128	Davenport, Iowa.....	597,921	34	.....	597,955	33,534	4,990	1,000	9,560	3,928	1,973
129	McKeesport, Pa.....	423,186	.....	803	423,989	38,331	3,476	2,100	19,548	7,003	31
130	Wheeling, W. Va.....	389,955	3	3,891	393,849	32,801	3,933	1,762	12,783	1,782	3,108
131	Augusta, Ga.....	332,924	64	12,188	345,176	31,625	6,800	3,620	8,365	2,067	308
132	Superior, Wis.....	465,937	4,032	.....	469,969	46,382	9,104	1,500	9,884	4,075	2,846
133	Newton, Mass.....	1,001,857	90	8,599	1,010,546	71,860	8,503	4,180	27,312	4,504	7,839
134	Dubuque, Iowa.....	339,554	127	.....	339,681	30,829	5,827	1,523	11,741	3,111	3,905
135	Butte, Mont.....	652,053	.....	.....	652,053	53,654	10,600	3,200	8,982	8,159	2,747
136	Chester, Pa.....	270,644	930	.....	271,574	28,322	3,033	1,525	12,821	3,628	22
137	Kalamazoo, Mich.....	349,884	344	.....	350,228	31,961	6,347	665	8,571	3,920	4,202
138	Montgomery, Ala.....	352,180	167	6,007	358,354	26,332	4,941	3,842	5,349	1,896	.....
139	Woonsocket, R. I.....	303,617	126	25,400	329,143	32,199	7,126	1,101	9,412	1,599	688
140	Galveston, Tex.....	445,365	140	.....	445,505	25,939	1,200	7,000	9,964	3,019	460
141	Fitchburg, Mass.....	480,264	928	248	481,440	33,250	3,900	2,168	9,790	1,024	2,701
142	Racine, Wis.....	342,743	438	.....	343,181	24,510	6,605	838	6,460	2,314	2,123
143	Elmira, N. Y.....	403,161	233	3,600	406,994	46,536	5,207	2,105	9,559	2,701	7,277
144	Quincy, Ill.....	284,091	29	.....	284,120	17,484	2,564	1,512	3,243	935	2,100
145	Knoxville, Tenn.....	315,656	6,049	3,990	325,695	18,996	4,458	1,063	4,935	4,239	744
146	New Castle, Pa.....	296,726	52	.....	296,778	22,012	1,503	1,633	10,813	2,303	.....
147	Macon, Ga.....	271,368	25	6,143	277,566	30,801	6,308	3,373	8,166	2,428	991
148	Auburn, N. Y.....	371,249	22	14,121	385,392	32,286	3,777	870	9,129	1,909	6,874
149	West Hoboken, N. J.....	333,159	.....	.....	333,159	30,118	8,463	1,400	8,552	1,979	4,127
150	Joliet, Ill.....	338,055	78	529	338,662	29,752	6,301	1,623	4,771	2,760	1,534
151	Taunton, Mass.....	419,862	34	4,683	424,579	29,411	3,476	1,339	11,707	934	3,261
152	Everett, Mass.....	416,372	74	1,373	417,819	34,515	4,300	1,686	10,411	1,538	1,517
153	Oshkosh, Wis.....	302,992	285	.....	303,277	19,788	4,607	1,000	4,440	1,244	1,768
154	Chelsea, Mass.....	464,104	153	4,779	469,036	47,294	3,460	15,763	12,082	4,268	2,369
155	Joplin, Mo.....	226,480	413	.....	226,893	21,205	5,485	1,119	6,671	1,532	1,236
156	La Crosse, Wis.....	290,503	75	.....	290,638	32,082	4,739	583	8,317	2,283	4,229
157	Newport, Ky.....	210,601	369	.....	210,970	26,180	5,717	1,803	7,833	2,473	474
158	South Omaha, Nebr.....	308,218	66	.....	308,284	25,962	6,979	2,085	7,409	4,575	1,199
	San Juan, P. R.....	361,991	69	.....	362,060	43,040	5,769	7,725	10,683	1,887	.....

¹ Net payments for expenses are the gross payments for expenses less payments balanced by counter receipts recorded in city accounts.² For summary of all payments in error, see page 46.

GENERAL TABLES.

129

OF PUBLIC SERVICE ENTERPRISES: 1909—Continued.

assigned to each, see page 78. For a text discussion of this table, see page 38.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

GROSS PAYMENTS, CLASSIFIED ACCORDING TO DEPARTMENT, OFFICE, OR ACCOUNT FOR WHICH PAID—continued													City number.
I.—General government—Continued.			II.—Protection to person and property.						III.—Health conservation and sanitation.				
Miscellaneous general offices.	General government buildings.	Courts.	Total.	Police department.	Militia and armories.	Fire department.	Building and other inspection. ⁴	All other.	Total.	Health conservation.	Sewers and sewage disposal.		
\$4,712	\$5,384	\$3,943	\$109,182	\$47,528	\$10,000	\$48,926	\$1,002	\$1,726	\$27,413	\$6,218	\$3,473	106	
4,465	2,754	49	89,134	32,960		52,598		3,576	28,901	7,122	8,929	107	
1,605	4,832	900	20,198	25,385		44,813			18,167	5,131	7,517	108	
5,795	4,163		132,613	50,894		76,826	2,728	2,165	36,591	9,154	8,595	109	
3,262	10,537	4,716	83,223	41,970		42,138	2,636	1,479	23,680	5,096	7,668	110	
	2,020		56,174	29,074		25,610	1,490		20,217	2,248		111	
	7,748	1,785	79,322	37,573		38,958	806	1,985	37,594	4,949	11,720	112	
1,528	2,240	2,450	98,226	41,308		55,470	1,448		14,057	4,399	2,004	113	
10,288	5,839	3,524	92,411	35,475		53,879	606	2,451	40,022	6,313	4,601	114	
9,987	19,330	6,581	278,615	110,073	200	156,364	4,842	7,136	122,486	22,406		115	
3,766	4,160	1,546	83,484	31,247	7,094	43,389	1,425	329	14,463	2,439	4,104	116	
8,075	2,552	1,837	80,180	28,819		50,037	800	524	28,118	1,764	9,917	117	
	5,100		48,653	23,850		24,579		224	28,133	2,606	1,636	118	
760	4,125	1,200	67,785	24,066		43,719			24,737	4,771	7,573	119	
4,566	1,281	2,964	151,740	61,959		84,935	1,521	3,325	48,219	8,199	3,663	120	
3,465	1,623	1,170	71,401	25,120		46,281			22,936	6,414	1,400	121	
17,888	2,654	7,105	135,181	51,131		78,828	2,240	2,982	94,279	14,399	33,800	122	
4,055	2,075		103,035	49,076	440	51,279	2,900		59,181	18,519	12,953	123	
7,632	5,026		99,412	43,614	153	53,097	2,471	77	32,927	11,730	3,277	124	
9,167	4,898	900	119,827	46,393		67,245	5,436	753	32,572	10,345	6,760	125	
7,732	2,493		104,901	52,379	2,031	44,079	687	5,725	51,007	14,393	11,318	126	
	11,612	6,365	77,941	33,345		40,775	2,594	1,227	20,120	3,580	9,608	127	
5,200	4,983	1,900	122,516	37,303		81,494	3,600	119	54,420	6,007	6,488	128	
1,286	4,887		99,103	52,163		45,404		1,536	44,321	7,467	10,898	129	
5,687	3,121	625	111,458	47,877		63,233		348	41,160	4,451	6,458	130	
7,714	1,537	1,214	128,915	62,448	719	60,826	1,000	3,922	50,788	23,210	3,413	131	
11,937	6,320	716	118,757	37,245		79,130	604	1,778	33,551	14,129	15,807	132	
13,514	6,008		155,537	82,954	946	63,710	2,913	5,014	74,709	9,880	41,976	133	
696	4,026		79,926	33,723		44,414		1,789	24,677	2,902	6,479	134	
8,976	8,721	2,269	216,255	106,854		103,266	4,800	1,335	57,598	11,546	4,662	135	
3,080	4,213		51,300	29,767		20,200	600	733	24,271	3,692	7,095	136	
2,069	2,927	3,260	63,978	23,911		39,482	237	348	30,540	6,606	9,219	137	
6,608	2,467	1,229	117,518	57,507		59,711		300	41,866	15,020	1,990	138	
5,909	5,297	1,067	94,228	35,289	10	56,998	1,456	475	18,810	2,024	12,047	139	
	3,078	1,268	122,882	46,436		75,601		845	58,193	12,405	8,648	140	
11,559	2,108		90,892	39,483	2,165	48,096	1,110	38	36,281	13,560	4,536	141	
2,000	2,352	1,818	67,631	20,371		46,160	1,100		13,153	2,015	3,247	142	
2,889	10,686	6,082	99,223	35,996		62,948	279		21,189	8,901	5,276	143	
2,842	2,388	1,900	73,235	24,393		48,368	474		12,383	1,088	1,448	144	
2,545	1,002		121,101	37,639		80,862	2,200	400	28,680	8,359	789	145	
2,731	3,029		53,384	22,911		29,150		1,323	15,980	2,263	4,615	146	
6,463	1,649	2,423	131,454	57,952	1,000	67,295	1,041	4,166	25,037	7,017	3,899	147	
1,775	3,708	4,244	89,826	33,271		54,212	1,358	985	26,575	4,456	2,532	148	
1,118	4,587	862	77,965	53,560		23,757		648	23,404	2,578	1,816	149	
9,531	3,232		87,451	37,673		41,678	2,081	5,819	30,653	3,344	2,195	150	
5,319	3,375		95,778	48,294	1,367	43,275	2,869	63	25,852	7,602	6,959	151	
10,487	4,576		71,398	34,770	1,370	32,231	2,857	170	31,266	6,948	11,177	152	
2,847	2,607	1,275	67,973	18,377		48,737		859	10,830	1,727	1,017	153	
5,652	3,700		121,251	52,096	125	55,191	7,054	6,785	40,340	8,453	15,609	154	
2,350	1,187	1,625	51,217	24,628		25,674		915	6,480	2,412	40	155	
8,606	2,228	1,097	68,630	23,068		44,643	919		11,415	1,196	1,481	156	
3,651	1,829	2,400	46,987	33,194		13,344		449	21,611	6,645	2,427	157	
	2,698	1,017	63,002	18,681		42,898		1,423	7,591	3,140	1,650	158	
11,067	3,351	2,558	54,530	47,470		5,860	1,200		53,526	25,146	3,237		

² For summary of all service transfer payments, see page 47.⁴ Includes inspection of factories, tenements, elevators, boilers, wires, lights, weights and measures, etc.

50054°—12—9

FINANCIAL STATISTICS OF CITIES.

TABLE 8.—PAYMENTS FOR EXPENSES OTHER THAN

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

City number.	CITY.	GROSS PAYMENTS, CLASSIFIED ACCORDING TO DEPARTMENT, OFFICE, OR ACCOUNT FOR WHICH PAID—continued.										
		III.—Health conservation and sanitation—Continued.			IV.—Highways.							
		Street cleaning.	Refuse collection and disposal.	All other.	Total.	General supervision.	Care and repair of streets, pavements, and curbing.	Care and repair of bridges other than toll.	Snow and ice removal.	Street sprinkling.	Street lighting.	All other.
106	Saginaw, Mich.....	\$16,584	\$1,138	.....	\$68,082	\$4,738	\$20,923	\$15,284	\$1,221	.....	\$23,559	\$2,357
107	Canton, Ohio.....	10,913	1,937	.....	57,566	1,000	14,348	6,036	.....	.....	36,050	132
108	Wichita, Kans.....	4,881	638	.....	51,631	1,800	21,595	4,457	.....	.....	19,784	3,995
109	Springfield, Ill.....	18,842	.....	.....	48,955	2,915	12,219	.....	.....	.....	32,803	958
110	Binghamton, N. Y.....	9,348	1,555	\$13	77,006	2,029	24,569	954	1,891	\$102	44,724	2,737
111	Lancaster, Pa.....	6,961	11,008	.....	87,321	3,525	34,375	73	.....	.....	49,348	.....
112	Sioux City, Iowa.....	11,013	9,912	.....	57,758	1,200	19,655	13,437	.....	.....	23,466	.....
113	Little Rock, Ark.....	7,354	300	.....	31,774	1,587	16,298	703	.....	.....	11,978	1,208
114	Springfield, Ohio.....	15,108	13,700	300	69,346	812	18,743	2,385	.....	.....	47,406	.....
115	Atlantic City, N. J.....	55,800	44,280	.....	92,340	2,500	25,278	.....	.....	10,633	53,929	.....
116	Bay City, Mich.....	7,461	459	.....	67,964	.....	30,777	.....	3,219	1,386	22,055	10,527
117	Rockford, Ill.....	11,528	4,909	.....	43,760	.....	12,414	5,188	.....	.....	25,258	.....
118	York, Pa.....	5,291	18,600	.....	40,160	1,590	17,435	.....	.....	.....	21,132	.....
119	Lincoln, Nebr.....	12,393	.....	.....	55,147	2,351	18,160	645	.....	.....	31,008	2,983
120	Chattanooga, Tenn.....	16,139	20,218	.....	43,349	.....	17,012	951	.....	.....	24,786	600
121	Topeka, Kans.....	14,384	495	243	39,092	3,224	15,502	449	.....	.....	15,505	4,412
122	Sacramento, Cal.....	33,103	11,702	1,275	111,043	.....	56,477	.....	.....	13,377	39,187	2,002
123	Malden, Mass.....	2,000	25,709	.....	90,645	1,618	43,606	50	500	11,274	32,897	700
124	Haverhill, Mass.....	5,943	11,977	.....	68,507	.....	12,357	2,944	1,666	11,263	35,837	4,440
125	Pueblo, Colo.....	14,139	1,328	.....	107,866	1,714	30,010	9,682	.....	34,249	32,087	124
126	Salem, Mass.....	8,915	16,381	.....	75,425	2,324	14,021	6,975	2,500	6,348	42,315	942
127	New Britain, Conn.....	4,824	2,108	.....	47,704	2,325	13,279	140	485	9,488	21,822	165
128	Davenport, Iowa.....	28,108	12,167	1,650	113,388	1,979	58,879	2,929	.....	9,851	38,960	790
129	McKeesport, Pa.....	17,821	8,135	.....	43,739	.....	10,068	.....	.....	.....	33,616	55
130	Wheeling, W. Va.....	16,870	13,381	.....	42,287	.....	12,848	1,253	.....	.....	27,831	355
131	Augusta, Ga.....	8,891	15,274	.....	69,583	1,800	30,270	5,166	.....	3,383	26,463	2,501
132	Superior, Wis.....	1,005	2,610	.....	61,637	1,071	30,338	6,364	300	1,588	17,076	4,900
133	Newton, Mass.....	.....	22,853	.....	226,261	9,153	128,136	.....	9,000	18,052	53,539	8,381
134	Dubuque, Iowa.....	12,134	3,087	75	71,761	.....	38,873	.....	150	4,024	26,785	1,029
135	Butte, Mont.....	9,817	31,573	.....	88,306	4,842	25,444	.....	.....	18,178	36,413	3,429
136	Chester, Pa.....	5,584	7,900	.....	39,623	1,200	9,850	659	.....	.....	25,828	1,986
137	Kalamazoo, Mich.....	13,519	1,196	.....	30,586	1,200	6,189	1,799	417	512	17,185	3,284
138	Montgomery, Ala.....	15,247	9,609	.....	62,453	1,475	28,354	1,396	.....	.....	30,601	627
139	Woonsocket, R. I.....	4,739	.....	.....	68,884	2,631	33,705	2,498	2,594	6,125	21,931	.....
140	Galveston, Tex.....	16,486	20,604	50	73,627	3,750	42,393	348	.....	.....	23,636	3,500
141	Fitchburg, Mass.....	11,650	6,535	.....	91,631	700	37,192	211	3,465	8,163	34,846	7,054
142	Racine, Wis.....	7,308	.....	583	55,977	2,181	17,467	5,548	132	10,437	19,679	6,333
143	Elmira, N. Y.....	6,873	84	55	64,998	.....	17,971	6,723	1,788	.....	34,042	4,474
144	Quincy, Ill.....	5,424	4,185	238	29,228	.....	8,126	31	.....	.....	20,938	133
145	Knoxville, Tenn.....	7,102	12,430	.....	49,798	.....	18,102	455	.....	.....	30,341	900
146	New Castle, Pa.....	9,000	102	.....	36,525	1,200	10,154	.....	.....	.....	23,680	1,491
147	Macon, Ga.....	3,907	10,214	.....	57,420	1,712	26,827	1,801	.....	.....	20,717	6,363
148	Auburn, N. Y.....	13,023	6,564	.....	80,548	2,000	36,480	1,522	87	3,157	35,336	1,966
149	West Hoboken, N. J.....	11,060	7,950	.....	21,711	.....	5,044	.....	.....	.....	16,639	.....
150	Joliet, Ill.....	17,512	7,402	400	50,878	.....	19,175	3,036	28	.....	27,083	1,584
151	Taunton, Mass.....	6,723	4,504	64	78,593	2,157	44,748	2,622	1,064	4,197	3,646	20,159
152	Everett, Mass.....	3,943	9,198	.....	47,346	1,600	12,170	.....	2,486	7,611	21,275	2,204
153	Oshkosh, Wis.....	7,571	250	265	59,239	.....	25,936	6,492	.....	8,401	18,410	.....
154	Chelsea, Mass.....	6,608	9,670	.....	58,779	.....	14,360	.....	2,142	6,400	30,148	5,729
155	Joplin, Mo.....	4,028	.....	.....	17,073	1,005	15,232	836	.....	.....	.....	.....
156	La Crosse, Wis.....	6,900	1,574	264	39,205	.....	15,324	76	1,484	4,410	17,911	.....
157	Newport, Ky.....	5,934	6,605	.....	22,218	.....	5,218	.....	.....	.....	17,000	.....
158	South Omaha, Nebr.....	2,700	101	.....	36,774	1,020	14,530	.....	.....	.....	16,740	4,484
	San Juan, P. R.....	23,780	1,199	164	27,128	.....	2,566	.....	.....	.....	24,562	.....

GENERAL TABLES.

131

OF PUBLIC SERVICE ENTERPRISES: 1909—Continued.

assigned to each, see page 78. For a text discussion of this table, see page 38.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

GROSS PAYMENTS, CLASSIFIED ACCORDING TO DEPARTMENT, OFFICE, OR ACCOUNT FOR WHICH PAID—continued.													
V.—Charities, hospitals, and corrections.					VI.—Education.				VII.—Recreation. ¹	VIII.—Miscellaneous.			City number.
Total.	Super- vision.	Charities.	Hospitals and insane institutions.	Prisons and re- formatories.	Total.	Schools.	Libraries.	Art gal- leries and museums.		Total.	Damage settlements for per- sonal injuries.	All other.	
\$15,634	\$1,080	\$12,025	\$2,529		\$241,244	\$236,585	\$4,649		\$8,008	\$13,234	\$180	\$13,054	106
7,465		1,732	5,240	\$493	174,825	167,782	7,043		3,263	6,700	4,493	2,207	107
1,480		1,030	450		140,686	137,900	2,786		7,902	4,438		4,438	108
5,666				5,666	201,308	191,979	9,329		32,781	5,293	5,293		109
71,222	1,142	40,048	28,020	2,012	167,654	159,667	8,047		9,844	142		142	110
1,692		1,666	26		135,868	134,368	1,500		924	919		919	111
25		25			208,705	201,947	6,758		5,026	1,654	537	1,147	112
18,537		2,442	11,181	4,914	124,882	123,832	750		2,965	1,075		1,075	113
41,509		1,800	36,033	3,676	179,287	171,830	7,457		6,433	566		566	114
38,107	900	12,207	25,000		208,615	195,598	13,017		68,265	7,552		7,552	115
1,341		1,341			175,977	167,793	8,184		2,764	1,756	968	788	116
1,094		94	1,000		189,264	173,058	16,206		2,584	1,690	1,088	602	117
2,411		635	300	1,276	143,669	142,569	1,100		3,436	1,984		1,984	118
250		250			226,407	215,148	11,259		5,194	12,399		12,399	119
52,242		5,268	42,523	4,451	94,462	85,401	9,061		4,618	1,738	240	1,498	120
2,671		95		2,576	207,721	201,520	6,201		12,330	2,063	733	1,350	121
1,785		1,785			239,014	220,688	15,825	\$2,501	14,388	4,270		4,270	122
43,020	1,188	35,231	6,601		243,414	227,596	16,818		23,043	1,389		1,389	123
82,918	2,022	72,393	8,503		202,095	183,205	18,890		16,307	3,737	3,430	307	124
5,229		711	7	4,511	189,820	183,820	5,548	452	32,222	4,121	2,976	1,145	125
74,640		69,992	4,648		168,236	157,180	10,462	594	19,935	2,587	1,150	1,437	126
45,097	2,112	31,441	11,544		147,209	143,209	4,000		4,172	3,889	1,581	2,308	127
1,114		1,114			237,039	224,170	12,869		22,127	13,817	5,502	8,315	128
3,098		3,098			190,059	185,832	4,227		629	4,709	2,926	1,783	129
7,477				7,477	155,151	148,326	6,825		3,515	973		2,542	130
50,274		13,971	32,340	3,963	180		180		11,750	2,061	586	1,475	131
440		440			189,787	181,558	8,229		9,773	9,642	75	9,567	132
44,087	3,357	24,591	16,139		352,614	326,035	26,579		84,994	484	484		133
11,147		11,147			125,661	117,522	8,139		1,642	5,185	2,098	3,087	134
					209,433	186,875	22,558		718	14,942	5,500	9,442	135
402				402	118,376	118,376			4,000	5,280		5,280	136
9,606	1,925	3,669	1,711	2,301	180,408	173,767	6,641		2,550	599	179	420	137
10,568		526	3,678	6,364	90,906	86,554	4,352		1,957	6,724	6,724		138
12,635	1,088	10,233	1,314		98,401	95,239	3,162		1,862	2,124	12	2,112	139
45,655		39	45,030	586	115,851	115,851			1,663	1,645		1,645	140
63,837		35,957	27,880		154,189	145,388	8,801		6,980	4,380	1,110	3,270	141
16,684		16,684			157,251	149,067	8,184		6,420	1,555		1,555	142
27,443	2,147	17,137	8,159		139,874	135,374	4,500		6,642	1,089	139	950	143
7,025				7,025	128,353	120,820	7,533		15,616	796	219	577	144
19,474		8,182	16,292		82,863	82,863			408	4,355	3,825	560	145
16,172	800	10,381	4,306	685	145,732	145,732			604	6,369	650	5,719	146
15,751		2,225	6,000	7,526	840		840		9,373	6,890	1,262	5,628	147
26,679	1,941	22,092	2,558	88	128,156	124,156	4,000		1,172	150	150		148
4,542		4,242	300		171,333	166,467	4,866		1,461	2,625		2,625	149
2,005		5	2,000		128,278	117,330	8,948		7,979	3,466	567	2,899	150
36,925	1,368	34,440	1,117		153,204	142,632	10,572		3,252	1,564	713	851	151
20,283	1,494	16,129	2,660		196,770	188,733	8,037		14,130	2,111	1,483	628	152
13,114		13,114			126,240	117,636	8,604		3,458	2,635	600	2,035	153
35,836	2,897	27,976	4,963		148,782	145,110	3,682		12,835	3,909	426	3,483	154
1,208		1,208			124,727	118,663	6,064		1,970	3,013	465	2,548	155
5,871		1,757	2,964	1,150	132,735	128,735	4,000		2,710	3,861		8,861	156
5,557		1,890	500	3,167	87,386	83,349	4,037		433	284		284	157
					155,893	150,646	5,247		1,736	11,789	8,600	3,169	158
50,318		26,449	15,498	8,371	131,773	126,565	5,208		1,087	658		658	

¹Includes parks, playgrounds, baths, and public entertainments.

FINANCIAL STATISTICS OF CITIES.

TABLE 9.—PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES: 1909.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 40.]

City number.	CITY.	Net payments. ¹	PAYMENTS BALANCED BY COUNTER RECEIPTS RECORDED IN CITY ACCOUNTS.		GROSS PAYMENTS.								
			Payments in error. ²	Payments to city departments, offices, and enterprises (service transfers). ³	Total.	Water-supply systems.	Electric light and power systems.	Gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	Institutional industries.	All other enterprises.
	Grand total.....	\$31,254,178	\$18,441	\$136,085	\$31,408,704	\$24,008,381	\$1,238,831	\$499,665	\$434,959	\$2,417,673	\$747,683	\$442,613	\$1,618,899
	Group I.....	19,149,546	7,575	56,330	19,213,451	14,534,289	368,794	.....	274,405	2,347,098	120,442	418,732	1,149,691
	Group II.....	5,334,267	3,822	50,252	5,388,341	4,308,491	156,346	210,215	80,695	41,236	209,788	17,032	364,538
	Group III.....	4,841,711	5,686	23,415	4,870,812	3,642,803	608,979	202,744	50,075	19,880	277,076	6,849	62,406
	Group IV.....	1,928,654	1,358	6,088	1,936,100	1,522,798	104,712	86,706	29,784	9,459	140,377	.....	42,264

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

1	New York, N. Y.....	\$6,728,262	\$2,622	\$15,900	\$6,746,784	\$3,966,519	.....	.....	\$8,418	\$1,908,763	.....	\$94,804	\$768,275
2	Chicago, Ill.....	2,214,575	2,609	25,941	2,242,525	2,082,602	.....	.....	5,045	.....	.....	11,642	.....
3	Philadelphia, Pa.....	2,264,640	190	.....	2,264,830	2,018,565	\$149,236	.....	5,320	217,755	.....	23,190	.....
4	St. Louis, Mo.....	1,055,691	43	417	1,056,151	987,615	.....	.....	17,498	51,128	.....	.....	.....
5	Boston, Mass.....	1,462,938	.....	500	1,463,438	1,084,568	.....	.....	12,075	.....	\$75,049	51,676	240,070
6	Baltimore, Md.....	918,074	227	2,989	921,290	685,804	.....	.....	64,740	152,042	.....	.....	18,704
7	Cleveland, Ohio.....	506,454	1,577	5,673	513,704	391,591	47,227	.....	15,355	.....	43,183	16,348	.....
8	Pittsburgh, Pa.....	971,938	.....	.....	971,938	896,551	.....	.....	32,172	12,029	.....	31,186	.....
9	Detroit, Mich.....	514,207	.....	.....	514,207	182,091	178,331	.....	5,586	.....	.....	148,199	.....
10	Buffalo, N. Y.....	618,614	217	1,845	620,676	585,650	.....	.....	23,108	.....	.....	.....	11,918
11	San Francisco, Cal.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
12	Cincinnati, Ohio.....	488,766	90	1,627	490,483	448,916	.....	.....	20,038	5,296	.....	.....	16,233
13	Milwaukee, Wis.....	274,276	.....	.....	274,276	231,520	.....	.....	1,069	.....	.....	41,687	.....
14	Newark, N. J.....	323,154	.....	454	323,608	301,612	.....	.....	21,916	80	.....	.....	.....
15	New Orleans, La.....	331,565	.....	.....	331,565	203,804	.....	.....	32,124	.....	1,146	.....	94,491
16	Washington, D. C.....	476,392	.....	1,584	477,976	466,881	.....	.....	10,031	.....	1,064	.....	.....

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

17	Minneapolis, Minn.....	\$179,915	.....	\$374	\$180,789	\$176,613	.....	.....	\$1,314	.....	.....	\$2,862	.....
18	Los Angeles, Cal.....	342,394	.....	5,371	347,765	347,765	.....	.....	.....	.....	.....	.....	.....
19	Jersey City, N. J.....	700,413	.....	.....	700,413	695,431	.....	.....	.....	\$4,952	.....	.....	.....
20	Kansas City, Mo.....	335,752	\$117	486	336,355	331,561	.....	.....	4,794	.....	.....	.....	.....
21	Indianapolis, Ind.....	22,551	.....	.....	22,551	5,228	.....	.....	12,807	.....	.....	.....	\$4,516
22	Louisville, Ky.....	245,208	1,100	66	246,374	237,611	.....	.....	.....	7,436	\$1,327	.....	.....
23	Seattle, Wash.....	408,133	.....	32,819	440,952	267,506	\$156,159	.....	.....	136	.....	.....	17,151
24	Providence, R. I.....	193,023	.....	2,250	195,273	167,198	.....	.....	2,310	.....	25,765	.....	.....
25	Rochester, N. Y.....	225,456	2,003	.....	227,459	180,971	.....	.....	5,878	.....	38,308	.....	12,302
26	St. Paul, Minn.....	174,975	.....	1,747	176,722	142,058	.....	.....	5,470	.....	.....	13,083	16,111
27	Denver, Colo.....	75,084	.....	123	75,207	4,963	.....	.....	3,012	.....	.....	.....	67,232
28	Portland, Oreg.....	453,895	303	.....	454,198	188,478	.....	.....	.....	19,910	.....	.....	245,810
29	Columbus, Ohio.....	257,914	79	.....	257,993	243,305	.....	.....	14,598	.....	.....	.....	.....
30	Toledo, Ohio.....	125,468	.....	.....	125,468	108,460	.....	.....	2,187	.....	13,698	1,087	.....
31	Worcester, Mass.....	97,174	26	327	97,527	73,378	.....	.....	600	.....	23,549	.....	.....
32	Atlanta, Ga.....	214,642	.....	.....	214,642	195,027	187	.....	900	.....	18,528	.....	.....
33	Syracuse, N. Y.....	92,361	24	.....	92,385	89,545	.....	.....	2,840	.....	.....	.....	.....
34	New Haven, Conn.....	705	.....	.....	705	.....	.....	.....	.....	705	.....	.....	.....
35	Scranton, Pa.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
36	Paterson, N. J.....	873	.....	.....	873	.....	.....	.....	873	.....	.....	.....	.....
37	Omaha, Nebr.....	1,226	.....	.....	1,226	.....	.....	.....	1,226	.....	.....	.....	.....
38	Fall River, Mass.....	95,114	.....	116	95,230	68,900	.....	.....	22	759	25,549	.....	.....
39	Memphis, Tenn.....	221,921	.....	.....	221,921	214,837	.....	.....	3,078	4,006	.....	.....	.....
40	Richmond, Va.....	291,342	.....	1,711	293,053	60,701	.....	210,179	7,591	.....	13,166	.....	1,416
41	Oakland, Cal.....	3,302	.....	.....	3,302	.....	.....	.....	.....	3,302	.....	.....	.....
42	Grand Rapids, Mich.....	85,119	25	1,578	86,722	61,289	.....	.....	2,309	.....	23,124	.....	.....
43	Nashville, Tenn.....	116,928	.....	46	116,974	111,769	.....	.....	4,351	.....	854	.....	.....
44	Lowell, Mass.....	135,999	.....	41	136,040	127,708	.....	.....	807	.....	7,525	.....	.....
45	Cambridge, Mass.....	104,113	.....	2,697	106,815	88,416	.....	.....	4	.....	18,395	.....	.....
46	Dayton, Ohio.....	123,262	145	.....	123,407	119,683	.....	.....	3,724	.....	.....	.....	.....

¹ Net payments for expenses of public service enterprises are the gross payments for such expenses, less payments balanced by counter receipts recorded in city accounts.² For summary of all payments in error, see page 46.³ For summary of all service transfer payments, see page 47.⁴ Includes payments for expenses of ferries, which were not reported separately.⁵ Expenses of investment in a gas-supply system owned but not operated by the city.

TABLE 9.—PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES: 1909—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 40.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

City number.	CITY.	Net payments. ¹	PAYMENTS BALANCED BY COUNTER RECEIPTS RECORDED IN CITY ACCOUNTS.		GROSS PAYMENTS.								
			Pay-ments in error. ²	Payments to city departments, offices, and enterprises (service transfers). ³	Total.	Water-supply systems.	Electric light and power systems.	Gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Ceme-teries and cre-matories.	Institu-tional indus-tries.	All other enter-prises.
47	Albany, N. Y.	\$154,749			\$154,749	\$152,620			\$2,129				
48	Bridgeport, Conn.	1,566			1,566					\$1,566			
49	Spokane, Wash.	111,311			111,311	110,369			942				
50	Hartford, Conn.	101,568		\$1,737	103,305	96,910					\$6,395		
51	Reading, Pa.	76,221			76,221	76,221							
52	Trenton, N. J.	74,257			74,257	74,257							
53	San Antonio, Tex.	12,484	\$6		12,490				5,559		3,860		\$3,071
54	New Bedford, Mass.	91,416		1,674	93,090	55,130				1,608	36,952		
55	Camden, N. J.	81,747			81,747	79,010					2,737		
56	Dallas, Tex.	74,455	534		74,989	74,989							
57	Salt Lake City, Utah.	170,649		399	171,048	121,403					18,911		30,734
58	Lynn, Mass.	172,194			172,194	138,361					33,833		
59	Wilmington, Del.	120,661			120,661	119,905			556	200			
60	Springfield, Mass.	136,837	29	9,492	146,358	146,358							
61	Des Moines, Iowa.	16,971			16,971				1,161		15,810		
62	Lawrence, Mass.	75,946		825	76,771	61,912					14,859		
63	St. Joseph, Mo.	1,965			1,965				1,965				
64	Troy, N. Y.	84,789		26	84,815	82,640			1,111	199	865		
65	Yonkers, N. Y.	124,019			124,019	122,065			1,099	855			
66	Tacoma, Wash.	412,880	1,716		414,596	139,227	\$275,369						
67	Youngstown, Ohio.	75,323			75,323	71,418			3,905				
68	Duluth, Minn.	225,539			225,539	155,034		\$70,505					
69	Houston, Tex.	71,389			71,389	63,332			6,857	1,200			
70	Somerville, Mass.	59,249		28	59,277	59,277							
71	Kansas City, Kans.	517			517						517		
72	Utica, N. Y.												
73	Waterbury, Conn.	46,489			46,489	46,489							
74	Elizabeth, N. J.	829			829					829			
75	Schenectady, N. Y.	50,751			50,751	50,751							
76	Hoboken, N. J.	261,876			261,876	258,182					3,694		
77	Manchester, N. H.	51,267		759	52,026	34,562			647		16,817		
78	Evansville, Ind.	68,665			68,665	51,972			1,866	2,591	12,236		
79	Birmingham, Ala.	2,578			2,578						2,578		
80	Akron, Ohio.	2,249			2,249				2,249				
81	Norfolk, Va.	99,205			99,205	76,279			2,773		20,153		
82	Fort Worth, Tex.	212,121			212,121	212,121							
83	Wilkes-Barre, Pa.	2,650			2,650						2,650		
84	Erie, Pa.	73,804			73,804	72,243			150	1,411			
85	Savannah, Ga.	96,484			96,484	63,779			4,935	4,263	23,507		
86	Peoria, Ill.	12,667	8		12,675				1,611	736	\$6,849		3,479
87	Harrisburg, Pa.	72,741			72,741	72,741							
88	Fort Wayne, Ind.	82,429	69		82,498	52,296	29,166		1,046				
89	Charleston, S. C.	2,754			2,754				2,720				
90	Portland, Me.	87,631	50	427	88,108	36,885					28,889		34
91	Terre Haute, Ind.	12,267			12,267						12,267		22,334
92	East St. Louis, Ill.	480			480				480				
93	Holyoke, Mass.	324,477	118	2,058	326,653	54,068	140,346	132,239					
94	Brockton, Mass.	46,354	14	1,246	47,614	42,858					4,756		
95	Johnstown, Pa.	545			545				545				
96	Jacksonville, Fla.	204,249		699	204,948	40,840	164,108						
97	Oklahoma City, Okla.	50,448	45		50,493	50,209			284				
98	Bayonne, N. J.	161,717		1,337	163,054	162,844				210			
99	Covington, Ky.	48,977		6	48,983	44,254			1,975				2,754
100	South Bend, Ind.	37,408	3,105		40,513	38,347					2,226		
101	Passaic, N. J.												
102	Altoona, Pa.	19,645			19,645	19,645							
103	Mobile, Ala.	65,409		2,694	68,103	53,271			3,510	4,812	6,510		
104	Allentown, Pa.	50,513			50,513	50,513					6,054		
105	Pawtucket, R. I.	63,270			63,270	57,216							

¹ Net payments for expenses of public service enterprises are the gross payments for such expenses, less payments balanced by counter receipts recorded in city accounts.² For summary of all payments in error, see page 46.³ For summary of all service transfer payments, see page 47.

FINANCIAL STATISTICS OF CITIES.

TABLE 9.—PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES: 1909—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 40.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

City number.	CITY.	Net payments. ¹	PAYMENTS BALANCED BY COUNTER RECEIPTS RECORDED IN CITY ACCOUNTS.		GROSS PAYMENTS.								
			Payments in error. ²	Payments to city departments, offices, and enterprises (service transfers). ³	Total.	Water-supply systems.	Electric light and power systems.	Gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	Institutional industries.	All other enterprises.
106	Saginaw, Mich.	\$45,018		\$597	\$45,615	\$32,049			\$56		\$6,085		\$7,425
107	Canton, Ohio	40,236			40,236	33,923			1,990				4,323
108	Wichita, Kans.	1,093			1,093				1,093				
109	Springfield, Ill.	69,596			69,596	50,572			1,269		17,755		
110	Binghamton, N. Y.	56,250			56,250	56,250							
111	Lancaster, Pa.	77,398			77,398	76,821			577				
112	Sioux City, Iowa	32,425			32,425	31,297			896			232	
113	Little Rock, Ark.	3,917			3,917						3,917		
114	Springfield, Ohio	28,966			28,966	25,456			3,210		300		
115	Atlantic City, N. J.	87,613			87,613	87,613							
116	Bay City, Mich.	60,948			60,948	28,311	\$32,238				399		
117	Rockford, Ill.	42,412			42,412	42,412							
118	York, Pa.												
119	Lincoln, Nebr.	36,127			36,127	35,259			868				
120	Chattanooga, Tenn.	862			862						360		502
121	Topeka, Kans.	34,991		374	35,365	34,302			1,063				
122	Sacramento, Cal.	63,525			63,525	47,783				\$6,747	8,995		
123	Malden, Mass.	35,460		159	35,619	23,295					12,324		
124	Haverhill, Mass.	28,053	\$114	159	28,326	27,891			145		290		
125	Pueblo, Colo.	100,870	194	300	101,164	98,070					3,094		
126	Salem, Mass.	52,017			52,017	41,689			893		9,435		
127	New Britain, Conn.	22,671		393	23,064	15,907					6,609		548
128	Davenport, Iowa	24			24					24			
129	McKeesport, Pa.	91,067			91,067	91,067							
130	Wheeling, W. Va.	197,687	209	152	198,048	106,025		\$86,706	3,744	490	1,083		
131	Augusta, Ga.	47,162		300	47,462	24,481				1,093	9,577		12,311
132	Superior, Wis.												
133	Newton, Mass.	22,540	768	444	23,752	23,462					300		
134	Dubuque, Iowa	60,054			60,054	58,750			944	360			
135	Butte, Mont.												
136	Chester, Pa.	497			497				100	397			
137	Kalamazoo, Mich.	34,549	60		34,609	29,037			605		4,967		
138	Montgomery, Ala.	50,801		1,370	52,171	45,203			1,886		5,082		
139	Woonsocket, R. I.	18,151			18,151	18,151							
140	Galveston, Tex.	48,454			48,454	46,696					1,758		
141	Fitchburg, Mass.	60,119		163	60,282	51,653					8,629		
142	Racine, Wis.	8,080			8,080						8,005		75
143	Elmira, N. Y.	8,771			8,771						8,771		
144	Quincy, Ill.	1,587			1,587				929	238	420		
145	Knoxville, Tenn.	28,850	13		28,863	24,982			3,881				
146	New Castle, Pa.	1,877			1,877								1,877
147	Macon, Ga.	9,011			9,011				2,519		6,492		
148	Auburn, N. Y.	48,251			48,251	45,591					1,818		842
149	West Hoboken, N. J.												
150	Joliet, Ill.	35,715			35,715	35,715							
151	Taunton, Mass.	85,942		78	86,020	33,575	48,597				3,848		
152	Everett, Mass.	27,039		911	28,000	21,802					6,198		
153	Oshkosh, Wis.	2,223			2,223						2,223		
154	Chelsea, Mass.	25,295		682	25,977	25,977							
155	Joplin, Mo.	25,288			25,288		23,877				1,411		
156	La Crosse, Wis.	32,176			32,176	18,304			2,265				11,607
157	Newport, Ky.	37,145		6	37,152	33,437			851	110			2,754
158	South Omaha, Nebr.												
	San Juan, P. R.	40,249	2		40,251	32,813			2,056		1,993		3,384

¹ Net payments for expenses of public service enterprises are the gross payments for such expenses, less payments balanced by counter receipts recorded in city accounts.² For summary of all payments in error, see page 46.³ For summary of all service transfer payments, see page 47.⁴ Includes payments for expenses of public scales, which were not reported separately.

GENERAL TABLES.

135

TABLE 10.—PAYMENTS FOR INTEREST ON CITY DEBTS: 1909.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 41.]

City number.	CITY.	Net payments. ¹	PAYMENTS BALANCED BY COUNTER RECEIPTS RECORDED IN CITY ACCOUNTS.		GROSS PAYMENTS.							
			Accrued interest and pay- ments in error. ²	Payments to city funds with invest- ments (interest transfers).	Total.	On debts for general purposes.			On debts for public service enterprises and investments.		On special assess- ment loans.	
						Of city cor- poration.	Of school district.	Of other divisions of city govern- ment.	Of city corpora- tion.	Of other divisions of city govern- ment.	Of city corpora- tion.	Of other divisions of city govern- ment.
	Grand total.....	\$72,745,475	\$1,167,190	\$12,420,678	\$86,333,343	\$53,291,341	\$1,889,634	\$2,463,202	\$23,900,628	\$213,195	\$4,532,276	\$23,167
	Group I.....	50,096,409	489,105	10,550,593	61,736,107	38,835,237	452,771	2,405,653	17,808,168	.....	2,211,532	22,726
	Group II.....	10,345,990	517,182	1,104,814	11,967,986	6,028,306	575,808	22,051	3,335,523	45,585	1,360,713	.....
	Group III.....	7,890,152	101,520	513,391	8,505,063	5,219,782	600,254	29,379	1,865,003	167,610	622,594	441
	Group IV.....	3,812,924	59,383	251,880	4,124,187	2,068,016	260,801	6,119	891,834	.....	357,417	.....

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

1	New York, N. Y.....	\$28,744,670	\$194,813	\$6,543,948	\$35,483,431	\$23,227,422	.....	.....	\$10,920,148	.....	\$1,335,861	.....
2	Chicago, Ill.....	3,479,317	46,846	35,372	3,561,535	1,158,666	\$30,414	\$1,618,396	274,856	.....	572,562	\$6,641
3	Philadelphia, Pa.....	2,781,341	39,733	528,112	3,349,186	2,273,564	.....	1,070	1,074,552	.....	.....	.....
4	St. Louis, Mo.....	774,942	63	22,404	797,409	663,610	.....	.....	133,799	.....	.....	.....
5	Boston, Mass.....	4,257,220	4,004	1,535,025	5,796,249	3,931,675	.....	.....	1,864,574	.....	.....	.....
6	Baltimore, Md.....	1,448,906	12,361	581,270	2,042,537	1,393,371	.....	.....	644,166	.....	.....	.....
7	Cleveland, Ohio.....	1,309,091	8,601	75,847	1,453,539	846,370	124,547	99,890	226,258	.....	140,389	16,085
8	Pittsburgh, Pa.....	1,601,609	46,658	392,055	2,040,322	968,048	236,147	273,942	558,190	.....	3,995	.....
9	Detroit, Mich.....	377,541	25	104,883	482,449	291,048	.....	74,370	74,141	.....	42,890	.....
10	Buffalo, N. Y.....	796,440	3,486	93,225	893,151	586,014	.....	46,866	214,176	.....	46,095	.....
11	San Francisco, Cal.....	104,033	105,756	.....	209,789	209,789	.....	.....	.....	.....	.....	.....
12	Cincinnati, Ohio.....	1,689,814	6,675	321,448	2,017,937	650,767	61,663	91,761	1,144,152	.....	69,594	.....
13	Milwaukee, Wis.....	424,294	9,050	1,320	434,664	399,477	.....	19,290	15,731	.....	166	.....
14	Newark, N. J.....	1,213,321	1,890	274,206	1,489,417	716,594	.....	280,068	492,755	.....	.....	.....
15	New Orleans, La.....	1,154,270	9,144	40,628	1,234,042	1,063,372	.....	.....	170,670	.....	.....	.....
16	Washington, D. C.....	449,600	.....	850	450,450	450,450	.....	.....	.....	.....	.....	.....

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

17	Minneapolis, Minn.....	\$406,342	\$10,726	\$34,741	\$501,809	\$424,809	.....	.....	\$77,000	.....	.....	.....
18	Los Angeles, Cal.....	423,648	359,759	3,780	787,187	121,098	\$29,120	.....	636,969	.....	.....	.....
19	Jersey City, N. J.....	770,984	.....	196,984	967,968	676,894	.....	.....	258,252	.....	\$32,822	.....
20	Kansas City, Mo.....	320,795	5,483	23,972	350,250	42,409	123,260	.....	143,925	.....	40,656	.....
21	Indianapolis, Ind.....	161,707	1,601	.....	163,308	117,114	45,016	.....	1,178	.....	.....	.....
22	Louisville, Ky.....	471,290	11,547	3,400	486,237	393,284	.....	.....	92,953	.....	.....	.....
23	Seattle, Wash.....	1,120,101	6,000	5,200	1,131,301	248,646	128,052	.....	303,001	.....	451,602	.....
24	Providence, R. I.....	401,500	.....	213,136	704,636	556,844	.....	.....	147,792	.....	.....	.....
25	Rochester, N. Y.....	428,045	17	13,713	441,775	74,614	.....	.....	238,542	.....	128,619	.....
26	St. Paul, Minn.....	464,916	7,213	11,939	484,068	374,109	.....	.....	109,959	.....	.....	.....
27	Denver, Colo.....	306,343	10,139	8,413	324,895	63,582	.....	\$21,016	500	.....	239,797	.....
28	Portland, Ore.....	477,693	17,870	11,751	507,314	155,000	10,604	.....	167,330	.....	128,795	.....
29	Columbus, Ohio.....	453,719	.....	151,045	604,764	353,611	38,210	.....	118,005	\$45,585	94,938	.....
30	Toledo, Ohio.....	330,398	2,497	69,081	401,976	228,035	28,937	.....	91,305	.....	53,699	.....
31	Worcester, Mass.....	217,075	5,824	130,623	353,522	210,135	.....	.....	143,387	.....	.....	.....
32	Atlanta, Ga.....	141,789	.....	.....	141,789	90,976	.....	.....	50,813	.....	.....	.....
33	Syracuse, N. Y.....	367,323	13,086	1,504	381,913	159,274	.....	.....	173,625	.....	49,014	.....
34	New Haven, Conn.....	149,525	258	3,987	153,770	153,157	570	43	.....	.....	.....	.....
35	Scranton, Pa.....	102,040	877	13,480	116,397	50,355	57,024	.....	.....	.....	9,018	.....
36	Paterson, N. J.....	206,881	1,056	2,875	210,812	179,076	.....	.....	.....	.....	31,736	.....
37	Omaha, Nebr.....	301,307	6,277	17,187	324,771	249,648	49,975	.....	.....	.....	25,148	.....
38	Fall River, Mass.....	230,681	1,183	15,479	247,343	195,613	.....	.....	51,730	.....	.....	.....
39	Memphis, Tenn.....	321,528	33,404	.....	354,932	205,332	.....	.....	141,440	.....	8,160	.....
40	Richmond, Va.....	325,341	12,600	74,027	412,468	364,873	.....	.....	47,495	.....	.....	.....
41	Oakland, Cal.....	126,812	.....	.....	126,812	82,020	43,800	992	.....	.....	.....	.....
42	Grand Rapids, Mich.....	115,273	5,374	5,861	126,508	45,463	.....	.....	46,491	.....	34,554	.....
43	Nashville, Tenn.....	252,349	2,094	185	254,628	186,690	.....	.....	67,938	.....	.....	.....
44	Lowell, Mass.....	184,489	201	2,551	187,241	142,670	.....	.....	44,571	.....	.....	.....
45	Cambridge, Mass.....	473,811	1,186	26,212	501,209	352,577	.....	.....	148,632	.....	.....	.....
46	Dayton, Ohio.....	202,285	1,010	13,088	216,883	130,298	21,240	.....	32,690	.....	32,155	.....

¹ Net payments for interest are the gross payments for interest less payments balancing receipts in error and receipts for accrued interest received on original issues of debt obligations, and payments to city funds.² The payments for accrued interest included in this column are those balancing receipts of accrued interest on original sales of city debt obligations. For accrued interest payments on investments purchased, see Table 15. For summaries of all accrued interest payments and payments in error, see pages 47 and 48.

FINANCIAL STATISTICS OF CITIES.

TABLE 10.—PAYMENTS FOR INTEREST ON CITY DEBTS: 1909—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 41.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

City number.	CITY.	Net payments. ¹	PAYMENTS BALANCED BY COUNTER RECEIPTS RECORDED IN CITY ACCOUNTS.		Total.	GROSS PAYMENTS.						
			Accrued interest and payments in error. ²	Payments to city funds with investments (interest transfers).		On debts for general purposes.			On debts for public service enterprises and investments.		On special assessment loans.	
						Of city corporation.	Of school district.	Of other divisions of city government.	Of city corporation.	Of other divisions of city government.	Of city corporation.	Of other divisions of city government.
47	Albany, N. Y.	\$182,972	\$1,696	\$25,868	\$210,536	\$110,291			\$59,466		\$40,779	
48	Bridgeport, Conn.	67,175	1,090	18,004	86,269	86,269						
49	Spokane, Wash.	290,111	3,121	121	293,353	101,605	\$63,053		60,530		68,165	
50	Hartford, Conn.	284,373	789	20,078	305,240	212,483	69,757		23,000			
51	Reading, Pa.	124,835		8,340	133,175	37,444	16,739		21,160		57,832	
52	Trenton, N. J.	184,057	1,663	53,575	239,295	183,859			35,755		19,681	
53	San Antonio, Tex.	134,844			134,844	123,876	10,968					
54	New Bedford, Mass.	255,336	183	10,624	266,143	199,883			66,260			
55	Camden, N. J.	178,673		16,261	194,934	133,231			54,965		6,738	
56	Dallas, Tex.	120,803	7,001	7,421	135,225	81,470			53,755			
57	Salt Lake City, Utah.	244,103	5,135		249,238	124,676	40,550		64,320		19,602	
58	Lynn, Mass.	176,597	1,987	38,120	216,704	149,189			67,515			
59	Wilmington, Del.	121,951	688	241	122,880	89,977			32,903			
60	Springfield, Mass.	134,511	5,370	11,854	151,235	92,360			58,875			
61	Des Moines, Iowa.	63,334	372		63,706	32,508	31,198					
62	Lawrence, Mass.	101,694	285	6,293	108,272	79,972			28,300			
63	St. Joseph, Mo.	97,899	6,280	350	104,529	46,804	57,725					
64	Troy, N. Y.	181,157	1,330	3,306	185,793	90,904	2,555		90,362		1,972	
65	Yonkers, N. Y.	278,329	3,493	9,336	291,158	181,069			99,436		10,653	
66	Tacoma, Wash.	345,926	3,462	11,722	361,110	98,837	42,222	\$3,507	108,500		108,044	
67	Youngstown, Ohio.	85,136	749	9,446	95,331	36,007	9,400		18,800		31,124	
68	Duluth, Minn.	293,913	445	1,387	295,745	111,844	47,400		136,441			
69	Houston, Tex.	242,210			242,210	213,060			29,150			
70	Somerville, Mass.	182,225	1,552		183,777	114,777			69,000			
71	Kansas City, Kans.	160,715	898		161,613	71,458	27,041	3,473			59,200	\$441
72	Utica, N. Y.	77,410	3,351	1,137	81,898	73,740					8,158	
73	Waterbury, Conn.	85,575	988	6,915	93,478	53,006	6,027		34,445			
74	Elizabeth, N. J.	118,991	560	6,720	126,271	125,771					500	
75	Schenectady, N. Y.	143,697	1,408	12,051	157,156	110,230			33,835		13,101	
76	Hoboken, N. J.	90,228	2,990	1,400	94,618	87,567			900		6,151	
77	Manchester, N. H.	54,641		17,905	72,546	43,123			29,423			
78	Evansville, Ind.	93,209		2,820	96,029	67,871	4,158		24,000			
79	Birmingham, Ala.	161,227	1,234	1,080	163,541	140,587			1,740		21,214	
80	Akron, Ohio.	56,697	37	7,607	64,401	38,755	9,777		1,303		14,666	
81	Norfolk, Va.	276,672	7,904	35,224	319,800	266,060			53,740			
82	Fort Worth, Tex.	75,022	6,392		81,414	56,825			24,589			
83	Wilkes-Barre, Pa.	39,557		280	39,937	29,801	8,990				1,146	
84	Erie, Pa.	34,451		8,545	42,996	21,808	8,743		8,800		3,645	
85	Savannah, Ga.	120,123			120,123	82,683			37,440			
86	Peoria, Ill.	45,299	2,115	2,121	49,535	22,425	3,045	7,233			16,832	
87	Harrisburg, Pa.	91,026	2,050	7,726	100,802	37,152	23,379		32,088		8,183	
88	Fort Wayne, Ind.	35,961	80		36,041	13,630	12,013		10,398			
89	Charleston, S. C.	141,274	1,333	18,882	161,489	161,489						
90	Portland, Me.	288,363	12,001	12,202	312,566	129,790		15,166		\$167,610		
91	Terre Haute, Ind.	31,118			31,118	20,319	10,799					
92	East St. Louis, Ill.	88,243	153		88,396	43,728	17,906				26,762	
93	Holyoke, Mass.	118,324	1,190	6,576	126,090	79,957			46,103			
94	Brockton, Mass.	125,152	111	15,877	141,140	77,499			63,641			
95	Johnstown, Pa.	20,603	2,106	6,090	28,799	15,940	12,859					
96	Jacksonville, Fla.	89,348			89,348	68,473			20,875			
97	Oklahoma City, Okla.	63,458	1,675		65,133	31,298	12,060		21,775			
98	Bayonne, N. J.	120,530	4,426	17,634	142,590	125,563			8,608		8,419	
99	Covington, Ky.	93,593	540		94,133	33,876			54,088		6,169	
100	South Bend, Ind.	27,115	96		27,211	8,444	10,227		8,540			
101	Passaic, N. J.	40,913	1,115	411	42,439	34,437					8,002	
102	Altoona, Pa.	94,469	106	11,400	105,975	28,292	21,915		45,600		10,168	
103	Mobile, Ala.	176,324			176,324	87,066			43,560		45,698	
104	Allentown, Pa.	41,411		1,778	43,189	10,007	19,688		13,494			
105	Pawtucket, R. I.	197,149		59,103	256,252	188,727			67,525			

¹ Net payments for interest are the gross payments for interest less payments balancing receipts in error and receipts for accrued interest received on original issues of debt obligations, and payments to city funds.² The payments for accrued interest included in this column are those balancing receipts of accrued interest on original sales of city debt obligations. For accrued interest payments on investments purchased, see Table 15. For summaries of all accrued interest payments and payments in error, see pages 47 and 46.

GENERAL TABLES.

137

TABLE 10.—PAYMENTS FOR INTEREST ON CITY DEBTS: 1909—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 41.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

City number.	CITY.	Net payments. ¹	PAYMENTS BALANCED BY COUNTER RECEIPTS RECORDED IN CITY ACCOUNTS.		Total.	GROSS PAYMENTS.						
			Accrued interest and payments in error. ²	Payments to city funds with investments (interest transfers).		On debts for general purposes.			On debts for public service enterprises and investments.		On special assessment loans.	
						Of city corporation.	Of school district.	Of other divisions of city government.	Of city corporation.	Of other divisions of city government.	Of city corporation.	Of other divisions of city government.
106	Saginaw, Mich.....	\$96,959	\$31	\$3,999	\$100,989	\$32,527			\$21,781		\$46,681	
107	Canton, Ohio.....	78,452	3,947	2,870	85,269	33,324	\$17,132		16,853		17,960	
108	Wichita, Kans.....	67,993			67,993	39,450	11,694				16,849	
109	Springfield, Ill.....	68,300			68,300	52,272	647	\$6,119			9,262	
110	Binghamton, N. Y.....	31,790	71	71	31,932	31,325			280		327	
111	Lancaster, Pa.....	44,063		1,551	45,614	20,099	12,400		13,115			
112	Sioux City, Iowa.....	81,155			81,155	63,257	15,041		2,857			
113	Little Rock, Ark.....	34,198	82		34,280	3,984	12,175				18,121	
114	Springfield, Ohio.....	69,139	603	3,842	73,584	28,912	6,045		25,125		13,502	
115	Atlantic City, N. J.....	181,957	4,462	38,023	224,472	151,963			72,509			
116	Bay City, Mich.....	73,110	320		73,430	24,780			25,900		22,750	
117	Rockford, Ill.....	31,939			31,939	16,131	7,576		4,040		4,192	
118	York, Pa.....	39,573		5,259	44,832	29,062	15,770					
119	Lincoln, Nebr.....	75,797	36		75,833	45,155	9,925		8,654		12,099	
120	Chattanooga, Tenn.....	109,866	2,433		112,299	108,176			2,025		2,098	
121	Topeka, Kans.....	111,475	637		112,112	25,138	28,496		27,462		31,016	
122	Sacramento, Cal.....	43,423			43,423	38,303			5,120			
123	Malden, Mass.....	128,441	690	6,314	135,445	94,105			41,340			
124	Haverhill, Mass.....	83,996	1,172	7,065	92,773	54,133			38,640			
125	Pueblo, Colo.....	166,042		562	166,604	56,506	11,432		70,723		27,943	
126	Salem, Mass.....	46,228	246	50	46,524	40,713			5,811			
127	New Britain, Conn.....	102,475	5,929	40	108,444	72,742			35,702			
128	Davenport, Iowa.....	27,707			27,707	15,137	12,570					
129	McKeesport, Pa.....	64,968		1,840	66,808	14,602	23,353		7,920		20,933	
130	Wheeling, W. Va.....	12,747	23,064		35,811	20,786	9,175		5,850			
131	Augusta, Ga.....	82,499			82,499	5,800			76,699			
132	Superior, Wis.....	31,503			31,503	30,660					843	
133	Newton, Mass.....	260,064	65	59,417	319,546	261,352			58,194			
134	Dubuque, Iowa.....	71,282			71,282	39,503	4,960		18,945		7,874	
135	Butte, Mont.....	49,222		79	49,301	39,305	9,384				612	
136	Chester, Pa.....	32,743	31	3,657	36,431	23,059	10,588				2,784	
137	Kalamazoo, Mich.....	44,055	958	2,930	47,973	24,514	11,551		341		11,567	
138	Montgomery, Ala.....	165,834			165,834	92,962			32,400		40,472	
139	Woonsocket, R. I.....	117,704		14,490	132,194	92,274			39,920			
140	Galveston, Tex.....	179,842		4,150	183,992	161,042			22,950			
141	Fitchburg, Mass.....	58,503		15,959	74,462	53,037			21,425			
142	Racine, Wis.....	28,518	307		28,825	28,825						
143	Elmira, N. Y.....	36,457		1,078	37,535	37,535						
144	Quincy, Ill.....	39,395			39,395	33,290	6,105					
145	Knoxville, Tenn.....	102,675	7,528		110,203	89,474			14,498		6,231	
146	New Castle, Pa.....	18,222	238		18,460	5,691	7,097		1,750		3,922	
147	Macon, Ga.....	31,604		7,740	39,344	38,344			1,000			
148	Auburn, N. Y.....	28,941	978	842	30,761	11,926			14,853		3,982	
149	West Hoboken, N. J.....	40,056	338		40,394	30,819					9,575	
150	Joliet, Ill.....	26,613			26,613	10,108	2,129		2,970		11,406	
151	Taunton, Mass.....	88,867	1,157	6,799	96,823	49,410			47,413			
152	Everett, Mass.....	96,204	1,028	13,108	110,340	79,790			30,550			
153	Oshkosh, Wis.....	17,326	76	3,320	20,722	20,722						
154	Chelsea, Mass.....	113,311	681	40,685	154,677	112,236			42,441			
155	Joplin, Mo.....	17,860	3		17,863	7,069	9,781		1,013			
156	La Crosse, Wis.....	33,604	764	5,600	39,968	23,104			11,375		5,489	
157	Newport, Ky.....	52,092	1,508		53,600	32,210			21,390			
158	South Omaha, Nebr.....	76,075			76,075	61,373	5,775				8,927	
	San Juan, P. R.....	38,474	368		38,842	22,999			15,843			

¹ Net payments for interest are the gross payments for interest less payments balancing receipts in error and receipts for accrued interest received on original issues of debt obligations, and payments to city funds.² The payments for accrued interest included in this column are those balancing receipts of accrued interest on original sales of city debt obligations. For accrued interest payments on investments purchased, see Table 15. For summaries of all accrued interest payments and payments in error, see pages 47 and 46.

FINANCIAL STATISTICS OF CITIES.

TABLE 11.—PAYMENTS

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

City number.	CITY.	Net payments. ¹	PAYMENTS OFFSET BY COUNTER RECEIPTS RECORDED IN CITY ACCOUNTS.			GROSS PAYMENTS.								
			Payments in error. ²	Payments offset by receipts from sales of property and from insurance. ³	Payments to departments, offices, and enterprises (service transfers). ⁴	Total.	Classified according to department, office, account, or enterprise for which paid.							
							General government.		Protection to person and property.			Health conservation and sanitation.		
							Other than courts.	Courts.	Police department.	Fire department.	All other.	Health conservation.	Sewers and sewage disposal.	All other.
	Grand total.....	\$259,523,153	\$62,589	\$2,332,646	\$263,395	\$262,181,783	\$5,168,616	\$1,537,205	\$1,319,361	\$4,848,294	\$1,020,386	\$1,136,156	\$25,403,003	\$1,522,305
	Group I.....	159,836,882	26,234	1,723,431	78,656	161,665,203	3,511,247	1,537,205	927,602	2,745,899	694,738	696,958	12,216,020	873,238
	Group II.....	55,571,478	17,856	233,776	160,920	55,984,030	734,858		197,074	987,421	291,875	342,004	8,275,059	484,363
	Group III.....	29,396,473	16,477	256,831	10,884	29,680,665	520,764		176,065	755,670	62,789	92,130	3,321,760	76,855
	Group IV.....	14,718,320	2,022	118,608	12,935	14,851,885	401,747		18,620	359,304	70,984	5,064	1,590,764	87,849

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

1	New York, N. Y.....	\$69,959,555	\$3,226	\$117,332	.....	\$70,080,113	\$305,445	\$485,701	\$264,842	\$503,713	\$472,173	\$298,169	\$2,615,435	\$254,488
2	Chicago, Ill.....	18,069,880	12,616	19,947	\$7,828	18,140,271	1,287,038		36,167	40,672	4,382	4,217	2,559,368	47,465
3	Philadelphia, Pa.....	13,764,931		8,000		13,772,931	157,569		420,832	752,785	59,872	149,184	1,246,284	
4	St. Louis, Mo.....	8,059,862		18,116		8,077,978	1,915	979,307	85,271	73,012	1,515	28,768	380,314	6,549
5	Boston, Mass.....	3,145,913		1,273,268	180	4,419,361	2,730			94,223		95,732	906,329	7,720
6	Baltimore, Md.....	5,683,469	2,987	5,123	3,821	5,695,400	12,997	873		180,925		7,634	2,136,064	
7	Cleveland, Ohio.....	5,420,370	1,613	10,851	10,447	5,443,281	997,212		4,819	25,812	705		488,706	7,776
8	Pittsburgh, Pa.....	7,320,772	270	553	50,267	7,371,871	33,349		23,712	56,852	18,020		169,071	
9	Detroit, Mich.....	3,670,757	156	18,482	29	3,689,424	3,397		20,794	165,345	395	42,898	244,738	26,285
10	Buffalo, N. Y.....	3,037,355		43,761		3,081,116	54,978		31,120	45,419	6,125		101,906	
11	San Francisco, Cal.....	4,076,872		14,893		4,091,765	6,191	66,736	275	575,145	5,451	33,862	292,085	352,520
12	Cincinnati, Ohio.....	5,194,478	397	41,036	86	5,235,997	10,010		20,020	61,754			176,198	16,075
13	Milwaukee, Wis.....	2,825,898	46	3,340		2,829,284	9,500		13,120	31,130		1,039	79,895	130,966
14	Newark, N. J.....	2,588,110	1,703	117,500		2,707,313	29,479			14,355		11,815	144,864	
15	New Orleans, La.....	2,484,774	3,211	30,425		2,518,410	340,493		6,080	67,733			253,171	23,394
16	Washington, D. C.....	4,503,886		804	5,998	4,510,688	258,944	4,583	450	57,024	26,100	23,640	421,592	

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

17	Minneapolis, Minn.....	\$2,844,653	\$1,306	\$17,489	\$374	\$2,863,822	\$91,735		\$13,205	\$72,216	\$6,913	\$260	\$423,122	\$7,502
18	Los Angeles, Cal.....	8,176,538	4,130		79,132	8,259,800	3,412		4,440	114,973	4,227	3,282	658,567	
19	Jersey City, N. J.....	1,169,431	1,967	37,541		1,208,939				11,970		41	138,701	16,206
20	Kansas City, Mo.....	2,483,563	912	11,121		2,495,596	3,222		16,000	22,705	185		105,144	1,358
21	Indianapolis, Ind.....	1,949,426	316			1,949,742	265,354		10,846	25,333		1,382	485,681	4,300
22	Louisville, Ky.....	2,500,860	3,153	18,410		2,522,423	91,384		1,778	13,346		39,112	1,422,909	2,637
23	Seattle, Wash.....	11,896,741		4,946	14,748	11,906,435	94,788		8,345	220,081		972	1,771,157	55,022
24	Providence, R. I.....	941,901			3,736	945,637	2,197			751		192,121	113,119	
25	Rochester, N. Y.....	1,954,292	127	671		1,955,090	2,787		20,905	95,471	160		187,156	6,914
26	St. Paul, Minn.....	1,367,737	18	5,431	1,006	1,374,192			60,000	40,116			380,156	
27	Denver, Colo.....	1,324,021	1,229	10,576		1,335,826			5,739	53,202		32,267	302,900	
28	Portland, Oreg.....	3,771,211	100	60,714		3,832,025			5,220	14,479		1,900	327,382	12,800
29	Columbus, Ohio.....	1,704,733	1,206	2,732	1,594	1,710,265			10,875	53,707	1,676		110,524	128,984
30	Toledo, Ohio.....	1,492,692	364	938		1,493,994			4,418	23,862	895		149,824	
31	Worcester, Mass.....	940,420	276	7,078	3,173	950,947	827			11,499	3,551	4,992	158,533	
32	Atlanta, Ga.....	344,880		4,200	53,700	402,780			2,750	8,507	3,549		63,423	15,763
33	Syracuse, N. Y.....	1,442,646				1,442,646	102,281		1,521	14,511			128,757	5,077
34	New Haven, Conn.....	354,771	100	450		355,321	34,646			9,556			64,978	74,750
35	Scranton, Pa.....	622,113				622,113			400	12,454	1,418		158,996	91,981
36	Paterson, N. J.....	324,486	7			324,493				4,300			12,352	
37	Omaha, Nebr.....	916,361	2,312	8,937		927,610	5,054		23,396	29,647	1,515		163,706	7,494
38	Fall River, Mass.....	458,506		1,600	1,733	461,839				17,433		29,239	60,049	
39	Memphis, Tenn.....	1,228,995		3,990		1,232,985	35,773			2,093	7,711		43,035	
40	Richmond, Va.....	1,256,852	317	2,643		1,259,812	1,023		2,403	16,036	105,506	553	106,778	34,592
41	Oakland, Cal.....	1,477,979				1,477,979				43,887	6,539		263,893	
42	Grand Rapids, Mich.....	921,997	4	8,050		930,051			2,973	9,361	132,102	13,162	195,786	74
43	Nashville, Tenn.....	657,796				657,796				12,491		1,300	62,039	
44	Lowell, Mass.....	243,550		639	1,189	245,378				12,281			56,634	
45	Cambridge, Mass.....	399,623	12	24,645	535	423,815	375		1,800		150	20,778	51,591	16,517
46	Dayton, Ohio.....	413,704		975		414,679				21,153	15,778		113,157	2,392

¹ Net payments for outlays are the gross payments for outlays less payments balanced by counter receipts recorded in city accounts.² For summary of all payments in error, see page 46.³ See Table 14.⁴ For summary of all service transfer payments, see page 47.

GENERAL TABLES.

139

FOR OUTLAYS: 1909.

assigned to each, see page 78. For a text discussion of this table, see page 42.]

GROSS PAYMENTS—continued.														
Classified according to department, office, account, or enterprise for which paid—Continued.												Classified according to revenues from which paid.		
Highways.				Charities, hospitals, and corrections.	Education.		Recreation.*	Miscellaneous departments, offices, and accounts.	Municipal service enterprises.	Public service enterprises.		From special assessments.*	From other sources.	City number.
Pavements.		Bridges other than toll.	All other.		Schools.	Libraries, art galleries, and museums.				Water-supply systems.	All other.			
Original.	Replacements.													
\$33,893,838	\$5,360,199	\$4,970,797	\$39,916,164	\$6,090,757	\$33,352,863	\$3,873,901	\$14,792,904	\$508,088	\$1,263,714	\$53,481,341	\$22,721,291	\$57,102,438	\$205,079,345	
13,252,737	3,064,093	3,442,001	25,398,625	5,734,257	20,347,148	3,223,255	8,779,260	411,960	994,967	33,080,208	20,833,785	24,115,102	137,550,101	
10,261,906	1,208,843	575,562	8,671,927	264,291	5,909,333	312,132	3,971,054	4,909	257,536	12,261,569	972,314	19,374,391	36,609,639	
6,435,642	637,322	758,867	4,423,391	47,611	4,673,710	177,811	1,366,110	83,754	6,362	5,313,416	750,636	9,270,765	20,409,900	
3,943,553	449,941	194,367	1,422,221	44,598	2,422,672	160,703	676,480	7,465	4,849	2,826,148	164,556	4,342,180	10,509,705	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

\$4,298,586	\$400,957	\$973,315	\$12,465,264	\$2,210,947	\$5,548,550	\$2,561,072	\$2,962,482	\$11,990	\$611,990	\$20,034,087	\$17,512,440	\$9,927,740	\$60,152,373	1
545,542	346,693	893,627	744,023	1,266,091	2,477,220	29,087	1,475,155	\$14,925	61,965	1,797,470	701,856	5,935,436	12,204,835	2
1,998,767	328,137	455,975	4,118,203	72,942	2,490,979	97,121	1,242,930		2,400	1,305,096	320,764	505,145	13,267,786	3
		13,333	404,466	306,450	1,481,376	153,320	1,344,056			488,962		2,413,310	5,664,668	4
78,837	458,803	131,315	323,853	85,420	817,861	500	173,396		22,566	137,950	1,080,126		4,419,361	5
686,910	48,181	116,207	100,010	93,793	619,192		133,405		208,463	480,054	870,681	315,428	5,379,972	6
795,440		51,349	1,071,616	178,551	827,305	152,706	210,968			470,278	160,038	257,805	5,155,476	7
889,604	212,777	55,209	1,099,082	239,050	817,940	3,511	183,009	335,610	65,473	3,149,572		1,137,264	6,234,607	8
522,455	602,114		268,307	985	667,215	15,369	185,709			845,404	453,210	3,236,214	9	
138,777	200,729	14,522	712,205	30,006	290,167	6,022	61,409			1,387,731	77,984	451,251	2,629,865	10
617,712	209,821	3,121	219,997	356,666	1,021,674	17,904	244,586		14,747	53,282		943,257	3,148,508	11
844,228	128,041	290,308	959,845	203,834	1,240,032	46,880	214,492	36,863		987,417		450,000	4,785,997	12
792,583		315,723	359,176	65,647	348,306	115,217	110,267		7,363	448,926	226	656,447	2,172,837	13
415,924			305,796	608,171	630,901	18,495	152,979			359,989	14,545	668,809	2,038,504	14
430,321	127,840	2,665	48,180		233,538	3,051	9,370			903,159	69,415		2,518,410	15
197,015		125,332	2,196,552	15,444	844,892	3,000	75,017	4,562		230,831	25,710		4,510,688	16

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

\$379,435	\$39,366	\$17,415	\$238,065	\$10,954	\$293,829	\$5,756	\$1,072,284		\$191,765		\$711,287	\$2,152,535	17	
586,018		116,054	1,083,367	16,287	228,869	23,187	38,349		5,378,768		2,081,924	6,177,876	18	
	119,445		182,970	21,979	526,772	82,127	82,127		108,728		230,512	978,427	19	
658,487	34,202		189,527	121,344	433,234	14,516	546,873		273,636	\$75,163	1,223,327	1,272,269	20	
694,161	3,794	30,092	169,821	18,842	183,565	4,500	50,861	\$200	\$1,000			\$1,949,742	21	
68,577	205,315		123,996	528	101,802	43,429	86,264		317,961	3,385	123,074	2,399,349	22	
2,077,093		56,613	3,530,334	3,840	567,315	97,569	590,860	2,035	2,388,270	442,141	7,157,775	4,748,660	23	
42,788	142,913	6,424	4,954		196,089		37,375	860	205,921	125	90,888	854,749	24	
635,564	16,020	471	55,113		147,144		85,718	314	587,618	113,092	846,221	1,108,869	25	
101,310	63,140	59	203,207	28,461	207,782	569	105,874		183,518		495,580	878,612	26	
148,935	45,957		386,805		171,213	42,872	108,898			37,038	647,792	688,034	27	
1,895,090		63,935	179,909		514,875		421,644		260,412	134,379	2,346,365	1,485,660	28	
589,180	112,431		276,032	1,056	150,348	3,705	13,841		203,306		529,500	1,180,765	29	
267,614	62,011	299	82,924		354,433	6,958	87,604		453,087			\$1,493,994	30	
139,924	25,956		240,717	1,422	143,319		42,205		178,002		36,912	914,035	31	
41,963	25,244		120,377	1,915	30,532		7,839		73,451	1,467	144,044	258,736	32	
257,530		25,894	81,276	7,218	69,652	1,145	23,517		724,267			\$1,442,646	33	
15,571		2,335	37,967		107,596		7,922				80,550	274,771	34	
173,524		97,431	51,875		29,057		4,977				195,686	426,427	35	
	104,780		19,312		183,749						95,522	228,971	36	
301,072			105,881		214,100	4,543	57,302		13,900		302,480	625,130	37	
14,293	49,314	798	67,126		60,955	440	85,958		71,088	5,148		\$461,839	38	
696,745	13,012	5,723	110,271	13,190	93,418	3,256	107,640		96,118		488,856	744,129	39	
106,350			119,474	9,709	306,779		52,401	1,500	184,572	145,718	77,129	1,182,683	40	
97,035	2,000	6,849	737,227		197,365	48,892	74,292				835,282	642,697	41	
215,696	11,140	6,024	11,735	6,395	231,366	8,931	43,767		6,517	34,622	500	541,047	389,004	42
25,028	5,530		116,659	1,151	19,323		73,609		129,021	218,914	2,731	3,010	654,786	43
13,552	51,282		39,303		42,469	1,864	11,232			16,761			\$245,378	44
	75,991		60,917		44,842		44,388			45,565	558	11,778	412,037	45
19,471		78,229	39,400		57,536		5,373			51,321	10,869	77,850	336,829	46

* Includes parks, playgrounds, and baths.

* Includes payments made from the proceeds of special assessment loans.

* For those cities for which the classification according to revenues from which paid was not reported, all payments for outlays are included in the column headed "From other sources."

* As the classification according to revenues from which paid was not reported, all payments for outlays are included in the column headed "From other sources."

FINANCIAL STATISTICS OF CITIES.

TABLE 11.—PAYMENTS FOR

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

City number.	CITY.	Net payments. ¹	PAYMENTS OFFSET BY COUNTER RECEIPTS RECORDED IN CITY ACCOUNTS.			GROSS PAYMENTS.								
			Payments in error. ²	Payments offset by receipts from sales of property and from insurance. ³	Payments to departments, offices, and enterprises (service transfers). ⁴	Total.	Classified according to department, office, account, or enterprise for which paid.							
							General government.		Protection to person and property.			Health conservation and sanitation.		
							Other than courts.	Courts.	Police department.	Fire department.	All other.	Health conservation.	Sewers and sewage disposal.	All other.
47	Albany, N. Y.	\$684,844	\$94	\$6,172		\$701,110				\$17,676			\$27,417	\$1,800
48	Bridgeport, Conn.	282,871				282,871	\$21,056		\$2,810	3,480		\$720	32,650	
49	Spokane, Wash.	2,242,240	6,030	10,884		2,259,154	12,460			34,160		20,620	309,545	101
50	Hartford, Conn.	644,782		3,092		647,884	4,456		3,763	17,763		335	90,820	
51	Reading, Pa.	559,457				559,457	300						205,451	
52	Trenton, N. J.	557,350	2,269			559,619	172,897		5,099	4,895	\$409		73,333	
53	San Antonio, Tex.	198,293	100	760		199,153				48,550			1,538	651
54	New Bedford, Mass.	660,137		1,479	\$634	662,250	78,083			18,445			93,978	
55	Camden, N. J.	234,442	59	2,650		237,151			14,971	25,117	27,874		20,677	
56	Dallas, Tex.	701,312		250		701,562	6,999		7,912	21,020	440	3,733	31,560	
57	Salt Lake City, Utah.	1,510,100		31,080	1,717	1,542,897	5,296			8,097	100		184,790	
58	Lynn, Mass.	291,501		3,257	90	294,848			23,298	8,594	701		39,906	
59	Wilmington, Del.	446,596				446,596							75,000	
60	Springfield, Mass.	1,625,232	106	11,607	869	1,637,814	16,305		46,079	30,322	12,327		38,981	
61	Des Moines, Iowa.	698,994		557		699,551	2,595		463	11,264	83		133,798	3,562
62	Lawrence, Mass.	293,271			95	293,366				3,200		12,334	35,491	
63	St. Joseph, Mo.	501,036		3,605		504,641	2,298		2,274		285	35	48,606	
64	Troy, N. Y.	343,743		2,136	273	346,152			17,023	1,835	178		11,058	1,000
65	Yonkers, N. Y.	957,483		5,225		962,708	65,642			38,914			25,732	
66	Tacoma, Wash.	2,036,049		370		2,036,419	869			34,713			112,155	815
67	Youngstown, Ohio.	632,003		38,204		670,207	532		3,640	21,527		210	58,268	224
68	Duluth, Minn.	540,672		5,757		546,429	272		2,680	2,218	1,020	13,987	75,034	
69	Houston, Tex.	390,871		950		391,821	210			34,322		250	36,729	
70	Somerville, Mass.	258,063	768		833	259,664	519		345			4,063	16,007	
71	Kansas City, Kans.	597,754		10,739		608,493				9,738			144,199	
72	Utica, N. Y.	426,149		500		426,649	500		365	6,122			23,478	
73	Waterbury, Conn.	476,692	1,164	2,460		480,316	371			7,350			47,547	
74	Elizabeth, N. J.	262,423		75		262,498	22,344			5,020	50	857	26,378	
75	Schenectady, N. Y.	857,773				857,773	704		404	1,581		214	28,646	150
76	Hoboken, N. J.	146,939				146,939			1,241	1,384			80	
77	Manchester, N. H.	116,198			60	116,258	436						19,449	195
78	Evansville, Ind.	250,167				250,167				18,573			36,421	745
79	Birmingham, Ala.	99,367		1,074		100,441	1,060		1,378	11,471			27,118	3,548
80	Akron, Ohio.	368,055				368,055	550		23,445	28,886		96	25,730	
81	Norfolk, Va.	280,645		6,651		287,296	850			10,500			82,894	14,685
82	Fort Worth, Tex.	484,844		2,728	3,448	491,020				14,348			116,705	
83	Wilkes-Barre, Pa.	130,069				130,069				9,450			13,643	
84	Erie, Pa.	509,667				509,667			300	14,889			25,073	
85	Savannah, Ga.	265,496	8	5,659		271,163	375		13,818	24,540		1,238	14,475	
86	Peoria, Ill.	457,447		5,617	534	463,598	156			9,273		21,140	200,146	
87	Harrisburg, Pa.	627,077	171			627,248				27,014	400		122,057	
88	Fort Wayne, Ind.	227,299				227,299				1,200		595	39,481	
89	Charleston, S. C.	230,985		7,000		237,985	257		365	17,050	1,053		13,227	4,443
90	Portland, Me.	382,775	122	5,845	148	388,890	92,348			57,688	10,813		32,138	
91	Terre Haute, Ind.	111,039		500		111,539							17,530	15,844
92	East St. Louis, Ill.	218,462	4,372	273		223,107				9,978		409	7,440	
93	Holyoke, Mass.	369,465	255	15,109	534	385,363						8,006	23,708	
94	Brockton, Mass.	257,522	959	11,744	1,649	301,874	2,370		1,200	12,902			63,141	11,245
95	Johnstown, Pa.	140,772		2,205		142,977	182			10,563			1,796	509
96	Jacksonville, Fla.	298,489		16,322		314,811			1,427	8,533			46,394	10,750
97	Oklahoma City, Okla.	1,054,221		4,522		1,058,743	172		657	5,939		2,888	53,684	3,888
98	Bayonne, N. J.	449,822		3,650		453,472					4,150		47,667	
99	Covington, Ky.	181,277		260		181,537			258	3,573			18,217	2,273
100	South Bend, Ind.	166,776				166,776	7,200			1,500			26,849	427
101	Passaic, N. J.	147,239				147,239			250	5,488		400	48,230	
102	Altoona, Pa.	516,840		9,595		526,435				15,463	1,124		22,451	
103	Mobile, Ala.	279,119				279,119				9,900	882		225	
104	Allentown, Pa.	361,119		12,501		373,620			600	9,042			39,259	
105	Pawtucket, R. I.	315,138		3,767		318,905							74,680	

¹ Net payments for outlays are the gross payments for outlays less payments balanced by counter receipts recorded in city accounts.² For summary of all payments in error, see page 46.³ See Table 14.⁴ For summary of all service transfer payments, see page 47.

GENERAL TABLES.

141

OUTLAYS: 1909—Continued.

assigned to each, see page 78. For a text discussion of this table, see page 42.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

GROSS PAYMENTS—continued.														
Classified according to department, office, account, or enterprise for which paid—Continued.												Classified according to revenues from which paid.		
Highways.				Charities, hospitals, and corrections.	Education.		Recreation.*	Miscellaneous departments, offices, and accounts.	Municipal service enterprises.	Public service enterprises.		From special assessments.*	From other sources.	City number.
Pavements.		Bridges other than toll.	All other.		Schools.	Libraries, art galleries, and museums.				Water-supply systems.	All other.			
Original.	Replacements.													
\$1,052	\$126,403		\$53,540		\$10,104		\$171,620	\$12,167		\$249,331		\$216,780	\$484,330	47
37,279		\$16,243	99,768	\$5,336	69,100	\$3,429	1,000					31,200	251,671	48
90,151		189,626	676,384	10,621	319,761		87,020	605		508,100		974,350	1,284,804	49
40,546	30,217	156,796	27,650		138,825		6,712			130,001		13,481	634,403	50
39,909			121,368		4,708		600			187,121		150,000	409,457	51
111,427	27,182				56,039		5,909			102,409		139,063	420,551	52
66,687	29,443		6,816	4,138	34,801	3,090	6,439						199,153	53
42,394	75,565	7,962	76,425		55,387	90,339	972			105,137	\$17,563	46,989	615,261	54
	44,938		6,443		11,170		16,156			69,805			237,151	55
61,192	3,264	7,480	91,883	15,754	142,796		37,594			269,935			701,562	56
456,665		4,606	456,044		204,542		5,553	867		215,793	544	1,051,017	491,880	57
65,599		1,499	26,450	163	97,587	860	17,058			9,751	3,032	19,371	275,477	58
153,090	30,982				51,280		32,494			103,150		27,193	419,403	59
60,858	21,252	2,058	87,510		106,289		12,133	451		1,203,249		7,427	1,630,387	60
240,550		98,721	74,822		58,782	12,682	45,923				16,306	357,756	341,795	61
125,488	6,965	291	66,532				14,228			28,837		21,912	271,454	62
162,496	2,649		81,009		182,458	4,361	5,927	1,019	\$4,280		6,854	269,054	235,587	63
25,144	4,264		39,816		178,782		12,418			53,734		73,990	272,162	64
24,098		10,872	269,688		252,335		110,261	19,000		146,166		308,186	654,822	65
651,660			426,045		119,062	8,205	25,726			275,107	382,062	1,156,530	879,889	66
170,379	29,633		172,867		159,349		10,473			40,674	2,431	270,541	399,666	67
116,334		16,439	102,038		79,331		402			93,186	42,538	259,794	289,635	68
126,488		14,547	26,807		80,840		227			71,341		391,821	69	69
94,944		8,433	90,071	500	825	11,937	2,068	11,934		18,015		23,350	235,314	70
51,729	27,855		134,064		89,375	1,730	147,968			1,835		333,378	274,915	71
122,537	1,218	4,000	23,658		163,581	1,628	79,562					78,081	348,568	72
78,514			116,388		43,856		76,657			109,633		192,423	287,893	73
76,321	7,071		19,508		83,993		975				18,977	129,075	138,423	74
231,678			407,887		165,317					20,355		316,587	541,186	75
1,872	15,594		96,891		96,891					31,118		1,952	144,987	76
17,157	7,500		13,656		10,145		250			41,937	5,533		116,258	77
82,807			11,674		24,795		22,801			51,191	1,160	97,791	152,376	78
1,161			14,724		4,537			25,348				27,299	73,142	79
178,522			11,202		97,698	1,922						122,500	245,555	80
35,459	5,082	51	35,437	1,600	56,205		21,240	283		13,590	9,450		287,296	81
51,646			23,461	811	146,153		52,483	913	2,082	82,418			491,020	82
14,828	16,808		21,847		39,946		13,547					34,762	95,307	83
184,681	6,413	6,751	16,053		89,218	562	1,354			159,828	3,945	19,544	490,123	84
122,345			76,802				922			16,648		59,549	211,614	85
44,440		51,250	6,015		99,923	800	30,455					241,472	222,126	86
202,051		135,734	15,287		61,971		29,455			32,379		299,304	327,944	87
4,953			15,542		78,398		15,269			31,810	40,051	56,516	170,783	88
67,705			22,945		47,911		2,939				60,000		237,985	89
52,035	6,390	6,500	31,604	112	47,469		7,231			39,451	5,111		388,890	90
1,624			12,437		31,360		29,514				3,230		111,539	91
129,060			1,290		74,930							120,809	102,298	92
18,524	6,444	10,310	45,327		13,416		137,841	11,167		17,915	92,705	2,618	382,745	93
3,617	40,455		33,850	8,576	32,231	1,783	4,000			83,463	3,041	23,530	278,344	94
41,287		2,622			85,703		315						142,977	95
112,472			1,517			500	8,125			89,492	35,601	68,526	246,285	96
622,075		538	58,412		196,165	27,976	4,421			81,928		669,265	389,478	97
148,810			18,835		192,475		4,816			37,019		206,160	247,312	98
23,040	26,166		26,939		53,060		6,372			21,639		45,643	132,894	99
44,226			17,798		27,300	6,007	2,274			33,135		79,110	87,666	100
19,085			7,494		38,878		27,414					73,746	73,493	101
244,375	1,853		1,900		12,476					226,793		167,515	358,920	102
246,815	3,000		9,786							8,511		233,598	45,521	103
154,232	11,065		51,382		64,118		2,459			41,463		134,208	239,412	104
39,439	24,651	5,538	8,554				6,538			159,023	452	17,615	301,290	105

* Includes parks, playgrounds, and baths.

* Includes payments made from the proceeds of special assessment loans.

* As the classification according to revenues from which paid was not reported, all payments for outlays are included in the column headed "From other sources."

* Includes payments for replacements.

TABLE 11.—PAYMENTS FOR

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

City number.	CITY.	Net pay- ments. ¹	PAYMENTS OFFSET BY COUN- TER RECEIPTS RECORDED IN CITY ACCOUNTS.			GROSS PAYMENTS.								
			Pay- ments in error. ²	Pay- ments offset by receipts from sales of property and from insur- ance. ³	Pay- ments to de- part- ments, offices, and en- ter- prises (service trans- fers). ⁴	Total.	Classified according to department, office, account, or enterprise for which paid.							
							General govern- ment.		Protection to person and property.			Health conservation and sanitation.		
							Other than courts.	Courts.	Police depart- ment.	Fire depart- ment.	All other.	Health conserva- tion.	Sewers and sewage disposal.	All other.
106	Saginaw, Mich.	\$553,063	\$86	\$718	\$924	\$559,789	\$828			\$7,778			\$43,696	\$261
107	Canton, Ohio.	289,338		1,102		290,440			\$475	44,352	\$339		32,931	1,338
108	Wichita, Kans.	502,588		4,310		506,898			675	4,591			54,065	940
109	Springfield, Ill.	328,969		2,700		331,669	150				75		3,772	
110	Binghamton, N. Y.	144,834		6,070		150,904			200	1,000	605		51,200	
111	Lancaster, Pa.	184,271				184,271	465			510	1,100		74,324	
112	Sioux City, Iowa.	234,239		1,242		235,481							11,040	
113	Little Rock, Ark.	300,171		1,720		301,900							8,889	
114	Springfield, Ohio.	277,416	500	1,203		279,124				23,903	10,880		84,195	
115	Atlantic City, N. J.	760,971				760,971	15,642		4,500	29,874				10,745
116	Bay City, Mich.	440,006	3	2,556		442,565		340		10,579			21,467	
117	Rockford, Ill.	150,567				150,567				1,522			12,570	
118	York, Pa.	52,581				52,581				3,802			744	
119	Lincoln, Nebr.	239,433				239,433				1,903		\$3,659	32,157	
120	Chattanooga, Tenn.	489,100	7			489,107	111,988		278	9,972			71,176	
121	Topeka, Kans.	288,566		40		288,606		199		225	1,250		33,892	
122	Sacramento, Cal.	681,224			8,128	689,352	102,408			750	2,421		78,234	15,065
123	Malden, Mass.	164,703	444	48	1,360	166,555				1,505		398	37,739	3,627
124	Haverhill, Mass.	301,464	82	6,870	41	308,457	375			6,524			3,965	
125	Pueblo, Colo.	123,836				123,836			2,058	3,189		472	16,604	
126	Salem, Mass.	299,645				299,645						294	64,300	1,114
127	New Britain, Conn.	559,068	40		104	559,212	26,285			1,535			62,638	
128	Davenport, Iowa.	339,633				339,633				9,338	253		31,251	930
129	McKeesport, Pa.	227,335				227,335				2,676			4,934	659
130	Wheeling, W. Va.	219,297	48			219,345				1,928			7,895	
131	Augusta, Ga.	243,319		8,000		251,319	7,352			5,881	44,989		10,440	1,308
132	Superior, Wis.	136,456		20,475		156,931	7,500		191	8,316			6,991	
133	Newton, Mass.	262,619		3,323	601	266,543	750					646	47,194	
134	Dubuque, Iowa.	72,636				72,636				2,210		275	10,484	
135	Butte, Mont.	249,179		1,890		251,069	2,546						12,795	
136	Chester, Pa.	61,576				61,576				3,500			14,587	
137	Kalamazoo, Mich.	175,549	44			175,593	7,399			12,247			4,604	
138	Montgomery, Ala.	304,330			1,527	305,857	759		450	3,867			11,016	2,067
139	Woonsocket, R. I.	54,798		8,000		62,798	1,926						8,565	
140	Galveston, Tex.	240,042		6,000		246,042				3,711			20,672	44,319
141	Fitchburg, Mass.	132,762		1,895	201	134,858	33,082		800	3,494			19,768	
142	Racine, Wis.	220,413		470		220,883				3,107	5,000		24,377	
143	Elmira, N. Y.	66,245		17,227		83,472				2,030		111	13,518	
144	Quincy, Ill.	84,711		1,100		85,811		456		526		100	6,798	1,010
145	Knoxville, Tenn.	1,973,335	34			1,973,369	1,761		250	26,779	179		92,034	1,025
146	New Castle, Pa.	120,465				120,465				4,617			56,771	
147	Macon, Ga.	21,367				21,367					5,130			1,083
148	Auburn, N. Y.	313,154		400		313,554				570			127,455	1,278
149	West Hoboken, N. J.	105,712				105,712				320			314	
150	Joliet, Ill.	138,481				138,481				14,903			43,460	
151	Taunton, Mass.	115,634	27	1,004	39	116,704			2,861	2,330			20,080	
152	Everett, Mass.	90,859	244	25		91,128	1,719			500	13,865		8,204	
153	Oshkosh, Wis.	159,137				159,137			3,249	2,290			50,768	
154	Chelsea, Mass.	559,715	274	10,768	10	570,767	70,371			44,818			1,694	
155	Joplin, Mo.	210,131	189	8,385		218,705	306			872	28,862		10,233	
156	La Crosse, Wis.	179,191		1,055		180,246	2,992			1,635	183		51,539	
157	Newport, Ky.	94,942				94,942				875			21,664	1,080
158	South Omaha, Nebr.	174,244				174,244	4,148			1,150			41,031	
	San Juan, P. R.	176,546	4	286		176,836				2,842			6,780	4,775

¹ Net payments for outlays are the gross payments for outlays less payments balanced by counter receipts recorded in city accounts.² For summary of all payments in error, see page 46.³ See Table 14.

GENERAL TABLES.

143

OUTLAYS: 1909—Continued.

assigned to each, see page 78. For a text discussion of this table, see page 42.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

GROSS PAYMENTS—continued.														
Classified according to department, office, account, or enterprise for which paid—Continued.											Classified according to revenues from which paid.			
Highways.				Charities, hospitals, and corrections.	Education.		Recreation.*	Miscellaneous departments, offices, and accounts.	Municipal service enterprises.	Public service enterprises.		From special assessments.*	From other sources.	City number.
Pavements.		Bridges other than toll.	All other.		Schools.	Libraries, art galleries, and museums.				Water-supply systems.	All other.			
Original.	Replacements.													
\$235,950			\$36,934		\$23,865	\$800	\$56,251	\$440		\$61,051	\$91,935	\$316,580	\$243,209	106
68,093			64,641		51,974		4,180			21,711	356		230,440	107
376,337	\$7,613	\$18,600	40,182		3,385		319	100			91	461,724	45,174	108
219,653			6,597		12,918		21,311			64,694	2,499	181,499	150,170	109
10,204	10,672	2,383	20,986		16,529	2,610	2,246	441		31,628		39,026	111,878	110
16,678	3,774	3,375	3,678		65,056		1,764			13,547			184,271	111
65,287		6,200	24,406		50,350		9,142			68,066		88,395	147,086	112
88,415			569		109,071	89,060	4,258				1,638	97,304	204,596	113
59,208		17,901	23,589	\$12,451	17,568					29,429		142,835	136,289	114
208,518			86,995	2,300	93,224		246,279			62,894		144,098	616,873	115
132,898	5,341		28,730		22,116		169,441			27,656	23,997	129,714	312,851	116
91,542		2,942	4,016		13,024		892			24,059		84,408	66,159	117
6,262		774	3,453		37,516							5,390	47,191	118
91,106	3,150		9,641		21,297	21,757			\$4,029	50,704		80,737	158,696	119
218,831	13,056	515	43,652	7,279	285		12,075					122,961	366,146	120
91,722		5,273	42,559		46,561		4,506			62,320	99	168,172	120,434	121
293,692	3,875		62,146		104,154		6,996			14,043	5,368	308,520	380,832	122
			93,455		11,088	2,500	1,112	6,484		8,178	469		166,555	123
74,371	4,886		15,857	583	155,447	948	15,235			30,236		2,540	305,917	124
			23,201		63,679	1,769	2,002			9,608	1,254	15,409	108,427	125
12,860	575	27,966	21,023		165,316	966	549			3,312	1,370	5,628	294,017	126
21,066	5,735		16,934	12,999	36,418		747			374,083	722	27,425	531,787	127
230,193		2,382	42,886		8,015		6,582				1,803	200,543	139,090	128
44,005	13,248		10,815	6,206	5,404					139,388		48,847	178,488	129
40,134	6,884		12,530		119,701					30,273			219,345	130
20,529	35,486	56,467	14,835							54,032		15,515	235,804	131
	57,656	3,086	36,445		34,700		1,986					82,552	74,379	132
2,881	10,291	1,974	13,031	823	132,228	1,148	8,036			47,541		18,516	248,027	133
22,695	1,436		31,263		455					3,618		48,360	24,276	134
51,250	1,554		132,851		50,073							186,017	65,052	135
27,123			16,366									15,088	46,488	136
27,426			3,345		117,275		42		560	2,685		32,030	143,563	137
134,052		746	105,048		39,829					3,869	4,154	247,509	58,348	138
3,269		5,445	4,758		27,977		752			10,106		5,804	56,994	139
14,422	60,655		33,921							68,342			246,042	140
27,904	4,340		23,369	1,215	7,117	569				13,200		11,981	122,877	141
41,796	72,386	9,325	14,186		30,800		16,985				2,921	90,866	130,017	142
47,254			19,426				1,133					33,708	49,764	143
51,452	2,867		6,575				15,221					34,227	51,584	144
352,548		14,528	82,141		90,365		490			1,311,269		187,662	1,785,707	145
23,248			33,074		2,155							41,215	79,250	146
11,766	3,379											11,766	9,601	147
25,348		74	4,779		121,095				260	23,164	9,531	101,005	212,549	148
25,464	41,594				38,020							25,778	79,934	149
18,065			4,570		21,025		1,600			34,858		94,878	43,603	150
3,483	25,583	11,152	750	25	9,193					29,414	11,833	3,361	113,343	151
34,497	12,178		10,203	717	1,308	427				6,924	586	7,273	83,855	152
73,758			3,330		21,335		4,407					101,372	57,765	153
4,270	18,284		26,934		339,452	37,419				27,516		675	570,092	154
80,508		3,109	43,752		41,946	30	653				1,344	106,452	112,253	155
38,338			1,221		7,066		57,035			17,601	2,586	58,553	121,603	156
	23,443				2,100	500	161			45,119		21,664	73,278	157
76,773			15,943		33,197		2,092					86,598	87,646	158
44,791			11,637	42,391	38,948		8,234			4,822	11,616		176,836	

* For summary of all service transfer payments, see page 47.

* Includes parks, playgrounds, and baths.

* Includes payments made from the proceeds of special assessment loans.

* As the classification according to revenues from which paid was not reported, all payments for outlays are included in the column headed "From other sources."

FINANCIAL STATISTICS OF CITIES.

TABLE 12.—RECEIPTS FROM THE ISSUE AND SALE OF CITY DEBT OBLIGATIONS: 1909.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 43.]

City number.	CITY.	Net receipts. ¹	RECEIPTS BALANCED BY COUNTER PAYMENTS FOR REDEMPTION OR PURCHASE OF CITY DEBT OBLIGATIONS.		GROSS RECEIPTS.								
			From the public.	By the city from funds for municipal uses and from the city by funds for municipal uses.	Total.	From issue of city debt obligations.				From sales of city debt obligations by funds for municipal uses.			
						Total.	By city corporation.	By school districts.	By other divisions of city government.	Total.	By sinking funds.	By public trust funds.	By investment funds.
	Grand total.....	\$127,614,166	\$300,161,229	\$61,423,060	\$489,198,455	\$468,250,629	\$443,097,454	\$12,963,960	\$12,189,215	\$20,947,826	\$20,092,405	\$815,872	\$39,549
	Group I.....	77,547,091	224,304,412	45,939,136	347,790,639	335,838,549	320,439,852	5,910,421	9,488,276	11,952,090	11,351,858	598,232	2,000
	Group II.....	27,054,508	33,292,726	8,878,635	69,225,869	63,962,393	61,689,532	1,974,141	298,720	5,263,476	5,147,657	110,549	5,270
	Group III.....	15,474,623	30,918,671	4,190,514	50,583,808	48,149,359	42,249,192	3,538,142	2,362,025	2,434,449	2,378,159	48,271	8,019
	Group IV.....	7,537,944	11,645,420	2,414,775	21,598,139	20,300,328	18,718,878	1,541,256	40,194	1,297,811	1,214,731	58,820	24,260

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

1	New York, N. Y.....	\$37,024,020	\$158,066,525	\$32,990,271	\$228,080,816	\$222,069,308	\$222,069,308			\$6,011,508	\$5,974,196	\$37,312	
2	Chicago, Ill.....	1,816,110	24,405,721	8,700	26,230,531	26,227,331	18,029,673			3,200		3,200	
3	Philadelphia, Pa.....	6,038,058	6,676,594	1,081,915	13,796,567	12,791,252	12,752,147		39,105	1,005,315	651,900	351,415	\$2,000
4	St. Louis, Mo.....	6,157,648	415,580		6,573,228	6,573,228	6,538,871	34,357					
5	Boston, Mass.....		8,088,589	1,178,765	9,267,354	8,740,074	8,740,074			527,280	439,765	37,515	
6	Baltimore, Md.....	3,436,202	661,169	1,371,756	5,369,117	5,369,117	5,369,117						
7	Cleveland, Ohio.....	2,465,847	1,515,136	639,070	4,620,053	4,308,295	699,841	202,044	3,406,410	311,758	301,758	10,000	
8	Pittsburgh, Pa.....	3,825,965	1,489,915	1,249,459	6,565,339	5,620,880	4,391,990	275,747	953,243	944,359	944,359		
9	Detroit, Mich.....	759,088	178,490	1,244,727	2,182,305	1,682,488	1,682,488			499,817	499,817		
10	Buffalo, N. Y.....	1,863,174	1,706,163	1,425,416	4,994,753	4,391,000	4,275,175		115,825	603,753	598,753	5,000	
11	San Francisco, Cal.....	7,495,706	1,484,274		8,979,980	8,979,980	8,979,980						
12	Cincinnati, Ohio.....	4,070,544	1,206,185	955,249	6,231,978	5,888,053	5,172,234	715,350	409	343,925	343,925		
13	Milwaukee, Wis.....	306,341	2,128,966	47,000	2,482,307	2,482,307	2,465,579		16,728				
14	Newark, N. J.....	359,038	13,185,393	3,682,879	17,207,384	15,534,999	14,093,238		1,441,761	1,672,385	1,547,385	125,000	
15	New Orleans, La.....	1,929,290	2,853,770	83,915	4,866,975	4,833,185	4,833,185		28,790			28,790	
16	Washington, D. C.....		341,932		341,932	341,932	341,932						

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

17	Minneapolis, Minn.....	\$2,097,653	\$279,177	\$2,325	\$2,379,155	\$2,345,171	\$2,345,171			\$33,984	\$2,325	\$31,659	
18	Los Angeles, Cal.....	6,500,853	944,627		7,445,480	7,445,480	7,409,522	\$35,958					
19	Jersey City, N. J.....		1,791,875	2,397,520	4,189,395	3,188,259	3,188,259			1,001,136	1,001,136		
20	Kansas City, Mo.....	53,300	587,178		640,478	640,478	525,952	114,526					
21	Indianapolis, Ind.....	348,605	225,092		573,697	573,697	498,697	75,000					
22	Louisville, Ky.....	488,834	1,777,365		2,266,199	2,266,199	2,266,199						
23	Seattle, Wash.....	6,986,477	3,692,594	158,680	10,837,751	10,679,071	9,832,614	846,457		158,680	158,680		
24	Providence, R. I.....		342,499	1,701,198	2,043,697	1,307,845	1,307,845			735,852	713,852	22,000	
25	Rochester, N. Y.....	537,276	3,908,632	30,000	4,476,208	4,476,208	4,355,066		\$121,142				
26	St. Paul, Minn.....	765,990	2,576,313	307,900	3,710,203	3,342,503	3,342,503			367,700	267,000	700	
27	Denver, Colo.....		985,771	58,500	1,044,271	1,013,271	909,662	75,963	27,616	31,000	26,000	5,000	
28	Portland, Oreg.....	2,060,497	960,311	137,500	3,158,308	3,126,808	2,838,483	177,322	111,003	31,500	31,500		
29	Columbus, Ohio.....	680,370	620,114	1,769,400	3,049,884	1,578,004	1,408,464	170,140		1,471,280	1,471,280		
30	Toledo, Ohio.....	591,049	462,977	766,041	1,820,067	1,493,615	1,342,892	152,723		324,452	324,452		
31	Worcester, Mass.....	385,527	1,362,762	279,507	2,027,796	1,785,796	1,785,796			242,000	242,000		
32	Atlanta, Ga.....		352,680		352,680	352,680	352,680						
33	Syracuse, N. Y.....	957,302	2,810,103	50,700	3,818,105	3,792,405	3,756,476		35,929	25,700		25,700	
34	New Haven, Conn.....	8,228	281,209	106,000	395,437	292,437	289,437		3,000	103,000	98,000	5,000	
35	Seranton, Pa.....	190,734	357,123	37,000	584,857	547,857	394,057	153,800		37,000	37,000		
36	Paterson, N. J.....		1,680,128	75,000	1,755,128	1,678,051	1,678,051			77,077	77,077		
37	Omaha, Nebr.....	165,792	1,250,994	201,834	1,618,620	1,511,093	1,342,792	168,301		107,577	102,307		\$5,270
38	Fall River, Mass.....	119,388	978,773	86,000	1,184,161	1,098,161	1,098,161			86,000	86,000		
39	Memphis, Tenn.....	1,766,625	1,333,231		3,099,856	3,099,856	3,099,856						
40	Richmond, Va.....	1,394,575	155,725	7,500	1,557,800	1,550,300	1,550,300			7,500	7,500		
41	Oakland, Cal.....		109,754		109,754	109,754	109,754						
42	Grand Rapids, Mich.....	517,751	354,082	189,500	1,061,333	962,833	962,833			98,500	95,500	3,000	
43	Nashville, Tenn.....	457,682	55,467		513,149	513,149	513,149						
44	Lowell, Mass.....		1,372,653	8,500	1,381,153	1,377,482	1,377,482			3,671	671	3,000	
45	Cambridge, Mass.....		1,150,721	282,000	1,432,721	1,250,721	1,250,721			182,000	182,000		
46	Dayton, Ohio.....		532,496	165,930	698,426	560,609	556,658	3,951		137,867	123,377	14,490	

¹ Net receipts from the issue and sale of city debt obligations are the gross receipts from the original issue of such obligations, plus the receipts from the sale of such obligations by funds for municipal uses, less receipts balanced by counter payments for redemption or purchase of city debt obligations. These net receipts are the receipts from debt obligations that increase municipal indebtedness.

TABLE 12.—RECEIPTS FROM THE ISSUE AND SALE OF CITY DEBT OBLIGATIONS: 1909—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 43.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

City number.	CITY.	Net receipts. ¹	RECEIPTS BALANCED BY COUNTER PAYMENTS FOR REDEMPTION OR PURCHASE OF CITY DEBT OBLIGATIONS.		GROSS RECEIPTS.										
			From the public.	By the city from funds for municipal uses and from the city by funds for municipal uses.	Total.	From issue of city debt obligations.				From sales of city debt obligations by funds for municipal uses.					
						Total.	By city corporation.	By school districts.	By other divisions of city government.	Total.	By sinking funds.	By public trust funds.	By investment funds.		
47	Albany, N. Y.	\$324,348	\$409,888	\$58,132	\$792,368	\$742,736	\$742,736					\$49,632	\$49,632		
48	Bridgeport, Conn.	90,650	106,639	124,000	321,289	222,289	222,289					99,000	99,000		
49	Spokane, Wash.	977,916	1,242,398	2,000	2,222,314	2,220,314	1,796,611	\$423,703				2,000		\$2,000	
50	Hartford, Conn.	52,679	594,900	119,000	766,579	647,579	100,111	547,468				119,000	119,000		
51	Reading, Pa.	142,371	451,400	9,200	602,971	593,771	593,771					9,200	9,200		
52	Trenton, N. J.	529,762	419,868	143,995	1,093,625	1,033,175	1,033,175					60,450	60,450		
53	San Antonio, Tex.	12,633	339,287		351,920	351,920	351,644	276							
54	New Bedford, Mass.	244,274	1,282,494	150,000	1,676,768	1,576,768	1,576,768					100,000	100,000		
55	Camden, N. J.		291,868	101,535	393,403	372,403	372,403					21,000	21,000		
56	Dallas, Tex.	401,890	99,780	15,000	516,670	501,670	501,670					15,000	15,000		
57	Salt Lake City, Utah.	1,366,650	767,015		2,133,665	2,133,665	1,586,743	246,922				584,000	574,000	10,000	
58	Lynn, Mass.		1,244,010	851,000	2,095,010	1,511,010	1,511,010								
59	Wilmington, Del.	503,717	110,433	2,000	616,150	616,150	616,150					21,700	21,700		
60	Springfield, Mass.	1,938,400	809,994	21,700	2,770,094	2,748,394	2,748,394								
61	Des Moines, Iowa	140,581	201,421		348,002	348,002	347,733	269							
62	Lawrence, Mass.	58,873	1,373,607	55,000	1,487,480	1,476,480	1,476,480					11,000	11,000		
63	St. Joseph, Mo.	824,469	93,253		917,722	917,722	418,951	498,771							
64	Troy, N. Y.	244,824	1,167,908	308,091	1,720,823	1,584,132	1,526,850	11,000	\$46,282			136,691	135,634	1,057	
65	Yonkers, N. Y.	635,005	1,599,464	1,000	2,235,469	2,234,469	2,234,469					1,000	1,000		
66	Tacoma, Wash.	1,028,006	713,494	72,563	1,814,063	1,740,881	1,473,850	230,202	36,829			73,182	65,563		\$7,619
67	Youngstown, Ohio.	321,341	241,813	91,667	654,821	602,651	483,140	119,511				52,170	31,408	20,762	
68	Duluth, Minn.	18,787	87,585	25,000	131,372	131,372	131,365	7							
69	Houston, Tex.	818,591	458,641		1,277,232	1,277,232	1,277,232								
70	Somerville, Mass.		815,891		815,891	815,891	815,891								
71	Kansas City, Kans.	281,191	739,426		1,020,617	1,020,617	385,626	479,007	155,984						
72	Utica, N. Y.	135,600	901,531	63,791	1,100,922	1,081,922	1,081,922					19,000	19,000		
73	Waterbury, Conn.	203,407	333,246	15,000	551,653	536,653	534,690	1,963				15,000	15,000		
74	Elizabeth, N. J.	110,281	263,597	179,819	553,697	503,697	503,697					50,000	50,000		
75	Schenectady, N. Y.	358,283	878,460	264,125	1,500,873	1,478,873	1,478,873					22,000	22,000		
76	Hoboken, N. J.	198,014	475,383	3,500	676,897	673,397	673,397					3,500	3,500		
77	Manchester, N. H.		356,928		356,928	356,928	356,928								
78	Evansville, Ind.		45,853		45,853	45,853	45,853								
79	Birmingham, Ala.		354,220	2,000	356,220	354,220	354,220						2,000		
80	Akron, Ohio.	113,493	282,393	430,763	826,651	431,532	352,996	78,836				394,819	386,217	8,602	
81	Norfolk, Va.	39,882	412,260	314,750	766,892	638,737	638,737					128,155	128,155		
82	Fort Worth, Tex.	904,873	172,650		1,077,523	1,077,523	1,077,523								
83	Wilkes-Barre, Pa.		31,723	12,000	43,723	43,723	43,723								
84	Erie, Pa.	112,598	165,660	50,000	328,258	278,258	161,076	117,182				50,000	50,000		
85	Savannah, Ga.		2,699,901		2,699,901	2,699,901	2,699,901								
86	Peoria, Ill.	121,845	265,704	29,250	416,799	411,349	283,549	127,800				5,450		5,450	
87	Harrisburg, Pa.	232,202	126,063	27,800	386,065	359,165	309,297	49,868				27,800	27,800		
88	Fort Wayne, Ind.	14,369	80,318		94,687	94,687	13,678	81,009							
89	Charleston, S. C.		300,030	500	300,530	300,030	300,030					500	100	400	
90	Portland, Me.		3,088,994	13,667	3,102,661	3,102,661	982,031					2,120,630			
91	Terre Haute, Ind.	78,302	43,522		121,824	121,824	121,824								
92	East St. Louis, Ill.		175,317		175,317	175,317	109,439	65,878							
93	Holyoke, Mass.	130,852	816,552	107,359	1,054,763	987,663	987,663					67,100	67,100		
94	Brockton, Mass.	96,735	785,309	137,000	1,019,044	961,044	961,044					58,000	58,000		
95	Johnstown, Pa.	17,076	34,727	3,100	54,903	51,803	249	51,554				3,100	2,700		
96	Jacksonville, Fla.														
97	Oklahoma City, Okla.	421,133	198,114		619,247	619,247	505,659	113,588							
98	Bayonne, N. J.	611,549	649,485	80,500	1,341,534	1,261,034	1,261,034					80,500	80,500		
99	Covington, Ky.	54,034	141,925		195,959	195,959	195,959								
100	South Bend, Ind.	27,362	170,633		198,195	198,195	76,495	119,400	2,300						
101	Passaic, N. J.	130,244	154,859	15,351	300,554	296,054	296,054					4,500	4,500		
102	Altoona, Pa.	171,042	91,000	117,000	379,042	261,042	153,000	108,042				118,000	118,000		
103	Mobile, Ala.	228,482	207,398		435,880	435,880	435,880								
104	Allentown, Pa.		65,886	10,000	75,886	65,886	65,886					10,000	10,000		
105	Pawtucket, R. I.		485,353	162,356	647,709	627,709	627,709					20,000	20,000		

¹ Net receipts from the issue and sale of city debt obligations are the gross receipts from the original issue of such obligations, plus the receipts from the sale of such obligations by funds for municipal uses, less receipts balanced by counter payments for redemption or purchase of city debt obligations. These net receipts are the receipts from debt obligations that increase municipal indebtedness.

FINANCIAL STATISTICS OF CITIES.

TABLE 12.—RECEIPTS FROM THE ISSUE AND SALE OF CITY DEBT OBLIGATIONS: 1909—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 43.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

City number.	CITY.	Net receipts. ¹	RECEIPTS BALANCED BY COUNTER PAYMENTS FOR REDEMPTION OR PURCHASE OF CITY DEBT OBLIGATIONS.		GROSS RECEIPTS.									
			From the public.	By the city from funds for municipal uses and from the city by funds for municipal uses.	Total.	From issue of city debt obligations.				From sales of city debt obligations by funds for municipal uses.				
						Total.	By city corporation.	By school districts.	By other divisions of city government.	Total.	By sinking funds.	By public trust funds.	By investment funds.	
106	Saginaw, Mich.	\$173,581	\$252,095	\$34,010	\$459,686	\$442,876	\$442,876				\$16,810	\$9,400	\$4,060	\$7,410
107	Canton, Ohio	173,650	244,600	4,060	422,310	418,250	322,130	\$96,120			4,060			
108	Wichita, Kans.	544,505	137,698		682,203	682,203	682,203							
109	Springfield, Ill.	75,581	348,419		424,000	424,000	383,806		\$40,194					
110	Binghamton, N. Y.		59,377	69,372	128,749	116,399	116,399				12,350			12,350
111	Lancaster, Pa.	44,433	35,000		79,433	79,433		79,433						
112	Sioux City, Iowa.		357,073		357,073	357,073	13,454	344,219						
113	Little Rock, Ark.		300,590		300,590	300,590	178,039	122,551						
114	Springfield, Ohio.	66,565	174,864	67,861	309,290	282,265	146,603	135,662			27,025	22,392	4,633	
115	Atlantic City, N. J.	725,558	502,412	285,000	1,512,970	1,475,970	1,475,970				37,000	37,000		
116	Bay City, Mich.		240,147	25	240,172	240,172	240,172							
117	Rockford, Ill.	56,080	456,859		512,939	512,939	269,391	243,548						
118	York, Pa.		14,157		14,157	14,157	13,262	895						
119	Lincoln, Nebr.	53,754	112,379		166,133	166,133	87,041	79,092						
120	Chattanooga, Tenn.	371,706	137,130		508,836	508,836	508,836							
121	Topeka, Kans.	75,481	174,630		250,111	250,111	166,786	83,325						
122	Sacramento, Cal.		5,284		5,284	5,284	4,029	1,255						
123	Malden, Mass.	85,452	543,139	6,350	634,941	628,591	628,591				6,350	6,350		
124	Haverhill, Mass.	69,951	464,434	95,817	630,202	534,385	534,385				95,817	68,217	25,600	2,000
125	Pueblo, Colo.		515,776		515,776	515,776	462,742	53,034						
126	Salem, Mass.		317,466	2,500	319,966	317,466	317,466				2,500			2,500
127	New Britain, Conn.	370,425	148,838		519,263	519,263	519,263							
128	Davenport, Iowa.	138,524	37,209		175,733	175,733	175,733	550						
129	McKeesport, Pa.	60,501	61,721	206,600	328,822	122,222	122,222				206,600	206,600		
130	Wheeling, W. Va.	748,897	84,895		833,792	833,792	833,792	13,000						
131	Augusta, Ga.	75,000			75,000	75,000	75,000							
132	Superior, Wis.		190	22,131	22,321	190	190				22,131	22,131		
133	Newton, Mass.	92,537	1,455,082	148,012	1,695,631	1,547,619	1,547,619				148,012	148,012		
134	Dubuque, Iowa.		111,380		111,380	111,380	111,380							
135	Butte, Mont.	157,824	357,910	7,687	523,421	519,894	519,894				3,527		3,527	
136	Chester, Pa.		138,611	45,000	183,611	138,611	103,611	35,000			45,000	45,000		
137	Kalamazoo, Mich.	81,607	339,886	35,500	456,993	421,493	286,512	134,981			35,500	35,500		
138	Montgomery, Ala.	448,675	147,702		596,377	596,377	596,377							
139	Woonsocket, R. I.		488,459	127,000	615,459	605,459	605,459				10,000	10,000		
140	Galveston, Tex.	39,650	129,357	24,000	193,007	192,007	192,007				1,000	1,000		
141	Fitchburg, Mass.		478,958	136,569	615,527	531,858	531,858				83,569	83,569		
142	Racine, Wis.		20,972		20,972	20,972	20,972							
143	Elmira, N. Y.		44,562	6,000	50,562	44,562	44,562				6,000		6,000	
144	Quincy, Ill.		119,111		119,111	119,111	58,836	60,175						
145	Knoxville, Tenn.	1,837,064	169,184	10,000	2,016,248	2,016,248	2,016,248							
146	New Castle, Pa.		59,646		59,646	59,646	52,330	7,316						
147	Macon, Ga.		94,893	9,000	103,893	26,493	26,493				77,400	77,400		
148	Auburn, N. Y.	276,567	195,148		471,715	471,715	471,715							
149	West Hoboken, N. J.	89,931	142,159		232,090	232,090	232,090							
150	Joliet, Ill.	44,620	243,961		288,581	288,581	237,720	50,861						
151	Taunton, Mass.	45,172	386,650	68,613	500,435	470,635	470,635				29,800	29,800		
152	Everett, Mass.		205,788	474,000	679,788	442,788	442,788				237,000	237,000		
153	Oshkosh, Wis.	8,134	150,873		159,007	159,007	159,007							
154	Chelsea, Mass.	321,019	199,866	499,668	1,020,553	830,193	830,193				190,360	175,360	15,000	
155	Joplin, Mo.		26,202		26,202	26,202	25,963	239						
156	La Crosse, Wis.	92,369	95,116	30,000	217,485	217,485	217,485							
157	Newport, Ky.	93,131	112,166		205,297	205,297	205,297							
158	South Omaha, Nebr.		4,796		4,796	4,796	4,796							
	San Juan, P. R.	60,880	26,428		87,308	87,308	87,308							

¹ Net receipts from the issue and sale of city debt obligations are the gross receipts from the original issue of such obligations, plus the receipts from the sale of such obligations by funds for municipal uses, less receipts balanced by counter payments for redemption or purchase of city debt obligations. These net receipts are the receipts from debt obligations that increase municipal indebtedness.

GENERAL TABLES.

147

TABLE 13.—PAYMENTS FOR THE REDEMPTION AND PURCHASE OF CITY DEBT OBLIGATIONS: 1909.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 44.]

City number.	CITY.	Net pay-ments. ¹	PAYMENTS BALANCED BY COUNTER RECEIPTS FROM ISSUE OR SALE OF CITY DEBT OBLIGATIONS.		GROSS PAYMENTS.								
			To the public.	To funds for municipal uses by the city and to the city by funds for municipal uses.	Total.	For redemption of city debt obligations.				For purchase of city debt obligations by funds for municipal uses.			
						Total.	By city corpora-tion.	By school districts.	By other divisions of city govern-ment.	Total.	By sinking funds.	By public trust funds.	By invest-ment funds.
Grand total.....	\$9,740,170	\$300,161,229	\$61,422,060	\$371,323,459	\$316,089,375	\$298,112,390	\$9,490,587	\$8,486,398	\$55,234,084	\$51,756,173	\$3,189,576	\$288,335	
Group I.....	3,733,223	224,304,412	45,939,136	273,976,771	230,095,389	218,906,469	5,217,663	5,971,257	43,881,382	40,790,648	2,908,769	181,965	
Group II.....	3,467,057	33,292,726	8,877,635	45,637,418	38,753,546	37,174,760	1,200,778	378,008	6,883,872	6,724,843	142,576	16,448	
Group III.....	1,496,498	30,918,671	4,190,514	36,605,683	33,836,446	29,936,571	1,801,768	2,098,107	2,769,237	2,666,689	94,848	7,700	
Group IV.....	1,043,392	11,645,420	2,414,775	15,163,557	13,403,994	12,094,690	1,270,378	39,026	1,699,593	1,573,988	43,383	82,222	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

1	New York, N. Y.....	\$158,066,525	\$32,990,271	\$191,056,796	\$162,935,880	\$162,935,880	.....	.....	.....	\$28,120,916	\$27,920,916	\$200,000	.....
2	Chicago, Ill.....	24,405,721	8,700	24,414,421	24,290,437	14,437,986	.....	.....	.....	123,984	.....	123,984	.....
3	Philadelphia, Pa.....	6,676,594	1,081,915	7,758,509	4,530,851	4,495,789	.....	.....	35,062	3,227,658	2,158,954	957,799	\$110,965
4	St. Louis, Mo.....	415,580	.....	415,580	296,772	379,248	.....	82,476	.....	36,332	.....	36,332	.....
5	Boston, Mass.....	\$3,520,882	8,068,589	1,178,765	12,788,236	7,236,636	7,236,636	.....	.....	5,551,600	4,204,398	1,347,202	.....
6	Baltimore, Md.....	561,159	1,371,756	1,932,915	555,500	555,500	.....	.....	.....	1,377,415	1,361,359	16,056	.....
7	Cleveland, Ohio.....	1,515,136	639,070	2,154,206	1,811,920	1,569,049	9,700	233,171	.....	342,286	327,312	14,974	.....
8	Pittsburgh, Pa.....	1,489,915	1,249,459	2,739,374	2,388,575	2,103,781	264,237	20,557	.....	350,799	350,799	.....	.....
9	Detroit, Mich.....	178,490	1,244,727	1,423,217	432,590	432,590	.....	.....	.....	990,627	990,627	.....	.....
10	Buffalo, N. Y.....	1,706,163	1,425,416	3,131,579	2,234,916	2,149,019	.....	85,897	.....	896,663	896,663	.....	.....
11	San Francisco, Cal.....	1,484,274	.....	1,484,274	1,484,274	1,484,274	.....	.....	.....	.....	.....	.....	.....
12	Cincinnati, Ohio.....	1,206,185	955,249	2,161,434	1,495,572	1,394,264	31,100	70,208	.....	665,862	663,847	2,015	.....
13	Milwaukee, Wis.....	2,128,966	47,000	2,175,966	2,128,966	2,041,890	.....	87,076	47,000	.....	.....	47,000	.....
14	Newark, N. J.....	13,185,393	3,662,893	16,848,286	14,809,513	14,392,528	.....	416,985	2,038,773	1,915,773	123,000	40,407	71,060
15	New Orleans, La.....	2,833,770	83,915	2,917,685	2,826,218	2,826,218	.....	.....	.....	111,467	.....	.....	.....
16	Washington, D. C.....	212,341	341,852	554,193	554,293	554,293	.....	.....	.....	.....	.....	.....	.....

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

17	Minneapolis, Minn.....	\$279,177	\$2,325	\$281,502	\$108,955	\$108,955	.....	.....	.....	\$172,547	\$172,547	.....	.....
18	Los Angeles, Cal.....	944,627	.....	944,627	776,207	658,345	.....	.....	.....	168,420	168,420	.....	.....
19	Jersey City, N. J.....	\$1,646,971	1,791,875	2,397,520	5,836,365	4,169,540	.....	.....	.....	1,666,826	1,666,826	.....	.....
20	Kansas City, Mo.....	587,178	.....	587,178	537,068	537,068	.....	14,697	.....	40,110	40,110	.....	.....
21	Indianapolis, Ind.....	225,092	.....	225,092	225,092	200,092	25,000	.....	.....	.....	.....	.....	.....
22	Louisville, Ky.....	1,777,365	.....	1,777,365	1,737,965	1,737,965	.....	.....	.....	39,400	39,400	.....	.....
23	Seattle, Wash.....	3,692,594	158,680	3,851,274	3,851,274	3,449,288	401,986	.....	.....	.....	.....	.....	.....
24	Providence, R. I.....	459,620	342,499	1,701,198	1,299,928	1,299,928	.....	.....	.....	1,203,389	1,136,389	\$67,000	.....
25	Rochester, N. Y.....	3,908,932	30,000	3,938,932	3,908,932	3,776,229	.....	.....	\$132,703	30,000	30,000	.....	.....
26	St. Paul, Minn.....	2,576,313	367,900	2,944,213	2,898,648	2,898,648	.....	.....	.....	45,565	44,665	900	.....
27	Denver, Colo.....	520,769	985,771	58,500	1,565,030	1,433,530	1,245,156	58,309	130,065	131,500	104,000	27,500	.....
28	Portland, Oreg.....	960,311	137,500	1,097,811	963,909	730,325	153,584	80,000	.....	133,902	130,402	3,500	.....
29	Columbus, Ohio.....	620,114	1,768,400	2,388,514	1,083,114	974,114	109,000	.....	.....	1,305,400	1,305,400	.....	.....
30	Toledo, Ohio.....	462,977	766,041	1,229,018	744,019	743,933	86	.....	.....	484,999	483,999	1,000	.....
31	Worcester, Mass.....	1,362,762	279,507	1,642,269	1,232,762	1,232,762	.....	.....	.....	409,507	409,507	.....	.....
32	Atlanta, Ga.....	82,115	352,680	434,795	434,795	434,795	.....	.....	.....	.....	.....	.....	.....
33	Syracuse, N. Y.....	2,810,103	50,700	2,860,803	2,835,803	2,805,913	.....	29,890	.....	25,000	.....	25,000	.....
34	New Haven, Conn.....	281,209	100,000	381,209	384,209	381,209	.....	.....	3,000	3,000	3,000	.....	.....
35	Scranton, Pa.....	357,123	37,000	394,123	390,063	146,037	244,026	.....	.....	4,060	4,060	.....	.....
36	Paterson, N. J.....	354,782	1,680,128	75,000	2,109,910	2,059,910	.....	.....	.....	50,000	50,000	.....	.....
37	Omaha, Nebr.....	1,250,994	201,834	1,452,828	1,260,654	1,246,564	14,090	.....	.....	192,224	174,700	1,076	\$16,448
38	Fall River, Mass.....	978,773	86,000	1,064,773	1,027,065	1,027,065	.....	.....	.....	37,708	37,708	.....	.....
39	Memphis, Tenn.....	1,333,231	.....	1,333,231	1,333,231	1,333,231	.....	.....	.....	.....	.....	.....	.....
40	Richmond, Va.....	155,725	7,500	163,225	133,600	133,600	.....	.....	.....	29,425	29,425	.....	.....
41	Oakland, Cal.....	70,733	109,754	180,487	180,487	147,137	31,000	2,350	.....	.....	.....	.....	.....
42	Grand Rapids, Mich.....	354,082	189,500	543,582	420,582	420,582	.....	.....	.....	123,000	123,000	.....	.....
43	Nashville, Tenn.....	55,467	.....	55,467	55,467	55,467	.....	.....	.....	.....	.....	.....	.....
44	Lowell, Mass.....	225,781	1,372,653	8,500	1,606,934	1,601,934	.....	.....	.....	5,000	2,000	3,000	.....
45	Cambridge, Mass.....	86,310	1,150,721	282,000	1,519,031	1,046,231	.....	.....	.....	472,800	472,800	.....	.....
46	Dayton, Ohio.....	19,986	532,496	165,980	718,462	608,372	577,234	31,138	.....	110,090	96,490	13,600	.....

¹ Net payments for the redemption and purchase of city debt obligations are the gross payments for the redemption of such obligations, plus the gross payments for the purchase of such obligations by funds for municipal uses, less payments balanced by counterreceipts from original issue or sales of city debt obligations. These net payments are the payments for debt obligations that reduce municipal indebtedness.

FINANCIAL STATISTICS OF CITIES.

TABLE 13.—PAYMENTS FOR THE REDEMPTION AND PURCHASE OF CITY DEBT OBLIGATIONS: 1909—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 44.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

City number.	CITY.	Net pay-ments. ¹	PAYMENTS BALANCED BY COUNTER RE-CEIPTS FROM ISSUE OR SALE OF CITY DEBT OBLIGATIONS.		GROSS PAYMENTS.								
			To the public.	To funds for munic- ipal uses by the city and to the city by funds for munic- ipal uses.	Total.	For redemption of city debt obligations.				For purchase of city debt obligations by funds for municipal uses.			
						Total.	By city corpora- tion.	By school districts.	By other divisions of city govern- ment.	Total.	By sinking funds.	By public trust funds.	By invest- ment funds.
47	Albany, N. Y.		\$409,888	\$58,132	\$468,020	\$459,520	\$459,520			\$8,500		\$3,500	
48	Bridgeport, Conn.		106,639	124,000	230,639	230,639	200,639			30,000	\$30,000		
49	Spokane, Wash.		1,242,398	2,000	1,244,398	1,244,398	1,081,085	\$163,313					
50	Hartford, Conn.		594,900	119,000	713,900	628,906	200,000	428,906		84,994	84,994		
51	Reading, Pa.		451,400	9,200	460,600	460,600	436,000	24,600					
52	Trenton, N. J.		419,868	149,965	569,833	480,318	480,318			83,545	83,545		
53	San Antonio, Tex.		339,287		339,287	339,287	339,287						
54	New Bedford, Mass.		1,282,494	150,000	1,432,494	1,346,494	1,346,494			86,000	86,000		
55	Camden, N. J.	\$101,404	291,868	101,535	494,807	409,272	409,272			85,535	85,535		
56	Dallas, Tex.		99,780	15,000	114,780	114,780	114,780						
57	Salt Lake City, Utah		767,015		767,015	767,015	753,298	13,717					
58	Lynn, Mass.	376,317	1,244,010	851,000	2,471,327	1,980,903	1,980,903			490,424	488,424	2,000	
59	Wilmington, Del.		110,433	2,000	112,433	110,433	110,433			2,000		2,000	
60	Springfield, Mass.		809,994	21,700	831,694	778,100	778,100			53,594	53,594		
61	Des Moines, Iowa		201,421		201,421	201,421	196,552	4,869					
62	Lawrence, Mass.		1,373,607	55,000	1,428,607	1,384,607	1,384,607			44,000	44,000		
63	St. Joseph, Mo.		93,253		93,253	93,253	53,494	39,759					
64	Troy, N. Y.		1,167,908	308,091	1,475,999	1,304,599	1,251,367	8,000	\$45,232	171,400	171,400		
65	Yonkers, N. Y.		1,599,464	1,000	1,600,464	1,600,464	1,600,464						
66	Tacoma, Wash.		713,494	72,563	786,057	712,252	482,987	199,229	30,036	73,805	73,805		
67	Youngstown, Ohio		241,813	91,667	333,480	293,983	279,983	14,000		39,497	36,015	3,482	
68	Duluth, Minn.		87,585	25,000	112,585	87,585	75,585	12,000		25,000	25,000		
69	Houston, Tex.		458,641		458,641	458,641	458,641						
70	Somerville, Mass.	35,242	815,891		851,133	851,133	851,133						
71	Kansas City, Kans.		739,426		739,426	739,426	507,358	231,829	239				
72	Utica, N. Y.		901,531	63,791	965,322	916,531	916,531			48,791	25,041	23,750	
73	Waterbury, Conn.		333,246	15,000	348,246	336,015	336,015	231		12,000	12,000		
74	Elizabeth, N. J.		263,597	179,819	443,416	313,597	313,597			129,819	129,819		
75	Schenectady, N. Y.		878,460	264,125	1,142,585	900,460	900,460			242,125	242,125		
76	Hoboken, N. J.		478,383	3,500	478,883	478,883	478,883						
77	Manchester, N. H.	16,754	356,928		373,682	365,452	365,452			8,230	8,230		
78	Evansville, Ind.	17,224	45,853		63,077	63,077	49,877	13,200					
79	Birmingham, Ala.	54,017	354,220	2,000	410,237	410,237	410,237						
80	Akron, Ohio		282,393	430,763	713,156	282,035	237,735	24,300		451,121	434,997	16,124	
81	Norfolk, Va.		412,260	314,750	727,010	526,415	526,415			200,595	200,595		
82	Fort Worth, Tex.		172,650		172,650	172,650	172,650						
83	Wilkes-Barre, Pa.	16,149	31,723	12,000	59,872	47,872	27,872	20,000		12,000	12,000		
84	Erie, Pa.		165,680	50,000	215,680	215,680	176,401	39,259					
85	Savannah, Ga.	29,214	2,699,901		2,729,115	2,729,115	2,729,115						
86	Peoria, Ill.		265,704	29,250	294,954	271,154	143,354	127,800		23,800		23,800	
87	Harrisburg, Pa.		126,963	27,800	154,763	154,163	129,263	25,900		600	600		
88	Fort Wayne, Ind.		80,318		80,318	80,318	45,186	35,132					
89	Charleston, S. C.	184,415	300,030	500	494,945	473,200	473,200			11,745	10,220	1,525	
90	Portland, Me.	396,061	3,088,994	13,667	3,493,722	3,493,055	1,464,755	2,029,300		13,667		13,667	
91	Terre Haute, Ind.		43,522		43,522	43,522	33,522	10,000					
92	East St. Louis, Ill.	158,305	175,317		333,622	333,622	304,746	28,876		59,311	59,311		
93	Holyoke, Mass.		816,552	107,359	923,911	864,600	864,600			79,000	79,000		
94	Brockton, Mass.		785,309	137,000	922,309	843,309	843,309			18,700	18,000		
95	Johnstown, Pa.		34,727	3,100	37,827	19,127	1,019	18,108					\$2,700
96	Jacksonville, Fla.	21,918			21,918	21,918	21,918						
97	Oklahoma City, Okla.		198,114		198,114	198,114	60,174	137,940					
98	Bayonne, N. J.		649,485	80,500	729,985	729,985	729,985						
99	Covington, Ky.		141,925		141,925	141,925	141,925						
100	South Bend, Ind.		170,833		170,833	170,833	46,733	121,800	2,300	10,851	10,851		
101	Passaic, N. J.		154,959	15,351	170,310	159,459	159,459						
102	Altoona, Pa.		91,000	117,000	208,000	208,000	162,000	46,000					
103	Mobile, Ala.		207,398		207,398	207,398	207,398			26,232	26,232		
104	Allentown, Pa.	21,446	65,886	10,000	97,332	71,100	58,100	13,000					
105	Pawtucket, R. I.	68,032	485,353	162,356	715,741	573,385	573,385			142,356	137,356		5,000

¹ Net payments for the redemption and purchase of city debt obligations are the gross payments for the redemption of such obligations, plus the gross payments for the purchase of such obligations by funds for municipal uses, less payments balanced by counter receipts from original issue or sales of city debt obligations. These net payments are the payments for debt obligations that reduce municipal indebtedness.

GENERAL TABLES.

149

TABLE 13.—PAYMENTS FOR THE REDEMPTION AND PURCHASE OF CITY DEBT OBLIGATIONS: 1909—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 44.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

City number.	CITY.	Net payments. ¹	PAYMENTS BALANCED BY COUNTER-RECEIPTS FROM ISSUE OR SALE OF CITY DEBT OBLIGATIONS.		GROSS PAYMENTS.								
			To the public.	To funds for municipal uses by the city and to the city by funds for municipal uses.	Total.	For redemption of city debt obligations.				For purchase of city debt obligations by funds for municipal uses.			
						Total.	By city corporation.	By school districts.	By other divisions of city government.	Total.	By sinking funds.	By public trust funds.	By investment funds.
106	Saginaw, Mich.		\$252,095	\$34,010	\$286,105	\$268,905	\$268,905			\$17,200	\$11,000		\$6,200
107	Canton, Ohio		244,600	4,000	248,600	238,225	230,225	\$8,000		10,435		\$10,435	
108	Wichita, Kans.		137,698		137,698	137,698	137,698						
109	Springfield, Ill.		348,419		348,419	348,419	309,393		\$39,026				
110	Binghamton, N. Y.	\$9,128	69,377	69,372	137,877	80,855	80,855			57,022			57,022
111	Lancaster, Pa.		35,000		35,000	35,000	35,000						
112	Sioux City, Iowa	67,291	357,673		424,964	424,964	75,960	349,004					
113	Little Rock, Ark.	67,658	300,590		368,248	368,248	243,826	124,422					
114	Springfield, Ohio		174,864	67,861	242,725	201,889	151,784	50,105		40,836	38,191	2,645	
115	Atlantic City, N. J.		602,412	285,000	787,412	439,412	439,412			348,000	348,000		
116	Bay City, Mich.	7,503	240,147	25	247,675	247,650	247,650			25	25		
117	Rockford, Ill.		456,859		456,859	456,859	207,939	248,920					
118	York, Pa.	54,252	14,157		68,409	28,955	9,020	19,935		39,454	39,454		
119	Lincoln, Nebr.		112,379		112,379	112,379	90,704	21,675					
120	Chattanooga, Tenn.		137,130		137,130	137,130	137,130						
121	Topeka, Kans.		174,630		174,630	174,630	112,853	61,777					
122	Sacramento, Cal.	116,482	5,284		121,766	121,766	118,740	3,026					
123	Malden, Mass.		543,139	6,350	549,489	549,489	549,489						
124	Haverhill, Mass.		464,434	95,817	560,251	545,181	545,181			15,070	15,070		
125	Pueblo, Colo.	81,590	515,776		597,366	578,366	527,174	51,192					19,000
126	Salem, Mass.	43,745	317,466	2,500	363,711	363,711	363,711						
127	New Britain, Conn.		148,838		148,838	147,833	147,833			1,005	1,005		
128	Davenport, Iowa		37,209		37,209	37,209	37,209	35,960					
129	McKeesport, Pa.		61,121	206,600	268,321	239,321	231,321	28,000		9,000	8,000		
130	Wheeling, W. Va.		84,895		84,895	84,895	67,780	17,115					
131	Augusta, Ga.												
132	Superior, Wis.	52,911	190	22,131	75,232	75,232	75,232						
133	Newton, Mass.		1,455,082	148,012	1,603,094	1,456,972	1,456,972			146,122	146,122		
134	Dubuque, Iowa	30,327	111,380		141,707	141,707	131,707	10,000					
135	Butte, Mont.		357,910	7,687	365,597	361,437	361,437			4,160		4,160	
136	Chester, Pa.	8,389	138,611	45,000	192,000	131,000	101,000	30,000		61,000	61,000		
137	Kalamazoo, Mich.		339,856	35,500	375,356	368,356	318,943	49,413		7,000	7,000		
138	Montgomery, Ala.		147,702		147,702	147,702	147,702						
139	Woonsocket, R. I.	70,143	488,459	127,000	685,602	568,602	568,602			117,000	117,000		
140	Galveston, Tex.		129,357	24,000	153,357	110,357	110,357			43,000	43,000		
141	Fitchburg, Mass.	139,012	478,958	136,569	754,539	701,539	701,539			53,000	53,000		
142	Racine, Wis.		20,972		28,000	28,000	28,000						
143	Elmira, N. Y.	68,668	44,562	6,000	119,230	108,087	108,087			11,143		11,143	
144	Quincy, Ill.	80,840	119,111		199,951	199,951	126,443	73,508					
145	Knoxville, Tenn.		169,184	10,000	179,184	169,184	169,184			10,000	10,000		
146	New Castle, Pa.	30,807	59,646		90,453	90,453	65,416	25,037					
147	Macon, Ga.	28,477	94,893	9,000	132,370	132,370	132,370						
148	Auburn, N. Y.		195,148		195,148	195,148	195,148						
149	West Hoboken, N. J.		142,159		142,159	142,159	142,159						
150	Joliet, Ill.		243,961		243,961	243,961	198,274	45,687					
151	Taunton, Mass.		386,650	68,613	455,263	416,450	416,450			38,813	38,813		
152	Everett, Mass.	11,250	205,788	474,000	691,038	454,038	454,038			237,000	237,000		
153	Oshkosh, Wis.		150,873		150,873	150,873	150,873						
154	Chelsea, Mass.		199,866	499,668	699,534	390,226	390,226			309,308	294,308	15,000	
155	Joplin, Mo.	30,997	26,202		63,199	63,199	45,657	17,542					
156	La Crosse, Wis.		95,116	30,000	125,116	20,116	20,116			105,000	105,000		
157	Newport, Ky.		112,166		112,166	112,166	112,166						
158	South Omaha, Nebr.	30,894	4,796		35,690	35,690	35,690						
	San Juan, P. R.		26,428		26,428	26,428	26,428						

¹ Net payments for the redemption and purchase of city debt obligations are the gross payments for the redemption of such obligations, plus the gross payments for the purchase of such obligations by funds for municipal uses, less payments balanced by counter receipts from original issue or sales of city debt obligations. These net payments are the payments for debt obligations that reduce municipal indebtedness.

FINANCIAL STATISTICS OF CITIES.

TABLE 14.—NONREVENUE RECEIPTS OTHER THAN COUNTERBALANCING RECEIPTS RECORDED IN

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

City number.	CITY.	Total.	CLASSIFIED BY SOURCE OR OBJECT.								
			From sales of investments.						On outlay account.		From accrued interest on original loans. ⁴
			Total.	By funds for municipal uses. ²			By public trust funds for nonmunicipal uses.	By private trust funds.	From sales. ³	From insurance adjustments. ³	
				Sinking funds.	Public trust funds for municipal uses.	Investment funds.					
	Grand total	\$163,414,458	\$4,973,681	\$2,550,501	\$1,131,212	\$321,393	\$58,851	\$911,724	\$2,241,191	\$91,455	\$1,002,186
	Group I.....	103,604,150	1,638,866	36,686	718,816	30,227	500	852,637	1,716,458	6,973	298,500
	Group II.....	30,281,453	979,242	522,345	93,811	275,288	37,001	50,797	218,259	15,517	534,080
	Group III.....	20,427,632	1,831,674	1,713,257	103,357	7,878	6,000	1,182	208,294	48,537	109,321
	Group IV.....	9,101,223	523,899	278,213	215,228	8,000	15,350	7,108	98,180	20,428	60,285

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1900

1	New York, N. Y.	\$33,211,994	\$728,882			\$2,667		\$726,215	\$117,332		
2	Chicago, Ill.	3,907,855	3,300		\$3,300				19,266	\$681	\$46,846
3	Philadelphia, Pa.	9,937,934	628,759		628,759				8,000		40,325
4	St. Louis, Mo.	4,119,879	64,364		64,364				18,116		63
5	Boston, Mass.	10,176,623	12,000		11,500		\$500		1,273,268		4,636
6	Baltimore, Md.	1,112,237	4,200					4,200	3,623	1,500	12,361
7	Cleveland, Ohio	3,227,838	2,160	\$660	1,500				10,851		8,601
8	Pittsburgh, Pa.	4,184,105							653		46,638
9	Detroit, Mich.	400,705							18,482		25
10	Buffalo, N. Y.	8,933,435	7,050		7,050				43,761		3,486
11	San Francisco, Cal.	3,451,501							14,893		105,756
12	Cincinnati, Ohio	3,093,059	53,607		822			52,785	36,244	4,792	6,675
13	Milwaukee, Wis.	1,624,174	1,000		1,000				3,340		9,660
14	Newark, N. J.	6,310,239	36,526	36,026	500				117,500		4,147
15	New Orleans, La.	6,788,596	27,581		21	27,560			30,425		9,261
16	Washington, D. C.	2,523,978	69,437					69,437	804		

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1900.

17	Minneapolis, Minn.	\$416,129	\$103,000	\$101,000	\$2,000				\$17,165	\$324	\$10,726
18	Los Angeles, Cal.	4,574,689									339,759
19	Jersey City, N. J.	2,131,827	1,100		1,100				37,541		822
20	Kansas City, Mo.	1,339,886	65,800	65,800					11,121		5,483
21	Indianapolis, Ind.	701,261	40,863		16,244			\$24,619			1,601
22	Louisville, Ky.	1,185,158	32,750				\$32,750		18,410		11,547
23	Seattle, Wash.	534,032							4,946		6,000
24	Providence, R. I.	1,938,033	262,538								
25	Rochester, N. Y.	405,388	8,475		8,475	233,538	\$29,000		671		17
26	St. Paul, Minn.	612,041							5,431		7,213
27	Denver, Colo.	2,358,443							9,529	1,047	10,329
28	Portland, Oreg.	1,128,217							57,500	3,214	18,227
29	Columbus, Ohio	2,301,300	31,141		16,500				2,732		7,102
30	Toledo, Ohio	541,285	1,000		1,000			14,641	800		10,220
31	Worcester, Mass.	880,008	9,100		9,100				1,534	5,544	6,240
32	Atlanta, Ga.	135,006							4,200		
33	Syracuse, N. Y.	1,207,835	1,500		1,500						13,086
34	New Haven, Conn.	991,655	75,140	42,948	23,192	9,000					258
35	Scranton, Pa.	106,759								450	877
36	Paterson, N. J.	754,056									1,056
37	Omaha, Nebr.	922,263	12,537		1,000			11,537	4,937	4,000	6,277
38	Fall River, Mass.	1,147,604	126,097	126,097					800	800	1,183
39	Memphis, Tenn.	892,711							3,990		33,404
40	Richmond, Va.	1,218,156	6,500		6,500				2,643		12,500
41	Oakland, Cal.	203,867									
42	Grand Rapids, Mich.	1,178,851	30,000	23,000	7,000				8,050		5,374
43	Nashville, Tenn.	150,431									2,094
44	Lowell, Mass.	296,393	1,700	1,500	200				639		201
45	Cambridge, Mass.	875,823	162,001	154,000			8,001		24,645		1,186
46	Dayton, Ohio	153,344	8,000	8,000					975		1,292

¹ For counterbalancing receipts not included in this table, see Tables 4, 6, 7, 8, and 12.² Exclusive of receipts from sale of city debt obligations, reported in Table 12.³ Balancing part of items in Table 11.⁴ Balancing part of items in Table 10.

GENERAL TABLES.

151

REVENUE ACCOUNTS AND RECEIPTS FROM THE ISSUE AND SALE OF CITY DEBT OBLIGATIONS: 1909.¹

assigned to each, see page 78. For a text discussion of this table, see page 44.]

CLASSIFIED BY SOURCE OR OBJECT—continued.									CLASSIFIED BY CONTRIBUTOR.		
Miscellaneous receipts in error subsequently corrected by refund payments. ^a	For correction of erroneous payments. ^a	For public trust funds for nonmunicipal uses.	For private trust funds and accounts.	For other civil divisions.				From divisions of government of city by general transfer. ^a	Receipts from public.	Receipts from city divisions, funds, and accounts.	City number.
				General property taxes.	Special property, business, and poll taxes.	Liquor licenses and other liquor taxes.	All other.				
\$1,993,530	\$1,334,317	\$210,457	\$23,611,096	\$20,377,245	\$2,923,224	\$1,319,649	\$164,949	\$98,166,478	\$65,153,754	\$98,260,704	
1,464,225	1,090,020	11,361	23,640,366	9,139,900	2,666,435	809,344	52,300	61,069,399	42,502,430	61,101,720	
352,714	87,066	71,717	3,914,838	4,658,191	110,996	184,593	43,778	19,110,462	11,154,093	19,127,360	
127,067	130,602	100,871	592,318	4,435,239	109,641	251,641	40,007	12,442,420	7,976,993	12,450,639	
49,524	26,629	26,508	463,574	2,143,915	41,149	74,071	28,864	5,544,197	3,520,238	5,580,985	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

\$794,399	\$564,821		\$18,356,413		\$1,449,002			\$10,901,145	\$22,310,849	\$10,901,145	1
135,764	38,961		899,911					2,763,126	1,144,729	2,763,126	2
501	55,838	\$56	197,549	\$2,068,228				6,938,678	2,997,152	6,940,782	3
1,924	3,533		1,028,245	905,142	137,937	\$444,900	\$14,880	1,500,755	2,592,523	1,527,358	4
40,547	768	9,738	103,294	1,618,650	529,477	364,444		6,219,801	3,956,190	6,220,433	5
114,331	5,971		1,776					983,475	143,782	968,475	6
113,599	19,712	1,567	92,430					2,978,858	248,980	2,978,858	7
2,748	4,962		11,916					4,117,268	66,837	4,117,268	8
22,664	7,580		171,209					180,739	219,966	180,739	9
178,272	62,377		188,627		2,528			8,447,334	456,101	8,447,334	10
9,473	1,175		631,420	1,818,741	547,494			102,549	3,348,932	102,549	11
3,982	0,570		217,263					3,363,920	329,139	3,363,920	12
19,706	879		215,324	1,229,139				145,126	1,478,438	145,736	13
1,473	3,685		50,803	1,500,000				4,593,061	1,714,021	4,596,218	14
2,209	12,878		494,620				2,039	6,211,722	576,757	6,211,839	15
22,633	278		759,501				35,381	1,635,942	888,034	1,635,942	16

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

\$30,813	\$4,168		\$1,772		\$8,540	\$720	\$238,901	\$177,228	\$238,901	17
11,324	11,433		344,560			231	3,847,382	727,307	3,847,382	18
17,134	2,997		11,877	\$1,445,097			615,259	1,515,746	616,031	19
2,036	6,825		1,018,615				229,006	1,109,880	229,006	20
872	829		573,672				83,424	617,837	83,424	21
5,621	5,637		81,883				1,029,310	155,848	1,029,310	22
77,550	8,733		338,608		33,870		64,325	469,707	64,325	23
1,464	3,383	\$20,335	10,244	418,674	86,750	7,965	1,128,682	811,353	1,128,682	24
31,952	2,503	12,873	227,792		\$1,036		120,069	285,319	120,069	25
3,171	5,126		40,654		12,280		538,166	73,875	538,166	26
24,971	2,629		308,543	500,799	50,480	3,639	1,446,477	911,776	1,446,667	27
699	2,690		3,735				42,152	85,708	42,509	28
1,195	1,533		100,916				2,156,631	137,567	2,163,733	29
1,600	14,866		19,522				492,762	40,794	500,491	30
	1,067	12,456	2,653	303,145	16,935	1	512,877	366,715	513,293	31
1,788	1,608		3,550				123,860	11,146	123,860	32
92,901	245		504,642	403,162	794		191,305	1,016,530	191,305	33
1,157	396	54	70,809			4,559	838,832	152,823	838,832	34
354							105,528	1,231	105,528	35
735	157		13,038	500,455			238,615	515,441	238,615	36
3,017	5,004		296,791				589,700	332,563	589,700	37
7,277	11	11,327	25	230,422	27,236	1	735,535	412,069	735,535	38
16,075	264		7,204				831,774	60,937	831,774	39
842	490	360	4,175				1,190,646	27,510	1,190,646	40
4,433	1,339					180	197,915	5,952	197,915	41
263	347		84	327,249			\$ 807,484	371,367	807,484	42
397							147,940	2,491	147,940	43
310	763	6,457		183,238	10,175	43,138	44,500	251,893	44,500	44
12,763	770	7,484		275,141	4,340	13	381,614	494,209	381,614	45
	1,203		83				141,791	11,271	142,073	46

^a For summary of receipts in error and for correction of erroneous payments, see page 46.^b By general transfers unless otherwise stated in notes.^c Includes \$2,419, representing service transfers on depreciation account. (See Table 17.)^d Includes \$3,171, representing service transfers on depreciation account. (See Table 17.)

FINANCIAL STATISTICS OF CITIES.

TABLE 14.—NONREVENUE RECEIPTS OTHER THAN COUNTERBALANCING RECEIPTS RECORDED IN

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

City number.	CITY.	Total.	CLASSIFIED BY SOURCE OR OBJECT.								
			From sales of investments.					On outlay account.		From accrued interest on original loans. ⁴	
			Total.	By funds for municipal uses. ¹			By public trust funds for nonmunicipal uses.	By private trust funds.	From sales. ²		From insurance adjustments. ³
				Sinking funds.	Public trust funds for municipal uses.	Investment funds.					
47	Albany, N. Y.	\$675,491	\$8,750	\$8,750				\$6,172		\$1,979	
48	Bridgeport, Conn.	242,713	40,000	40,000						1,068	
49	Spokane, Wash.	50,680						10,884		3,121	
50	Hartford, Conn.	1,347,936	699,080	699,000	\$80			3,092		789	
51	Reading, Pa.	97,583									
52	Trenton, N. J.	1,088,569	52,063	52,063						1,663	
53	San Antonio, Tex.	16,239						760			
54	New Bedford, Mass.	660,613	78,088	78,088				1,479		183	
55	Camden, N. J.	632,721	1,700		1,700			2,650			
56	Dallas, Tex.	19,871						250		7,001	
57	Salt Lake City, Utah.	53,675						31,080		5,135	
58	Lynn, Mass.	863,831	13,095	13,000	95			3,257		1,987	
59	Wilmington, Del.	1,446,228	1,000		1,000					684	
60	Springfield, Mass.	443,963	53,950	53,950				11,607		5,370	
61	Des Moines, Iowa	1,884						557		372	
62	Lawrence, Mass.	237,475	627	627						649	
63	St. Joseph, Mo.	328,444	800	800				3,605		6,280	
64	Troy, N. Y.	199,777						2,136		1,828	
65	Yonkers, N. Y.	398,077						5,225		3,493	
66	Tacoma, Wash.	116,848						370		3,462	
67	Youngstown, Ohio.	308,295	6,293	6,293				38,204		772	
68	Duluth, Minn.	22,492						1,456	\$4,301	445	
69	Houston, Tex.	253,022						950			
70	Somerville, Mass.	156,386								1,552	
71	Kansas City, Kans.	15,043						10,739		898	
72	Utica, N. Y.	584,587	2,500	2,500				500		3,576	
73	Waterbury, Conn.	123,688	21,300	21,300				2,460		988	
74	Elizabeth, N. J.	373,931						75		913	
75	Schenectady, N. Y.	556,685								6,537	
76	Hoboken, N. J.	885,489								2,594	
77	Manchester, N. H.	310,513	67,000	61,000		\$6,000					
78	Evansville, Ind.	158,954								80	
79	Birmingham, Ala.	89,431									
80	Akron, Ohio.	294,417	1,000	1,000				1,074		1,234	
81	Norfolk, Va.	295,017							6,651	8,815	
82	Fort Worth, Tex.	561,471	3,560			\$3,560		2,728		6,392	
83	Wilkes-Barre, Pa.	4,771	175	175							
84	Eric, Pa.	82,755									
85	Savannah, Ga.	30,455	4,172		4,172			5,659			
86	Peoria, Ill.	144,427	51,201	51,201					5,617	2,394	
87	Harrisburg, Pa.	140,197									
88	Fort Wayne, Ind.	237,223	16,492	8,893	7,599					2,050	
89	Charleston, S. C.	42,554	6,811	6,311	500			7,000		1,333	
90	Portland, Me.	1,088,782	695,498	690,352	5,000	146		5,069	776	12,001	
91	Terre Haute, Ind.	44,593	1,977	1,977				500			
92	East St. Louis, Ill.	5,908									
93	Holyoke, Mass.	337,250	2,850	2,850				273		153	
94	Brockton, Mass.	1,154,877						14,856	253	1,210	
95	Johnstown, Pa.	36,797						7,673	4,071	111	
96	Jacksonville, Fla.	45,256						2,205		2,106	
								11,550	4,772		
97	Oklahoma City, Okla.	57,598						4,522		1,675	
98	Bayonne, N. J.	389,280						3,630		4,426	
99	Covington, Ky.	172,990						260		540	
100	South Bend, Ind.	111,141	3,692	2,510						96	
101	Passaic, N. J.	886,540					\$1,182			1,115	
102	Altoona, Pa.	49,623									
103	Mobile, Ala.	128,990							9,595	106	
104	Allentown, Pa.	46,299									
105	Pawtucket, R. I.	357,275							12,501		
								3,767		104	

¹ For counterbalancing receipts not included in this table, see Tables 4, 6, 7, 8, and 12.² Exclusive of receipts from sale of city debt obligations, reported in Table 12.³ Balancing part of items in Table 11.

GENERAL TABLES.

153

REVENUE ACCOUNTS AND RECEIPTS FROM THE ISSUE AND SALE OF CITY DEBT OBLIGATIONS: 1909¹—Continued.

assigned to each, see page 78. For a text discussion of this table, see page 44.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

CLASSIFIED BY SOURCE OR OBJECT—continued.									CLASSIFIED BY CONTRIBUTOR.		
Miscellaneous receipts in error subsequently corrected by refund payments. ²	For correction of erroneous payments. ²	For public trust funds for nonmunicipal uses.	For private trust funds and accounts.	For other civil divisions.				From divisions of government of city by general transfer.	Receipts from public.	Receipts from city divisions, funds, and accounts.	City number.
				General property taxes.	Special property, business, and poll taxes.	Liquor licenses and other liquor taxes.	All other.				
\$6,125	\$182		\$33,323	\$333,374	\$613			\$286,973	\$388,235	\$287,258	47
600	22			21,141			\$3,855	175,937	66,776	175,937	48
5,342	7,911					\$23,422		628,597	50,680	628,597	49
	98	\$51		14,404			1,825	95,372	719,339	95,372	50
186			2,025					587,001	2,211	587,001	51
3,283	2,522		5,777	436,260				13,381	501,568	13,381	52
490	768		840					2,858	359,353	301,260	53
	854	21,250	22,717	185,794	42,636	67	6,285	301,260	359,353	301,260	54
245	109		696	294,989				332,332	300,389	332,332	55
791	1,284		2,891					7,654	12,217	7,654	56
3,863	229	3,375	7,593					2,400	51,275	2,400	57
2,738	348	37,581	200	180,304	8,632		4,945	610,764	253,087	610,764	58
459	1,283		300					1,442,468	3,760	1,442,468	59
4,373	397			208,656	25,255	31,384	6,101	96,870	347,093	96,870	60
505	450								1,884		61
8,085	168	9,728		144,084	6,472	45,008	1,505	21,149	215,962	21,513	62
2,077	272		15,122			95,798		204,490	123,954	204,490	63
3,820	11,307		14,704		525			165,457	33,822	165,457	64
9,794	19			209,512	231			109,503	226,274	109,503	65
1,342	2,458		73,694			13,420		22,094	94,746	22,094	66
2,631	14							260,351	47,891	260,404	67
3,418	316		2,631			8,135		2,390	20,102	2,390	68
2,344	1,721		3,928					244,079	8,943	244,079	69
131	1,111		653	146,557	1,379	10	4,626	367	156,019	367	70
1,020	1,789		360					237	14,806	237	71
3,369	39,551		2,091	269,243	419			263,308	321,054	263,333	72
8	1,321			76,058			465	21,068	102,620	21,068	73
314				280,408				112,221	261,357	112,574	74
7,554	68		1,268	214,337	357			326,564	224,992	331,693	75
200	8,829	26	4,500	351,202				518,138	367,351	518,138	76
1		19,763		173,813				49,936	260,577	49,936	77
498	1,373	3,208	97,705					56,170	102,784	56,170	78
11,978	941		10,888					63,316	26,115	63,316	79
353	835							292,192	2,225	292,192	80
350	362		1,984					276,855	17,251	277,766	81
1,506	10		7					547,268	14,203	547,268	82
656	31			342				3,567	1,204	3,567	83
75			7,126					75,554	7,201	75,554	84
5,860	15							14,749	15,706	14,749	85
3,950	19,160		1,627					60,478	83,670	60,757	86
23	205							137,919	2,278	137,919	87
135	76		94,162					146,278	110,945	146,278	88
4,405	132							22,873	19,681	22,873	89
786	3,271	310	6,651	250,594			1,193	1,012,733	976,049	1,012,733	90
263	1		31,754					10,098	34,495	10,098	91
798	4,514							170	5,738	170	92
145	927	182		102,631	17,504	20,697	1,889	174,136	163,064	174,136	93
	1,984	840	349	94,385	5,618		5,080	1,034,766	120,111	1,034,766	94
165	16							32,305	4,492	32,305	95
116			10,080					18,738	26,518	18,738	96
13	213		50,830					245	57,353	245	97
2,265	139		2,444	232,170				144,186	245,094	144,186	98
5,883	3,447							162,660	10,130	162,660	99
370	3,111		77,384					26,488	84,653	26,488	100
1,192				153,892				730,341	156,199	730,341	101
213	110		4,010					35,589	14,034	35,589	102
9,738	423							118,829	10,161	118,829	103
91	25		601					33,081	13,218	33,081	104
12	3,850	4,557	3	81,089		13,700	2,248	247,945	109,226	248,049	105

¹ Balancing part of items in Table 10.² For summary of receipts in error and for correction of erroneous payments, see page 46.

FINANCIAL STATISTICS OF CITIES.

TABLE 14.—NONREVENUE RECEIPTS OTHER THAN COUNTERBALANCING RECEIPTS RECORDED IN

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

City number.	CITY.	Total.	CLASSIFIED BY SOURCE OR OBJECT.								
			From sales of investments.					On outlay account.		From accrued interest on original loans. ⁴	
			Total.	By funds for municipal uses. ²			By public trust funds for nonmunicipal uses.	By private trust funds.	From sales. ³		From insurance adjustments. ³
				Sinking funds.	Public trust funds for municipal uses.	Investment funds.					
106	Saginaw, Mich.....	\$430,541							\$716		\$31
107	Canton, Ohio.....	232,001	\$30		\$30				1,102		3,947
108	Wichita, Kans.....	22,826	8,000			\$8,000			4,310		
109	Springfield, Ill.....	17,680	6,600				\$6,000		2,700		
110	Binghamton, N. Y.....	327,753	1,004		1,004				3,570	\$2,500	71
111	Lancaster, Pa.....	382									
112	Sioux City, Iowa.....	3,417							1,242		
113	Little Rock, Ark.....	49,320	11,423	\$11,423					1,729		82
114	Springfield, Ohio.....	257,813	22,050		22,050				1,208		1,297
115	Atlantic City, N. J.....	833,541	2,500	2,500							4,462
116	Bay City, Mich.....	223,243							1,853	701	320
117	Rockford, Ill.....	15,688									
118	York, Pa.....	9									
119	Lincoln, Nebr.....	21,125									
120	Chattanooga, Tenn.....	38,426									2,433
121	Topeka, Kans.....	197,912							40		637
122	Sacramento, Cal.....	138,018									
123	Malden, Mass.....	144,247	9,233	4,000	5,233				48		690
124	Haverhill, Mass.....	349,470	10,250	10,250					6,870		1,172
125	Pueblo, Colo.....	49,859									
126	Salem, Mass.....	127,520	1,000		1,000						246
127	New Britain, Conn.....	97,630	59,000	59,000							5,929
128	Davenport, Iowa.....	235,285									
129	McKeesport, Pa.....	54,558									
130	Wheeling, W. Va.....	133,065									23,064
131	Augusta, Ga.....	31,111							8,000		
132	Superior, Wis.....	529,803							20,475		
133	Newton, Mass.....	379,269	60,350	60,350					3,323		65
134	Dubuque, Iowa.....	1,998									
135	Butte, Mont.....	26,384							1,890		
136	Chester, Pa.....	61,246									31
137	Kalamazoo, Mich.....	252,301	7,108					\$7,108			958
138	Montgomery, Ala.....	4,598									
139	Woonsocket, R. I.....	208,928	45,790	45,790					8,000		
140	Galveston, Tex.....	288,203							6,000		
141	Fitchburg, Mass.....	711,139	183,754		183,754				1,895		
142	Racine, Wis.....	168,675	1,157		1,157				470		307
143	Elmira, N. Y.....	140,006	1,750		1,000		750			17,227	
144	Quincy, Ill.....	26,096							1,100		
145	Knoxville, Tenn.....	194,026	688	688							7,528
146	New Castle, Pa.....	463									138
147	Macon, Ga.....	49,061	10,200	10,200							
148	Auburn, N. Y.....	601,351							400		978
149	West Hoboken, N. J.....	152,387									338
150	Joliet, Ill.....	20,581									
151	Taunton, Mass.....	320,835	22,000	22,000					1,004		1,351
152	Everett, Mass.....	70,383	8,000				8,000		25		1,028
153	Oshkosh, Wis.....	135,745									76
154	Chelsea, Mass.....	136,850							10,768		681
155	Joplin, Mo.....	64,478									
156	La Crosse, Wis.....	201,945	52,012	52,012					8,385		3
157	Newport, Ky.....	268,096							1,055		914
158	South Omaha, Nebr.....	3,836									1,508
	San Juan, P. R.....	46,420	627			627			286		368

¹ For counterbalancing receipts not included in this table, see Tables 4, 6, 7, 8, and 12.² Exclusive of receipts from sale of city debt obligations, reported in Table 12.³ Balancing part of items in Table 11.⁴ Balancing part of items in Table 10.

GENERAL TABLES.

155

REVENUE ACCOUNTS AND RECEIPTS FROM THE ISSUE AND SALE OF CITY DEBT OBLIGATIONS: 1909¹—Continued.

assigned to each, see page 78. For a text discussion of this table, see page 44.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

CLASSIFIED BY SOURCE OR OBJECT—continued.									CLASSIFIED BY CONTRIBUTOR.		
Miscellaneous receipts in error subsequently corrected by refund payments. ^a	For correction of erroneous payments. ^a	For public trust funds for nonmunicipal uses.	For private trust funds and accounts.	For other civil divisions.				From divisions of government of city by general transfer. ^a	Receipts from public.	Receipts from city divisions, funds, and accounts.	City number.
				General property taxes.	Special property, business, and poll taxes.	Liquor licenses and other liquor taxes.	All other.				
\$1,549	\$1,725	\$1,748		\$149,324				\$275,448	\$155,093	\$275,448	106
220	37							276,065	5,336	276,065	107
1,177	539		\$200					8,600	14,226	8,600	108
1,395	16							6,969	10,711	6,969	109
699	25		17,435	122,879	\$255			179,315	148,438	179,315	110
59	323								382		111
318	43							1,814	1,603	1,814	112
12	71		208				\$3,207	32,536	16,784	32,536	113
1,984	656		473					230,143	26,974	230,839	114
				284,013				542,566	290,975	542,566	115
719	155			121,968				97,525	125,718	97,525	116
478								15,210	478	15,210	117
	9								79		118
399	98		476					20,152	973	20,152	119
918	113		1,441					33,521	4,905	33,521	120
473	198		4,230					192,334	5,578	192,334	121
	46							137,972	46	137,972	122
413	527	8,854		86,564	1,443		3,538	32,937	111,310	32,937	123
1,062	403	637	71	79,983	7,302	\$16,369	4,614	220,737	128,733	220,737	124
4,441	3,922		1,322					40,174	9,685	40,174	125
802	283	1,653	624	91,702	12,612	15,007	2,516	1,075	126,445	1,075	126
77	50	1,867		6,281			922	23,504	74,126	23,504	127
564	34		230,811					3,856	231,429	3,856	128
183			5,155					49,220	5,338	49,220	129
3,334	260		60					106,347	26,718	106,347	130
2,047	64							21,000	10,111	21,000	131
664	4,032			125,574				379,058	150,745	379,058	132
431	858		2,660	170,370	632		4,239	136,335	207,184	172,085	133
34	127		1,822					15	1,983	15	134
467								24,027	2,357	24,027	135
8	930							60,377	969	60,377	136
453	448	335	5,022	78,145			378	159,404	92,897	159,404	137
889	167							3,542	1,056	3,542	138
25	126		2,318	36,400		10,813	383	105,013	103,915	105,013	139
245	140		100					281,718	6,485	281,718	140
9	928	3,061	13	64,619	5,945	11,357	2,749	436,809	274,330	436,809	141
126	438		45,270	91,295				29,612	139,063	29,612	142
650	233	4,056	652	64,361	906			50,171	89,835	50,171	143
	29							24,967	1,129	24,967	144
490	6,096		730					178,494	15,532	178,494	145
173	152								463		146
1,336	25							37,500	11,561	37,500	147
942	22	134	86,877	91,708	141			420,059	181,292	420,059	148
531			2,900	133,571				15,047	137,340	15,047	149
5,243	78							15,260	5,321	15,260	150
1,105	61	3,532	253	65,902	11,913	11,378	2,838	199,498	121,143	199,692	151
1,429	318	581	113	56,484			2,405	70,383	70,383		152
937	285		36,511	93,750			866	3,320	132,425	3,320	153
	427		10,000	34,785				80,189	56,661	80,189	154
5,831	602					9,141	149	40,367	24,111	40,367	155
593	75		5,735	94,087				47,474	154,321	47,624	156
	369							266,219	1,877	266,219	157
3,570	66		100					100	3,736	100	158
10	75		14,009					31,045	15,375	31,045	

^a For summary of receipts in error and for correction of erroneous payments, see page 46.^b By general transfers unless otherwise stated in notes.^c Includes \$7,300, representing service transfers on depreciation and tax account. (See Table 17.)

FINANCIAL STATISTICS OF CITIES.

TABLE 15.—NONGOVERNMENTAL COST PAYMENTS OTHER THAN COUNTERBALANCING PAYMENTS RECORDED IN EXPENSE, INTEREST, AND OUTLAY ACCOUNTS AND PAYMENTS FOR THE REDEMPTION AND PURCHASE OF CITY DEBT OBLIGATIONS: 1909.¹

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 45.]

City number.	CITY.	Total.	CLASSIFIED ACCORDING TO OBJECT OR PURPOSE.								CLASSIFIED BY PAYEE.		
			For purchase of investments.			For cor- rection of er- roneous receipts.	Accrued interest on invest- ments pur- chased.	For pur- poses of public trust funds for non- municipal uses and private trust funds and accounts.	To other civil divisions.	To divi- sions of govern- ment of city by general transfer.	Payments to public.	Payments to city divisions and funds.	
			By funds for municipal uses. ²										
			Sinking funds.	Public trust funds for municipal uses.	Invest- ment funds.								
	Grand total.....	\$159,046,920	\$2,897,754	\$2,078,612	\$200,650	\$1,686,954	\$2,217,705	\$179,371	\$28,025,398	\$24,887,827	\$96,872,649	\$62,100,549	\$96,946,371
	Group I.....	99,609,705	76,662	1,043,415	110,485	1,287,866	1,599,918	98,603	23,149,042	12,660,591	59,583,123	40,017,133	59,592,572
	Group II.....	29,753,965	940,368	229,856	929	248,563	410,644	53,160	3,748,337	5,013,876	19,108,232	10,628,050	19,125,915
	Group III.....	20,046,008	1,399,380	175,532	42,604	118,009	147,524	19,301	595,510	4,899,245	12,648,903	7,388,568	12,657,440
	Group IV.....	9,637,242	481,344	629,809	46,632	32,516	59,619	8,307	532,509	2,314,115	5,532,391	4,066,798	5,570,444

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

1	New York, N. Y.	\$31,627,073				\$1,018,277	\$859,577	\$3,499	\$17,395,573	\$1,449,002	\$10,901,145	\$20,722,429	\$10,904,644
2	Chicago, Ill.	3,905,611		\$30,567			157,626	1,449	971,561		2,744,408	1,161,203	2,744,408
3	Philadelphia, Pa.	10,062,936		718,562			1,416	22,604	313,482	2,068,228	6,938,644	3,121,038	6,940,978
4	St. Louis, Mo.	4,075,420		20,000	\$10,485		1,927	78	1,038,269	1,502,559	1,502,002	2,573,618	1,502,002
5	Boston, Mass.	9,077,308		163,541		5,600	44,836	55,227	75,732	2,512,571	6,219,501	2,836,875	6,220,433
6	Baltimore, Md.	1,090,853				5,752	116,338	57	231		968,475	122,378	968,475
7	Cleveland, Ohio	3,267,790	\$13,478	28,653			141,677	781	104,343		2,978,858	288,932	2,978,858
8	Pittsburgh, Pa.	4,131,691					3,877	444	12,521		4,114,849	16,842	4,114,849
9	Detroit, Mich.	402,121		21,500			23,745	1,876	174,261		189,739	221,382	189,739
10	Buffalo, N. Y.	8,828,010	38,550	12,623			178,294		181,441		8,414,574	413,436	8,414,574
11	San Francisco, Cal.	3,286,223					9,473		800,882	2,370,319	102,549	3,180,674	102,549
12	Cincinnati, Ohio	3,772,520		37,242		159,268	13,024	401	183,697		3,378,888	393,632	3,378,888
13	Milwaukee, Wis.	1,703,506			100,000		19,805	610	209,594	1,229,139	144,358	1,558,538	144,358
14	Newark, N. J.	4,728,284	24,634	6,700			1,961	3,028	43,753	1,502,039	3,146,169	1,579,858	3,149,426
15	New Orleans, La.	7,176,766		4,027			2,619	8,549	949,849		5,211,722	964,927	6,211,839
16	Washington, D. C.	2,476,393				98,969	23,723		693,853	23,906	1,635,942	840,451	1,635,942

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

17	Minneapolis, Minn.	\$623,670	\$249,841	\$53,393			\$31,829	\$4,870	\$35,576	\$9,260	\$238,901	\$384,769	\$238,901
18	Los Angeles, Cal.	4,207,123					11,930	3,423	344,157	231	3,647,382	359,741	3,647,382
19	Jersey City, N. J.	2,093,963		1,800			19,530	6,226	5,636	1,445,097	615,674	1,477,467	616,496
20	Kansas City, Mo.	1,239,274					2,238	227	1,007,803		229,006	1,010,268	229,006
21	Indianapolis, Ind.	740,301		39,474		\$69,382	882	158	546,951		83,424	656,877	83,424
22	Louisville, Ky.	1,106,477					18,296	457	63,817		1,023,907	82,570	1,023,907
23	Seattle, Wash.	424,183					77,663		247,715	34,450	64,325	359,538	64,325
24	Providence, R. I.	1,704,971				46,000	1,464	1,394	16,601	512,530	1,126,682	578,289	1,126,682
25	Rochester, N. Y.	455,507		53,760			47,695	109	232,838	1,036	120,069	335,438	120,069
26	St. Paul, Minn.	617,506	21,331	1,010			3,504	529	40,686	12,280	538,166	79,340	538,166
27	Denver, Colo.	2,390,407					25,211	2,238	326,673	571,534	1,464,751	925,466	1,464,941
28	Portland, Oreg.	51,754					5,320	544	3,738		42,152	9,245	42,509
29	Columbus, Ohio	2,303,275		15,000		79,728	4,875	7,840	39,201		2,156,631	138,804	2,164,471
30	Toledo, Ohio	525,708		3,740			2,168	9,004	17,974		492,762	25,217	500,491
31	Worcester, Mass.	869,709		10,065	\$929	7,045	74	2,118	8,064	328,537	512,877	356,416	513,293
32	Atlanta, Ga.	129,123					1,788		3,475		123,860	5,263	123,860
33	Syracuse, N. Y.	1,200,450		6,200			100,692		498,097	403,956	191,305	1,009,145	191,305
34	New Haven, Conn.	947,040	10,000	24,153			1,157	2	34	75,308	836,326	110,714	836,326
35	Scranton, Pa.	105,853					354				105,499	354	105,499
36	Paterson, N. J.	746,951					735		6,911	500,455	238,850	508,101	238,850
37	Omaha, Nebr.	905,694		4,500		22,042	3,222	1,746	283,584		589,700	315,947	589,747
38	Fall River, Mass.	1,388,908	366,059			7,191	7,289	4,149	4,136	264,549	735,535	633,373	735,535
39	Memphis, Tenn.	930,317					19,252		6,072		904,993	25,324	904,993
40	Richmond, Va.	1,150,625		15,500		300	1,611	1,815	2,513		1,128,896	21,739	1,128,896
41	Oakland, Cal.	202,659					4,664			180	197,915	4,744	197,915
42	Grand Rapids, Mich.	1,111,341					1,195		88	327,249	782,809	328,532	782,809
43	Nashville, Tenn.	148,337					397				147,940	397	147,940
44	Lowell, Mass.	370,248	75,358	325		3,975	953		1,181	2,482	44,500	325,748	44,500
45	Cambridge, Mass.	920,373	217,779	936		12,000	14,411	4,788	3,485	285,360	381,614	538,759	381,614
46	Dayton, Ohio	142,218					145		282		141,791	145	142,073

¹ For counterbalancing payments not included in this table, see Tables 9, 10, 11, 12, and 13.² Exclusive of payments for purchase of city debt obligations, reported in Table 13.

GENERAL TABLES.

157

TABLE 15.—NONGOVERNMENTAL COST PAYMENTS OTHER THAN COUNTERBALANCING PAYMENTS RECORDED IN EXPENSE, INTEREST, AND OUTLAY ACCOUNTS AND PAYMENTS FOR THE REDEMPTION AND PURCHASE OF CITY DEBT OBLIGATIONS: 1909¹—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 45.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

City number.	CITY.	Total.	CLASSIFIED ACCORDING TO OBJECT OR PURPOSE.								CLASSIFIED BY PAYEE.		
			For purchase of investments.				For cor- rection of erro- neous receipts.	Accrued interest on invest- ments pur- chased.	For pur- poses of public trust funds for non- municipal uses and private trust funds and accounts.	To other civil divisions.	To divi- sions of govern- ment of city by general transfer.	Payments to public.	Payments to city divisions and funds.
			By funds for municipal uses. ^a			By public trust funds for non- municipal uses and private trust funds.							
			Sinking funds.	Public trust funds for municipal uses.	Invest- ment funds.								
47	Albany, N. Y.	\$675,843		\$14,125			\$6,582	\$283	\$33,893	\$333,987	\$286,973	\$368,587	\$287,256
48	Bridgeport, Conn.	201,623					690			24,996	175,937	25,686	175,937
49	Spokane, Wash.	28,285					5,563			22,722		28,285	
50	Hartford, Conn.	1,352,425	\$701,064	4,837	\$1,183		28	310	28	16,229	627,846	724,579	627,846
51	Reading, Pa.	97,100					203		1,525		95,372	1,728	95,372
52	Trenton, N. J.	1,148,713					3,283		10,951	436,260	698,219	450,494	698,219
53	San Antonio, Tex.	33,771				\$245	900		280		32,346	1,425	32,346
54	New Bedford, Mass.	720,232	145,256			10,825	1,258	1,697	25,154	234,782	301,260	418,972	301,260
55	Camden, N. J.	669,383	29,605	11,800			245	59	156	295,036	332,482	336,901	332,482
56	Dallas, Tex.	16,620					3,526		5,440		7,654	8,966	7,654
57	Salt Lake City, Utah.	26,676					4,040		20,236		2,400	24,276	2,400
58	Lynn, Mass.	914,071	51,228	10,112		28,667	9,556	2,268	7,595	193,881	610,764	303,307	610,764
59	Wilmington, Del.	1,442,330					737		125		1,441,468	862	1,441,468
60	Springfield, Mass.	511,808	137,056				4,955	1,531		271,396	96,870	414,938	96,870
61	Des Moines, Iowa.	586					586					586	
62	Lawrence, Mass.	236,395				6,207	8,085	364	3,521	197,069	21,149	214,882	21,149
63	St. Joseph, Mo.	315,529		3,587			2,177		15,900	89,570	204,295	111,234	204,295
64	Troy, N. Y.	185,354					4,150	498	14,724	525	165,457	19,399	165,457
65	Yonkers, N. Y.	404,340		15,000			9,794			209,743	169,803	234,537	169,803
66	Tacoma, Wash.	107,576					1,420		67,899	16,163	22,094	85,482	22,094
67	Youngstown, Ohio.	284,926		21,485			3,013	40	7		260,381	24,522	260,404
68	Duluth, Minn.	15,062					3,418		1,707	8,135	1,802	13,260	1,802
69	Houston, Tex.	282,530			27,850		2,344	264	8,237		243,835	38,695	243,835
70	Somerville, Mass.	153,906					315		652	152,572	367	153,539	367
71	Kansas City, Kans.	1,677					1,079		361		237	1,440	237
72	Utica, N. Y.	545,777		6,550			3,369	225	2,663	269,662	263,308	282,244	263,533
73	Waterbury, Conn.	114,891		20,500			8		8	76,543	17,832	97,059	17,832
74	Elizabeth, N. J.	378,357		3,044			331	353		260,408	112,221	263,783	112,574
75	Schenectady, N. Y.	557,769		2,500			7,574	5,129	1,308	214,694	326,564	226,076	331,693
76	Hoboken, N. J.	970,126					229		2,026	351,202	616,669	353,457	616,669
77	Manchester, N. H.	373,706	122,221	46		20,210	1	2,016	5,553	173,813	49,936	323,860	49,936
78	Evansville, Ind.	177,708					1,086		120,452		56,170	121,538	56,170
79	Birmingham, Ala.	86,051					12,065		10,670		63,316	22,735	63,316
80	Akron, Ohio.	292,863					353	318			292,192	353	292,510
81	Norfolk, Va.	280,627					446	911	2,417		276,853	2,863	277,764
82	Fort Worth, Tex.	507,170			9,213		4,061		93		493,803	13,367	493,803
83	Wilkes-Barre, Pa.	4,222					656			371	3,195	1,027	3,195
84	Erie, Pa.	56,096					75				56,021	75	56,021
85	Savannah, Ga.	20,609					5,860				14,749	5,860	14,749
86	Peoria, Ill.	117,922		51,201	1,049		4,000	279	1,862		59,531	58,112	59,810
87	Harrisburg, Pa.	137,942					23				137,919	23	137,919
88	Fort Wayne, Ind.	246,126		1,082			635	8	98,123		146,278	99,848	146,278
89	Charleston, S. C.	32,278					4,405		5,000		22,873	9,405	22,873
90	Portland, Mo.	1,470,562	193,750		3,309	50	920	2,292	5,721	251,787	1,012,733	457,829	1,012,733
91	Terre Haute, Ind.	37,864		3,081			263		22,915		11,605	26,259	11,605
92	East St. Louis, Ill.	994					824				170	824	170
93	Holyoke, Mass.	327,627	10,100			150	288		32	142,691	174,136	153,441	174,136
94	Brockton, Mass.	1,149,368	8,200			725	16	114	464	105,083	1,034,766	114,602	1,034,766
95	Johnstown, Pa.	32,470					165				32,305	165	32,305
96	Jacksonville, Fla.	25,484					533		6,213		18,738	6,746	18,738
97	Oklahoma City, Okla.	51,243				50,930	68				245	50,998	245
98	Bayonne, N. J.	521,143					2,267		3,393	298,996	216,487	304,656	216,487
99	Covington, Ky.	160,545					6,241				154,304	6,241	154,304
100	South Bend, Ind.	117,222		6,582			1,569		82,583		26,488	90,734	26,488
101	Passaic, N. J.	886,590					1,192		1,165	153,892	730,341	156,249	730,341
102	Altoona, Pa.	32,261					213		3,759		28,289	3,972	28,289
103	Mobile, Ala.	128,567					9,738				118,829	9,738	118,829
104	Allentown, Pa.	33,879					91		707		33,081	798	33,081
105	Pawtucket, R. I.	345,098					12	104		97,037	247,945	97,049	248,049

¹ For counterbalancing payments not included in this table, see Tables 9, 10, 11, 12, and 13.² Exclusive of payments for purchase of city debt obligations, reported in Table 13.

FINANCIAL STATISTICS OF CITIES.

TABLE 15.—NONGOVERNMENTAL COST PAYMENTS OTHER THAN COUNTERBALANCING PAYMENTS RECORDED IN EXPENSE, INTEREST, AND OUTLAY ACCOUNTS AND PAYMENTS FOR THE REDEMPTION AND PURCHASE OF CITY DEBT OBLIGATIONS: 1909—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 45.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

City number.	CITY.	Total.	CLASSIFIED ACCORDING TO OBJECT OR PURPOSE.								CLASSIFIED BY PAYEE.		
			For purchase of investments.				For cor- rection of er- roneous receipts.	Accrued interest on invest- ments pur- chased.	For pur- poses of public trust funds for non- municipal uses and private trust funds and accounts.	To other civil divisions.	To divi- sions of govern- ment of city by general transfer.	Payments to public.	Payments to city divisions and funds.
			By funds for municipal uses. ¹			By public trust funds for non- municipal uses and private trust funds.							
			Sinking funds.	Public trust funds for municipal uses.	Invest- ment funds.								
106	Saginaw, Mich.	\$457,299				\$3,500	\$1,582		\$10,570	\$175,213	\$266,434	\$190,865	\$266,434
107	Canton, Ohio	277,074					467	\$61			276,546	528	276,546
108	Wichita, Kans.	9,827					1,177		200		8,450	1,377	8,450
109	Springfield, Ill.	20,865				\$4,000	1,403		7,229		8,233	12,632	8,233
110	Binghamton, N. Y.	325,165		\$4,099			1,082		17,535	123,134	179,315	145,850	179,315
111	Lancaster, Pa.	62					62					62	
112	Sioux City, Iowa.	2,132					318				1,814	318	1,814
113	Little Rock, Ark.	62,682					12		200	3,267	59,203	3,479	59,203
114	Springfield, Ohio.	304,393		71,100			2,002	694	473		230,124	73,575	230,818
115	Atlantic City, N. J.	828,192					113	1,500		284,013	542,566	285,626	542,566
116	Bay City, Mich.	220,212					719			121,968	97,525	122,687	97,525
117	Rockford, Ill.	16,532					478				16,054	478	16,054
118	York, Pa.	21,517							21,517			21,517	
119	Lincoln, Nebr.	14,065					444	769			12,852	1,213	12,852
120	Chattanooga, Tenn.	43,231	\$13,646				998		101		28,486	14,745	28,486
121	Topeka, Kans.	192,599					2,765				189,834	2,765	189,834
122	Sacramento, Cal.	78,752									78,752		78,752
123	Malden, Mass.	195,280	56,842	4,924	161	4,001	680	595	3,595	91,545	32,937	162,343	32,937
124	Haverhill, Mass.	422,534	60,178	25,600	4,698	637	1,851	565		108,268	220,737	201,797	220,737
125	Pueblo, Colo.	62,657	14,663				6,781	183	1,322		39,708	22,949	39,708
126	Salem, Mass.	140,593		7,819	7,035	1,275	822	51	679	121,837	1,075	139,518	1,075
127	New Britain, Conn.	58,567	25,391	525		975	77		892	7,203	23,504	35,063	23,504
128	Davenport, Iowa.	237,464					584		233,024		3,856	233,608	3,856
129	McKeesport, Pa.	63,716					212		14,284		49,220	14,496	49,220
130	Wheeling, W. Va.	110,493					3,986		160		106,347	4,146	106,347
131	Augusta, Ga.	23,085					2,085				21,000	2,085	21,000
132	Superior, Wis.	494,177					664				354,139	130,038	354,139
133	Newton, Mass.	606,580	287,633				431	3,411	3,523	175,247	136,335	433,230	173,350
134	Dubuque, Iowa.	2,178					319		1,859			2,178	
135	Butte, Mont.	24,650					463				24,167	483	24,167
136	Chester, Pa.	60,385					8				60,377	8	60,377
137	Kalamazoo, Mich.	246,302				5,000	453	108	7,138	78,523	155,080	91,222	155,080
138	Montgomery, Ala.	4,431					889				3,542	889	3,542
139	Woonsocket, R. I.	171,492	17,515				28	540	740	47,656	105,013	66,479	105,013
140	Galveston, Tex.	281,966					248				281,718	248	281,718
141	Fitchburg, Mass.	1,029,342		504,780		2,025	9		1,049	84,670	436,809	592,533	436,809
142	Racine, Wis.	172,579		5,020			177		45,270	91,500	30,612	141,067	30,612
143	Elmira, N. Y.	125,224		3,060		4,803	650	109	1,164	65,267	50,171	75,053	50,171
144	Quincy, Ill.	38,676			14,470						24,206	14,470	24,206
145	Knoxville, Tenn.	201,129	238				769		688		199,436	1,693	199,436
146	New Castle, Pa.	282					282					282	
147	Macon, Ga.	43,858					1,358				42,500	1,358	42,500
148	Auburn, N. Y.	621,406		2,326			942		85,888	91,939	440,311	181,095	440,311
149	West Hoboken, N. J.	151,849					531		2,700	133,571	15,047	136,802	15,047
150	Joliet, Ill.	35,793			15,260		5,273				15,260	20,533	15,260
151	Taunton, Mass.	301,997	5,238			2,300	1,105	340	1,455	92,031	199,498	102,305	199,692
152	Everett, Mass.	69,064				8,000	1,476		699	58,889	69,064		69,064
153	Oshkosh, Wis.	137,251					937		38,378	94,616	3,320	133,931	3,320
154	Chelsea, Mass.	125,549		556			19		10,000	34,785	80,189	45,360	80,189
155	Joplin, Mo.	65,524					5,845		10,000	9,312	40,367	25,157	40,367
156	La Crosse, Wis.	148,842			1,008		593	150	5,630	94,087	47,474	101,218	47,624
157	Newport, Ky.	294,008					1,860				292,148	1,860	292,148
158	South Omaha, Nebr.	3,720					3,570		50		100	3,620	100
	San Juan, P. R.	36,658					40		5,573		31,045	5,613	31,045

¹ For counterbalancing payments not included in this table, see Tables 9, 10, 11, 12, and 13.² Exclusive of payments for purchase of city debt obligations, reported in Table 12.

GENERAL TABLES.

159

TABLE 16.—SUMMARY OF RECEIPTS AND PAYMENTS, CLASSIFIED ACCORDING TO CHARACTER OR PURPOSE, AND OF CASH ON HAND AT BEGINNING AND CLOSE OF YEAR: 1909.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 45.]

City number.	CITY.	Cash on hand at beginning of year.	RECEIPTS.				PAYMENTS.				Cash on hand at close of year.
			Total.	From the public.		From divisions, departments, offices, enterprises, and funds of city. ¹	Total.	To the public.		To divisions, departments, offices, enterprises, and funds of city. ²	
				Net receipts from revenues. (Table 2.)	Other receipts from public. (Tables 4, 6, 7, 12, and 14.) ¹			Net payments for governmental costs. (Table 2.)	Other payments to public. (Tables 8, 9, 10, 11, 13, and 15.) ²		
	Grand total.....	\$183,057,201	\$1,339,584,655	\$671,126,290	\$493,289,751	\$175,168,614	\$1,321,799,723	\$771,147,295	\$376,639,222	\$174,013,206	\$200,842,133
	Group I.....	121,621,384	901,435,409	437,518,667	344,578,630	119,338,112	895,728,442	506,591,138	271,160,999	117,976,305	127,328,351
	Group II.....	32,602,606	219,579,769	118,277,901	71,590,426	29,711,442	212,912,898	134,970,357	48,225,857	29,716,684	39,269,477
	Group III.....	18,634,057	149,816,530	77,758,880	54,400,994	17,656,656	145,134,156	86,977,067	40,292,272	17,864,817	23,316,431
	Group IV.....	10,199,154	68,752,947	37,570,842	22,719,701	8,462,404	68,024,227	42,608,733	16,960,094	8,455,400	10,927,874

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

1	New York, N. Y.....	\$31,741,625	\$436,126,440	\$168,045,893	\$217,466,572	\$50,613,975	\$445,462,792	\$215,077,710	\$179,771,107	\$50,613,975	\$22,405,273
2	Chicago, Ill.....	18,233,982	89,384,545	58,545,357	27,389,721	3,449,467	88,221,808	58,973,987	25,672,678	3,575,143	19,396,719
3	Philadelphia, Pa.....	22,841,980	60,926,593	36,626,039	15,732,989	8,567,565	62,810,439	44,342,297	9,900,611	8,567,531	20,958,134
4	St. Louis, Mo.....	6,530,437	30,506,734	19,668,156	9,165,832	1,672,746	26,465,478	21,808,369	3,010,930	1,646,179	10,571,693
5	Boston, Mass.....	6,051,521	51,743,133	30,624,527	12,103,663	9,014,943	50,807,530	28,048,201	15,744,356	9,014,943	6,987,124
6	Baltimore, Md.....	131,989	19,562,300	12,467,134	4,143,187	2,951,979	19,413,121	15,754,150	706,992	2,951,979	281,168
7	Cleveland, Ohio.....	9,599,157	22,112,319	13,439,639	4,233,822	3,913,858	20,892,568	15,135,477	1,843,232	3,913,858	10,818,908
8	Pittsburgh, Pa.....	6,104,849	28,090,455	16,867,766	5,384,290	5,838,399	27,558,066	20,160,677	1,558,900	5,838,399	6,637,298
9	Detroit, Mich.....	2,542,077	12,112,189	9,404,066	1,160,501	1,547,622	12,583,888	10,610,301	425,965	1,547,622	2,070,378
10	Buffalo, N. Y.....	1,690,588	23,709,879	9,586,616	4,055,460	10,067,803	23,394,774	11,130,440	2,229,223	10,035,111	2,005,693
11	San Francisco, Cal.....	4,262,674	23,407,090	10,965,000	12,328,932	113,158	17,606,619	12,706,689	4,786,772	113,158	10,063,145
12	Cincinnati, Ohio.....	6,049,812	23,265,770	12,818,178	5,615,311	4,832,281	21,055,735	14,554,382	1,654,104	4,847,249	8,259,847
13	Milwaukee, Wis.....	1,298,413	12,006,642	7,889,700	3,913,844	203,098	12,608,911	8,705,808	3,700,773	202,330	696,144
14	Newark, N. J.....	2,267,742	33,329,848	15,259,771	8,537,452	32,500,945	10,517,557	14,888,326	7,095,062	3,096,645	6,644,645
15	New Orleans, La.....	1,673,048	18,872,828	7,167,567	5,368,659	6,336,602	18,119,757	7,912,011	3,871,144	6,336,602	2,426,119
16	Washington, D. C.....	601,490	16,278,644	13,370,404	1,231,076	1,677,164	16,226,071	13,153,081	1,395,826	1,677,164	654,063

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

17	Minneapolis, Minn.....	\$1,007,845	\$9,170,333	\$6,280,566	\$2,559,944	\$329,823	\$8,447,023	\$7,420,871	\$696,329	\$329,823	\$1,731,155
18	Los Angeles, Cal.....	2,021,162	20,724,132	8,577,799	8,176,268	3,970,065	18,204,515	12,558,873	1,675,560	3,970,065	4,540,779
19	Jersey City, N. J.....	1,765,960	13,253,601	6,727,895	3,315,421	3,210,585	13,757,063	5,589,212	4,956,851	3,210,585	1,262,498
20	Kansas City, Mo.....	1,601,945	8,097,842	6,078,836	1,750,787	268,219	8,136,275	6,247,181	1,620,875	268,219	1,563,512
21	Indianapolis, Ind.....	1,128,981	5,903,419	4,627,218	1,191,702	84,499	5,882,046	4,913,145	884,399	84,499	1,150,354
22	Louisville, Ky.....	3,029,361	8,297,010	4,828,045	2,435,179	1,033,786	8,917,623	5,993,711	1,895,529	1,028,383	2,408,748
23	Seattle, Wash.....	3,996,668	21,990,934	10,550,472	11,148,891	331,571	20,895,043	16,427,023	4,072,131	398,889	5,062,559
24	Providence, R. I.....	715,090	9,300,966	5,080,148	1,155,246	3,085,572	9,175,241	4,705,878	1,383,791	3,085,572	840,815
25	Rochester, N. Y.....	1,614,805	10,273,146	5,361,985	4,747,379	163,782	10,122,785	5,711,442	4,247,561	163,782	2,065,166
26	St. Paul, Minn.....	727,936	8,598,189	4,250,362	3,417,040	930,787	8,194,426	4,590,216	2,673,423	930,787	1,131,699
27	Denver, Colo.....	1,188,984	9,437,719	6,023,807	1,899,835	1,514,077	9,427,906	5,440,215	2,455,340	1,532,351	1,198,797
28	Portland, Oreg.....	1,472,284	8,845,785	5,543,285	3,107,564	194,936	8,053,576	6,807,610	1,050,830	194,936	2,264,493
29	Columbus, Ohio.....	952,722	9,234,040	3,720,811	1,421,731	4,091,498	9,081,893	4,227,551	763,233	4,091,109	1,104,869
30	Toledo, Ohio.....	1,444,543	5,837,424	3,405,088	1,096,723	1,335,613	5,553,213	3,711,105	506,465	1,335,613	1,728,759
31	Worcester, Mass.....	426,700	6,077,243	3,003,383	2,116,780	957,085	6,037,064	3,346,832	1,733,147	957,085	466,884
32	Atlanta, Ga.....	233,187	2,958,621	2,400,495	363,826	188,300	2,780,751	2,146,585	445,866	188,300	411,057
33	Syracuse, N. Y.....	1,185,847	8,070,131	3,034,696	4,791,926	243,509	7,960,681	3,884,593	3,832,579	243,509	1,295,297
34	New Haven, Conn.....	298,434	3,557,307	2,162,257	442,262	952,788	3,610,151	2,266,842	393,027	950,282	245,590
35	Scranton, Pa.....	634,179	2,231,170	1,576,074	549,088	150,008	2,343,819	1,829,486	358,354	155,979	571,530
36	Paterson, N. J.....	637,867	4,548,495	2,036,436	2,195,569	316,490	4,718,921	1,857,972	2,544,224	316,725	467,441
37	Omaha, Nebr.....	1,601,429	5,032,459	2,472,388	1,751,253	808,818	5,090,303	2,694,326	1,587,159	808,818	1,543,585
38	Fall River, Mass.....	485,224	4,389,752	2,034,546	1,514,391	840,815	4,539,103	2,083,348	1,634,940	840,815	315,873
39	Memphis, Tenn.....	266,270	6,336,609	2,314,085	3,163,970	858,554	5,375,972	3,048,173	1,396,213	931,586	1,226,907
40	Richmond, Va.....	508,452	5,459,110	2,597,860	1,580,394	1,280,856	4,432,683	3,020,490	193,097	1,219,096	1,534,879
41	Oakland, Cal.....	612,926	3,446,911	3,119,559	115,837	211,515	3,747,020	3,348,935	186,570	211,515	312,817
42	Grand Rapids, Mich.....	679,828	4,469,432	2,184,688	1,244,132	1,040,612	4,114,937	2,398,902	696,385	1,019,650	1,064,323
43	Nashville, Tenn.....	786,956	2,391,224	1,701,494	515,640	174,090	2,404,772	2,172,724	57,958	174,090	773,408
44	Lowell, Mass.....	265,222	3,789,990	2,101,784	1,626,370	61,836	3,850,414	1,862,793	1,925,785	61,836	204,798
45	Cambridge, Mass.....	143,916	5,028,531	2,683,379	1,651,366	693,786	5,042,414	2,546,237	1,802,391	693,786	130,033
46	Dayton, Ohio.....	867,878	2,778,239	1,912,760	543,912	321,567	2,995,265	2,117,883	555,815	321,567	650,862

¹ For summary of receipts from public other than net revenue receipts, see page 46.² For summary of all transfer receipts and payments, see page 47.³ For summary of payments to public other than net payments for governmental costs, see page 46.

FINANCIAL STATISTICS OF CITIES.

TABLE 16.—SUMMARY OF RECEIPTS AND PAYMENTS, CLASSIFIED ACCORDING TO CHARACTER OR PURPOSE AND OF CASH ON HAND AT BEGINNING AND CLOSE OF YEAR: 1909—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 45.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

City number.	CITY.	Cash on hand at beginning of year.	RECEIPTS.				PAYMENTS.				Cash on hand at close of year.
			Total.	From the public.		From divisions, departments, offices, enterprises, and funds of city. ³	Total.	To the public.		To divisions, departments, offices, enterprises, and funds of city. ³	
				Net receipts from revenues. (Table 2.)	Other receipts from public. (Tables 4, 6, 7, 12, and 14.) ¹			Net payments for governmental costs. (Table 2.)	Other payments to public. (Tables 8, 9, 10, 11, 13, and 15.) ²		
47	Albany, N. Y.	\$709,372	\$3,536,090	\$2,041,906	\$1,122,928	\$371,256	\$3,518,645	\$2,340,564	\$806,525	\$371,256	\$726,817
48	Bridgeport, Conn.	253,942	2,045,371	1,463,365	264,065	317,941	1,909,530	1,458,174	133,415	317,941	389,783
49	Spokane, Wash.	353,883	5,193,637	2,920,301	2,271,215	2,121	5,235,695	3,940,975	1,292,599	2,121	311,805
50	Hartford, Conn.	865,662	4,607,760	2,448,479	1,367,256	792,025	4,690,618	2,575,886	1,323,458	791,274	782,804
51	Reading, Pa.	450,437	2,169,395	1,460,484	698,999	112,912	2,033,897	1,467,857	453,128	112,912	585,935
52	Trenton, N. J.	345,160	3,721,487	1,485,718	1,451,198	784,571	3,562,753	1,792,422	674,547	895,789	503,689
53	San Antonio, Tex.	796,073	1,523,659	1,155,090	355,188	13,381	1,464,405	1,059,819	342,240	32,346	855,327
54	New Bedford, Mass.	169,668	4,368,451	2,006,636	1,889,076	472,739	4,299,318	2,122,595	1,703,682	472,739	238,803
55	Camden, N. J.	638,716	2,450,487	1,408,043	692,316	450,128	2,688,899	1,503,689	732,932	450,278	402,304
56	Dallas, Tex.	343,869	2,063,201	1,516,504	516,622	30,075	1,767,816	1,610,460	117,281	30,075	649,254
57	Salt Lake City, Utah.	318,469	4,442,261	2,250,375	2,185,117	6,769	3,921,849	3,087,345	827,735	6,769	538,881
58	Lynn, Mass.	594,251	4,901,212	1,895,047	1,506,183	1,499,982	5,149,606	1,720,398	1,929,226	1,499,982	345,557
59	Wilmington, Del.	129,742	3,081,100	1,018,233	618,158	1,444,709	2,933,276	1,376,301	113,266	1,443,709	277,566
60	Springfield, Mass.	521,350	5,469,035	2,827,816	3,097,600	143,619	4,753,639	3,367,714	1,242,306	143,619	1,236,746
61	Des Moines, Iowa.	392,318	2,175,815	1,825,848	349,967		2,040,675	1,837,289	203,386		527,458
62	Lawrence, Mass.	117,454	3,036,896	1,302,658	1,648,442	85,796	3,141,267	1,466,529	1,588,942	85,796	13,083
63	St. Joseph, Mo.	109,793	2,478,790	1,231,193	1,041,776	205,821	1,720,113	1,299,946	214,644	205,821	868,470
64	Troy, N. Y.	281,164	3,453,095	1,527,190	1,446,554	479,351	3,371,590	1,690,159	1,202,080	479,351	362,669
65	Yonkers, N. Y.	360,674	4,574,708	1,910,927	2,464,743	201,038	4,773,289	2,729,513	1,842,738	201,038	162,093
66	Tacoma, Wash.	357,209	5,140,570	3,106,921	1,834,324	197,325	4,705,725	3,703,047	805,266	197,325	792,054
67	Youngstown, Ohio.	496,372	2,232,023	1,259,062	611,444	361,517	2,167,587	1,500,768	305,302	361,517	560,808
68	Duluth, Minn.	162,525	2,237,304	2,031,280	126,474	79,550	2,137,520	1,951,195	107,363	78,962	262,309
69	Houston, Tex.	200,905	2,846,565	1,316,047	1,285,439	244,079	2,154,344	1,410,502	500,007	243,835	893,126
70	Somerville, Mass.	55,109	2,624,583	1,650,139	971,910	2,534	2,566,852	1,556,983	1,007,335	2,534	112,840
71	Kansas City, Kans.	405,730	2,279,793	1,244,074	1,035,482	237	2,121,245	1,366,716	754,292	237	564,278
72	Utica, N. Y.	290,553	2,866,318	1,179,672	1,358,185	328,461	2,901,294	1,345,626	1,227,207	328,461	255,577
73	Waterbury, Conn.	284,487	1,849,010	1,166,650	639,281	43,079	1,915,809	1,440,892	435,074	39,843	217,688
74	Elizabeth, N. J.	181,004	1,934,201	999,836	635,252	299,113	1,821,830	994,702	528,015	299,113	293,375
75	Schenectady, N. Y.	357,581	3,438,993	1,369,364	1,461,760	607,869	3,581,679	1,867,798	1,106,012	607,869	214,895
76	Hoboken, N. J.	211,338	2,910,798	1,344,838	1,040,777	525,183	2,847,901	1,383,924	840,263	623,714	274,235
77	Manchester, N. H.	86,084	1,669,026	956,210	619,521	93,295	1,637,304	846,467	697,542	93,295	117,806
78	Evansville, Ind.	484,413	1,268,072	1,059,857	149,225	58,990	1,185,612	950,634	185,988	58,990	556,673
79	Birmingham, Ala.	322,131	1,389,756	906,677	380,422	102,657	1,408,916	872,038	434,221	102,657	302,971
80	Akron, Ohio.	320,773	2,126,683	997,630	398,113	730,940	2,027,150	1,012,592	253,618	730,940	420,306
81	Norfolk, Va.	322,311	2,438,624	1,341,395	469,489	627,740	2,468,238	1,410,460	430,040	627,738	292,697
82	Fort Worth, Tex.	162,358	2,468,556	819,695	1,094,281	554,580	1,906,899	1,208,630	195,147	502,922	724,015
83	Wilkes-Barre, Pa.	138,410	745,801	697,027	32,927	15,847	785,680	721,275	48,930	15,475	98,631
84	Erie, Pa.	260,135	1,467,245	1,047,687	285,459	134,099	1,429,923	1,149,622	165,735	114,566	297,457
85	Savannah, Ga.	10,216	3,849,330	1,118,974	2,715,607	14,749	3,603,700	1,048,302	2,740,649	14,749	55,846
86	Peoria, Ill.	177,808	1,679,983	1,115,132	471,269	93,582	1,723,917	1,280,549	350,708	92,660	133,874
87	Harrisburg, Pa.	539,745	1,732,821	1,197,625	361,443	173,753	1,664,195	1,361,201	129,241	173,753	608,371
88	Fort Wayne, Ind.	491,543	1,286,748	913,345	206,140	167,263	1,156,952	809,367	180,322	167,263	621,339
89	Charleston, S. C.	668,637	1,242,856	869,710	319,711	53,435	1,501,595	945,645	502,315	53,435	409,898
90	Portland, Me.	198,639	6,734,382	1,619,086	4,067,469	1,047,827	6,695,955	1,684,127	3,964,001	1,047,827	237,066
91	Terre Haute, Ind.	378,845	932,836	766,419	156,319	10,098	881,467	799,580	70,282	11,605	430,214
92	East St. Louis, Ill.	284,226	1,051,745	870,494	181,061	170	1,172,308	832,752	339,386	170	163,663
93	Holyoke, Mass.	224,874	2,849,443	1,398,035	1,110,791	340,617	2,839,482	1,511,676	987,189	340,617	234,835
94	Brockton, Mass.	115,302	3,337,685	1,139,376	1,002,285	1,196,024	3,300,452	1,190,678	913,750	1,196,024	152,535
95	Johnstown, Pa.	138,984	585,671	497,881	56,295	41,495	617,057	536,343	39,219	41,495	117,598
96	Jacksonville, Fla.	102,881	1,201,209	1,081,944	26,935	92,330	1,123,014	985,698	44,986	92,330	181,076
97	Oklahoma City, Okla.	161,352	1,920,519	1,239,419	676,655	4,445	1,838,873	1,578,906	255,522	4,445	242,998
98	Bayonne, N. J.	357,175	2,813,342	1,063,540	1,506,130	243,672	2,631,785	1,353,464	962,356	153,965	538,732
99	Covington, Ky.	137,369	1,081,541	711,684	206,447	163,410	1,029,611	722,474	152,413	154,724	209,299
100	South Bend, Ind.	152,842	1,045,307	734,772	284,047	26,468	1,014,564	723,302	264,774	26,468	183,585
101	Passaic, N. J.	56,453	1,721,372	533,867	441,402	740,103	1,691,374	632,948	312,323	740,103	88,451
102	Altoona, Pa.	413,516	1,141,870	701,631	276,076	164,163	1,281,408	1,019,762	104,783	156,863	273,078
103	Mobile, Ala.	293,577	1,347,216	774,588	446,041	126,587	1,154,780	810,634	217,559	126,587	486,013
104	Allentown, Pa.	176,466	884,193	760,230	79,104	44,859	939,462	793,947	100,656	44,859	121,197
105	Pawtucket, R. I.	682,202	2,140,090	1,061,254	594,579	484,257	2,325,814	1,183,506	658,051	484,257	496,478

¹ For summary of receipts from public other than net revenue receipts, see page 46.² For summary of all transfer receipts and payments, see page 47.³ For summary of payments to public other than net payments for governmental costs, see page 46.

GENERAL TABLES.

161

TABLE 16.—SUMMARY OF RECEIPTS AND PAYMENTS, CLASSIFIED ACCORDING TO CHARACTER OR PURPOSE, AND OF CASH ON HAND AT BEGINNING AND CLOSE OF YEAR: 1909—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 45.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

City number.	CITY.	Cash on hand at beginning of year.	RECEIPTS.				PAYMENTS.				Cash on hand at close of year.
			Total.	From the public.		From divisions, departments, offices, enterprises, and funds of city. ²	Total.	To the public.		To divisions, departments, offices, enterprises, and funds of city. ²	
				Net receipts from revenues. (Table 2.)	Other receipts from public. (Tables 4, 6, 7, 12, and 14.) ¹			Net payments for governmental costs. (Table 2.)	Other payments to public. (Tables 8, 9, 10, 11, 13, and 15.) ²		
106	Saginaw, Mich.....	\$218,937	\$1,956,493	\$1,039,107	\$580,802	\$318,584	\$1,983,611	\$1,230,609	\$445,432	\$307,570	\$191,819
107	Canton, Ohio.....	339,902	1,404,300	696,811	423,894	293,595	1,339,148	805,458	250,214	283,476	405,054
108	Wichita, Kans.....	44,756	1,185,206	480,177	696,429	8,600	1,049,698	897,324	143,624	8,450	180,284
109	Springfield, Ill.....	58,358	1,399,947	957,479	434,719	7,749	1,351,374	979,374	363,767	8,233	106,931
110	Binghamton, N. Y.....	171,109	1,229,547	772,591	208,198	245,758	1,190,243	720,964	220,521	248,758	210,413
111	Lancaster, Pa.....	141,169	573,449	491,475	79,818	2,156	665,884	628,343	35,385	2,156	48,734
112	Sioux City, Iowa.....	121,667	1,154,133	792,044	359,276	2,813	1,198,165	768,785	426,567	2,813	77,635
113	Little Rock, Ark.....	114,444	1,020,095	664,823	317,374	37,898	1,091,738	653,656	373,609	64,273	42,801
114	Springfield, Ohio.....	407,223	1,317,024	745,939	268,421	302,664	1,399,679	846,130	250,906	302,643	224,593
115	Atlantic City, N. J.....	837,027	3,981,550	1,595,403	1,520,558	865,589	3,581,910	1,923,821	792,500	865,589	1,236,607
116	Bay City, Mich.....	480,677	1,211,842	724,132	365,865	121,845	1,430,222	935,009	373,368	121,845	262,297
117	Rockford, Ill.....	39,246	1,100,977	572,350	513,417	15,210	1,075,393	602,002	457,337	16,054	64,830
118	York, Pa.....	131,543	435,020	415,595	14,166	5,259	474,457	379,263	89,935	5,259	92,106
119	Lincoln, Nebr.....	247,461	923,317	718,196	167,151	37,970	905,969	754,309	113,690	37,970	264,799
120	Chattanooga, Tenn.....	396,185	1,194,769	645,182	513,821	35,766	1,208,396	1,023,244	154,421	30,731	382,558
121	Topeka, Kans.....	305,729	1,253,204	802,261	257,981	192,062	1,186,346	817,654	178,270	190,422	372,587
122	Sacramento, Cal.....	795,197	1,423,838	1,272,428	5,330	146,100	1,659,905	1,451,213	121,812	86,880	559,150
123	Malden, Mass.....	80,273	1,692,604	900,052	740,703	51,789	1,682,164	923,628	706,747	51,789	90,713
124	Haverhill, Mass.....	243,759	1,834,940	845,809	664,472	324,659	1,967,249	967,914	674,676	324,659	111,450
125	Pueblo, Colo.....	119,177	1,554,004	947,077	527,984	78,943	1,594,207	892,374	624,237	77,966	78,974
126	Salem, Mass.....	249,986	1,244,742	797,135	443,982	3,625	1,436,776	931,893	501,258	3,625	57,952
127	New Britain, Conn.....	75,837	1,287,213	669,128	593,389	24,696	1,287,175	1,072,599	189,880	24,696	75,875
128	Davenport, Iowa.....	263,142	1,365,982	954,964	407,162	3,856	1,239,992	965,285	270,851	3,856	389,132
129	McKeesport, Pa.....	464,819	1,076,740	690,688	127,559	258,463	1,141,236	806,556	76,217	258,463	400,323
130	Wheeling, W. Va.....	232,175	1,800,688	829,136	861,162	110,390	1,042,441	819,686	112,365	110,390	990,422
131	Augusta, Ga.....	60,225	722,217	603,580	85,149	33,488	749,541	705,904	10,149	33,488	32,901
132	Superior, Wis.....	253,473	1,331,046	778,922	150,935	401,189	1,217,812	633,896	207,646	376,270	366,707
133	Newton, Mass.....	144,096	3,833,949	1,686,577	1,756,949	390,423	3,830,061	1,547,080	1,892,558	390,423	147,984
134	Dubuque, Iowa.....	106,413	689,018	575,355	113,648	15	687,538	543,526	144,012	.....	107,893
135	Butte, Mont.....	213,960	1,296,299	746,399	518,107	31,793	1,342,670	950,454	360,283	31,933	167,589
136	Chester, Pa.....	49,888	602,382	353,768	139,580	109,034	622,463	365,460	147,969	109,034	29,807
137	Kalamazoo, Mich.....	93,803	1,262,194	549,862	514,493	197,834	1,230,091	604,067	432,514	193,510	125,906
138	Montgomery, Ala.....	97,529	1,202,802	692,923	597,433	12,446	1,034,349	873,145	148,758	12,446	265,982
139	Woonsocket, R. I.....	101,893	1,370,533	505,713	592,917	271,903	1,399,380	494,270	633,207	271,903	73,046
140	Galveston, Tex.....	392,649	1,326,023	840,660	175,495	309,868	1,359,316	913,703	135,745	309,868	359,356
141	Fitchburg, Mass.....	46,796	2,614,858	1,271,621	753,288	589,949	2,534,923	731,648	1,213,326	589,949	126,731
142	Racine, Wis.....	104,893	773,860	584,162	160,066	29,612	801,548	599,754	171,182	30,612	77,205
143	Elmira, N. Y.....	114,113	744,450	549,095	134,506	60,849	781,226	514,634	205,743	60,849	77,337
144	Quincy, Ill.....	110,499	671,882	526,675	120,240	24,967	649,540	409,784	215,550	24,206	132,841
145	Knoxville, Tenn.....	97,088	2,838,397	623,854	2,022,059	192,484	2,818,443	2,420,516	184,601	213,426	117,042
146	New Castle, Pa.....	95,989	509,449	449,231	60,218	.....	528,315	437,290	91,025	.....	77,123
147	Macon, Ga.....	40,145	547,760	380,901	106,476	60,383	523,516	333,350	124,753	65,383	64,399
148	Auburn, N. Y.....	132,811	1,736,002	647,539	653,007	435,456	1,594,512	761,595	377,643	455,274	274,301
149	West Hoboken, N. J.....	110,788	822,705	438,228	369,430	15,047	773,273	478,927	279,299	15,047	160,220
150	Joliet, Ill.....	82,436	807,236	497,444	293,932	15,860	819,225	538,864	264,572	15,789	70,447
151	Taunton, Mass.....	66,936	1,545,464	712,449	553,111	279,904	1,481,386	710,305	491,177	279,904	131,014
152	Everett, Mass.....	42,070	1,445,794	680,184	276,218	489,392	1,407,389	630,524	287,473	489,392	80,475
153	Oshkosh, Wis.....	22,356	764,702	466,630	291,432	6,640	773,483	491,678	285,165	6,640	13,575
154	Chelsea, Mass.....	156,589	1,930,962	727,384	577,565	626,013	2,045,540	1,162,425	257,102	626,013	42,011
155	Joplin, Mo.....	190,206	507,631	416,937	50,327	40,367	617,472	479,759	97,346	40,367	80,365
156	La Crosse, Wis.....	174,935	931,996	506,966	341,806	83,224	816,986	535,534	198,228	83,224	289,945
157	Newport, Ky.....	76,917	840,337	365,078	209,034	268,225	802,838	394,781	115,903	292,154	114,416
158	South Omaha, Nebr.....	439,870	461,355	452,723	8,532	100	593,013	558,537	39,376	100	303,212
	San Juan, P. R.....	396,458	667,929	534,171	102,713	31,045	681,075	617,260	32,770	31,045	383,312

¹ For summary of receipts from public other than net revenue receipts, see page 46.² For summary of all transfer receipts and payments, see page 47.³ For summary of payments to public other than net payments for governmental costs, see page 46.

FINANCIAL STATISTICS OF CITIES.

TABLE 17.—MUNICIPAL SERVICE ENTERPRISES: PAYMENTS FOR EXPENSES, RECEIPTS FROM THE PUBLIC, AND EXPENSES DISTRIBUTED TO CITY DEPARTMENTS AND ACCOUNTS: 1909.

[Cities having no municipal service enterprises are omitted from this table. For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 47.]

City number.	CITY, AND KIND OF ENTERPRISE.	PAYMENTS FOR EXPENSES.					RECEIPTS AND DISTRIBUTED EXPENSES.		
		Total payments for expenses.	Payments to public.	Payments to divisions, funds, and accounts of government of city (service transfers).			Total receipts and distributed expenses.	Receipts from public.	Expenses distributed to accounts of government of city.
				For services and materials.	For interest.	For depreciation.			
	Grand total.....	\$1,400,691	\$1,363,969	\$6,020	\$17,812	\$12,890	\$1,402,516	\$49,536	\$1,352,980
	Group I.....	890,517	882,472	4,320	1,306	2,419	906,608	31,243	875,365
	Group II.....	293,019	276,741	1,025	12,082	3,171	273,637	16,905	259,732
	Group III.....	39,173	39,173				42,302	1,047	41,235
	Group IV.....	177,982	165,583	675	4,424	7,300	177,949	341	177,608

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

1	New York, N. Y.: High pressure water system.....	\$71,463	\$71,463				\$71,463		\$71,463
2	Chicago, Ill.: Electric light systems.....	72,508	72,508				70,696	\$6,599	64,097
	Waterworks shop.....	182,598	182,551	\$47			150,082	11,227	138,855
4	St. Louis, Mo.: Industrial school bakery.....	37,264	37,259	5			45,526	1,260	44,266
5	Boston, Mass.: Printing department.....	160,445	160,261	184			196,976	4,601	192,375
	City record.....	4,680	596	4,084			4,219	259	3,960
8	Pittsburgh, Pa.: Electric light system.....	90,842	90,842				90,842		90,842
	Asphalt repair plant.....	149,668	145,843		\$1,306	\$2,419	148,358		148,358
12	Cincinnati, Ohio: Asphalt repair plant.....	53,999	53,999				53,999		53,999
15	New Orleans, La.: Asphalt repair plant.....	67,150	67,150				74,447	7,297	67,150

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

21	Indianapolis, Ind.: Asphalt repair plant.....	\$63,079	\$62,004		\$1,075		\$59,968	\$12,456	\$47,512
27	Denver, Colo.: City shop.....	29,885	29,768	\$117			11,303	2,385	8,918
29	Columbus, Ohio: Electric light system.....	49,288	49,277	11			51,085	1,300	49,785
37	Omaha, Nebr.: Asphalt repair plant.....	21,449	21,449				21,624	175	21,449
42	Grand Rapids, Mich.: Electric light system.....	42,451	34,273		5,007	\$3,171	44,810	589	44,221
43	Nashville, Tenn.: Electric light system.....	66,867	59,970	897	6,000		66,867		66,867
46	Dayton, Ohio: Asphalt repair plant.....	20,000	20,000				20,000		20,000

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

63	St. Joseph, Mo.: Electric light system.....	\$23,613	\$23,613				\$23,887	\$274	\$23,613
82	Fort Worth, Tex.: Electric light system.....	15,279	15,279				18,134	773	17,361
	Paving plant.....	281	281				281		281

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

109	Springfield, Ill.: Electric light system.....	\$32,863	\$32,863				\$32,863		\$32,863
113	Little Rock, Ark.: Electric light system.....	11,978	11,978				12,218	\$240	11,978
119	Lincoln, Nebr.: Electric light system.....	29,188	16,789	\$675	\$4,424	\$7,300	29,298	90	29,208
121	Topeka, Kans.: Electric light system.....	13,346	13,346				13,346		13,346
	Asphalt repair plant.....	4,327	4,327				4,327		4,327
130	Wheeling, W. Va.: Electric light system.....	27,831	27,831				27,831		27,831
133	Newton, Mass.: Heating and lighting plant.....	4,443	4,443				4,443		4,443
137	Kalamazoo, Mich.: Electric light system.....	17,579	17,579				17,192	7	17,185
140	Galveston, Tex.: Electric light system.....	23,636	23,636				23,636		23,636
148	Auburn, N. Y.: Quarry and stone crusher.....	12,791	12,791				12,795	4	12,791

* Includes \$700 allowance for taxes.

FINANCIAL STATISTICS OF CITIES.

TABLE 18.—AMOUNT OF SPECIFIED ASSETS AND VALUE OF

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

City number.	CITY.	Aggregate.	General city cash.	ASSETS OF SINKING FUNDS.				ASSETS OF PUBLIC TRUST FUNDS FOR MUNICIPAL USES.			
				Total.	Cash.	City securities (par value).	Other investments.	Total.	Cash.	City securities (par value).	Other investments.
	Grand total.....	\$3,610,484,930	\$160,897,479	\$424,576,223	\$29,360,498	\$373,209,108	\$22,000,617	\$68,021,176	\$4,108,469	\$17,367,734	\$46,544,973
	Group I.....	2,708,513,892	100,055,845	351,498,588	18,963,299	325,072,678	7,462,611	58,925,478	3,037,912	14,785,756	41,101,810
	Group II.....	449,142,811	33,647,818	41,040,725	4,207,363	30,377,352	6,456,010	3,514,435	547,174	976,550	2,290,711
	Group III.....	306,244,919	18,062,827	20,859,777	4,619,284	11,348,514	4,891,979	3,136,064	390,915	1,281,256	1,463,893
	Group IV.....	146,583,308	9,130,889	11,177,133	1,570,552	6,410,564	3,196,017	2,145,199	132,468	324,172	1,688,559

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

1	New York, N. Y.....	\$1,333,289,950	\$12,739,185	\$237,807,636	\$5,439,576	\$232,368,060	.....	\$2,494,603	\$372,353	\$1,894,000	\$28,250
2	Chicago, Ill.....	202,875,496	12,716,188	5,171,240	5,171,240	.....	.....	13,707,003	994,827	911,120	11,801,056
3	Philadelphia, Pa.....	267,625,531	20,370,744	10,642,848	60,648	10,582,200	.....	28,859,043	441,270	4,718,800	23,698,973
4	St. Louis, Mo.....	77,058,119	9,601,234	922,824	922,824	.....	.....	2,836,197	43,771	487,327	2,305,099
5	Boston, Mass.....	200,012,433	3,501,116	37,961,083	2,556,953	34,904,130	\$500,000	5,190,183	728,571	3,514,925	946,687
6	Baltimore, Md.....	70,186,280	251,840	20,251,976	27,244	15,426,894	4,797,838	1,212,393	1,993	1,210,400	.....
7	Cleveland, Ohio.....	73,417,131	9,848,722	2,001,820	516,368	1,381,520	103,932	707,990	91,840	299,000	317,150
8	Pittsburgh, Pa.....	110,376,650	4,255,692	12,266,579	2,380,857	9,885,722	.....	20,417	417	.....	20,000
9	Detroit, Mich.....	43,684,485	1,623,231	3,880,832	444,937	3,154,250	281,645	87,710	2,210	3,000	82,500
10	Buffalo, N. Y.....	37,041,966	1,848,619	3,376,870	82,734	2,301,106	993,030	562,520	74,340	282,830	205,350
11	San Francisco, Cal.....	44,281,057	10,023,712	.....	.....	.....	.....	85,433	39,433	.....	46,000
12	Cincinnati, Ohio.....	100,234,162	6,969,534	8,893,701	1,185,230	7,708,471	.....	2,056,469	27,224	841,594	1,187,651
13	Milwaukee, Wis.....	25,234,804	634,854	59,227	59,227	.....	.....	282,063	2,063	80,000	200,000
14	Newark, N. J.....	60,380,530	3,025,141	8,204,474	57,983	7,360,325	786,166	119,571	13,521	60,000	46,050
15	New Orleans, La.....	28,028,286	2,887,732	.....	.....	.....	.....	642,442	2,938	459,460	180,044
16	Washington, D. C.....	34,787,007	258,291	57,478	57,478	.....	.....	61,441	1,141	23,300	37,000

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

17	Minneapolis, Minn.....	\$26,268,310	\$1,673,600	\$3,165,373	\$47,748	\$2,086,300	\$1,031,325	\$178,307	\$9,807	\$18,000	\$150,500
18	Los Angeles, Cal.....	30,302,617	4,410,692	274,848	106,848	168,000	.....	8,890	8,890	.....	.....
19	Jersey City, N. J.....	20,854,460	1,186,085	5,191,090	36,339	5,154,751	.....	88,040	40,074	37,000	10,966
20	Kansas City, Mo.....	25,740,083	1,312,618	877,933	249,933	573,000	55,000	961	961	.....	.....
21	Indianapolis, Ind.....	8,974,444	1,001,234	12,274	12,274	.....	.....	276,956	20,294	22,000	234,662
22	Louisville, Ky.....	20,918,103	1,820,982	1,898,386	585,286	1,313,100	.....	36,480	2,480	34,000	.....
23	Seattle, Wash.....	23,904,387	5,002,682	77,003	77,003	.....	.....	12,874	12,874	.....	.....
24	Providence, R. I.....	23,047,434	460,631	5,978,854	296,816	5,682,038	.....	775,478	77,695	390,000	307,783
25	Rochester, N. Y.....	18,265,643	1,057,686	805,387	413,387	392,000	.....	331,527	199,252	.....	132,275
26	St. Paul, Minn.....	17,741,099	1,113,030	417,570	14,670	195,900	207,000	34,199	3,999	200	30,000
27	Denver, Colo.....	14,985,060	909,586	417,988	263,988	154,000	.....	114,714	2,514	112,200	.....
28	Portland, Oreg.....	19,696,444	2,036,417	534,413	227,173	307,240	.....	8,403	903	7,500	.....
29	Columbus, Ohio.....	17,023,095	893,102	4,379,956	201,556	4,178,400	.....	99,840	3,340	28,000	68,500
30	Toledo, Ohio.....	12,522,785	1,619,441	1,767,319	94,976	1,672,343	.....	73,402	10,252	37,650	25,500
31	Worcester, Mass.....	17,746,991	415,243	3,741,636	37,336	3,664,300	40,000	587,209	14,255	.....	572,954
32	Atlanta, Ga.....	9,483,391	287,304	877,753	123,753	754,000	.....	.....	.....	.....	.....
33	Syracuse, N. Y.....	12,897,840	1,264,181	1,267	1,267	.....	.....	91,288	9,888	34,800	46,600
34	New Haven, Conn.....	5,714,133	225,045	80,869	909	.....	79,960	548,743	18,224	15,000	515,519
35	Scranton, Pa.....	4,362,030	215,501	661,890	355,890	306,000	.....	1,139	139	.....	1,000
36	Faterson, N. J.....	4,413,318	82,519	593,879	361,854	.....	232,025	31,431	13,431	.....	18,000
37	Omaha, Nebr.....	8,621,449	1,160,468	401,850	110,850	291,000	.....	32,292	3,292	12,000	17,000
38	Fall River, Mass.....	10,471,872	200,639	2,132,433	113,933	330,000	1,688,500	52,901	1,301	50,000	1,600
39	Memphis, Tenn.....	12,395,988	1,082,187	144,720	144,720	.....	.....	.....	.....	.....	.....
40	Richmond, Va.....	16,059,204	1,419,546	2,020,312	112,787	1,896,525	11,600	59,546	546	18,000	41,000
41	Oakland, Cal.....	12,280,029	274,682	.....	.....	.....	.....	38,135	38,135	.....	.....
42	Grand Rapids, Mich.....	6,278,684	930,210	189,016	60,393	128,623	.....	61,318	43,718	14,000	3,600
43	Nashville, Tenn.....	10,580,808	660,972	112,436	112,436	.....	.....	3,700	.....	3,700	.....
44	Lowell, Mass.....	10,266,291	198,107	959,939	2,397	12,542	945,000	148,035	4,294	35,200	109,491
45	Cambridge, Mass.....	15,367,308	120,046	3,123,152	7,352	955,000	2,160,200	46,896	2,635	40,500	3,761
46	Dayton, Ohio.....	6,959,511	613,382	201,179	33,489	161,690	6,000	70,781	3,981	66,800	.....

¹ Includes \$29,000,000, the value of a gas-supply system owned but not operated by the city.

² The value of Cincinnati Southern Railway owned but not operated by the city.

GENERAL TABLES.

165

PUBLIC PROPERTIES AT CLOSE OF YEAR: 1909.

assigned to each, see page 78. For a text discussion of this table, see page 48.]

ASSETS OF INVESTMENT FUNDS AND MISCELLANEOUS INVESTMENTS.				ASSETS OF PUBLIC TRUST FUNDS FOR NONMUNICIPAL USES AND OF PRIVATE TRUST FUNDS.				Value of public properties. (Table 19.)	City number.
Total.	Cash.	City securities (par value).	Other investments.	Total.	Cash.	City securities (par value).	Other investments.		
\$71,951,164	\$397,960	\$792,475	\$70,766,729	\$11,726,002	\$6,077,727	\$2,928,450	\$2,719,825	\$2,873,312,886	
66,449,071	200,904	450,500	65,791,667	8,353,949	5,064,391	1,744,435	1,545,123	2,123,230,961	
2,523,584	51,509	16,000	2,456,075	2,143,020	815,613	785,347	542,060	365,973,229	
1,644,394	88,072	126,123	1,432,199	973,399	157,233	317,724	498,442	261,568,358	
1,334,115	53,475	199,852	1,080,788	255,634	40,490	80,944	134,200	122,540,338	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

\$273,434			\$273,434	\$6,216,403	\$3,654,159	\$1,170,446	\$1,391,804	\$1,073,758,689	1
219,244	\$193,997		25,247	321,457	320,457	1,000		170,740,354	2
30,093,257	12,237	\$265,500	129,815,500	74,765	73,215	1,500	50	177,584,874	3
369,200	650		368,550	10,214	3,214	7,000		63,318,450	4
				326,510	200,484	126,026		153,033,546	5
2,519			2,519	32,291	91	32,200		48,435,261	6
				361,978	361,978			60,496,621	7
				332	332			93,833,630	8
								38,092,712	9
								31,253,957	10
35,000,000		\$35,000,000		474,128	77,859	396,269		34,171,912	11
								46,840,330	12
250,000			250,000					24,008,660	13
241,417		185,000	56,417	35,449	35,449			49,031,344	14
				500,422	337,153	10,000	153,269	24,721,246	15
								33,909,375	16

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

\$1,000,000			\$1,000,000	\$14,349	\$14,349			\$21,251,030	17
				381,166	116,532		\$264,614	24,593,838	18
								14,389,245	19
950,000			950,000					23,548,571	20
43,902			43,902	246,639	5,673	\$239,266	1,700	7,302,814	21
233,538	\$48,573		233,538	411,268	346,268	50,000	15,000	16,212,255	22
58,573			10,000					23,767,926	23
				22,709	22,709			15,352,294	24
				1,000		1,000		15,601,202	25
				331,850	6,871	324,979		16,176,300	26
214,635		\$214,635		10,790	4,090	3,500	3,200	13,520,063	27
4,050	50	4,000		135,735			135,735	17,116,211	28
								11,318,347	29
				19,961	19,961			8,837,198	30
				1,412	1,412			12,863,118	31
				9,637	9,637			8,318,334	32
								11,521,143	33
16,886	886	\$16,000		327,948	268,089		59,859	4,858,064	34
				77,352		77,352		3,483,500	35
								3,695,852	36
2,000	2,000			1,800		1,800		6,682,005	37
								8,008,547	38
				2	2			11,169,081	39
								12,556,000	40
								11,967,212	41
				61,550		1,000	60,550	5,098,138	42
				87,852		86,450	1,402	9,803,700	43
								8,897,710	44
								11,989,362	45
								6,074,169	46

* Includes \$110,000, the value of gas mains owned but not operated by the city.

*

FINANCIAL STATISTICS OF CITIES.

TABLE 18.—AMOUNT OF SPECIFIED ASSETS AND VALUE OF

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

City number.	CITY.	Aggregate.	General city cash.	ASSETS OF SINKING FUNDS.				ASSETS OF PUBLIC TRUST FUNDS FOR MUNICIPAL USES.			
				Total.	Cash.	City securities (par value).	Other investments.	Total.	Cash.	City securities (par value).	Other investments.
47	Albany, N. Y.	\$9,847,623	\$419,917	\$1,524,793	\$282,341	\$524,952	\$717,500	\$117,752	\$24,559	\$47,100	\$46,093
48	Bridgeport, Conn.	4,343,360	383,787	465,996	5,996	460,000		8,800		6,000	2,800
49	Spokane, Wash.	7,214,011	304,905	6,085	6,085			5,015	815	4,200	
50	Hartford, Conn.	12,553,096	255,964	1,656,775	519,854	544,973	591,948	148,154	6,952	23,481	117,721
51	Reading, Pa.	6,335,869	454,413	316,122	131,522	184,600					
52	Trenton, N. J.	6,706,631	223,411	1,498,806	259,876	1,153,630	85,300	45,414	19,414	5,000	21,000
53	San Antonio, Tex.	4,569,584	413,408	467,604	441,604	26,000					
54	New Bedford, Mass.	9,771,048	198,770	1,711,226	879	173,000	1,537,347	392,277	17,177	117,100	258,000
55	Camden, N. J.	5,670,787	268,581	620,667	125,332	465,735	29,600	56,191	8,391		47,800
56	Dallas, Tex.	5,386,916	437,109	354,902	211,652	143,250					
57	Salt Lake City, Utah	12,182,772	792,735	33,826	33,826			4,054	4,054		
58	Lynn, Mass.	8,453,049	236,007	1,224,006	97,006	802,500	324,500	27,405	7,288	5,000	15,117
59	Wilmington, Del.	4,622,390	277,329	69	69			7,368	168	7,000	200
60	Springfield, Mass.	11,067,456	1,150,904	714,592	85,842	320,500	308,250				
61	Des Moines, Iowa	4,229,129	527,458								
62	Lawrence, Mass.	4,338,728	10,121	178,271	2,871	175,400		8,091	91	7,000	1,000
63	St. Joseph, Mo.	3,396,635	854,326	11,266	11,266			20,647	1,598	10,000	9,049
64	Troy, N. Y.	7,631,862	165,934	193,311	150,138	43,173		51,979	42,461	9,518	
65	Yonkers, N. Y.	6,952,714	128,271	248,427	4,227	244,200		132,085	29,595		102,500
66	Tacoma, Wash.	8,273,186	765,082	227,146	26,841	200,305		131	131		
67	Youngstown, Ohio	5,302,018	514,017	127,887	20,624	107,263		237,973	26,167	57,377	154,429
68	Duluth, Minn.	8,094,094	193,701	92,221	67,221	25,000		1,297	1,297		
69	Houston, Tex.	4,145,734	893,126								
70	Somerville, Mass.	4,206,712	112,674					5,581	166		5,415
71	Kansas City, Kans.	2,576,167	508,209	41,252	41,252			10,588	10,588		
72	Utica, N. Y.	2,413,095	225,912	24,761	18,783	5,978		98,274	10,882	33,750	53,642
73	Waterbury, Conn.	7,483,745	132,103	215,311	69,811	145,500		278,124	15,774	35,000	227,350
74	Elizabeth, N. J.	1,839,968	232,688	299,203	55,384	243,819		16,338	5,303		11,033
75	Schenectady, N. Y.	4,981,085	132,311	587,072	56,007	531,065		30,077	26,577		3,500
76	Hoboken, N. J.	3,465,023	246,083	39,883	19,383	20,500		8,769	8,769		
77	Manchester, N. H.	5,902,861	117,806	716,885		496,300	230,585	21,815			21,815
78	Evansville, Ind.	4,436,196	527,899	571	571			29,546	13,546	16,000	
79	Birmingham, Ala.	2,727,453	297,394	19,865	4,865	15,000					
80	Akron, Ohio	2,616,191	404,149	174,885	10,854	164,031		105,207	5,303	57,804	42,100
81	Norfolk, Va.	5,646,888	269,362	911,135	23,335	887,800		1,000			1,000
82	Fort Worth, Tex.	5,446,815	605,589	118,426	118,426						
83	Wilkes-Barre, Pa.	3,431,443	53,332	49,449	29,449	20,000		30,850	15,750		15,100
84	Erie, Pa.	6,343,377	84,250	385,861	213,207	172,654					
85	Savannah, Ga.	7,994,931	55,846								
86	Peoria, Ill.	3,157,878	115,472	8,071	8,071			216,782	10,331	60,100	146,351
87	Harrisburg, Pa.	4,412,878	403,858	399,734	192,434	207,300					
88	Fort Wayne, Ind.	4,137,862	444,923	95,078	57,463		37,615	51,120	19,512		31,608
89	Charleston, S. C.	2,759,351	367,487	33,726	22,626	11,000		549,511	19,785	464,500	65,226
90	Portland, Me.	7,774,213	196,874	747,784	40,050		707,734	335,826		312,326	23,500
91	Terre Haute, Ind.	2,249,904	389,648	34,722	34,722			27,278	5,785		21,493
92	East St. Louis, Ill.	1,968,327	42,537	121,126	121,126						
93	Holyoke, Mass.	5,819,123	101,304	359,931	133,531	139,900	86,500				
94	Brockton, Mass.	4,711,805	137,722	624,903	14,403	445,500	165,000	5,410	410	3,000	2,000
95	Johnstown, Pa.	2,052,218	74,394	182,204	43,204	139,000					
96	Jacksonville, Fla.	2,600,026	162,972					18,104	18,104		
97	Oklahoma City, Okla.	2,654,397	242,998								
98	Bayonne, N. J.	2,772,784	555,713	427,369	183,019	244,350					
99	Covington, Ky.	3,264,851	195,875	13,424	13,424						
100	South Bend, Ind.	3,289,362	139,578	5,635	5,635			27,110	10,059		17,051
101	Passaic, N. J.	1,400,258	86,417	14,013	34	13,979					
102	Altoona, Pa.	3,334,838	149,229	205,749	124,749	81,000					
103	Mobile, Ala.	5,629,013	374,081	111,932	111,932						
104	Allentown, Pa.	2,627,211	39,999	143,193	81,193	62,000					
105	Pawtucket, R. I.	6,432,998	166,873	2,072,621	285,264	1,717,357	70,000	4,113	4,113		

GENERAL TABLES.

167

PUBLIC PROPERTIES AT CLOSE OF YEAR: 1909—Continued.

assigned to each, see page 78. For a text discussion of this table, see page 48.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

ASSETS OF INVESTMENT FUNDS AND MISCELLANEOUS INVESTMENTS.				ASSETS OF PUBLIC TRUST FUNDS FOR NONMUNICIPAL USES AND OF PRIVATE TRUST FUNDS.				Value of public properties. (Table 19.)	City number.
Total.	Cash.	City securities (par value).	Other investments.	Total.	Cash.	City securities (par value).	Other investments.		
								\$7,785,161	47
								3,484,777	48
\$1,183			\$1,183	\$1,284	\$34		\$1,250	6,898,006	49
								10,489,738	50
								5,565,334	51
				1,188	1,188			4,937,812	52
				38,807	315		38,492	3,649,765	53
				157,336	21,977	\$26,735	108,624	7,311,439	54
4,000			4,000	32,493	493	32,000		4,725,348	55
250,000			250,000	8,266	8,266			4,558,412	56
				222,806	5,556	50,750	166,500	11,093,891	57
								6,742,825	58
								4,337,624	59
								9,201,960	60
								3,701,671	61
				91,127		91,127		4,051,118	62
				1,280	1,280			2,509,116	63
				19,828	4,136		15,692	7,200,810	64
32,000		\$32,000						6,443,921	65
								7,248,827	66
								4,422,141	67
90,000			90,000					7,806,785	68
								3,162,608	69
				4,229	4,229			4,178,457	70
								2,011,889	71
199,500			199,500					1,864,648	72
500			500					6,863,207	73
				650			650	1,291,241	74
50,000			50,000	173,260		114,000	59,260	4,231,625	75
61,025	\$7,680	43,000	10,345	7,177	7,177			3,169,638	76
				712	712			4,823,095	77
336,000			336,000					3,809,978	78
10,700			10,700					2,409,482	79
99,301			99,301					1,931,950	80
9,256			9,256					4,129,391	81
45,879	12,079	33,800						4,712,100	82
66,313	66,313			33,128	33,128			3,297,812	83
								5,873,266	84
40,912			40,912					7,839,784	85
				10,754	142	3,112	7,500	2,808,295	86
				59	59			3,563,407	87
226,500			226,500	950			950	3,447,300	88
2,300		2,300		3,425			3,425	1,808,627	89
								6,442,063	90
								1,798,197	91
								1,804,664	92
								5,130,438	93
								3,940,345	94
								1,793,320	95
								2,418,950	96
				96,099			96,099	2,315,300	97
100,000			100,000					1,989,682	98
4,000			4,000	28,313	28,313			2,955,552	99
								3,084,726	100
								1,299,828	101
								3,479,880	102
								5,143,000	103
15,023		15,023		40,228	40,228			2,444,014	104
								4,134,140	105

FINANCIAL STATISTICS OF CITIES.

TABLE 18.—AMOUNT OF SPECIFIED^a ASSETS AND VALUE OF

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

City number.	CITY.	Aggregate.	General city cash.	ASSETS OF SINKING FUNDS.				ASSETS OF PUBLIC TRUST FUNDS FOR MUNICIPAL USES.			
				Total.	Cash.	City securities (par value).	Other investments.	Total.	Cash.	City securities (par value).	Other investments.
106	Saginaw, Mich.	\$3,385,635	\$136,528	\$83,426	\$40,026	\$43,400	.....	\$3,165	\$3,165	.....	.....
107	Canton, Ohio	3,197,717	342,300	59,143	59,143	.....	.....	108,849	3,611	\$84,425	\$20,813
108	Wichita, Kans.	1,847,624	176,714	.....	.....	.....	.....	2,550	2,550	.....	.....
109	Springfield, Ill.	2,789,614	106,625	.....	.....	.....	.....	306	306	.....	.....
110	Binghamton, N. Y.	4,445,003	163,844	21,722	21,722	.....	.....	34,395	3,419	1,000	29,976
111	Lancaster, Pa.	2,588,729	48,450	.....	.....	.....	.....	35,839	284	33,500	2,055
112	Sioux City, Iowa	2,317,404	75,625	1,514	1,514	.....	.....	.....	.....	.....	.....
113	Little Rock, Ark.	1,583,863	42,801	.....	.....	.....	.....	.....	.....	.....	.....
114	Springfield, Ohio	3,550,497	296,086	23,203	6,957	16,246	.....	373,258	20,325	41,397	311,536
115	Atlantic City, N. J.	6,201,919	1,100,220	1,192,947	136,447	987,000	\$69,500	.....	.....	.....	.....
116	Bay City, Mich.	2,757,712	205,872	56,425	56,425	.....	.....	1,219	.....	1,219	.....
117	Rockford, Ill.	2,216,886	64,827	.....	.....	.....	.....	3	3	.....	.....
118	York, Pa.	1,573,338	55,446	188,960	36,660	152,300	.....	17,211	.....	15,211	2,000
119	Lincoln, Nebr.	3,089,050	251,868	12,931	12,931	.....	.....	.....	.....	.....	.....
120	Chattanooga, Tenn.	1,900,799	379,138	54,814	2,317	.....	51,997	15,300	300	.....	15,000
121	Topeka, Kans.	2,410,662	242,152	103,579	103,579	.....	.....	27,956	25,856	.....	2,100
122	Sacramento, Cal.	5,521,270	557,592	.....	.....	.....	.....	1,558	1,558	.....	.....
123	Malden, Mass.	4,062,582	60,437	677,113	15,513	99,100	562,500	362,453	12,597	300	349,586
124	Haverhill, Mass.	4,148,662	110,399	583,501	1,051	130,000	452,450	149,354	.....	1,580	147,774
125	Pueblo, Colo.	3,817,494	63,974	101,000	15,000	.....	86,000	.....	.....	.....	.....
126	Salem, Mass.	3,847,578	47,546	.....	.....	.....	.....	205,157	6,035	.....	109,122
127	New Britain, Conn.	4,557,741	75,876	137,562	.....	1,000	136,562	5,769	.....	.....	5,769
128	Davenport, Iowa	2,183,107	271,588	117,544	117,544	.....	.....	.....	.....	.....	.....
129	McKeesport, Pa.	3,016,573	151,900	348,933	241,933	104,000	.....	.....	.....	.....	.....
130	Wheeling, W. Va.	5,390,195	916,298	71,801	71,801	.....	.....	76,623	1,623	.....	75,000
131	Augusta, Ga.	3,882,759	32,901	.....	.....	.....	.....	.....	.....	.....	.....
132	Superior, Wis.	1,578,243	246,508	111,658	111,658	.....	.....	8,541	8,541	.....	.....
133	Newton, Mass.	8,190,042	144,072	2,502,382	2,471	1,580,450	919,461	67,741	1,441	3,500	62,800
134	Dubuque, Iowa	1,952,518	74,445	32,933	32,933	.....	.....	.....	.....	.....	.....
135	Butte, Mont.	1,253,461	149,827	17,762	17,762	.....	.....	4,160	.....	4,160	.....
136	Chester, Pa.	1,009,407	12,783	132,448	16,348	116,100	.....	3,676	676	2,000	1,000
137	Kalamazoo, Mich.	1,951,222	58,084	123,157	67,157	56,000	.....	.....	.....	.....	.....
138	Montgomery, Ala.	3,688,282	265,982	.....	.....	.....	.....	.....	.....	.....	.....
139	Woonsocket, R. I.	2,580,965	34,784	570,907	37,930	443,000	89,977	1,332	332	.....	1,000
140	Galveston, Tex.	4,676,356	293,513	377,843	65,843	312,000	.....	21,800	.....	.....	21,800
141	Fitchburg, Mass.	3,933,442	46,488	464,400	73,513	390,887	.....	380,173	6,730	24,380	349,063
142	Racine, Wis.	1,162,071	72,334	.....	.....	.....	.....	14,487	4,871	.....	9,616
143	Elmira, N. Y.	1,296,287	67,707	.....	.....	.....	.....	58,952	4,152	13,500	41,300
144	Quincy, Ill.	1,863,267	102,364	7,394	7,394	.....	.....	1,404	804	.....	600
145	Knoxville, Tenn.	2,424,325	108,404	23,576	8,638	10,000	4,938	20,000	.....	.....	20,000
146	New Castle, Pa.	893,697	74,812	2,311	2,311	.....	.....	.....	.....	.....	.....
147	Macon, Ga.	818,589	12,189	283,200	52,200	145,000	86,000	.....	.....	.....	.....
148	Auburn, N. Y.	2,124,057	258,587	22,934	854	22,080	.....	19,083	8,609	.....	10,474
149	West Hoboken, N. J.	661,720	127,323	32,897	32,897	.....	.....	.....	.....	.....	.....
150	Joliet, Ill.	1,856,001	70,447	.....	.....	.....	.....	.....	.....	.....	.....
151	Taunton, Mass.	3,974,385	95,649	864,074	35,365	198,000	630,709	1,000	.....	.....	1,000
152	Everett, Mass.	2,049,425	62,954	340,998	15,498	323,000	2,500	.....	.....	.....	.....
153	Oshkosh, Wis.	961,275	3,940	.....	.....	.....	.....	92,635	9,635	83,000	.....
154	Chelsea, Mass.	3,070,939	42,011	1,101,001	.....	1,101,001	.....	24,175	.....	15,000	9,175
155	Joplin, Mo.	824,265	63,483	11,882	11,882	.....	.....	.....	.....	.....	.....
156	La Crosse, Wis.	2,252,626	284,900	282,423	.....	179,000	103,423	5,045	5,045	.....	.....
157	Newport, Ky.	1,919,416	77,081	38,535	37,335	1,000	.....	.....	.....	.....	.....
158	South Omaha, Nebr.	1,330,612	300,212	.....	.....	.....	.....	.....	.....	.....	.....
	San Juan, P. R.	1,651,741	137,735	234,141	234,141	.....	.....	.....	.....	.....	.....

GENERAL TABLES.

169

PUBLIC PROPERTIES AT CLOSE OF YEAR: 1909—Continued.

assigned to each, see page 78. For a text discussion of this table, see page 48.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

ASSETS OF INVESTMENT FUNDS AND MISCELLANEOUS INVESTMENTS.				ASSETS OF PUBLIC TRUST FUNDS FOR NONMUNICIPAL USES AND OF PRIVATE TRUST FUNDS.				Value of public properties. (Table 19.)	City number.
Total.	Cash.	City securities (par value).	Other investments.	Total.	Cash.	City securities (par value).	Other investments.		
\$62,111	\$6,281	\$55,830		\$9,319	\$5,819	\$3,500		\$3,091,086	106
6,500			\$6,500	1,000	1,000			2,687,425	107
103,450	21,428	82,022						1,667,360	108
								2,675,183	109
								4,121,692	110
								2,504,440	111
				496	496			2,239,789	112
								1,541,062	113
				1,200	1,200			2,856,750	114
								3,908,752	115
								2,494,196	116
								2,152,056	117
1,268			1,268					1,311,721	118
				803	803			2,822,983	119
				1,000	1,000			1,451,244	120
								2,035,975	121
396			396	85,166	2,166	6,000	\$77,000	4,962,120	122
31,225		18,000	13,225	1,451			1,451	2,876,987	123
19,000		19,000						3,272,732	124
								2,633,520	125
95,602	3,487		92,115	11,393	884		10,509	3,487,880	126
				15,990			15,990	4,322,545	127
								1,793,975	128
				6,490	6,490			2,512,250	129
				700	700			4,324,773	130
								3,849,858	131
								1,211,536	132
								5,475,847	133
				515	515			1,844,625	134
								1,081,712	135
								880,500	136
				6,655	655	1,000	6,000	1,763,316	137
								3,422,300	138
622,200			622,200					1,973,942	139
								3,361,000	140
				30,319		30,319		3,012,062	141
				24,628	5,478		19,150	1,075,250	142
326,155	22,279		303,876					1,148,000	143
								1,425,650	144
								2,272,345	145
								816,574	146
								523,200	147
				6,251	6,251			1,817,202	148
14,000			14,000					501,500	149
								1,771,554	150
				32,125		32,125		2,981,537	151
				15,123	2,023	8,000	5,100	1,630,350	152
								564,700	153
								1,903,752	154
25,000			25,000	5,000	5,000			718,900	155
26,008		25,000	1,008					1,654,250	156
								1,804,000	157
1,200			1,200					1,026,200	158
10,991			10,991	11,436	11,436			1,257,438	

FINANCIAL STATISTICS OF CITIES.

TABLE 19.—VALUE AT CLOSE OF YEAR OF PROPERTIES

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

City number.	CITY.	LAND, BUILDINGS, AND EQUIPMENT OF DEPARTMENTS.									
		Total.	General government.	Police department.	Fire department.	Refuse disposal plants and properties of health department.	Sewer and highway departments.	Asylums, almshouses, and other charitable institutions.	General and contagious disease hospitals.	Jails and reformatories.	Schools.
	Grand total.....	\$1,780,719,529	\$158,446,435	\$27,656,383	\$79,037,708	\$4,735,023	\$11,435,680	\$50,522,380	\$33,798,472	\$24,678,210	\$469,633,470
	Group I.....	1,353,152,422	119,942,244	20,880,859	42,126,557	2,478,276	5,645,182	46,513,279	26,582,529	22,132,417	284,126,689
	Group II.....	212,242,001	18,813,760	3,098,899	16,691,669	1,412,617	2,588,122	1,796,612	5,054,809	1,871,718	80,655,792
	Group III.....	147,501,494	13,647,163	2,641,518	13,314,983	584,080	2,047,220	1,747,228	1,159,194	522,025	68,146,361
	Group IV.....	67,823,612	5,943,268	1,035,107	6,904,499	260,050	1,145,156	465,261	1,001,940	152,050	36,704,628

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

1	New York, N. Y.....	\$676,737,357	\$18,711,104	\$7,094,911	\$9,451,130	\$1,608,837	\$1,753,183	\$27,915,509	\$11,252,480	\$7,265,293	\$109,348,813
2	Chicago, Ill.....	113,642,270	17,050,435	2,313,426	3,080,324	67,108	181,506	3,482,250	2,334,035	2,433,768	39,883,512
3	Philadelphia, Pa.....	104,997,874	27,700,000	5,225,000	5,699,800	.....	.....	3,050,000	1,790,000	2,350,000	21,482,630
4	St. Louis, Mo.....	35,613,450	4,622,000	580,000	1,764,000	30,000	115,000	755,500	1,060,660	259,000	13,037,600
5	Boston, Mass.....	108,883,716	7,242,900	1,114,500	2,930,600	.....	2,405,386	1,799,020	3,935,900	2,792,700	19,805,900
6	Baltimore, Md.....	26,077,999	5,356,877	572,432	2,346,834	270,468	23,000	721,811	94,108	435,087	5,178,786
7	Cleveland, Ohio.....	46,183,263	7,438,682	490,000	1,183,040	253,843	92,488	731,623	552,000	317,984	10,157,790
8	Pittsburgh, Pa.....	59,097,181	6,223,820	436,342	2,288,872	.....	260,547	1,591,556	108,550	1,828,311	15,278,282
9	Detroit, Mich.....	26,916,240	4,346,675	553,000	2,495,162	8,000	98,396	843,000	78,122	446,290	6,279,835
10	Buffalo, N. Y.....	19,143,574	1,799,927	429,379	1,299,113	90,000	116,550	173,492	408,507	622,789	6,952,981
11	San Francisco, Cal.....	33,143,776	5,407,000	489,750	2,763,500	.....	32,250	684,112	532,964	302,000	7,417,700
12	Cincinnati, Ohio.....	28,252,105	3,733,075	315,000	1,900,000	.....	250,000	873,712	3,055,813	750,000	8,369,700
13	Milwaukee, Wis.....	17,173,660	1,028,400	484,800	1,620,000	130,000	100,000	636,000	270,650	190,800	4,630,000
14	Newark, N. J.....	28,072,144	4,550,066	360,552	1,494,718	.....	26,400	3,008,769	535,000	521,643	5,090,700
15	New Orleans, La.....	11,142,119	1,050,000	89,485	716,000	.....	50,000	70,000	.....	847,000	2,731,500
16	Washington, D. C.....	18,075,604	2,781,283	332,282	1,073,364	.....	120,476	170,925	218,110	769,752	7,880,960

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

17	Minneapolis, Minn.....	\$14,652,164	\$1,714,551	\$95,285	\$927,890	\$47,520	\$136,863	.....	\$426,085	\$128,754	\$4,700,173
18	Los Angeles, Cal.....	11,858,194	671,959	160,150	784,931	49,741	48,407	.....	50,180	38,465	3,909,631
19	Jersey City, N. J.....	7,010,832	775,000	188,000	363,175	.....	52,863	.....	333,000	.....	4,094,905
20	Kansas City, Mo.....	14,248,571	416,716	87,525	733,456	30,626	73,516	.....	867,858	198,100	4,391,973
21	Indianapolis, Ind.....	6,810,756	406,354	175,587	515,296	30,625	65,529	.....	357,528	.....	3,509,360
22	Louisville, Ky.....	7,457,855	818,054	77,027	651,638	25,371	11,985	7,113	519,000	660,000	1,670,867
23	Seattle, Wash.....	12,961,768	797,904	22,421	1,296,914	40,397	268,207	.....	15,078	5,169	3,920,000
24	Providence, R. I.....	9,479,782	1,263,018	422,179	1,022,457	5,650	337,297	377,903	21,780	.....	3,415,730
25	Rochester, N. Y.....	6,202,195	395,005	214,132	973,614	32,078	23,066	.....	59,972	.....	2,511,192
26	St. Paul, Minn.....	8,536,300	750,000	109,000	755,000	.....	56,000	24,000	404,000	65,000	2,668,300
27	Denver, Colo.....	12,937,363	1,325,000	34,500	461,500	.....	47,000	151,000	351,600	264,000	4,422,463
28	Portland, Oreg.....	7,768,695	760,000	70,000	777,700	30,000	126,035	.....	2,500	.....	3,248,029
29	Columbus, Ohio.....	5,167,069	123,741	69,227	623,130	143,481	16,624	.....	.....	186,130	3,167,322
30	Toledo, Ohio.....	5,454,381	28,865	104,330	503,260	.....	28,863	.....	33,024	41,538	2,748,495
31	Worcester, Mass.....	7,915,986	736,155	46,500	598,689	3,000	296,951	200,692	820,644	.....	3,441,451
32	Atlanta, Ga.....	3,688,789	94,875	140,502	411,516	208,507	42,051	.....	160,020	110,042	1,098,433
33	Syracuse, N. Y.....	6,157,108	823,142	51,207	447,671	8,917	17,113	.....	50,393	.....	2,623,981
34	New Haven, Conn.....	4,838,064	207,000	212,000	487,572	74,750	38,500	270,726	5,100	.....	2,608,416
35	Scranton, Pa.....	3,483,500	250,000	50,000	139,500	100,000	.....	.....	.....	.....	2,510,000
36	Paterson, N. J.....	3,690,852	572,000	98,000	236,407	.....	15,500	168,000	28,000	.....	1,939,445
37	Omaha, Nebr.....	6,390,975	665,000	20,000	395,000	.....	22,000	.....	17,000	67,000	2,606,975
38	Fall River, Mass.....	4,698,258	424,250	77,609	458,508	.....	102,038	64,231	126,157	.....	2,181,300
39	Memphis, Tenn.....	6,818,081	67,000	97,000	506,000	400,000	.....	.....	178,000	.....	1,024,527
40	Richmond, Va.....	4,902,268	1,550,000	84,320	335,395	78,456	77,500	192,237	8,500	70,000	1,249,565
41	Oakland, Cal.....	6,817,212	1,577,500	7,500	315,387	.....	40,000	.....	.....	1,500	2,587,825
42	Grand Rapids, Mich.....	3,150,671	325,000	96,299	247,672	15,000	80,400	.....	97,200	.....	1,356,700
43	Nashville, Tenn.....	2,783,700	161,200	48,500	509,000	4,000	90,000	.....	82,000	36,000	922,000
44	Lowell, Mass.....	4,452,847	443,250	128,700	503,000	20,300	211,465	224,000	.....	.....	2,014,150
45	Cambridge, Mass.....	8,247,823	446,221	45,703	290,134	64,198	225,449	100,810	33,890	.....	2,256,604
46	Dayton, Ohio.....	3,659,442	265,000	63,396	420,257	.....	.....	12,000	9,000	.....	1,855,760

* Not reported.

* Value of subways for pipes and wires not reported and value of land, buildings, and equipment of institutional industries included with that of jails and reformatories.

* Value of land and buildings of art galleries, museums, etc., included with that of parks, gardens, and playgrounds.

GENERAL TABLES.

171

EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1909.

assigned to each, see page 78. For a text discussion of this table, see page 51.]

LAND, BUILDINGS, AND EQUIPMENT OF DEPARTMENTS—continued.			Real and other property held as investments.	Land, buildings, and equipment of municipal service enterprises.	LAND, BUILDINGS, AND EQUIPMENT OF PUBLIC SERVICE ENTERPRISES.							City number.
Libraries, art galleries, and museums.	Parks, gardens, and playgrounds.	All other.			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.	
\$74,893,302	\$822,855,847	\$23,026,619	\$21,242,218	\$14,968,732	\$1,056,382,407	\$733,463,133	\$15,956,689	\$24,199,658	\$109,189,508	\$13,297,305	\$160,276,114	
52,673,422	712,135,514	17,915,454	11,151,056	12,186,658	746,740,825	455,851,045	5,405,577	19,696,627	102,703,343	7,548,263	155,535,070	
10,644,559	65,851,517	3,652,127	7,656,987	2,079,250	143,994,991	131,794,296	5,305,995	2,068,207	1,699,126	1,718,654	1,408,743	
6,876,303	35,796,807	1,018,612	1,593,240	194,741	112,278,883	100,182,089	4,191,007	1,282,169	3,306,096	2,915,177	402,345	
4,669,018	9,072,209	440,426	840,935	508,083	53,867,708	45,635,733	1,054,110	1,152,655	1,480,943	1,115,211	2,929,056	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

\$24,990,602	\$445,490,686	\$11,854,809	\$1,335,335	\$6,122,673	\$389,563,324	\$158,227,251		\$7,954,434	\$36,653,366		\$136,728,223	1
2,585,861	39,777,444	452,601	2,355,873	5,011,065	49,731,146	45,655,421	\$4,036,599	(1)	39,126	(1)		2
* 1,150,000	* 36,264,044	286,300			72,587,000	70,000,000	(2)	165,000	2,422,000	(5)		3
1,270,000	11,987,120	92,570		(1)	27,705,000	26,330,000		990,000	385,000			4
5,691,700	59,903,700	1,261,410	3,160,300	36,590	40,952,940	15,500,000		2,622,900		\$6,523,640	16,306,400	5
	10,992,454	86,122	51,600	220,114	22,085,548	14,414,241		1,243,809	4,641,886		1,785,612	6
1,071,320	23,139,182	755,311	201,160		14,112,198	12,346,473	276,061	622,981	501,965	364,718	(5)	7
8,759,248	20,983,499	1,277,354	2,316,986	604,263	31,815,200	27,100,000		3,205,200	1,510,000		(5)	8
1,433,500	10,232,100	102,160	97,650		11,078,822	9,645,905	1,092,917	340,000			(5)	9
207,350	6,868,610	274,500	727,845		11,382,538	10,585,383		668,530			128,625	10
840,000	14,080,000	864,500	370,107	14,747	643,282	53,282				590,000		11
892,419	7,650,000	462,476		40,000	18,548,135	16,547,135		501,000	1,500,000		(5)	12
1,433,000	5,495,000	254,980	125,000	60,000	6,650,000	6,600,000		50,000			(5)	13
770,000	11,050,576	63,720	409,200		20,550,000	20,000,000		500,000	50,000			14
513,134	5,075,000			77,206	13,501,921	7,238,811		621,000	5,000,000	55,000	587,110	15
1,005,288	3,146,099	576,065			15,833,771	16,607,143		211,723		14,905		16

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

\$618,053	\$5,450,081	\$406,909	\$50,000		\$6,548,866	\$6,548,066		\$800			17	
219,707	5,707,020	217,783	44,820		12,690,824	12,690,824					18	
390,189	659,700	150,000	1,004,018		6,374,400	6,268,300		\$106,100			19	
310,000	7,138,801				9,300,000	9,000,000		300,000			20	
321,464	1,421,443	7,250	\$21,558		470,500	30,500		440,000		(1)	21	
1,130,000	1,875,000	11,900	52,400		8,702,000	8,000,000			650,000	\$52,000	22	
739,333	5,826,367	11,978	169,875		10,636,283	8,419,263	\$2,143,495	850	40,379	\$32,296	23	
	2,517,232	96,536	432,358		5,440,154	4,919,639		150		520,365	24	
	1,879,022	114,114	61,000		9,338,007	8,890,742		164,283		80,782	25	
375,000	3,030,000	300,000	15,000		7,625,000	7,050,000		150,000		425,000	26	
800,000	4,117,000	963,300	67,700	15,000	500,000	165,000		60,000		275,000	27	
	2,740,107	14,224	103,600		9,244,016	8,279,351			400,000	564,665	28	
471,329	366,585		31,500	719,061	5,400,117	5,248,076		152,041			29	
347,000	1,554,950	64,056	10,730		3,372,087	3,206,564	(7)	59,000	17,147	89,376	(5)	30
305,935	1,367,986	96,083	4,754		4,942,378	4,866,310		1,700		74,368		31
301,684	866,965	254,194	22,150		4,607,395	4,508,389	12,500	1,000		85,506		32
350,000	1,637,362	147,322	200		5,363,835	5,236,802		25,783		101,250		33
292,000	532,145	49,855			20,000				20,000			34
184,000	123,000	127,000										35
300,000	305,000	28,500			5,000			5,000				36
325,000	2,250,000	23,000	258,530	12,500	20,000			20,000				37
385,000	866,000	12,065	27,200		3,283,089	3,064,100		17,000	80,500	121,489		38
318,500	4,199,054		51,000		4,300,000	4,100,000		100,000	100,000			39
28,090	932,305	298,900	86,782	550,000	7,016,850	3,502,000	3,150,000	262,950		71,000	31,000	40
305,000	1,940,500	42,000	5,000,000		150,000				150,000			41
492,000	436,400	4,000		174,131	1,773,336	1,433,336		85,000		255,000		42
146,000	760,000	25,000	105,000	575,000	6,340,000	6,000,000		205,000	135,000	(5)		43
270,500	619,782	17,700	23,375		4,421,488	4,375,888		1,000		44,600		44
318,775	4,297,431	168,558			3,741,639	3,639,289		750		101,500		45
600,000	434,029		35,000	12,000	2,367,727	2,351,827		15,900				46

* Value of a gas-supply system owned but not operated by city, included in Table 18 with assets of investment funds and miscellaneous investments.

* Value of land, buildings, and equipment of institutional industries included with value of jails and reformatories.

* Value of a railroad owned but not operated by city, included in Table 18 with assets of investment funds and miscellaneous investments.

* Value of gas mains owned but not operated by city, included in Table 18 with assets of investment funds and miscellaneous investments.

* Value of cemeteries included with value of real and other property held as investments.

FINANCIAL STATISTICS OF CITIES.

TABLE 19.—VALUE AT CLOSE OF YEAR OF PROPERTIES

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

City number.	CITY.	LAND, BUILDINGS, AND EQUIPMENT OF DEPARTMENTS.									
		Total.	General government.	Police department.	Fire department.	Refuse disposal plants and properties of health department.	Sewer and highway departments.	Asylums, almshouses, and other charitable institutions.	General and contagious disease hospitals.	Jails and reformatories.	Schools.
47	Albany, N. Y.	\$4,844,061	\$693,000	\$106,148	\$479,953	\$449	\$6,900	\$82,000	\$311		\$1,346,600
48	Bridgeport, Conn.	3,472,777	255,500	126,925	416,232		33,500	92,000	13,348		1,509,216
49	Spokane, Wash.	3,582,721	383,256	24,969	277,468	165,346	98,003		36,000		1,929,391
50	Hartford, Conn.	7,126,286	679,837	143,644	381,800		46,014	182,937	12,749		3,644,529
51	Reading, Pa.	2,453,625	28,000	8,825	300,400	10,000	26,000		2,900		1,458,500
52	Trenton, N. J.	2,495,608	414,965	48,000	193,760	58,975	2,000	80,000	23,800		1,083,107
53	San Antonio, Tex.	3,425,643	400,967	1,700	182,247		24,076		69,872		752,832
54	New Bedford, Mass.	3,415,263	264,025	91,000	320,010	1,290	118,175	144,075	43,810		1,730,803
55	Camden, N. J.	2,011,766	152,264	42,457	197,045		66,495		5,350		1,131,655
56	Dallas, Tex.	2,416,954	180,000	9,000	336,040		24,079		52,700	\$64,705	911,080
57	Salt Lake City, Utah.	3,576,845	507,908	68,329	202,317	17,883	39,259		11,222	1,109	1,750,236
58	Lynn, Mass.	3,585,548	400,480	151,038	319,814	12,200	88,220	120,638	20,500		1,597,765
59	Wilmington, Del.	1,764,324	101,375	5,000			17,000				1,016,849
60	Springfield, Mass.	5,124,843	238,335	134,382	464,143	24,383	102,128	105,704	51,970		2,981,795
61	Des Moines, Iowa.	3,439,733	138,058	25,237	374,952		10,369		25,000		1,602,900
62	Lawrence, Mass.	2,525,803	116,000	57,218	240,090	14,856	55,196	148,700	20,642		1,220,001
63	St. Joseph, Mo.	2,345,715	117,500	77,828	218,900		3,500		15,000	15,000	1,396,365
64	Troy, N. Y.	2,386,210	340,000	105,500	493,860		11,500		8,200		1,062,900
65	Yonkers, N. Y.	3,487,921	305,500	126,249	143,847	10,000	36,000		27,000		2,169,625
66	Tacoma, Wash.	3,142,415	262,500	11,900	270,733		20,160		1,500		1,737,820
67	Youngstown, Ohio.	2,616,354	56,692	27,761	275,964	20,196	22,350		3,800		1,170,000
68	Duluth, Minn.	3,873,854	118,023	94,796	279,108	35,143	37,003		28,403		2,198,320
69	Houston, Tex.	2,136,475	655,958		290,331	7,539	7,368		625	54,267	965,263
70	Somerville, Mass.	3,193,605	68,330	57,000	261,482	2,704	158,423	38,234	26,856		1,562,951
71	Kansas City, Kans.	1,721,889	30,000	500	90,000		15,000		3,600		1,049,384
72	Utica, N. Y.	1,839,753	198,794	23,753	196,861				83,200		835,645
73	Waterbury, Conn.	3,197,557	247,800	18,200	214,125	3,000	68,874	168,500			1,272,058
74	Elizabeth, N. J.	1,227,241	155,496	1,400	222,913		29,500	43,500	33,332		562,000
75	Schenectady, N. Y.	2,478,700	127,900	8,900	299,500		4,000		6,700		1,408,000
76	Hoboken, N. J.	2,334,562	187,000	26,600	233,497		7,200				1,127,465
77	Manchester, N. H.	2,466,992	250,000	75,750	294,613		151,849				864,580
78	Evansville, Ind.	1,478,000	68,000	31,500	176,500	25,000	21,000		10,000		880,000
79	Birmingham, Ala.	2,238,145	355,678	2,314	171,462	16,056	33,718			39,793	688,650
80	Akron, Ohio.	1,886,950	24,000	66,000	217,950		11,000		22,000		1,200,000
81	Norfolk, Va.	1,704,650	160,000	65,900	142,520	33,000	25,000	42,200	7,700	119,000	600,000
82	Fort Worth, Tex.	2,295,850	326,000	1,500	305,000	1,250	15,000			10,500	1,032,600
83	Wilkes-Barre, Pa.	3,092,909	116,000	8,162	215,290	168	4,000			15,651	771,000
84	Erie, Pa.	1,740,702	133,036	8,682	233,874		2,354		22,132		980,330
85	Savannah, Ga.	5,950,784	390,000	100,468	218,883		50,000		1,800	36,500	80,000
86	Peoria, Ill.	2,567,717	262,500	32,830	201,130		11,006		36,640	55,000	1,100,292
87	Harrisburg, Pa.	1,438,407	7,900	2,000	117,357		4,000		24,000		1,045,000
88	Fort Wayne, Ind.	1,614,170	90,000	1,500	155,570	11,000	7,000		10,600		1,047,000
89	Charleston, S. C.	1,662,027	212,000	115,000	152,630		15,000	180,000	125,000		409,247
90	Portland, Me.	2,260,989	256,998		120,969		15,000	199,782			882,019
91	Terre Haute, Ind.	1,709,697	32,761	8,200	178,086	27,843	3,085		10,000		1,079,722
92	East St. Louis, Ill.	1,804,564	425,000	27,000	92,000		3,500		10,900		1,074,164
93	Holyoke, Mass.	2,511,915	719,000		266,860		82,200	37,830	13,700		1,049,330
94	Brockton, Mass.	2,038,394	399,500	67,650	151,750	5,199	238,808	53,325	1,682		1,011,290
95	Johnstown, Pa.	1,557,020	106,000		183,520		6,500		5,000		860,000
96	Jacksonville, Fla.	1,366,443	267,631	117,822	143,093	25,000	33,707		3,000	9,000	
97	Oklahoma City, Okla.	1,564,920	72,300	4,550	45,800	6,600	5,100				1,109,500
98	Bayonne, N. J.	1,443,239	70,000	77,536	124,533		9,500				889,470
99	Covington, Ky.	1,154,144	285,000		158,894	32,000	10,950		22,000	101,500	400,000
100	South Bend, Ind.	1,518,730	106,500	18,743	165,107						1,024,000
101	Passaic, N. J.	1,299,828	150,000	1,250	95,750		5,000	6,000	41,350		789,178
102	Altoona, Pa.	1,254,860	52,000	8,000	124,500		8,000				1,045,860
103	Mobile, Ala.	1,563,000	325,000	115,000	314,000		45,000		162,500		
104	Allentown, Pa.	1,439,400	93,500	9,000	184,800	17,000			1,100		994,000
105	Pawtucket, R. I.	1,642,997	59,396	51,045	185,130		52,651	21,803			805,254

GENERAL TABLES.

173

EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1909—Continued.

assigned to each, see page 78. For a text discussion of this table, see page 51.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

LAND, BUILDINGS, AND EQUIPMENT OF DEPARTMENTS—continued.			Real and other property held as investments.	Land, buildings, and equipment of municipal service enterprises.	LAND, BUILDINGS, AND EQUIPMENT OF PUBLIC SERVICE ENTERPRISES.							City number.
Libraries, art galleries, and museums.	Parks, gardens, and playgrounds.	All other.			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.	
	\$1,990,700	\$138,000	\$28,500		\$2,912,600	\$2,726,600		\$170,000	\$16,000			47
\$249,000	755,000	22,056	12,000		3,312,285	3,312,285		(¹)	(¹)			48
194,986	467,294	6,008	3,000		3,362,450	3,262,159				\$100,291		49
	2,012,455	22,321	1,000		3,111,709	3,111,709						50
72,000	517,000											51
183,000	340,909	67,392			2,442,204	2,442,204						52
100,000	1,889,140	4,789	59,630		164,492			135,750		28,684	\$58	53
389,525	293,800	19,050	69,025		3,827,151	3,512,321			86,650	228,180		54
125,450	253,000	36,050	32,905		2,080,677	2,610,427				70,250		55
141,000	688,350	10,000	32,100		2,109,358	2,109,358						56
312,584	644,580	21,418	88,055		7,428,991	7,200,000				55,999	172,992	57
390,000	405,008	79,825	51,800		3,105,477	2,979,777			7,000	118,700		58
	575,000	40,000	7,500		2,575,500	2,500,000		10,000	65,800			59
484,826	778,991		4,800		4,077,117	4,077,117						60
					257,138			11,909		245,229		61
87,257	540,750	25,093	33,500		1,491,815	1,433,000				58,815		62
227,500	255,000	19,125	6,700	\$87,241	69,460			69,460				63
	327,650	36,600	600		4,814,000	4,660,000		40,000	31,000	83,000		64
82,000	534,700	53,000	1,000		2,955,000	2,500,000		1,500	153,500			65
127,036	705,476	5,270	34,550		4,071,862	2,731,100	\$1,295,552	18,800	26,410			66
	1,039,091	500	75,500		1,730,287	1,579,287		151,000				67
178,333	859,390	45,335	15,000		3,917,931	2,771,853	941,878	700	204,000			68
67,375	87,749				1,026,133	1,026,133		(¹)	(¹)			69
119,804	827,481	40,340	36,000		948,552	948,552						70
94,580	438,825		240,000		50,000					50,000		71
	195,000	29,500	6,400		18,495						18,495	72
277,000	908,800	16,000	3,650		3,662,000	3,662,000						73
280,200	168,300	10,800	20,000		44,000			200	43,800			74
	610,200	13,500	2,425		1,750,500	1,750,000		500				75
152,800	574,600	25,400			635,076	570,076			(¹)	265,000		76
	708,000	27,200	110,510		2,245,593	1,962,198		1,300		282,095		77
95,000	266,000		1,500		2,330,478	2,771,853		18,000	130,000	563,335		78
	910,504	1,970	30,345		140,992					140,992		79
135,000	211,000		45,000		45,000			45,000				80
82,500	426,830		45,200		2,379,541	2,018,541		361,000		(¹)		81
	404,000		8,750	107,500	2,300,000	2,300,000						82
200,000	1,952,938	9,700	126,903		78,000					78,000		83
	181,000	15,094	5,190		4,127,374	4,100,000		600	1,124		25,650	84
164,200	5,072,000		49,000		1,840,000	1,203,000		166,000	275,000	196,000		85
31,133	614,404				240,578			1,500	163,428		70,650	86
193,915												
	228,000	12,150			2,125,000	2,125,000						87
200,000	85,500		14,000		1,819,130	1,600,000	204,130	15,000				88
50,000	403,000	150	58,100		83,500			15,000	5,000		68,500	89
112,000	502,221	72,000	15,000		4,166,074	4,035,574		500		130,000		90
140,000	230,000				88,500					88,500		91
	70,000				100				100			92
102,000	338,345	4,650	10,450		2,608,073	1,284,528	1,324,545					93
	57,850	340	3,100		1,898,651	1,874,651				24,000		94
51,000	397,000		236,300					(¹)				95
81,415	685,775				1,052,507	627,605	424,902					96
	163,000	70			750,380	750,000		380				97
98,000	143,150	31,250	3,500		542,943	468,627			74,316			98
136,300	7,500				1,801,408	1,728,408		22,000	5,000		46,000	99
60,000	143,050	1,330	1,300		1,564,696	1,533,226		970		30,500		100
158,900	54,400											101
	13,500	3,000			2,225,000	2,225,000						102
	601,500				3,580,000	1,505,000		25,000	2,000,000	50,000		103
	140,000				1,004,614	1,004,614						104
334,684	117,107	15,927	8,452		2,482,691	2,442,016			13,068	27,607		105

¹ Not reported.

FINANCIAL STATISTICS OF CITIES.

TABLE 19.—VALUE AT CLOSE OF YEAR OF PROPERTIES

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1902.

City number.	CITY.	LAND, BUILDINGS, AND EQUIPMENT OF DEPARTMENTS.									
		Total.	General government.	Police department.	Fire department.	Refuse disposal plants and properties of health department.	Sewer and highway departments.	Asylums, almshouses, and other charitable institutions.	General and contagious disease hospitals.	Jails and reformatories.	Schools.
106	Saginaw, Mich.....	\$1,661,838	\$172,320	\$24,783	\$117,725	.....	\$18,995	.....	\$10,990	.....	\$1,079,252
107	Canton, Ohio.....	1,432,325	155,000	1,500	275,000	\$30,000	47,325	.....	1,300	\$200	773,500
108	Wichita, Kans.....	1,592,360	155,000	1,907	144,723	300	4,188	.....	700	.....	550,000
109	Springfield, Ill.....	1,776,498	35,069	51,995	199,620	.....	3,282	.....	1,500	.....	860,200
110	Binghamton, N. Y.....	1,095,192	182,020	1,100	130,650	.....	5,000	.....	49,000	.....	589,247
111	Lancaster, Pa.....	1,053,440	53,400	11,300	70,500	25,000	10,000	.....	.....	.....	792,240
112	Sioux City, Iowa.....	1,401,263	131,653	38,500	105,850	.....	37,100	.....	11,360	.....	976,300
113	Little Rock, Ark.....	1,327,062	210,500	.....	44,500	.....	5,000	.....	30,400	.....	719,212
114	Springfield, Ohio.....	1,500,250	335,000	2,000	185,000	.....	4,050	.....	123,000	31,000	638,500
115	Atlantic City, N. J.....	2,630,653	295,856	34,081	391,991	20,000	9,576	.....	102,000	.....	906,600
116	Bay City, Mich.....	1,389,560	220,000	2,476	145,854	.....	12,406	.....	.....	.....	662,116
117	Rockford, Ill.....	1,302,193	114,343	13,950	106,659	.....	40,774	.....	1,335	.....	783,300
118	York, Pa.....	1,311,721	6,800	6,000	147,300	10,000	8,000	.....	2,300	.....	1,010,521
119	Lincoln, Nebr.....	1,162,983	156,500	7,040	143,000	.....	6,500	.....	3,400	.....	601,043
120	Chattanooga, Tenn.....	1,350,544	255,759	93,000	322,610	.....	11,352	.....	43,650	10,450	410,791
121	Topeka, Kans.....	1,166,775	112,600	24,725	87,200	.....	5,000	.....	3,050	.....	804,000
122	Sacramento, Cal.....	2,565,012	202,362	19,500	116,250	45,000	19,000	.....	.....	1,000	1,147,400
123	Malden, Mass.....	1,949,228	48,000	47,869	157,500	31,635	92,069	\$38,758	23,700	.....	1,125,000
124	Haverhill, Mass.....	1,771,010	133,525	6,325	167,625	.....	39,762	75,609	.....	.....	807,000
125	Pueblo, Colo.....	1,755,420	60,250	10,879	154,129	.....	5,637	.....	1,100	700	771,373
126	Salem, Mass.....	1,333,929	85,000	17,400	157,100	3,000	10,600	135,000	2,500	.....	719,315
127	New Britain, Conn.....	1,629,322	202,597	32,543	130,830	657	10,916	55,492	13,000	.....	777,400
128	Davenport, Iowa.....	1,755,975	130,000	35,950	148,500	7,000	19,525	.....	.....	.....	790,000
129	McKeesport, Pa.....	1,239,750	5,000	68,300	57,000	15,000	21,000	14,000	.....	.....	909,250
130	Wheeling, W. Va.....	1,360,773	158,000	1,000	162,625	7,500	9,700	.....	2,500	6,800	894,074
131	Augusta, Ga.....	408,530	65,159	11,649	125,277	8,808	33,637	.....	44,000	.....	.....
132	Superior, Wis.....	1,130,496	159,226	4,347	150,230	.....	6,680	.....	3,173	.....	665,540
133	Newton, Mass.....	3,114,411	66,600	102,321	261,283	1,700	251,182	26,700	58,000	.....	1,970,000
134	Dubuque, Iowa.....	995,625	22,000	6,000	148,475	.....	14,000	.....	.....	.....	551,900
135	Butte, Mont.....	1,036,712	85,000	10,000	123,623	20,000	25,757	.....	.....	.....	615,132
136	Chester, Pa.....	837,500	40,500	1,000	24,000	.....	1,000	.....	.....	.....	685,000
137	Kalamazoo, Mich.....	1,185,316	68,000	1,000	108,000	.....	12,000	.....	1,200	.....	625,964
138	Montgomery, Ala.....	1,338,800	255,700	30,000	161,400	.....	46,950	.....	34,250	.....	532,000
139	Woonsocket, R. I.....	843,536	197,954	37,700	70,368	7,500	22,484	11,850	.....	.....	434,340
140	Galveston, Tex.....	1,021,800	152,000	.....	127,000	.....	5,000	.....	25,000	.....	518,800
141	Fitchburg, Mass.....	1,712,233	109,900	53,542	144,134	.....	32,670	47,352	203,082	.....	752,248
142	Racine, Wis.....	1,047,750	65,000	.....	80,000	.....	2,000	.....	2,500	.....	600,000
143	Elmira, N. Y.....	1,034,000	120,000	3,000	135,000	.....	7,000	.....	.....	.....	658,000
144	Quincy, Ill.....	1,133,459	105,175	1,525	80,550	.....	8,500	.....	7,600	55,100	516,000
145	Knoxville, Tenn.....	865,645	31,500	1,500	206,500	1,900	37,045	.....	100,500	.....	463,500
146	New Castle, Pa.....	747,824	80,000	700	80,658	12,000	2,500	15,000	1,500	.....	550,466
147	Macon, Ga.....	388,200	79,500	.....	100,000	.....	23,000	.....	2,200	6,500	.....
148	Auburn, N. Y.....	1,002,660	27,000	550	97,960	.....	8,250	.....	62,000	.....	786,400
149	West Hoboken, N. J.....	501,500	23,800	.....	46,200	.....	800	.....	.....	.....	357,800
150	Joliet, Ill.....	1,086,554	32,300	36,500	95,300	12,900	10,000	.....	2,250	.....	622,404
151	Taunton, Mass.....	1,123,694	83,500	31,000	173,500	.....	8,744	45,500	500	.....	515,900
152	Everett, Mass.....	1,158,700	1,500	31,900	98,200	150	47,650	.....	22,900	.....	781,000
153	Oshkosh, Wis.....	849,700	60,000	7,000	75,000	.....	3,500	.....	.....	300	433,400
154	Chelsea, Mass.....	1,321,550	149,000	82,000	133,600	.....	53,150	.....	2,300	.....	667,700
155	Joplin, Mo.....	618,400	46,500	6,500	39,500	.....	5,000	.....	1,000	.....	414,400
156	La Crosse, Wis.....	829,950	75,000	950	90,500	.....	8,000	.....	.....	.....	511,000
157	Newport, Ky.....	947,800	51,700	.....	16,500	.....	8,100	.....	.....	40,000	675,500
158	South Omaha, Nebr.....	1,026,200	73,000	20,300	42,000	.....	3,000	.....	1,200	.....	762,000
	San Juan, P. R.....	559,938	115,200	.....	7,000	.....	12,000	31,500	150,000	35,000	153,238

¹ Not reported.

GENERAL TABLES.

175

EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1909—Continued.

assigned to each, see page 78. For a text discussion of this table, see page 51.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

LAND, BUILDINGS, AND EQUIPMENT OF DEPARTMENTS—continued.			Real and other property held as investments.	Land, buildings, and equipment of municipal service enterprises.	LAND, BUILDINGS, AND EQUIPMENT OF PUBLIC SERVICE ENTERPRISES.							City number.
Libraries, art galleries, and museums.	Parks, gardens, and playgrounds.	All other.			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.	
	\$218,573	\$19,200			\$1,429,248	\$1,028,301		\$12,000		\$199,300	\$189,647	106
\$100,000	108,500				1,255,100	975,000		80,100			200,000	107
7,500	726,626	1,416			75,000			75,000				108
155,000	457,500	12,332		\$70,483	828,202	764,032		12,000		52,150		109
114,525	22,650	1,000	\$10,400		3,016,000	3,016,000						110
	75,000	16,000			1,451,000	1,275,000		176,000				111
17,500	80,000	3,000	90,000		748,506	738,006		500		10,000		112
114,250	203,200		100,000	60,000	54,000					54,000		113
104,000	77,700				1,356,500	1,350,000		500		6,000		114
128,000	695,000	47,549	125,000		1,153,099	1,153,099						115
83,801	251,157	11,750			1,104,636	983,623	\$103,574	2,255	\$6,000	9,184		116
167,500	40,000	34,332			849,863	841,863		8,000				117
	106,500	14,300										118
135,500	110,000			115,000	1,545,000	1,506,000		45,000				119
97,656	85,276	20,000			100,700				45,000	(1)	55,700	120
	65,000			68,600	800,600	800,000		600				121
703,000	309,000	2,500	15,500		2,381,608	2,095,000			270,368	16,240		122
170,000	211,900	2,797	7,000		920,159	912,647				7,512		123
213,364	324,100	3,700	12,450		1,489,272	1,484,272		3,500		1,500		124
149,750	601,602		13,000		1,665,100	1,650,000		100		15,000		125
	85,000	2,314	24,650		2,129,301	1,967,701		52,600		109,000		126
	400,650	5,237			2,693,223	2,546,800				111,150	35,273	127
125,000	500,000				38,000			(1)	38,000			128
85,000	47,000	18,200	70,000		1,202,500	1,100,000		100,000	2,500			129
88,500	23,500	574	53,000		2,911,000	2,000,000	450,000	355,000	100,000	6,000		130
	102,000	18,000	12,735		3,428,593	1,249,496		300	35,000	43,000	2,100,797	131
74,500	59,000	7,800	68,965		12,075				12,075			132
78,800	265,950	31,875	(1)		2,361,436	2,355,136				6,300		133
137,750	115,500				849,000	800,000		4,000	45,000			134
135,000		22,200	45,000									135
	86,000				23,000				23,000			136
158,352	210,500	300	3,000	70,000	505,000	425,000		30,000		50,000		137
71,500	207,000		47,500		2,036,000	2,000,000		(2)	20,000	16,000		138
21,000	31,840	8,500	6,100		1,124,306	1,124,306						139
	194,000		37,000	65,000	2,237,200	1,590,000		(3)	622,200	25,000		140
172,570	195,235	1,500	22,635		1,276,994	1,269,269				7,725		141
95,000	193,000	10,250			27,500			7,500		20,000		142
	111,000				114,000					114,000		143
79,000	280,000				292,500			22,000	250,000	20,500		144
	22,600				1,406,700	1,306,700		100,000				145
	5,000		10,750		58,000						58,000	146
	177,000		55,000		80,000			30,000		50,000		147
	11,000	9,500		6,000	608,542	719,803				30,000	58,639	148
32,800	40,100											149
201,000	54,900	19,000			685,000	685,000						150
168,500	71,750	24,800	1,200		1,656,643	1,391,657	420,536			44,450		151
66,700	69,100	39,000			471,650	415,450				56,200		152
110,000	160,000	500			15,000					15,000		153
16,000	217,600		59,750		522,452	522,452						154
	77,000	28,500			100,500		80,000	500		20,000		155
	121,500	23,000	2,500		821,800	600,000		35,000	1,800		185,000	156
56,000	100,000				856,200	800,000		200	10,000		46,000	157
37,700	79,000	8,000										158
4,000	42,000	10,000			697,500	500,000		55,500		39,500	102,500	

* Value of markets included with value of land, buildings, and equipment of general government.

FINANCIAL STATISTICS OF CITIES:

TABLE 20.—REPLACEMENT VALUE OF PUBLIC IMPROVEMENTS: 1909.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 53.]

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

City number.	CITY.	Sewer systems.	HIGHWAYS.				All other public improvements.
			Street pavements, gutters, and curbing.	Sidewalks.	Bridges other than toll.	All other.	
1	New York, N. Y.	\$51,075,714	¹ \$144,748,035	(1)	\$25,604,269	(2)	(2)
2	Chicago, Ill.	60,042,050	² 497,441	(2)	14,779,454	(2)	(2)
3	Philadelphia, Pa.	(2)	(2)	(2)	22,635,471	(2)	(2)
4	St. Louis, Mo.	(2)	(2)	(2)	1,100,000	(2)	(2)
5	Boston, Mass.	⁴ 133,800	(2)	(2)	9,567,800	(2)	(2)
6	Baltimore, Md.	8,714,000	¹ 12,000,000	(1)	1,050,000	(2)	(2)
7	Cleveland, Ohio.	13,945,515	10,399,424	² 226,292	5,967,795	⁵ \$8,655,700	(2)
8	Pittsburgh, Pa.	8,056,668	21,402,715	(2)	3,000,000	⁶ 4,658,452	(2)
9	Detroit, Mich.	7,687,872	¹ 13,712,401	(1)	⁷ 300,000	(2)	(2)
10	Buffalo, N. Y.	7,303,935	¹ 20,325,593	(1)	⁸ 2,366,405	(2)	(2)
11	San Francisco, Cal.	4,415,039	21,805,156	340,112	102,532	(2)	(2)
12	Cincinnati, Ohio.	7,150,000	¹ 36,000,000	(1)	3,850,000	⁹ 6,702,480	(2)
13	Milwaukee, Wis.	6,525,000	¹ 40,000,000	(1)	⁸ 2,650,000	(2)	³ 375,000
14	Newark, N. J.	4,916,126	(2)	(2)	(2)	¹⁰ 2,836,770	(2)
15	New Orleans, La.	¹¹ 9,372,751	7,078,593	(2)	641,000	(2)	(2)
16	Washington, D. C.	(2)	(2)	(2)	4,651,670	(2)	(2)

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

17	Minneapolis, Minn.	\$6,593,525	\$5,288,685	\$2,408,870	\$2,089,343	\$40,524	(2)
18	Los Angeles, Cal.	2,549,044	2,756,675	981,950	324,131	(2)	(2)
19	Jersey City, N. J.	(2)	(2)	(2)	(2)	(2)	(2)
20	Kansas City, Mo.	5,300,000	6,000,000	(2)	35,500	(2)	(2)
21	Indianapolis, Ind.	3,846,592	8,511,183	1,902,021	6,242,034	1,182,368	(2)
22	Louisville, Ky.	5,250,000	9,650,000	970,000	30,000	2,100,000	(2)
23	Seattle, Wash.	3,821,984	5,651,645	3,446,992	74,538	5,510,598	(2)
24	Providence, R. I.	8,664,424	(2)	(2)	1,015,680	(2)	(2)
25	Rochester, N. Y.	3,630,069	6,479,149	903,679	819,878	77,739	¹² 318
26	St. Paul, Minn.	2,775,000	5,009,170	3,159,360	2,850,000	5,094,430	50,000
27	Denver, Colo.	3,846,725	¹² 2,641,000	¹² 4,534,100	823,650	(2)	(2)
28	Portland, Oreg.	(2)	(2)	(2)	1,550,000	(2)	(2)
29	Columbus, Ohio.	4,788,309	8,282,347	(2)	849,798	(2)	271,000
30	Toledo, Ohio.	2,770,000	7,135,000	1,515,000	549,800	(2)	(2)
31	Worcester, Mass.	6,106,852	1,925,654	757,202	138,179	363,000	(2)
32	Atlanta, Ga.	1,493,887	2,891,161	721,836	789,622	(2)	(2)
33	Syracuse, N. Y.	1,724,682	2,762,965	251,309	201,895	(2)	(2)
34	New Haven, Conn.	1,815,000	1,512,000	802,000	332,000	(2)	(2)
35	Scranton, Pa.	1,289,000	1,298,000	164,000	648,000	(2)	(2)
36	Paterson, N. J.	1,594,402	(2)	(2)	(2)	(2)	(2)
37	Omaha, Nebr.	2,400,000	7,590,000	940,000	4,500	1,700,000	(2)
38	Fall River, Mass.	2,375,000	1,610,000	585,000	193,250	(2)	(2)
39	Memphis, Tenn.	1,540,000	3,000,000	115,000	30,000	(2)	(2)
40	Richmond, Va.	1,500,000	(2)	(2)	(2)	(2)	(2)
41	Oakland, Cal.	2,348,000	5,692,000	1,281,000	31,000	(2)	(2)
42	Grand Rapids, Mich.	(2)	(2)	(2)	364,000	(2)	(2)
43	Nashville, Tenn.	1,650,000	3,140,000	812,000	500,000	2,440,000	(2)
44	Lowell, Mass.	3,275,432	(2)	(2)	600,000	(2)	(2)
45	Cambridge, Mass.	2,118,797	(2)	(2)	1,980,000	(2)	(2)
46	Dayton, Ohio.	1,811,365	2,820,750	(2)	1,062,000	218,082	515,778

¹ Value of sidewalks included with that of street pavements, gutters, and curbing.² Not reported.³ Exclusive of those paid for from special assessments.⁴ Value of pumping station only.⁵ Includes \$4,113,000, the value of county bridges, and \$4,542,100, the value of county roads.⁶ Includes \$1,008,821, the value of county bridges, and \$3,649,631, the value of county roads.⁷ Value of one bridge only.⁸ Value of county bridges not included.⁹ Includes \$3,351,200, the value of county bridges, and \$3,351,200, the value of county roads.¹⁰ Includes \$811,470, the value of county bridges, and \$2,025,300, the value of county roads.¹¹ Includes \$4,674,888, the value of drainage system.¹² Value of gutters and curbing included with that of sidewalks.

GENERAL TABLES.

177

TABLE 20.—REPLACEMENT VALUE OF PUBLIC IMPROVEMENTS: 1909—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 53.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

City number.	CITY.	Sewer systems.	HIGHWAYS.				All other public improvements.
			Street pavements, gutters, and curbing.	Sidewalks.	Bridges other than toll.	All other.	
47	Albany, N. Y.	(1)	(1)	(1)	(1)	(1)	(1)
48	Bridgeport, Conn.	\$1,370,000	\$2,690,988	\$370,000	\$340,365	(1)	(1)
49	Spokane, Wash.	1,197,754	1,048,789	876,182	598,400	\$2,282,322	(1)
50	Hartford, Conn.	1,490,000	2,470,000	555,000	4,340,000	(1)	(1)
51	Reading, Pa.	* 1,395,000	(1)	(1)	12,500	(1)	(1)
52	Trenton, N. J.	(1)	(1)	(1)	(1)	(1)	(1)
53	San Antonio, Tex.	610,400	(1)	(1)	120,000	(1)	(1)
54	New Bedford, Mass.	1,331,581	906,486	316,173	1,441,866	300,551	(1)
55	Camden, N. J.	748,298	1,152,944	(1)	(1)	(1)	(1)
56	Dallas, Tex.	614,757	1,289,241	(1)	(1)	(1)	(1)
57	Salt Lake City, Utah	* 1,899,121	2,250,277	1,300,972	19,783	30,201	(1)
58	Lynn, Mass.	1,539,906	614,798	(1)	3,999	(1)	(1)
59	Wilmington, Del.	1,200,000	(1)	(1)	(1)	(1)	(1)
60	Springfield, Mass.	1,450,290	1,667,000	420,000	295,500	126,775	(1)
61	Des Moines, Iowa	1,463,351	3,235,861	(1)	679,041	(1)	(1)
62	Lawrence, Mass.	1,340,997	(1)	(1)	225,000	(1)	(1)
63	St. Joseph, Mo.	2,047,500	2,104,250	343,500	57,450	\$25,000	\$1,000
64	Troy, N. Y.	1,018,000	2,361,000	950,000	110,000	(1)	(1)
65	Yonkers, N. Y.	(1)	(1)	(1)	(1)	(1)	(1)
66	Tacoma, Wash.	1,560,000	3,448,460	918,000	115,170	2,110,000	(1)
67	Youngstown, Ohio	1,030,018	1,631,095	593,386	(1)	(1)	(1)
68	Duluth, Minn.	1,827,427	5,658,032	493,726	411,369	(1)	(1)
69	Houston, Tex.	503,400	1,051,993	(1)	61,850	508,085	(1)
70	Somerville, Mass.	1,233,725	(1)	(1)	28,433	(1)	(1)
71	Kansas City, Kans.	800,000	2,110,000	325,000	32,000	(1)	(1)
72	Utica, N. Y.	929,964	2,043,805	11,050	44,271	63,231	(1)
73	Waterbury, Conn.	1,347,000	647,000	56,000	162,000	(1)	(1)
74	Elizabeth, N. J.	969,219	1,672,223	964,934	(1)	(1)	(1)
75	Schenectady, N. Y.	1,192,000	2,026,000	614,000	(1)	545,000	(1)
76	Hoboken, N. J.	(1)	(1)	(1)	(1)	(1)	(1)
77	Manchester, N. H.	861,150	(1)	(1)	346,986	(1)	(1)
78	Evansville, Ind.	642,073	1,769,649	415,984	(1)	220,029	(1)
79	Birmingham, Ala.	636,127	1,727,169	363,352	67,680	(1)	(1)
80	Akron, Ohio	792,311	1,511,028	770,320	280,550	(1)	(1)
81	Norfolk, Va.	* 942,964	* 1,693,395	(1)	144,791	(1)	19,000
82	Fort Worth, Tex.	555,000	1,000,000	(1)	150,000	(1)	(1)
83	Wilkes-Barre, Pa.	647,000	931,000	250,000	30,000	500,000	(1)
84	Erie, Pa.	999,189	1,497,674	(1)	139,555	(1)	(1)
85	Savannah, Ga.	680,000	1,644,748	295,000	50,000	(1)	(1)
86	Peoria, Ill.	1,762,403	1,797,914	109,130	279,909	(1)	(1)
87	Harrisburg, Pa.	(1)	* 1,500,000	(1)	265,000	(1)	(1)
88	Fort Wayne, Ind.	1,973,950	1,922,450	300,450	40,000	290,000	(1)
89	Charleston, S. C.	(1)	(1)	(1)	(1)	(1)	(1)
90	Portland, Me.	(1)	(1)	(1)	500,000	(1)	(1)
91	Terre Haute, Ind.	543,112	913,478	447,000	(1)	201,172	(1)
92	East St. Louis, Ill.	* 4,750	(1)	(1)	60,000	(1)	(1)
93	Holyoke, Mass.	648,419	1,150,000	266,000	460,000	(1)	(1)
94	Brockton, Mass.	1,172,680	(1)	(1)	(1)	(1)	(1)
95	Johnstown, Pa.	93,000	340,000	(1)	80,000	300,000	(1)
96	Jacksonville, Fla.	644,825	1,030,153	(1)	352,000	(1)	(1)
97	Oklahoma City, Okla.	675,000	2,258,000	444,000	15,500	(1)	(1)
98	Bayonne, N. J.	416,000	620,000	250,000	(1)	(1)	(1)
99	Covington, Ky.	(1)	(1)	(1)	9,000	(1)	(1)
100	South Bend, Ind.	687,379	* 2,659,535	(1)	(1)	(1)	(1)
101	Passaic, N. J.	408,457	(1)	(1)	(1)	(1)	(1)
102	Altoona, Pa.	707,000	* 685,000	(1)	(1)	(1)	(1)
103	Mobile, Ala.	462,000	791,597	509,594	50,000	(1)	(1)
104	Allentown, Pa.	106,000	(1)	(1)	190,000	(1)	(1)
105	Pawtucket, R. I.	1,131,263	939,516	170,000	165,538	81,000	(1)

* Not reported.

† Includes the value of sewage pumping station and disposal plant.

‡ Includes \$33,210, the value of sewage pumping station, and \$13,812, the value of sewage farm dump.

§ Includes \$141,650, the value of sewage pumping station.

|| Value of sidewalks included with that of street pavements, gutters, and curbing.

¶ Value of sewage pumps only.

50054°—12—12

TABLE 20.—REPLACEMENT VALUE OF PUBLIC IMPROVEMENTS: 1909—Continued.

☛ [For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 53.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

City number.	CITY.	Sewer systems.	HIGHWAYS.				All other public improvements.
			Street pavements, gutters, and curbing.	Sidewalks.	Bridges other than toll.	All other.	
106	Saginaw, Mich.	\$1,112,970	\$3,140,816	(1)	\$454,580	(1)	(1)
107	Canton, Ohio	634,810	806,555	\$429,298	(1)	(1)	(1)
108	Wichita, Kans.	819,827	1,106,020	45,000	161,000	(1)	(1)
109	Springfield, Ill.	928,100	2,487,708	(1)	1,100	(1)	(1)
110	Binghamton, N. Y.	(1)	659,292	(1)	350,183	(1)	(1)
111	Lancaster, Pa.	(1)	(1)	(1)	3,375	(1)	(1)
112	Sioux City, Iowa	405,672	1,430,993	431,156	141,857	\$570,000	(1)
113	Little Rock, Ark.	150,000	600,000	(1)	(1)	120,000	\$40,000
114	Springfield, Ohio	512,000	750,000	218,000	215,000	(1)	(1)
115	Atlantic City, N. J.	(1)	997,837	(1)	(1)	(1)	235,172
116	Bay City, Mich.	109,262	492,445	50,137	303,339	(1)	(1)
117	Rockford, Ill.	54,286	67,952	(1)	171,829	(1)	(1)
118	York, Pa.	480,000	96,000	(1)	2,000	75,000	(1)
119	Lincoln, Nebr.	350,000	930,000	302,000	2,800	(1)	(1)
120	Chattanooga, Tenn.	975,000	1,100,000	240,000	68,000	(1)	(1)
121	Topeka, Kans.	706,903	\$2,291,251	(1)	230,000	(1)	(1)
122	Sacramento, Cal.	732,234	1,059,030	225,000	11,000	(1)	(1)
123	Malden, Mass.	702,848	(1)	(1)	(1)	(1)	(1)
124	Haverhill, Mass.	(1)	(1)	(1)	212,000	(1)	(1)
125	Pueblo, Colo.	905,000	423,000	219,500	450,535	(1)	262,500
126	Salem, Mass.	(1)	(1)	(1)	(1)	(1)	(1)
127	New Britain, Conn.	1,218,328	200,600	(1)	9,000	(1)	(1)
128	Davenport, Iowa	571,366	2,134,934	(1)	(1)	(1)	(1)
129	McKeesport, Pa.	475,000	1,175,000	305,000	18,000	(1)	(1)
130	Wheeling, W. Va.	1,052,000	2,195,000	386,000	300,000	(1)	(1)
131	Augusta, Ga.	782,234	1,030,154	(1)	242,000	(1)	(1)
132	Superior, Wis.	962,629	1,908,939	448,214	90,749	503,673	(1)
133	Newton, Mass.	1,922,477	(1)	(1)	(1)	(1)	(1)
134	Dubuque, Iowa	129,952	580,000	130,000	(1)	120,000	(1)
135	Butte, Mont.	472,054	652,000	285,000	(1)	207,000	(1)
136	Chester, Pa.	(1)	(1)	(1)	(1)	(1)	(1)
137	Kalamazoo, Mich.	(1)	(1)	(1)	10,000	(1)	(1)
138	Montgomery, Ala.	295,046	1,046,305	352,390	107,745	(1)	(1)
139	Woonsocket, R. I.	447,762	299,051	34,970	282,221	(1)	(1)
140	Galveston, Tex.	285,155	(1)	(1)	(1)	(1)	(1)
141	Fitchburg, Mass.	400,046	510,292	(1)	204,425	128,177	(1)
142	Racine, Wis.	500,000	575,000	(1)	165,000	(1)	(1)
143	Elmira, N. Y.	223,152	460,400	402,631	242,490	(1)	(1)
144	Quincy, Ill.	201,100	619,000	(1)	6,000	(1)	(1)
145	Knoxville, Tenn.	440,034	2,239,108	441,297	377,528	(1)	(1)
146	New Castle, Pa.	624,000	1,127,000	152,500	(1)	10,500	(1)
147	Macon, Ga.	335,000	206,500	311,650	40,000	(1)	(1)
148	Auburn, N. Y.	508,407	283,979	(1)	76,500	(1)	(1)
149	West Hoboken, N. J.	(1)	(1)	(1)	(1)	(1)	(1)
150	Joliet, Ill.	475,000	890,000	(1)	215,000	(1)	(1)
151	Taunton, Mass.	451,000	325,750	108,080	91,000	(1)	(1)
152	Everett, Mass.	577,825	398,250	103,650	(1)	68,450	(1)
153	Oshkosh, Wis.	300,000	(1)	(1)	340,000	(1)	3,000
154	Chelsea, Mass.	(1)	(1)	(1)	(1)	(1)	(1)
155	Joplin, Mo.	250,000	398,400	49,500	4,300	(1)	(1)
156	La Crosse, Wis.	330,000	635,000	260,000	29,000	(1)	(1)
157	Newport, Ky.	375,000	238,000	(1)	(1)	(1)	(1)
158	South Omaha, Nebr.	280,000	680,000	145,000	150,000	(1)	(1)
	San Juan, P. R.	50,000	366,229	44,519	(1)	(1)	(1)

¹ Not reported.

² Value of sidewalks included with that of street pavements, gutters, and curbing.

FINANCIAL STATISTICS OF CITIES.

TABLE 21.—GROSS DEBT AND NET FUNDED DEBT AT CLOSE OF YEAR, TOTAL AND PER

[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 divisions of the government of the city issuing.			Classified according to provisions made for payment.				
			City corporation.	School districts.	Other divisions of the government of the city.	Funded or fixed.	Current.			
							Special assessment loans.	Revenue loans.	Outstanding warrants.	All other.
	Grand total.....	\$2, 237, 345, 468	\$2, 116, 238, 430	\$48, 282, 260	\$72, 824, 778	\$1, 976, 941, 907	\$107, 287, 155	\$106, 811, 374	\$25, 915, 951	\$20, 389, 081
	Group I.....	1, 640, 343, 973	1, 562, 583, 000	11, 915, 450	65, 845, 523	1, 470, 661, 207	52, 990, 192	86, 375, 482	14, 545, 713	15, 771, 379
	Group II.....	295, 479, 225	278, 126, 767	15, 502, 501	1, 849, 957	246, 158, 799	31, 668, 952	9, 373, 735	5, 304, 911	2, 972, 828
	Group III.....	204, 620, 883	184, 982, 228	14, 637, 531	5, 001, 124	178, 538, 455	14, 077, 790	6, 665, 923	4, 071, 910	1, 266, 805
	Group IV.....	96, 901, 387	90, 546, 435	6, 226, 778	128, 174	81, 583, 446	8, 550, 221	4, 396, 234	1, 993, 417	378, 069

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

1	New York, N. Y.	\$958,987,523	\$958,987,523			\$946,052,456	\$34,378,833	\$65,575,440	\$5,722,461	\$7,258,333
2	Chicago, Ill.	94,092,667	53,023,854	\$899,854	\$40,108,959	69,632,058	11,365,763	9,219,616	3,403,293	471,937
3	Philadelphia, Pa.	99,355,026	99,334,921		20,105	95,479,820		1,210,105	2,576,336	88,765
4	St. Louis, Mo.	25,022,291	24,937,934	34,357		24,503,178			325,825	180,288
5	Boston, Mass.	111,041,916	111,041,916			110,715,406				326,510
6	Baltimore, Md.	57,082,874	57,082,874			56,584,083		466,500		32,201
7	Cleveland, Ohio.	37,304,908	28,781,395	3,150,350	\$5,373,163	34,268,121	2,674,231		270	\$362,286
8	Pittsburgh, Pa.	50,997,654	38,069,270	5,649,318	7,279,066	50,701,120	149,079	49,668	96,412	1,375
9	Detroit, Mich.	13,562,250	11,623,350		1,938,900	12,037,581	1,083,357	70,000		11,312
10	Buffalo, N. Y.	24,750,233	23,590,321		1,159,912	23,081,789	1,068,078	314,744	246,864	38,758
11	San Francisco, Cal.	11,947,388	11,947,388			10,567,300			1,217,916	162,172
12	Cincinnati, Ohio.	57,856,344	53,484,587	2,181,571	2,190,186	55,683,583	1,691,233		7,380	474,128
13	Milwaukee, Wis.	11,657,964	11,217,406		440,558	10,259,580	579,598		704,878	113,908
14	Newark, N. J.	36,855,633	29,580,959		7,274,674	31,506,402		5,164,772		184,469
15	New Orleans, La.	35,191,335	35,191,335			29,113,700		282,122	244,078	5,551,435
16	Washington, D. C.	14,637,967	14,637,967			10,115,030		4,022,515		500,422

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

17	Minneapolis, Minn.	\$14,927,202	\$14,927,202			\$13,504,533	\$1,344,869		\$3,234	\$74,560
18	Los Angeles, Cal.	15,676,659	14,938,701	\$737,958		15,123,075			485,340	62,644
19	Jersey City, N. J.	21,626,447	21,626,447			19,099,357	737,096	\$1,760,932	16,785	12,257
20	Kansas City, Mo.	8,649,741	5,167,125	3,482,616		7,877,000	478,642		167,111	126,988
21	Indianapolis, Ind.	4,790,401	3,580,401	1,210,000		4,268,300			133,810	388,291
22	Louisville, Ky.	12,601,921	12,601,921			12,037,200		290,062	244,195	30,464
23	Seattle, Wash.	25,652,986	22,240,941	3,412,045		14,682,350	9,197,346		1,580,151	187,109
24	Providence, R. I.	19,709,295	19,709,295			18,443,000		997,804		268,491
25	Rochester, N. Y.	13,981,064	13,859,922		\$121,142	7,629,000	3,825,000	1,819,000	296,796	411,268
26	St. Paul, Minn.	11,544,502	11,544,502			9,360,900		2,097,700	40,046	45,856
27	Denver, Colo.	5,814,419	4,991,120	75,963	747,336	1,952,700	3,571,400	748	236,607	52,964
28	Portland, Oreg.	11,966,392	10,599,070	437,322	930,000	8,235,500	2,810,619	41,000	877,007	2,266
29	Columbus, Ohio.	16,268,675	15,291,675	977,000		12,164,400	3,288,063	324,979	70,935	422,298
30	Toledo, Ohio.	10,189,284	9,413,012	776,272		8,938,468	1,090,962	70,000	66,152	23,702
31	Worcester, Mass.	9,696,103	9,696,103			9,339,625		225	220,259	135,994
32	Atlanta, Ga.	4,130,852	4,139,852			3,997,500		119,133	22,680	539
33	Syracuse, N. Y.	9,840,672	9,804,743		35,929	8,093,762	1,220,598	358,000	125,185	43,127
34	New Haven, Conn.	4,046,037	4,032,625	13,412		3,855,300		111,000	78,325	1,412
35	Scranton, Pa.	3,118,381	1,786,370	1,332,011		2,655,000	292,250	103,211	8,996	53,924
36	Paterson, N. J.	4,578,414	4,578,414			3,615,000	584,777	369,000		9,637
37	Omaha, Nebr.	8,598,997	7,161,046	1,437,951		6,898,000	807,000		476,049	327,948
38	Fall River, Mass.	6,332,562	6,332,562			6,254,602				77,960
39	Memphis, Tenn.	8,660,207	8,660,207			7,728,500	836,800	47,170	1,017	48,720
40	Richmond, Va.	10,725,662	10,725,662			10,716,918		40		8,704
41	Oakland, Cal.	2,941,703	1,796,153	1,130,000	15,550	2,828,625			113,178	
42	Grand Rapids, Mich.	3,184,612	3,184,612			2,257,100	897,200		25,308	5,004
43	Nashville, Tenn.	5,427,570	5,427,570			5,402,700	3,010	21,860		
44	Lowell, Mass.	4,235,564	4,235,564			3,470,804		700,000		64,760
45	Cambridge, Mass.	11,530,402	11,530,402			11,422,550		20,000		87,852
46	Dayton, Ohio.	5,023,499	4,543,548	479,951		4,301,500	595,320	116,851	9,745	83

* Sinking and investment funds, and public trust funds for municipal uses.

* Gross funded debt less the assets of sinking funds reserved to amortize such debt.

* For amount of sinking fund assets at close of year, see Table 13.

* Decrease.

GENERAL TABLES.

181

CAPITA, TOGETHER WITH CHANGES DURING YEAR IN FUNDED DEBT AND IN SINKING FUND ASSETS: 1909.

assigned to each, see page 78. For a text discussion of this table, see page 54.]

GROSS DEBT AT CLOSE OF YEAR—continued.								NET FUNDED DEBT ² AT CLOSE OF YEAR.		INCREASE DURING YEAR IN—				City number.
Classified as held by--		Per capita.	Classified according to purpose of issue.				Total.	Per capita.	Gross funded debt.	Sinking-fund assets. ³	Net funded debt. ³			
Public.	City funds with investments. ¹		For general purposes.		For public service enterprises and investments.									
			Total.	Per capita.	Total.	Per capita.								
\$1,846,976,152	\$390,369,316	\$87.38	\$1,602,501,987	\$62.59	\$634,843,481	\$24.79	\$1,553,613,121	\$60.69	\$163,647,120	\$35,939,602	\$127,907,518			
1,301,035,039	339,308,934	115.18	1,151,728,187	80.87	488,615,766	34.31	1,119,951,399	78.64	125,102,849	32,841,691	92,261,158			
264,109,323	31,369,902	58.58	218,744,939	43.37	76,734,286	15.21	205,456,128	40.73	19,848,008	2,013,612	17,834,396			
191,864,991	12,755,892	48.64	155,691,826	37.01	48,929,057	11.63	157,695,051	37.49	14,069,599	174,311	13,895,288			
89,966,799	6,934,588	45.89	76,337,035	36.15	20,564,352	9.74	70,710,543	33.49	4,826,664	909,988	3,916,676			

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

\$724,725,463	\$234,262,060	\$207.16	\$624,468,065	\$134.90	\$334,519,458	\$72.26	\$608,244,820	\$131.39	\$81,009,296	\$23,543,379	\$57,465,917	1
93,181,547	911,120	43.92	89,081,772	41.58	5,010,895	2.34	64,460,818	30.09	219,316	952,741	1,172,057	2
83,788,526	15,560,500	65.09	68,578,584	44.93	* 30,776,642	* 20.16	84,836,972	55.58	6,713,600	1,430,617	5,282,983	3
24,534,964	487,327	36.95	21,596,291	31.89	3,426,000	5.06	23,580,354	34.32	6,159,000	913,994	5,245,006	4
72,622,861	38,419,055	168.93	90,033,216	136.97	21,006,700	31.96	72,754,323	110.68	2,229,000	3,081,367	* 852,367	5
40,445,580	16,637,294	103.02	39,607,874	71.48	17,475,000	31.54	36,332,107	65.67	4,596,200	1,370,414	3,224,786	6
36,624,388	680,520	69.29	31,691,224	58.86	5,613,684	10.43	* 32,266,301	59.93	2,586,317	79,946	2,506,371	7
41,111,932	9,885,722	96.64	36,918,454	69.96	14,079,200	26.68	38,434,541	72.63	3,148,799	* 20,729	3,169,628	8
10,405,000	3,157,250	30.31	11,440,250	25.57	2,122,000	4.74	9,114,921	20.37	1,131,250	264,487	866,763	9
22,166,297	2,583,936	59.59	18,119,726	43.63	6,630,507	15.96	19,895,527	47.90	1,935,989	246,255	1,689,734	10
11,947,388	392,000	29.12	11,707,388	28.53	240,000	0.59	10,567,300	25.75	6,701,700	.....	6,701,700	11
49,306,279	8,550,065	160.51	27,714,644	76.88	* 30,141,700	* 83.63	* 46,789,882	129.81	4,218,705	724,254	3,494,451	12
11,577,964	80,000	32.47	11,565,464	32.21	92,500	0.26	10,200,353	28.41	425,450	10,446	415,004	13
29,435,308	7,420,325	109.71	24,133,633	71.84	12,722,000	37.87	23,301,928	69.36	923,359	190,649	732,710	14
34,546,875	644,460	105.22	30,433,635	91.00	4,757,500	14.22	29,113,700	87.05	4,035,800	.....	4,035,800	15
14,614,667	23,300	44.84	14,637,967	44.84	.....	.....	10,057,532	30.81	* 491,300	53,871	* 545,171	16

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

\$12,822,902	\$2,104,300	\$50.72	\$12,993,778	\$44.15	\$1,933,424	\$6.57	\$10,339,160	\$35.13	\$1,406,533	\$323,920	\$1,082,613	17
15,508,659	169,000	53.90	4,221,379	14.51	11,455,280	39.39	14,853,827	51.07	6,676,687	256,679	6,420,008	18
16,434,696	5,191,751	82.71	16,141,847	61.73	5,484,600	20.98	13,908,267	53.19	* 209,000	306,290	* 515,290	19
8,076,741	573,000	35.78	5,101,078	21.10	3,548,663	14.68	6,999,067	28.95	81,000	174,140	* 93,140	20
4,768,401	22,000	20.95	4,768,401	20.85	22,000	0.10	4,256,026	18.61	336,500	* 639	337,139	21
11,254,821	1,347,100	56.69	10,722,348	48.23	1,879,573	8.46	10,138,814	45.61	581,000	8,379	572,621	22
25,652,956	.....	115.82	19,639,006	88.68	6,013,980	27.14	14,605,377	65.94	3,554,000	* 83,023	3,637,023	23
13,637,257	6,072,038	89.70	15,510,295	70.60	4,199,000	19.10	12,464,146	56.73	* 27,000	407,519	* 434,519	24
13,589,064	392,000	66.05	8,177,064	38.64	5,804,000	27.41	6,823,613	32.24	140,000	40,554	99,446	25
11,348,402	196,100	54.57	9,245,502	43.70	2,299,000	10.87	8,943,330	42.27	307,000	* 316,201	623,201	26
5,548,219	266,200	28.07	5,485,219	26.48	329,200	1.59	1,534,712	7.41	* 97,500	102,522	* 200,022	27
11,651,652	314,740	62.98	7,586,392	39.94	4,380,000	23.04	7,978,238	41.99	759,000	97,286	661,714	28
12,062,275	4,206,400	96.64	13,198,227	78.40	3,070,448	18.24	* 7,784,444	46.24	11,100	* 103,387	114,487	29
8,479,291	1,709,993	61.66	8,119,372	49.14	* 2,069,912	* 12.52	7,179,501	43.45	773,200	193,262	579,938	30
6,031,603	3,664,300	67.88	5,851,103	41.17	3,815,000	26.71	5,597,989	39.19	509,000	136,881	372,119	31
3,385,852	754,000	30.46	2,694,019	19.63	1,445,833	10.63	3,119,747	22.95	* 25,000	123,646	* 148,646	32
9,805,672	34,800	73.59	5,005,672	37.43	4,835,000	36.16	8,093,762	60.52	998,260	* 802	999,131	33
4,031,037	15,000	30.81	4,046,037	30.81	.....	.....	3,774,431	28.74	* 119,200	* 138,430	19,230	34
2,812,381	306,000	24.46	3,118,381	24.46	.....	.....	1,993,110	15.63	58,500	37,786	20,714	35
4,578,414	.....	37.20	4,578,414	37.20	.....	.....	* 3,021,121	24.55	93,500	* 91,153	184,653	36
8,279,997	319,000	70.38	8,598,997	70.38	.....	.....	6,496,150	53.17	203,000	49,763	153,237	37
5,952,562	380,000	54.17	5,079,562	43.45	1,253,000	10.72	4,122,169	35.26	76,941	* 108,131	185,072	38
8,660,207	.....	74.20	5,453,487	46.73	3,206,720	27.47	7,631,984	65.39	1,165,500	22,634	1,142,866	39
8,811,137	1,914,525	92.42	9,377,000	80.80	1,348,653	11.62	8,696,606	74.94	1,416,500	98,087	1,318,413	40
2,941,703	.....	25.48	2,941,703	25.48	.....	.....	2,828,525	24.50	* 96,363	.....	* 96,363	41
3,041,989	142,623	28.94	2,047,112	18.60	1,137,500	10.34	2,068,064	18.79	316,375	28,146	288,229	42
5,423,870	3,700	49.51	3,955,570	36.08	1,472,000	13.43	5,290,264	48.26	429,000	84,440	344,560	43
4,187,822	47,742	40.67	3,129,164	30.05	1,106,400	10.62	2,510,865	24.11	* 126,024	64,410	* 190,444	44
10,534,302	996,100	111.37	7,749,302	74.85	3,781,100	36.52	8,299,398	80.16	636,600	333,464	303,136	45
4,795,009	228,490	50.07	4,179,490	41.66	844,000	8.41	4,103,101	40.90	18,900	* 34,370	53,270	46

* Includes loans issued for a gas-supply system owned but not operated by city.

* Cash in private trust accounts not reported.

* The net funded debt slightly exceeds the amount here reported for the reason that a small and unknown amount of sinking fund assets that was deducted from the gross funded debt was reserved for the redemption of special assessment loans rather than of funded debt.

* Includes loans issued for Cincinnati Southern Railway, owned but not operated by the city.

FINANCIAL STATISTICS OF CITIES.

TABLE 21.—GROSS DEBT AND NET FUNDED DEBT AT CLOSE OF YEAR, TOTAL AND PER CAPITA,

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

City number.	CITY.	GROSS DEBT AT CLOSE OF YEAR.								
		Total.	Classified by divisions of the government of the city issuing.			Funded or fixed.	Classified according to provisions made for payment.			
			City corporation.	School districts.	Other divisions of the government of the city.		Current.			
						Special assessment loans.	Revenue loans.	Outstanding warrants.	All other.	
47	Albany, N. Y.	\$4,840,140	4,840,140			\$3,983,438	\$854,253		\$2,449	
48	Bridgeport, Conn.	2,253,745	2,253,745			2,250,500		\$545	2,700	
49	Spokane, Wash.	6,172,136	4,918,546	\$1,253,640		3,828,000	1,433,156	911,030		
50	Hartford, Conn.	8,442,092	6,510,849	1,931,243		7,594,454		\$846,354	1,284	
51	Reading, Pa.	2,630,842	2,166,542	464,300		1,973,300	656,500	99	943	
52	Trenton, N. J.	5,840,463	5,840,463			3,544,995	1,576,406	591,500	121,374	
53	San Antonio, Tex.	3,141,155	2,921,879	219,276		2,740,500			347,318	
54	New Bedford, Mass.	6,536,671	6,536,671			6,253,417			125,582	
55	Camden, N. J.	4,512,233	4,512,233			4,286,200	152,939	66,922	2,700	
56	Dallas, Tex.	2,929,035	2,929,035			2,820,750			49,270	
57	Salt Lake City, Utah	6,940,322	6,078,525	861,797		5,256,400	1,113,470		541,309	
58	Lynn, Mass.	5,181,206	5,181,206			4,433,200		525,000	29,143	
59	Wilmington, Del.	3,551,563	3,551,563			3,482,700			223,006	
60	Springfield, Mass.	5,325,300	5,325,300			5,325,300			67,463	
61	Des Moines, Iowa	1,753,650	1,077,180	676,470		1,592,200		59,139	1,400	
62	Lawrence, Mass.	2,839,082	2,839,082			2,477,927		215,000	41,324	
63	St. Joseph, Mo.	2,826,261	1,412,836	1,413,425		2,793,950			55,028	
64	Troy, N. Y.	4,630,360	4,518,078	66,000	\$46,282	4,302,106	20,118	239,000	31,031	
65	Yonkers, N. Y.	7,221,772	7,221,772			6,339,221	219,595	565,000	1,280	
66	Tacoma, Wash.	7,209,458	6,432,427	740,202	36,829	5,008,000	1,853,733		47,858	
67	Youngstown, Ohio	2,195,138	1,909,138	286,000		1,546,880	616,733		97,936	
68	Duluth, Minn.	6,568,460	5,593,453	975,007		6,431,850	99,000	25,000	320,727	
69	Houston, Tex.	5,538,210	5,538,210			5,435,351			31,175	
70	Somerville, Mass.	1,853,818	1,853,818			1,603,000		350,000	3,372	
71	Kansas City, Kans.	3,517,331	2,535,265	772,307	209,759	2,256,731	1,045,462		9,238	
72	Utica, N. Y.	1,942,285	1,942,285			1,676,095	212,000	54,190	52,317	
73	Waterbury, Conn.	2,815,941	2,684,188	131,753		2,674,690			818	
74	Elizabeth, N. J.	3,370,100	3,370,100			3,210,500	97,319	62,281	4,229	
75	Schenectady, N. Y.	4,545,012	4,545,012			3,406,820	525,540	600,000		
76	Hoboken, N. J.	2,133,303	2,133,303			2,088,969	25,612		12,454	
77	Manchester, N. H.	1,849,100	1,849,100			1,645,000			15,572	
78	Evansville, Ind.	2,021,410	1,915,810	105,600		1,962,600			30,840	
79	Birmingham, Ala.	2,994,389	2,994,389			2,490,183	308,662	178,869	173,260	
80	Akron, Ohio	1,617,579	1,333,402	284,177		1,169,668	443,734		45,958	
81	Norfolk, Va.	7,179,408	7,179,408			7,103,550		50,066	5,208	
82	Fort Worth, Tex.	3,091,212	3,091,212			2,661,418		422,920	4,177	
83	Wilkes-Barre, Pa.	1,036,836	831,336	205,500		965,600	54,000		24,231	
84	Erie, Pa.	1,071,892	810,892	261,000		996,655	66,826		1,561	
85	Savannah, Ga.	2,953,476	2,953,476			2,734,250		219,226		
86	Peoria, Ill.	1,155,668	983,414		172,254	554,754	425,005	170,000	1,285	
87	Harrisburg, Pa.	2,764,112	2,138,412	625,700		2,579,400	183,700		5,712	
88	Fort Wayne, Ind.	942,806	607,606	335,200		893,300			1,012	
89	Charleston, S. C.	4,107,950	4,107,950			4,107,950		2,700	13,678	
90	Portland, Me.	7,069,705	2,533,705	4,536,000		6,918,938		1,500	33,128	
91	Terre Haute, Ind.	829,160	565,360	263,800		787,000		3,800	104,445	
92	East St. Louis, Ill.	1,395,401	1,032,539	362,862		1,069,000	272,000	47,639	44,822	
93	Holyoke, Mass.	3,206,350	3,206,350			2,955,400		250,000	14,721	
94	Brockton, Mass.	3,623,125	3,623,125			3,180,700		439,000	23,639	
95	Johnstown, Pa.	686,479	376,266	310,213		685,300				
96	Jacksonville, Fla.	1,829,846	1,829,846			1,768,000		30,803	1,179	
97	Oklahoma City, Okla.	2,005,858	1,269,199	736,659		1,597,000				
98	Bayonne, N. J.	3,212,813	3,212,813			2,930,750	100,000	177,800	312,759	
99	Covington, Ky.	2,491,013	2,491,013			2,147,000	276,634	67,379	96,099	
100	South Bend, Ind.	849,773	630,173	219,600		753,140		22,600	4,263	
101	Passaic, N. J.	1,067,873	1,067,873			904,250	155,373	8,250		
102	Altoona, Pa.	2,283,307	1,686,907	596,500		2,038,500	243,900			
103	Mobile, Ala.	4,106,500	4,106,500			3,061,500	1,045,000		907	
104	Allentown, Pa.	1,141,506	602,206	539,300		1,141,100	200			
105	Pawtucket, R. I.	6,779,202	6,779,202			6,160,000		373,985	206	
								203,484	41,733	

¹ Sinking and investment funds, and public trust funds for municipal uses.² Gross funded debt less the assets of sinking funds reserved to amortize such debt.³ For amount of sinking fund assets at close of year, see Table 18.

GENERAL TABLES.

183

TOGETHER WITH CHANGES DURING YEAR IN FUNDED DEBT AND IN SINKING FUND ASSETS: 1909—Continued.

assigned to each, see page 78. For a text discussion of this table, see page 54.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

GROSS DEBT AT CLOSE OF YEAR—continued.						NET FUNDED DEBT ² AT CLOSE OF YEAR.		INCREASE DURING YEAR IN—				City number.
Classified as held by—		Per capita.	Classified according to purpose of issue.				Total.	Per capita.	Gross funded debt.	Sinking fund assets. ¹	Net funded debt. ²	
Public.	City funds with investments. ¹		For general purposes.		For public service enterprises and investments.							
			Total.	Per capita.	Total.	Per capita.						
\$4,268,088	\$572,052	\$48.49	\$3,291,290	\$32.98	\$1,548,850	\$15.51	\$2,458,645	\$24.63	\$192,893	\$7,909	\$184,984	47
1,787,745	466,000	22.70	2,253,745	22.70			1,784,504	17.97	19,000	\$106,726	125,726	48
6,187,986	4,200	62.38	5,004,186	50.58	1,168,000	11.80	3,821,915	38.63	277,579	4,436	273,143	49
7,873,638	568,454	86.83	7,967,092	81.96	475,000	4.87	5,937,679	61.07	152,000	\$17,752	169,752	50
2,446,242	194,600	27.82	1,930,842	20.40	700,000	7.42	1,637,178	17.53	278,400	30,115	248,285	51
4,681,833	1,158,630	61.77	4,994,963	52.83	845,500	8.94	\$2,046,189	21.64	317,170	17,500	299,670	52
3,115,155	26,000	33.86	3,141,155	33.86			2,272,896	24.50	17,000	73,792	\$56,792	53
6,246,571	290,100	70.50	4,950,671	53.40	1,586,000	17.10	4,542,191	48.99	214,582	49,501	165,081	54
4,046,493	465,735	48.76	3,174,233	34.30	1,338,000	14.46	3,665,533	39.61	19,250	100,652	\$81,402	55
2,785,785	143,250	33.43	1,757,035	20.05	1,172,000	13.38	2,465,848	28.15	462,000	96,096	365,904	56
6,940,322		79.47	5,350,289	61.26	1,590,033	18.21	5,222,574	59.80	840,600	4,706	835,894	57
4,373,706	807,500	59.44	3,522,706	40.42	1,658,500	19.02	3,209,194	36.82	\$99,500	\$98,812	\$688	58
3,544,563	7,000	41.09	2,642,063	30.57	909,500	10.52	3,482,631	40.29	472,550	19	472,531	59
5,004,800	320,500	61.77	3,230,300	37.47	2,095,000	24.30	4,610,708	53.48	1,932,800	123,564	1,809,236	60
1,753,650		20.73	1,753,650	20.73			1,692,200	18.82	174,000		174,000	61
2,656,682	182,400	34.17	2,083,082	25.07	756,000	9.10	2,299,666	27.67	120,207	26,743	93,464	62
2,816,261	10,000	36.51	2,801,261	36.19	25,000	0.32	2,782,684	35.95	828,500	1,009	827,491	63
4,577,670	52,690	60.36	2,263,063	29.50	2,367,297	30.86	4,108,796	53.56	151,338	9,214	142,124	64
6,977,572	244,200	94.40	4,852,072	64.74	2,269,700	29.66	6,090,794	79.62	541,800	\$11,126	552,926	65
6,977,153	232,305	94.45	4,573,699	59.92	2,635,759	34.53	4,780,854	62.63	675,000	34,250	640,750	66
2,030,498	164,640	28.79	1,812,138	23.77	383,000	5.02	1,471,826	19.30	253,390	2,980	250,410	67
6,543,460	25,000	86.38	3,443,698	45.28	3,124,762	41.10	6,339,629	83.37	23,000	76,274	\$53,274	68
5,538,210		72.90	4,238,210	55.80	1,300,000	17.10	5,485,351	72.22	768,320		766,320	69
1,853,818		24.45	1,797,818	23.71	56,000	0.74	1,503,000	19.82	32,500		32,500	70
3,517,331		47.02	3,517,331	47.02			\$2,215,479	29.62	318,660	\$16,620	335,280	71
1,902,557	39,728	26.80	1,942,285	26.80			1,651,334	22.78	172,702	\$5,522	178,224	72
2,635,441	180,500	39.55	1,895,941	26.63	920,000	12.92	2,459,379	34.55	216,000	8,207	207,793	73
3,126,281	243,819	47.37	3,325,100	46.74	45,000	0.63	2,911,297	40.92	148,000	80,695	67,305	74
4,013,947	531,065	64.74	3,704,012	52.76	841,000	11.98	2,819,848	40.17	216,480	188,631	27,849	75
2,112,803	20,500	30.72	2,018,303	29.06	115,000	1.66	2,049,086	29.50	243,954	154	243,800	76
1,362,500	458,300	26.84	1,099,100	15.95	750,000	10.89	928,115	13.47	\$10,000	68,838	\$78,838	77
1,962,410	59,000	29.40	1,621,410	23.58	400,000	5.82	1,962,029	28.54	\$54,200	283	\$54,483	78
2,979,389	15,000	43.65	2,960,389	43.15	34,000	0.50	2,479,323	36.14	99,685	1,137	98,548	79
1,395,744	221,835	24.24	1,593,079	23.87	24,500	0.37	\$994,783	14.91	22,450	28,180	\$5,730	80
6,291,608	887,800	107.97	5,913,408	88.93	1,266,000	19.04	6,192,415	93.13	580,000	74,888	505,112	81
3,091,212		46.54	2,201,212	33.14	890,000	13.40	2,542,992	38.29	687,590	16,966	670,624	82
1,016,836	20,000	15.77	1,036,836	15.77			916,151	13.94	\$32,500	25,900	\$58,400	83
899,238	172,654	16.41	851,892	13.04	220,000	3.37	610,794	9.35	46,000	925	45,075	84
2,953,476		45.63	2,128,476	32.88	825,000	12.75	2,734,250	42.24	\$131,200		\$131,200	85
1,095,568	60,100	18.61	1,155,668	18.61			546,683	8.80	\$17,000	\$1,254	\$15,746	86
2,523,012	241,100	45.26	1,914,412	31.34	849,700	13.92	2,179,666	35.69	224,100	52,888	171,212	87
942,806		15.47	681,006	11.18	261,800	4.29	788,222	13.10	23,500	13,047	10,453	88
3,632,450	475,500	70.14	4,107,950	70.14			4,074,224	69.57	\$173,200	\$483,822	290,622	89
6,757,379	312,326	122.26	2,940,205	50.84	4,129,500	71.42	6,171,154	106.72	1,592,217	\$571,671	2,163,888	90
829,180		14.47	829,180	14.47			752,278	13.13	81,000	\$8,474	89,474	91
1,395,401		24.62	1,395,401	24.62			911,413	18.08	59,500	26,436	33,064	92
3,066,450	139,900	56.87	1,986,950	35.24	1,219,400	21.63	2,595,469	46.04	140,400	43,069	97,331	93
3,174,625	448,500	65.55	1,920,625	34.75	1,702,500	30.80	2,555,797	46.24	45,550	28,408	17,142	94
545,179	141,300	12.75	686,479	12.75			503,096	9.35	36,600	23,743	12,857	95
1,829,846		34.13	1,396,790	26.05	433,056	8.08	1,768,000	32.98				96
2,005,858		37.65	1,467,858	27.55	538,000	10.10	1,597,000	29.98	297,500		297,500	97
2,968,463	244,350	60.44	3,024,313	56.89	168,500	3.55	2,503,381	47.09	491,500	13,316	478,184	98
2,491,013		47.23	1,275,313	24.18	1,215,700	23.05	\$2,133,576	40.47	52,500	4,129	48,371	99
849,773		16.31	665,773	12.78	184,000	3.53	747,505	14.35	\$10,178	\$2,770	\$7,408	100
1,053,894	13,979	20.64	1,067,873	20.64			890,237	17.21	149,000	6,330	142,670	101
2,202,307	81,000	44.52	1,568,307	30.58	715,000	13.94	1,832,751	35.74	\$36,000	\$40,791	4,791	102
4,106,500		80.13	3,126,000	61.00	980,500	19.13	2,949,568	57.56	\$17,270	\$1,664	\$15,606	103
1,079,506	62,000	22.54	784,506	15.49	357,000	7.05	997,902	19.70	\$6,100	6,590	\$12,690	104
6,046,822	1,732,380	135.20	4,959,202	98.90	1,820,000	36.30	4,087,379	81.52	\$50,000	149,785	\$199,785	105

¹ The net funded debt slightly exceeds the amount here reported for the reason that a small and unknown amount of sinking fund assets that was deducted from the gross funded debt was reserved for the redemption of special assessment loans rather than of funded debt.

² Decrease.

FINANCIAL STATISTICS OF CITIES.

TABLE 21.—GROSS DEBT AND NET FUNDED DEBT AT CLOSE OF YEAR, TOTAL AND PER CAPITA,

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

City number.	CITY.	GROSS DEBT AT CLOSE OF YEAR.								
		Total.	Classified by divisions of the government of the city issuing.			Funded or fixed.	Classified according to provisions made for payment.			
			City corporation.	School districts.	Other divisions of the government of the city.		Special assessment loans.	Revenue loans.	Outstanding warrants.	All other.
106	Saginaw, Mich.....	\$2,703,527	\$2,703,527			\$1,380,500	\$1,308,532	\$1,200	\$3,976	\$9,319
107	Canton, Ohio.....	2,062,919	1,634,919	\$428,000		1,585,832	409,150	64,430	3,507	
108	Wichita, Kans.....	2,333,951	2,084,451	249,500		1,413,824	882,519	18,565	8,043	1,000
109	Springfield, Ill.....	1,497,399	1,369,225		\$128,174	999,210	193,000	242,420	68,611	4,158
110	Binghamton, N. Y.....	923,814	923,814			841,300	10,281	41,400	30,833	
111	Lancaster, Pa.....	1,275,500	890,500	385,000		1,274,500				1,000
112	Sioux City, Iowa.....	1,725,995	1,376,245	349,750		1,707,250	5,768		12,481	496
113	Little Rock, Ark.....	722,618	503,174	219,444		204,500	307,234	206,337	3,947	600
114	Springfield, Ohio.....	1,681,280	1,484,280	197,000		1,366,485	248,394	59,843	5,358	1,200
115	Atlantic City, N. J.....	5,562,291	5,562,291			5,356,000		142,500	63,791	
116	Bay City, Mich.....	1,702,905	1,702,905			1,146,719	446,500	95,200	14,486	
117	Rockford, Ill.....	891,145	687,597	203,548		381,800	150,462	334,172	21,711	3,000
118	York, Pa.....	1,181,009	783,114	397,895		1,147,810			12,177	21,022
119	Lincoln, Nebr.....	1,854,635	1,687,048	267,587		1,374,100	268,258		207,868	4,409
120	Chattanooga, Tenn.....	2,677,429	2,677,429			2,556,000	114,776	4,600		2,053
121	Topeka, Kans.....	2,447,631	1,833,145	614,486		1,690,827	665,686		85,888	5,230
122	Sacramento, Cal.....	1,078,896	1,077,641	1,255		1,073,600			5,296	
123	Malden, Mass.....	2,317,966	2,317,966			2,032,800		200,000		85,166
124	Haverhill, Mass.....	2,229,602	2,229,602			2,066,500		161,580		1,522
125	Pueblo, Colo.....	3,352,197	3,026,392	325,805		2,349,222	492,000	16,840	492,985	1,150
126	Salem, Mass.....	1,158,879	1,158,879			1,147,200				11,679
127	New Britain, Conn.....	2,767,120	2,767,120			2,379,750		371,000	380	15,990
128	Davenport, Iowa.....	722,425	452,875	269,550		544,000		175,000	733	2,692
129	McKeesport, Pa.....	1,616,461	1,032,461	584,000		1,207,500	344,415	50,500		14,046
130	Wheeling, W. Va.....	1,424,192	1,224,192	200,000		1,297,700			125,792	700
131	Augusta, Ga.....	1,808,500	1,808,500			1,733,500		75,000		
132	Superior, Wis.....	919,761	919,761			757,334	155,737	6,500	190	
133	Newton, Mass.....	6,514,682	6,514,682			6,169,300		300,000	44,527	855
134	Dubuque, Iowa.....	1,528,069	1,412,069	116,000		1,185,282	118,857	219,652	3,658	620
135	Butte, Mont.....	1,140,394	919,894	220,500		620,500	50,000		469,894	
136	Chester, Pa.....	974,100	674,500	299,600		865,600	73,500	35,000		
137	Kalamazoo, Mich.....	1,100,801	827,798	273,003		730,192	255,475	90,300	18,169	6,665
138	Montgomery, Ala.....	3,334,435	3,334,435			2,500,000	697,680	136,755		
139	Woonsocket, R. I.....	3,313,142	3,313,142			3,022,000		230,000	30,459	30,683
140	Galveston, Tex.....	4,462,345	4,462,345			4,392,038			66,857	3,450
141	Fitchburg, Mass.....	1,820,293	1,820,293			1,504,756		283,000	1,934	30,003
142	Racine, Wis.....	661,068	661,068			661,000			68	
143	Elmira, N. Y.....	1,086,790	1,086,790			1,017,500			44,424	24,866
144	Quincy, Ill.....	792,478	712,478	80,000		769,000		7,450	16,025	
145	Knoxville, Tenn.....	3,665,012	3,665,012			3,334,023	278,195	50,000		2,794
146	New Castle, Pa.....	498,966	318,650	180,316		373,500	117,498	7,000	968	
147	Macon, Ga.....	728,282	728,282			689,400			39,882	
148	Auburn, N. Y.....	1,049,892	1,049,892			777,973	252,723	3,939	8,460	6,797
149	West Hoboken, N. J.....	1,051,131	1,051,131			682,808	256,023	112,000		300
150	Joliet, Ill.....	575,220	533,920	41,300		207,905	179,700	113,950	73,665	
151	Taunton, Mass.....	2,457,493	2,457,493			2,391,225		34,000		32,268
152	Everett, Mass.....	1,822,430	1,822,430			1,533,953		273,000		15,477
153	Oshkosh, Wis.....	597,369	507,369			482,000		5,000	3,906	16,463
154	Chelsea, Mass.....	2,987,001	2,987,001			2,765,900		220,101		1,000
155	Joplin, Mo.....	362,405	139,166	223,239		335,000		8,000	1,905	17,500
156	La Crosse, Wis.....	1,077,793	1,077,793			972,200	104,087		560	946
157	Newport, Ky.....	1,297,300	1,297,300			1,297,300				
158	South Omaha, Nebr.....	1,452,449	1,352,449	100,000		1,298,328	153,771			350
	San Juan, P. R.....	734,779	734,779			723,343				11,436

¹ Sinking and investment funds, and public trust funds for municipal uses.² Gross funded debt less the assets of sinking funds reserved to amortize such debt.³ For amount of sinking fund assets at close of year, see Table 18.

GENERAL TABLES.

185

TOGETHER WITH CHANGES DURING YEAR IN FUNDED DEBT AND IN SINKING FUND ASSETS: 1909—Continued.

assigned to each, see page 78. For a text discussion of this table, see page 54.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

GROSS DEBT AT CLOSE OF YEAR—continued.							NET FUNDED DEBT ² AT CLOSE OF YEAR.		INCREASE DURING YEAR IN—				City number.
Classified as held by—		Per capita.	Classified according to purpose of issue.				Total.	Per capita.	Gross funded debt.	Sinking fund assets. ¹	Net funded debt. ²		
Public.	City funds with investments. ¹		For general purposes.		For public service enterprises and investments.								
			Total.	Per capita.	Total.	Per capita.							
\$2,604,297	\$99,230	\$54.15	\$2,117,427	\$42.41	\$586,100	\$11.74	\$1,297,074	\$25.98	\$36,900	\$33,871	\$3,029	106	
1,978,494	84,425	42.16	1,550,119	31.68	512,800	10.48	1,526,689	31.20	82,000	4,952	77,048	107	
2,333,951	—	47.82	2,333,951	47.82	—	—	1,413,824	28.97	225,049	—	225,049	108	
1,497,399	—	30.69	1,497,399	30.69	—	—	989,210	20.27	8,301	—	8,301	109	
840,792	83,022	19.46	923,814	19.46	—	—	819,578	17.26	9,800	12,269	\$ 2,469	110	
1,242,000	33,500	27.30	945,000	20.23	330,500	7.07	1,274,500	27.28	40,000	—	40,000	111	
1,725,995	—	36.97	1,705,995	36.54	20,000	0.43	1,705,736	36.53	\$ 76,600	—	\$ 76,600	112	
722,618	—	16.11	722,618	16.11	—	—	204,600	4.56	\$ 52,500	\$ 66,784	14,284	113	
1,623,637	57,643	37.62	1,161,280	25.98	520,000	11.64	\$ 1,343,282	30.06	87,936	21,811	66,125	114	
4,575,291	987,000	124.68	3,994,291	89.53	1,568,000	35.15	4,163,033	93.31	1,065,000	301,546	763,454	115	
1,701,658	1,219	38.27	1,240,405	27.87	462,500	10.40	1,133,945	25.49	\$ 63,975	12,774	\$ 76,749	116	
891,145	—	20.14	795,045	17.97	96,100	2.17	881,800	8.63	—	—	—	117	
1,013,498	167,511	27.02	1,181,009	27.02	—	—	958,650	21.94	\$ 19,000	39,155	\$ 58,155	118	
1,854,635	—	42.50	1,651,035	37.84	203,600	4.66	\$ 1,861,169	31.19	\$ 10,000	\$ 354	\$ 9,646	119	
2,677,429	—	61.36	2,632,429	60.33	45,000	1.03	2,501,686	57.33	275,000	12,788	262,212	120	
2,447,631	—	56.23	1,827,631	41.98	620,000	14.25	1,670,016	38.36	\$ 500	13,796	\$ 14,296	121	
1,078,896	—	24.90	952,896	21.99	126,000	2.91	1,073,600	24.78	\$ 45,500	—	\$ 45,500	122	
2,218,566	99,400	53.56	1,849,966	42.75	468,000	10.81	1,355,687	31.32	60,600	38,106	22,494	123	
2,080,022	149,580	51.85	1,266,602	29.45	963,000	22.40	1,482,999	34.48	\$ 4,000	\$ 6,305	2,305	124	
3,333,197	19,000	77.96	1,953,197	45.42	1,399,000	32.54	2,248,222	52.29	\$ 31,793	819	\$ 32,612	125	
1,158,879	—	27.19	1,023,279	24.01	135,600	3.18	1,147,200	26.91	\$ 43,450	—	\$ 43,450	126	
2,766,120	1,000	65.07	1,908,370	44.87	858,750	20.20	2,242,188	52.73	309,000	\$ 33,064	342,064	127	
722,425	—	17.00	722,425	17.00	—	—	246,456	10.04	\$ 31,000	13,218	\$ 44,218	128	
1,512,461	104,000	38.46	1,386,461	32.99	230,000	5.47	861,567	20.50	\$ 179,600	\$ 155,906	\$ 23,694	129	
1,424,192	—	34.40	948,292	22.90	475,900	11.50	1,225,899	29.61	677,700	36,075	641,625	130	
1,808,500	—	44.22	220,000	5.38	1,588,500	38.84	1,733,500	42.38	—	—	—	131	
919,761	—	23.17	919,761	23.17	—	—	700,330	17.64	\$ 5,000	13,020	\$ 18,020	132	
4,930,732	1,583,950	165.85	5,139,682	130.85	1,375,000	35.00	3,666,918	93.35	\$ 20,000	218,744	\$ 238,744	133	
1,528,069	—	39.12	1,144,069	29.29	384,000	9.83	1,152,349	29.50	\$ 30,000	6,899	\$ 36,899	134	
1,136,234	4,160	29.49	1,140,394	29.49	—	—	602,738	15.59	—	3,843	\$ 3,843	135	
856,000	118,100	25.54	974,100	25.54	—	—	733,152	19.23	\$ 10,000	\$ 9,444	\$ 556	136	
1,044,801	56,000	28.97	1,097,801	28.89	3,000	0.08	730,192	19.22	17,728	—	17,728	137	
3,334,435	—	88.01	2,398,535	63.30	935,900	24.71	2,500,000	65.98	199,450	—	199,450	138	
2,870,142	443,000	89.40	2,259,462	60.96	1,053,680	28.44	2,451,093	66.14	—	98,319	\$ 98,319	139	
4,150,345	312,000	120.67	4,003,345	108.26	459,000	12.41	4,014,195	108.55	109,000	78,652	30,348	140	
1,405,028	415,267	49.23	1,279,233	34.60	541,000	14.63	1,040,356	28.13	\$ 278,714	42,457	\$ 321,171	141	
661,063	—	17.83	661,063	17.83	—	—	661,000	17.83	\$ 8,000	—	\$ 8,000	142	
1,073,290	13,500	29.44	1,086,790	29.44	—	—	1,017,500	27.56	\$ 68,000	—	\$ 68,000	143	
792,478	—	21.68	792,478	21.68	—	—	761,006	20.83	\$ 79,333	1,292	\$ 80,625	144	
3,655,012	10,000	101.76	2,400,012	66.03	1,265,000	35.13	3,310,447	91.91	1,625,345	9,107	1,616,238	145	
498,966	—	14.01	448,966	12.61	50,000	1.40	371,189	10.42	\$ 24,500	\$ 10,771	\$ 13,729	146	
583,282	145,000	20.51	712,282	20.03	16,000	0.45	405,200	11.41	\$ 92,300	\$ 55,061	\$ 37,239	147	
1,027,812	22,080	30.62	692,470	20.20	357,422	10.42	755,039	22.02	262,528	854	261,674	148	
1,051,131	—	30.67	1,051,131	30.67	—	—	649,911	18.97	43,808	13,533	30,275	149	
575,220	—	16.82	458,920	13.42	116,300	3.40	207,905	6.08	\$ 6,021	—	\$ 6,021	150	
2,259,493	198,000	72.97	1,231,493	36.56	1,226,000	36.41	1,527,151	45.35	140,850	24,188	116,662	151	
1,499,430	323,000	55.71	1,620,430	49.54	202,000	6.17	1,192,955	36.47	\$ 6,975	13,386	\$ 20,361	152	
424,369	83,000	15.56	507,369	15.56	—	—	482,000	14.78	3,600	—	3,600	153	
1,871,000	1,116,001	92.04	2,687,001	82.83	300,000	9.24	1,664,899	51.30	500,000	118,948	381,052	154	
362,405	—	11.35	347,905	10.90	14,500	0.45	323,118	10.12	\$ 38,000	1,712	\$ 39,712	155	
673,793	204,000	35.72	742,593	24.61	335,200	11.11	689,777	22.86	205,000	52,988	152,012	156	
1,296,300	1,000	43.06	576,300	19.13	721,000	23.93	1,258,965	41.78	87,900	8,555	79,345	157	
1,452,449	—	55.36	1,452,449	55.36	—	—	1,298,328	49.49	\$ 21,070	—	\$ 21,070	158	
734,779	—	—	416,779	—	318,000	—	489,202	—	60,880	36,941	23,939	—	

¹ The net funded debt slightly exceeds the amount here reported for the reason that a small and unknown amount of sinking fund assets that was deducted from the gross debt was reserved for the redemption of special assessment loans rather than of funded debt.

² Decrease.

FINANCIAL STATISTICS OF CITIES.

TABLE 22.—FUNDED DEBT AND SPECIAL ASSESSMENT LOANS

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

City number.	CITY.	Total.	ISSUED FOR GENERAL PURPOSES.								
			Total.	General government buildings. ¹	Police and fire departments.	Sewers and sewage disposal.	Highways.			Charities, hospitals, and corrections.	School buildings and sites.
							Street pavements.	Bridges and abolition of grade crossings.	Other highway purposes.		
	Grand total.....	\$2,084,229,062	\$1,198,303,579	\$51,184,382	\$28,966,983	\$140,438,463	\$25,011,697	\$74,699,216	\$233,660,136	\$32,340,200	\$233,280,739
	Group I.....	1,523,651,399	854,897,750	38,997,691	22,678,607	82,629,483	9,503,353	54,280,089	193,536,479	29,910,381	159,967,550
	Group II.....	277,827,751	175,237,271	7,006,400	3,015,379	33,615,113	3,947,070	12,366,581	18,229,546	1,581,850	31,936,937
	Group III.....	192,618,245	110,194,773	3,576,418	2,237,402	12,991,874	5,719,797	5,951,471	12,543,114	415,900	27,841,177
	Group IV.....	90,133,687	57,973,785	1,603,873	1,035,595	11,201,993	5,841,477	2,101,075	9,350,997	432,069	13,535,075

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

1	New York, N. Y.....	\$880,431,289	\$428,544,577	\$18,968,108	\$14,280,474	\$4,833,175	.....	\$23,868,021	\$111,071,002	\$13,012,175	\$107,717,883
2	Chicago, Ill.....	80,997,821	60,763,430	4,065,406	187,716	20,215,500	.....	2,895,500	2,085,750	645,500	.....
3	Philadelphia, Pa.....	95,479,820	55,471,278	675,000	1,729,214	7,780,858	\$3,495,214	8,106,930	18,644,858	1,831,844	7,702,142
4	St. Louis, Mo.....	24,503,178	11,159,000	.....	130,000	500,000	.....	900,000	.....	1,800,000	.....
5	Boston, Mass.....	110,715,406	89,706,706	3,605,000	742,201	16,967,130	.....	4,335,017	24,270,991	3,138,844	15,378,525
6	Baltimore, Md.....	66,584,083	27,355,783	2,750,000	500,000	8,233,700	3,100,000	850,000	3,903,000	.....	1,300,000
7	Cleveland, Ohio.....	36,942,352	31,154,148	1,245,052	822,000	7,448,000	450,000	2,790,000	7,126,786	2,318,060	2,900,350
8	Pittsburgh, Pa.....	50,850,199	34,883,499	240,040	622,900	526,000	.....	1,468,800	14,422,129	981,300	5,599,400
9	Detroit, Mich.....	13,480,938	11,358,938	2,058,900	.....	2,604,120	1,017,487	371,585	1,032,848	100,000	3,155,000
10	Buffalo, N. Y.....	24,149,867	17,519,360	747,350	47,852	948,000	125,152	5,544,870	1,235,513	.....	2,442,500
11	San Francisco, Cal.....	10,567,300	10,327,300	500,000	2,450,000	981,200	.....	589,500	680,000	.....	2,718,400
12	Cincinnati, Ohio.....	57,374,836	23,256,071	521,735	639,000	1,745,500	225,000	2,397,606	5,960,058	1,787,104	2,853,100
13	Milwaukee, Wis.....	10,839,178	10,619,178	190,000	517,250	1,454,000	.....	2,020,280	2,198,000	164,480	1,893,750
14	Newark, N. J.....	31,506,402	18,654,402	2,719,100	.....	150,000	.....	1,595,580	457,868	1,931,924	5,274,500
15	New Orleans, La.....	29,113,700	24,123,200	812,000	16,000	8,242,500	1,090,500	31,400	15,400	.....	326,500
16	Washington, D. C.....	10,115,030	880	.....	.....	.....	.....	.....	.....	.....	.....

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

17	Minneapolis, Minn.....	\$14,849,402	\$12,819,402	\$1,326,000	\$265,000	\$785,000	.....	\$865,000	.....	\$190,000	\$2,451,000
18	Los Angeles, Cal.....	15,128,675	3,465,075	.....	139,500	1,585,525	.....	102,250	\$120,000	43,750	1,496,550
19	Jersey City, N. J.....	19,836,483	6,820,833	580,000	80,500	458,655	.....	.....	612,448	286,000	1,898,000
20	Kansas City, Mo.....	8,355,642	4,857,642	130,000	100,000	14,000	.....	.....	.....	175,000	3,260,000
21	Indianapolis, Ind.....	4,268,800	3,026,300	675,000	.....	.....	.....	125,000	.....	100,000	1,174,800
22	Louisville, Ky.....	12,037,200	8,885,200	189,400	.....	3,128,000	.....	.....	21,000	.....	.....
23	Seattle, Wash.....	23,870,726	16,161,248	175,000	.....	2,295,000	.....	.....	3,900	.....	3,170,000
24	Providence, R. I.....	18,443,000	14,244,000	91,000	631,229	5,295,000	.....	658,431	2,502,000	.....	2,513,000
25	Rochester, N. Y.....	11,454,000	5,550,000	.....	.....	725,000	.....	300,000	.....	.....	320,000
26	St. Paul, Minn.....	9,360,900	6,965,900	500,000	300,000	1,935,000	.....	1,664,000	160,000	225,000	1,214,000
27	Denver, Colo.....	5,524,100	4,083,900	.....	.....	947,000	\$330,800	60,000	1,593,100	.....	400,000
28	Portland, Oreg.....	11,046,119	6,064,619	675,000	.....	.....	.....	1,550,000	50,000	.....	379,000
29	Columbus, Ohio.....	15,450,463	11,599,463	21,000	583,000	3,259,700	30,000	1,722,000	3,267,263	97,000	977,000
30	Toledo, Ohio.....	10,029,430	6,361,430	196,000	150,000	150,000	.....	1,084,000	1,674,468	.....	776,000
31	Worcester, Mass.....	9,339,625	5,524,625	650,000	88,000	2,020,000	580,500	160,000	289,825	343,000	902,500
32	Atlanta, Ga.....	3,997,500	1,068,000	.....	.....	250,000	.....	140,000	140,000	.....	12,500
33	Syracuse, N. Y.....	9,314,360	4,275,360	630,000	95,450	318,728	7,970	25,400	232,070	.....	935,517
34	New Haven, Conn.....	3,855,300	3,236,300	.....	.....	750,000	312,500	390,000	.....	.....	486,000
35	Scranton, Pa.....	2,947,250	2,604,250	30,000	120,000	190,000	25,000	346,000	.....	.....	1,220,000
36	Paterson, N. J.....	4,199,777	3,146,277	426,000	40,000	413,860	.....	.....	545,417	.....	1,051,000
37	Omaha, Nebr.....	7,795,000	7,000,000	428,000	185,000	2,543,000	822,000	.....	1,197,000	.....	1,175,000
38	Fall River, Mass.....	6,254,602	5,001,602	.....	8,000	1,241,250	55,000	106,090	1,841,300	86,000	967,500
39	Memphis, Tenn.....	8,565,300	3,621,300	.....	.....	.....	836,800	.....	425,000	.....	623,500
40	Richmond, Va.....	10,716,918	6,556,918	30,000	.....	1,053,000	.....	.....	.....	7,300	411,000
41	Oakland, Cal.....	2,828,525	2,828,525	.....	.....	574,625	.....	.....	.....	.....	1,311,500
42	Grand Rapids, Mich.....	3,154,300	1,891,800	.....	.....	212,000	.....	216,600	685,200	.....	228,000
43	Nashville, Tenn.....	5,405,710	3,603,710	.....	.....	850,000	.....	150,000	1,265,010	.....	200,000
44	Lowell, Mass.....	3,470,804	2,364,404	450,000	33,200	213,840	.....	900	141,155	2,800	665,120
45	Cambridge, Mass.....	11,422,550	7,641,450	.....	.....	973,000	.....	2,103,000	916,000	26,000	1,242,450
46	Dayton, Ohio.....	4,896,820	4,037,820	.....	150,500	903,930	846,500	603,000	538,390	.....	476,000

¹ Exclusive of school and other departmental buildings.² Exclusive of refunding bonds issued to redeem former funded debt obligations whose purpose of issue was reported.³ Includes funded debt bonds issued to redeem revenue loans, judgments, warrants, and other temporary obligations.

GENERAL TABLES.

187

AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE OF ISSUE: 1909.

assigned to each, see page 78. For a text discussion of this table, see page 57.]

ISSUED FOR GENERAL PURPOSES--continued.					Issued for municipal service enterprises.	ISSUED FOR PUBLIC SERVICE ENTERPRISES AND INVESTMENTS.				Issued for refunding. ²	Issued 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 debt.	Special assessment loans.								
\$24, 8 9, 237	\$139, 582, 118	\$53, 341, 458	\$89, 179, 356	\$71, 779, 594	\$6, 369, 935	\$631, 098, 140	\$342, 829, 438	\$7, 374, 400	\$280, 894, 302	\$83, 467, 700	\$164, 989, 708	
22, 487, 262	115, 287, 048	38, 584, 267	38, 616, 228	48, 419, 312	4, 976, 935	485, 096, 043	208, 085, 813	1, 466, 500	275, 543, 730	41, 435, 260	137, 245, 411	
1, 621, 800	16, 186, 321	8, 808, 142	19, 477, 974	17, 444, 155	1, 243, 000	76, 594, 880	70, 962, 580	3, 147, 500	2, 484, 800	17, 480, 100	7, 272, 500	
597, 700	5, 619, 936	3, 397, 374	25, 143, 800	4, 158, 810	65, 000	48, 873, 545	45, 651, 545	2, 250, 400	971, 600	17, 672, 750	15, 810, 177	
132, 475	2, 488, 810	2, 551, 675	5, 941, 354	1, 757, 317	85, 000	20, 533, 672	18, 129, 500	510, 000	1, 894, 172	6, 879, 590	4, 661, 620	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

\$20,085,218	\$63,881,509	\$12,269,323	\$4,178,856	\$34,378,833	\$4,166,435	\$331,000,023	\$100,252,593		\$230,747,430	\$23,449,684	\$93,270,570	1
11,637,228	11,637,228	5,746,128	2,328,000	11,226,702		5,010,895	5,010,895				15,223,496	2
177,144	1,612,554	100,000	3,561,220			30,776,642	30,151,642	\$5625,000		5,531,900	3,700,000	3
	1,820,000	4,009,000	2,000,000			3,426,000	3,426,000			3,807,178	6,111,000	4
714,000	16,461,411	4,095,587				21,008,700	3,696,500	12,500	17,299,700			5
	2,450,000	4,263,000	4,083			17,475,000	9,500,000		7,975,000	4,300,000	7,453,300	6
250,000	4,254,000	460,000	1,089,000			5,613,378	5,098,378	30,000	485,000		174,828	7
	1,586,800	3,135,602	6,299,528		662,000	14,079,200	14,054,200		25,000	273,000	952,500	8
50,000	931,000	38,000				2,122,000	1,323,000	799,000				9
	2,008,196	2,285,297	1,591,704	542,926		6,630,507	6,550,507		80,000			10
575,400	1,224,000	400,000	208,800			240,000	240,000					11
87,500	2,910,800	606,250	1,851,337	1,691,253	21,000	\$30,141,700	11,545,100		\$18,596,600	3,943,498	12,567	12
198,000	815,250	511,070	77,500	579,598	127,500	92,500	92,500					13
350,000	3,674,000	215,430	2,286,000			12,722,000	12,387,000		335,000	130,000		14
		418,800	13,140,100			4,757,500	4,757,500				233,000	15
		780	100								10,114,150	16

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

\$100,000	\$2,576,202	\$266,200	\$3,995,000			\$1,930,000	\$1,930,000			\$100,000	17	
	7,500					11,438,600	11,438,600				18	
225,000	302,600	515,000	1,863,250			5,484,600	5,356,000	\$128,600	\$195,000	5,902,000	1,629,000	19
200,000	978,642					3,498,000	3,248,000	250,000				20
60,000	559,500	125,000	207,000			22,000	10,000	12,000	1,205,000		15,000	21
310,000	578,000	1,771,000	2,887,800			1,852,000	1,851,000	1,000			1,300,000	22
100,000	-1,000,000		220,000	\$9,197,346		6,013,980	4,073,980	\$1,940,000			1,704,500	23
	1,494,000	250,340	275,000			4,199,000	4,199,000					24
	375,000	730,000		3,100,000		5,804,000	5,560,000	244,000			100,000	25
	823,900	144,000				2,299,000	2,099,000	200,000			96,000	26
	640,500	112,500				329,200	10,000		319,200	633,000	478,000	27
	550,000		50,000	2,810,619		4,495,000	3,400,000	50,000	1,045,000	56,500	430,000	28
110,000	31,500	481,000	1,020,000		\$718,000	2,980,000	2,955,000		25,000	153,000		29
17,000	1,180,000	19,402	185,000	1,079,560		2,057,000	1,427,000	\$600,000	30,000	1,611,000		30
	400,800	90,000				3,815,000	3,815,000					31
	60,000	456,500				1,443,500	1,433,000	12,500		1,402,000	82,800	32
22,800	15,000	1,015,000	13,045	964,380		4,835,000	4,835,000				204,000	33
100,000	200,000	525,800	472,000								619,000	34
	20,000	100,000	161,000	292,250						38,000	405,000	35
	165,000		505,000							1,053,500		36
100,000	450,000									795,000		37
250,000	282,000	25,200	139,352			1,253,000	1,250,000		3,000			38
	750,000		986,000			3,160,000	3,100,000		60,000	1,784,000		39
	19,900	5,500	5,030,118		250,000	1,343,000	798,000	545,000		2,567,100		40
	942,400											41
		550,000			125,000	1,137,500	1,062,500		75,000			42
	35,000	1,100,000	3,700		150,000	1,472,000	1,422,000		50,000	70,000	110,000	43
	11,480	4,200	841,709			1,106,400	1,106,400					44
27,000	1,607,000	282,000	465,000			3,781,130	3,774,100		7,000			45
	131,000	230,500	158,000			844,000	809,000		35,000	15,000		46

* Loans issued for a gas-supply system owned but not operated by the city.
 * Includes \$18,313,000 issued for railroad owned but not operated by the city.

FINANCIAL STATISTICS OF CITIES.

TABLE 22.—FUNDED DEBT AND SPECIAL ASSESSMENT LOANS AT

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

City number.	CITY.	Total.	ISSUED FOR GENERAL PURPOSES.								
			Total.	General government buildings. ¹	Police and fire departments.	Sewers and sewage disposal.	Highways.			Charities, hospitals, and corrections.	School buildings and sites.
							Street pavements.	Bridges and abolition of grade crossings.	Other highway purposes.		
47	Albany, N. Y.	\$4,837,681	\$3,288,841	\$185,000	\$72,560	\$12,000	\$39,060	\$20,300	\$845,221		\$90,750
48	Bridgeport, Conn.	2,250,500	1,153,500	43,000	56,000			445,000	340,000		
49	Spokane, Wash.	5,261,156	3,793,156					400,000			1,090,000
50	Hartford, Conn.	7,594,454	6,559,454		75,000		220,000	2,040,000			1,895,000
51	Reading, Pa.	2,629,800	1,532,800			808,500	180,000				464,300
52	Trenton, N. J.	5,121,401	3,529,001	300,000	224,700	1,103,115	728,961		16,525	\$20,500	704,250
53	San Antonio, Tex.	2,740,500	2,250,500	150,000	12,000	540,500		100,000	1,063,000		260,000
54	New Bedford, Mass.	6,253,417	4,659,455	100,000	80,400	894,000	40,045	778,200	559,000	21,800	645,082
55	Camden, N. J.	4,439,159	1,851,959	86,000	160,000	140,959	566,000			50,000	652,000
56	Dallas, Tex.	2,820,750	1,866,750		50,000	368,000			509,000	27,500	305,250
57	Salt Lake City, Utah.	6,369,870	3,594,870	548,000		275,000					857,000
58	Lynn, Mass.	4,433,200	2,774,700	55,800	53,250	493,500	7,500	2,300	393,100		744,000
59	Wilmington, Del.	3,482,700	2,573,200								155,000
60	Springfield, Mass.	5,325,300	3,230,300	753,000	36,000	256,500		62,000	254,000		1,734,800
61	Des Moines, Iowa	1,592,200	754,200	78,000							676,200
62	Lawrence, Mass.	2,477,927	1,249,927		94,100	212,500	151,000	26,700	7,500	14,000	228,600
63	St. Joseph, Mo.	2,793,950	1,996,500	10,000	100,000	460,000		1,000	15,000		1,319,000
64	Troy, N. Y.	4,322,224	1,698,162	2,318	98,091	15,000	20,118	10,000	66,555		452,046
65	Yonkers, N. Y.	6,558,816	3,731,116	290,000	156,051		229,621		152,000		1,823,150
66	Tacoma, Wash.	6,861,733	2,804,135	200,000		238,975		300,000	1,555,160		510,000
67	Youngstown, Ohio.	2,163,613	1,745,113		72,595	159,653	390,717	57,000	320,299	42,100	288,000
68	Duluth, Minn.	6,630,850	2,909,850					100,000	233,000		975,000
69	Houston, Tex.	5,485,351	3,661,351			510,000	918,451	39,000	20,900		260,000
70	Somerville, Mass.	1,503,000	1,447,000			319,000	15,000	40,000			
71	Kansas City, Kans.	3,302,193	2,492,693						1,188,687	50,000	689,000
72	Utica, N. Y.	1,888,095	1,888,095		52,000	325,964	208,812	11,343	674	1,000	456,170
73	Waterbury, Conn.	2,674,690	1,674,690	40,000		468,000	200,000		150,000		571,690
74	Elizabeth, N. J.	3,807,819	503,819			10,000			169,319	25,000	299,500
75	Schenectady, N. Y.	3,932,460	3,091,460	30,000	155,000	1,054,000		350,262	528,343		812,855
76	Hoboken, N. J.	2,114,581	1,859,081	60,000	169,000	129,611	213,501		553,000		680,819
77	Manchester, N. H.	1,645,000	740,000					60,000			100,000
78	Evansville, Ind.	1,962,600	105,600								105,600
79	Birmingham, Ala.	2,807,850	2,244,850			205,000			260,000		245,864
80	Akron, Ohio.	1,613,402	1,328,902		110,500	154,638	400,446	52,500	175,350		280,000
81	Norfolk, Va.	7,103,550	4,199,050							75,000	96,000
82	Fort Worth, Tex.	2,661,418	1,016,418			274,828			100,000		368,590
83	Wilkes-Barre, Pa.	1,019,600	849,600	214,000		100			54,000		205,500
84	Erie, Pa.	1,063,481	563,481		11,000	26,155	167,326	67,000		15,000	218,000
85	Savannah, Ga.	2,734,250									
86	Peoria, Ill.	979,759	979,759			169,900	235,105	215,000			30,500
87	Harrisburg, Pa.	2,763,100	1,838,000					65,000	183,700		625,700
88	Fort Wayne, Ind.	893,300	631,500								332,500
89	Charleston, S. C.	4,107,950	301,150			300,000					
90	Portland, Me.	6,918,938	1,156,438			20,000		350,000	38,000		108,000
91	Terre Haute, Ind.	787,000	580,000		45,000	105,000					260,000
92	East St. Louis, Ill.	1,341,900	629,900	8,000							349,000
93	Holyoke, Mass.	2,955,400	1,736,000		13,155	260,611		232,866	243,407		583,461
94	Brockton, Mass.	3,180,700	1,478,200	122,200	57,000	545,500	21,000		179,000	8,000	430,500
95	Johnstown, Pa.	685,300	685,300	60,000	58,000				208,000	10,000	309,300
96	Jacksonville, Fla.	1,768,000	1,062,500	137,500	65,000	385,000	55,000				
97	Oklahoma City, Okla.	1,597,000	873,500	30,000		312,500				25,000	506,000
98	Bayonne, N. J.	3,030,750	1,685,250	52,600	112,500		17,000	8,000	173,000		852,150
99	Covington, Ky.	2,423,634	592,634			77,500	152,234	33,000	17,000		55,000
100	South Bend, Ind.	753,140	569,140						100,140		197,000
101	Passaic, N. J.	1,059,623	961,623		12,500	69,465			135,934	31,000	463,250
102	Altoona, Pa.	2,282,400	1,467,400		11,000		542,900		10,000		596,500
103	Mobile, Ala.	4,106,500	1,364,500			225,000			1,045,000		
104	Allentown, Pa.	1,141,300	698,400	11,000		90,900					539,300
105	Pawtucket, R. I.	6,160,000	4,090,000		25,000	955,000		25,000	650,000		320,000

¹ Exclusive of school and other departmental buildings.

GENERAL TABLES.

189

CLOSE OF YEAR, CLASSIFIED BY PURPOSE OF ISSUE: 1909—Continued.

assigned to each, see page 78. For a text discussion of this table, see page 57.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

ISSUED FOR GENERAL PURPOSES—continued.					Issued for municipal service enterprises.	ISSUED FOR PUBLIC SERVICE ENTERPRISES AND INVESTMENTS.				Issued for refunding. ²	Issued for funding. ²	City number.
Libraries, art galleries, and museums.	Parks and gardens.	Miscellaneous purposes.	Combined or unreported purposes.			Total.	Water-supply systems.	Electric light and power systems and gas-supply systems.	All other.			
			Funded debt.	Special assessment loans.								
	\$1,623,775	\$213,717		\$176,458		\$1,548,850	\$1,548,850					47
\$35,500		154,000	880,000							\$72,000	\$1,025,000	48
	100,000	70,000	700,000	1,433,158		1,168,000	1,168,000			300,000		49
	300,000	800,000	1,229,434			475,000	475,000			270,000	290,000	50
			80,000			700,000	700,000			397,000		51
115,000	213,850	72,000	30,100			845,500	845,500				746,900	52
			125,000							490,000		53
100,000	200,000	15,093	1,225,835			1,586,000	1,488,000		\$98,000		7,962	54
	217,000	68,000		12,000		1,338,000	1,331,000		7,000	64,200	1,085,000	55
		10,000	97,000			1,172,000	1,172,000				282,000	56
		1,400	800,000	1,113,470		1,575,000	1,575,000			1,200,000		57
35,000	199,250	15,000	776,000			1,658,500	1,658,500					58
	210,000		2,208,200			909,500	909,500					59
	125,000	9,000				2,095,000	2,095,000					60
										283,000	555,000	61
4,200			511,127			756,000	756,000				472,000	62
89,000		2,500			\$65,000	25,000			25,000	618,100	89,350	63
	323,500	20,910	689,524			2,367,297	2,356,897			10,900	256,765	64
	398,750	134,949	327,000	219,595		2,269,700	2,268,500			1,280	63,000	65
						2,614,598	2,102,598	\$512,000			1,443,000	66
	72,925	82,305	9,000	252,519		383,000	333,000		50,000	35,500		67
	369,200		1,133,650	99,000		3,121,000	2,354,500	766,500		500,000		68
			1,913,000			1,300,000	1,001,000		299,000		524,000	69
	20,000		1,033,000			56,000	56,000					70
	209,006	30,000	326,000							337,500	472,000	71
170,000	52,000	394,000	215,932									72
	245,000					920,000	920,000				80,000	73
						45,000			45,000		2,759,000	74
			131,000			841,000	841,000					75
	22,850	500				115,000	115,000				140,500	76
			580,000			750,000	700,000		50,000	100,000	55,000	77
			400,000			400,000	400,000			1,457,000		78
	9,324		1,216,000	303,662		34,000			34,000	20,000	509,000	79
	10,778	4,000	127,740	12,950		24,500			24,500	160,000	100,000	80
	135,000	30,000	3,863,050			1,266,000	1,068,000		198,000	1,638,500		81
			253,000			890,000	890,000			487,000	268,000	82
			376,000							170,000		83
43,000	16,000					220,000	220,000			280,000		84
						825,000	825,000			1,909,250		85
	172,254	137,000										86
			963,600			849,700	849,700			75,400		87
		299,000				261,800	261,800					88
			1,150							3,806,800		89
		295,000	315,438			4,129,500	4,129,500			49,500	1,583,500	90
			170,000								207,000	91
				272,900							712,000	92
	160,500	242,000				1,219,400	350,000	869,400				93
	14,000	95,000				1,702,500	1,702,500					94
			40,000									95
	45,000	200,000	175,000			417,500	315,000	102,500			288,000	96
						538,000	538,000			15,000	170,500	97
6,000	82,500	2,000	379,500			188,500	188,000		500	337,000	820,000	98
				257,900		1,215,700	1,215,700			157,600	457,700	99
			272,000			184,000	184,000					100
	47,474		202,000								88,000	101
			307,000			715,000	715,000			100,000		102
			94,500			980,500	852,000		128,500	1,761,500		103
	25,000		32,000	200		357,000	357,000			85,900		104
			2,115,000			1,820,000	1,820,000				250,000	105

¹ Exclusive of refunding bonds issued to redeem former funded debt obligations whose purpose of issue was reported.

² Includes funded debt bonds issued to redeem revenue loans, judgments, warrants, and other temporary obligations.

FINANCIAL STATISTICS OF CITIES.

TABLE 22.—FUNDED DEBT AND SPECIAL ASSESSMENT LOANS AT

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

City number.	CITY.	Total.	ISSUED FOR GENERAL PURPOSES.								
			Total.	General government buildings. ¹	Police and fire departments.	Sewers and sewage disposal.	Highways.			Charities, hospitals, and corrections.	School buildings and sites.
							Street pavements.	Bridges and abolition of grade crossings.	Other highway purposes.		
106	Saginaw, Mich.....	\$2,689,032	\$2,102,832	\$86,000		\$345,700		\$418,000	\$1,082,832	\$7,000	\$88,000
107	Canton, Ohio.....	1,994,982	1,221,682		\$92,000	285,750	\$80,720		292,412		428,000
108	Wichita, Kans.....	2,306,343	1,504,823			343,281	653,119	27,600	44,440		249,500
109	Springfield, Ill.....	1,182,210	336,410				220,600				
110	Binghamton, N. Y.....	851,581	851,581	145,500	46,000	100,050	24,031	349,000		25,000	125,000
111	Lancaster, Pa.....	1,274,500	944,000			340,000			120,000	14,000	385,000
112	Sioux City, Iowa.....	1,713,018	358,018				2,500				349,750
113	Little Rock, Ark.....	511,734	511,734			48,888	258,346				204,500
114	Springfield, Ohio.....	1,614,879	1,094,879	10,000	91,000	157,485	95,000	49,000	75,000	135,500	167,000
115	Atlantic City, N. J.....	5,356,000	3,688,000	126,000	201,000		1,299,000		296,000	105,000	747,000
116	Bay City, Mich.....	1,593,219	1,034,719	135,000		60,000		61,000	14,000		107,000
117	Rockford, Ill.....	532,262	399,362	1,900	7,000	81,835	68,527		53,200		112,800
118	York, Pa.....	1,147,810	1,147,810		50,000	400,000			111,000		397,000
119	Lincoln, Nebr.....	1,642,358	1,082,758			100,000	350,000				160,000
120	Chattanooga, Tenn.....	2,670,776	2,544,776	222,000	110,000	795,000	114,776	20,000	883,000		250,000
121	Topeka, Kans.....	2,356,513	1,349,913	60,000		164,863	500,823	34,066			531,161
122	Sacramento, Cal.....	1,073,600	947,600	285,000		195,000			87,500		228,000
123	Malden, Mass.....	2,032,800	1,564,800	2,723	77,700	715,000			79,785	17,333	431,959
124	Haverhill, Mass.....	2,066,500	1,103,500		22,000	52,300		124,500	444,214	5,286	383,200
125	Pueblo, Colo.....	2,841,222	1,442,222			246,000	289,000	256,000			272,722
126	Salem, Mass.....	1,147,200	1,011,600			447,500		40,000	39,100		345,000
127	New Britain, Conn.....	2,379,750	1,421,000	65,000		965,000			50,000		266,000
128	Davenport, Iowa.....	544,000	269,000								269,000
129	McKeesport, Pa.....	1,551,915	1,158,915			70,000			25,500	40,000	584,000
130	Wheeling, W. Va.....	1,297,700	500,600					90,600	175,000		200,000
131	Augusta, Ga.....	1,733,500	145,000								
132	Superior, Wis.....	913,071	913,071		19,000	366,250		50,000	215,321		209,000
133	Newton, Mass.....	6,169,300	4,794,300		28,500	1,527,500			1,248,500	47,900	1,389,400
134	Dubuque, Iowa.....	1,304,139	269,857						572		116,000
135	Butte, Mont.....	670,500	270,500				50,000				220,500
136	Chester, Pa.....	939,100	373,100			15,000					264,600
137	Kalamazoo, Mich.....	985,667	962,667		70,000	19,200	73,500				273,000
138	Montgomery, Ala.....	3,197,680	2,186,780			345,000	325,000		266,167		325,000
139	Woonsocket, R. I.....	3,022,000	513,000	100,000		313,000			697,680		100,000
140	Galveston, Tex.....	4,392,038	3,585,038	49,000		300,000			1,651,000		48,000
141	Fitchburg, Mass.....	1,504,756	963,756	500	6,912	63,645	38,925	31,000	195,825		368,650
142	Racine, Wis.....	661,000	632,000			53,000	56,000	59,000	132,000		209,000
143	Elmira, N. Y.....	1,017,506	763,500	120,000	13,500		90,000	175,000			102,000
144	Quincy, Ill.....	769,000	769,000								80,000
145	Knoxville, Tenn.....	3,612,218	1,911,098			15,000	366,218		85,000	30,000	170,000
146	New Castle, Pa.....	490,998	440,998			42,000			61,500		173,000
147	Macon, Ga.....	688,400	371,000			130,000	130,000	56,000			
148	Auburn, N. Y.....	1,030,696	673,274			163,242	150,032				340,000
149	West Hoboken, N. J.....	938,831	585,831		6,183	47,824			114,000		218,500
150	Joliet, Ill.....	387,605	192,505			63,100	66,300		19,000		30,105
151	Taunton, Mass.....	2,391,225	1,165,225	45,000	75,600	453,000	39,000	52,309	193,691	2,800	217,700
152	Everett, Mass.....	1,533,953	1,209,953	1,750	50,200	645,000			214,500	2,250	262,628
153	Oshkosh, Wis.....	482,000	482,000		3,500	26,500		80,000	15,000		86,000
154	Chelsea, Mass.....	2,765,900	1,575,400	50,000	22,000	10,000	60,000		10,000		336,400
155	Joplin, Mo.....	335,000	316,000	19,500	23,500			50,000			223,000
156	La Crosse, Wis.....	1,076,287	741,087	9,000	20,000	147,000			199,087		291,000
157	Newport, Ky.....	1,297,300	458,300			198,700	124,600				100,000
158	South Omaha, Nebr.....	1,452,099	1,106,911	70,000		344,280	815,460	78,000	159,171		100,000
	San Juan, P. R.....	723,343	405,343							17,000	65,200

¹ Exclusive of school and other departmental buildings.

GENERAL TABLES.

191

CLOSE OF YEAR, CLASSIFIED BY PURPOSE OF ISSUE: 1909—Continued.

assigned to each, see page 78. For a text discussion of this table, see page 57.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

ISSUED FOR GENERAL PURPOSES—continued.					Issued for municipal service enterprises.	ISSUED FOR PUBLIC SERVICE ENTERPRISES AND INVESTMENTS.				Issued for refunding. ¹	Issued for funding. ²	City number.
Libraries, art galleries, and museums.	Parks and gardens.	Miscellaneous purposes.	Combined or unreported purposes.			Total.	Water-supply systems.	Electric light and power systems and gas-supply systems.	All other.			
			Funded debt.	Special assessment loans.								
\$7,000	\$55,000	\$20,400				\$586,100	\$519,100		\$67,000			106
	15,600	20,000				512,800	331,000		181,800	\$260,500		107
	110,310	186,000	\$883							751,520	\$50,000	108
15,000	8,000		5,500							845,800		109
			14,000									110
			85,000			330,500	330,500					111
				\$5,768		20,000	20,000			236,500	1,098,500	112
	37,000	22,500	7,000	248,394		520,000	340,000		180,000			113
38,000	400,000	204,000	272,000			1,568,000	1,568,000				100,000	114
	200,000		11,219	446,500		462,500	442,500	\$20,000		96,000		116
			74,000			96,100	96,100			36,800		117
			189,810									118
		204,500		268,258	\$65,000	203,600	203,600				291,000	119
150,000						45,000			45,000		81,000	120
		59,000				620,000	620,000			386,600		121
			152,100			126,000	126,000					122
	176,000	65,000	300			468,000	468,000					123
	22,000	2,000	48,000			963,000	963,000					124
	378,500					1,399,000	1,399,000					125
	17,000		123,000			135,600	133,000		2,600			126
	75,000					858,750	825,000		33,750		100,000	127
			95,000	344,415		230,000	230,000			275,000		128
		35,000				475,900	365,900	110,000			163,000	129
			145,000			1,588,500	588,000		1,000,500			131
	549,000	53,500	3,500			1,375,000	1,375,000					132
		35,000		118,285		384,000	384,000					133
										650,282		134
										400,000		135
			20,000							566,000		136
	1,000	4,000	329,300		20,000	3,000			3,000			137
	30,000	464,100				935,900	825,000		110,900		75,000	138
			1,537,038			1,023,000	1,023,000			200,000	1,286,000	139
						459,000	459,000				348,000	140
	3,600		254,699			541,000	541,000					141
	16,000	98,000	25,000							29,000		142
			247,000							156,000	98,000	143
		689,000										144
		275,000	969,880			1,265,000	1,250,000		15,000	34,000	402,120	145
			47,000	117,498		50,000			50,000			146
			55,000			16,000			16,000	261,400	40,000	147
1,125		20,000				357,422	315,000		42,422			148
	14,000			206,199		116,300	116,300			78,800	343,000	149
												150
21,000		33,000	32,125			1,225,000	860,500	365,500				151
350	6,600	26,675				202,000	200,000		2,000	110,000	12,000	152
50,000	10,000		211,000			300,000	300,000			890,500		153
	100,000		967,000									154
						14,500		14,500			4,500	155
	75,000					335,200	228,000		107,200			156
	40,000	35,000				721,000	684,000		37,000	65,500	52,500	157
										228,188	117,000	158
			323,143			318,000	318,000					

¹ Exclusive of refunding bonds issued to redeem former funded debt obligations whose purpose of issue was reported.² Includes funded debt bonds issued to redeem revenue loans, judgments, warrants, and other temporary obligations.

FINANCIAL STATISTICS OF CITIES.

TABLE 23.—FUNDED DEBT AND SPECIAL ASSESSMENT LOANS

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

City No.	CITY.	Total.	Prior to 1910	1910	1911	1912	1913	1914	1915	1916	1917	1918
	Grand total.....	\$2,084,229,062	\$9,945,477	\$59,218,028	\$46,306,897	\$50,427,978	\$50,714,147	\$53,175,875	\$54,097,552	\$53,948,375	\$49,699,654	\$48,683,597
	Group I.....	1,523,651,399	3,495,007	40,626,360	27,760,239	29,446,825	30,662,265	35,404,416	36,714,904	38,921,589	32,894,037	30,775,220
	Group II.....	277,827,751	1,329,202	8,922,245	5,726,127	8,979,281	8,509,535	6,374,144	9,784,311	7,942,221	8,599,899	7,551,582
	Group III.....	192,616,245	3,110,282	5,893,876	7,831,375	8,640,281	9,078,521	6,934,672	4,796,699	4,460,288	5,391,601	7,039,665
	Group IV.....	90,133,667	2,010,986	3,775,547	4,989,156	3,361,591	2,463,826	3,962,643	2,801,638	2,624,277	2,814,117	3,317,130

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

1	New York, N. Y.....	\$880,431,289	\$6,165	\$26,724,101	\$11,560,200	\$13,114,193	\$10,282,457	\$18,247,520	\$16,027,164	\$18,572,025	\$20,364,935	\$16,120,708
2	Chicago, Ill.....	80,997,821	3,537	1,333,500	3,016,200	3,635,717	1,585,324	4,307,500	5,101,000	1,393,000	1,473,000	1,551,000
3	Philadelphia, Pa.....	95,479,820	61,220	2,023,800	2,023,800	2,023,800	2,023,800	2,023,800	2,023,800	2,023,800	2,023,800	2,023,800
4	St. Louis, Mo.....	24,503,178	725,000	50,000	2,547,488	1,205,000	1,300,690	2,050,000	1,025,000	50,000	50,000	2,628,000
5	Boston, Mass.....	110,715,406	.....	160,000	1,618,250	2,727,675	4,739,350	2,769,050	1,885,600	3,112,150	3,083,950	2,311,330
6	Baltimore, Md.....	56,584,083	4,083	.....	1,141,000	1,830,000	5,676,830	989,100	5,535,200	6,280,000	1,045,300	1,565,300
7	Cleveland, Ohio.....	36,942,352	221,554	2,087,146	1,634,216	1,256,632	1,759,831	1,388,698	1,234,417	1,311,282	1,559,959	1,607,160
8	Pittsburgh, Pa.....	50,580,199	245,729	2,016,090	1,141,000	1,830,000	5,676,830	989,100	5,535,200	1,472,700	1,045,300	1,565,300
9	Detroit, Mich.....	13,480,938	329,174	1,628,550	314,607	209,722	128,494	15,000	629,100	469,300	44,000	336,000
10	Buffalo, N. Y.....	24,149,867	1,250,476	1,773,157	1,222,092	1,197,346	1,170,209	1,198,495	655,719	950,219	1,393,094	892,271
11	San Francisco, Cal.....	10,567,300	429,000	579,000	569,000	569,000	629,000	829,000	929,000	1,059,000	845,300	560,000
12	Cincinnati, Ohio.....	57,374,836	1,219	534,787	439,494	381,970	388,530	471,613	222,214	1,065,923	200,059	476,481
13	Milwaukee, Wis.....	10,839,178	.....	838,580	860,550	829,000	749,080	709,330	672,580	655,280	583,330	560,330
14	Newark, N. J.....	31,506,402	1,670	622,849	488,682	89,670	134,670	36,010	695,010	158,010	221,010	124,340
15	New Orleans, La.....	29,113,700	215,300	304,800	284,300	377,100	94,000	369,300	79,100	48,900	6,300	18,500
16	Washington, D. C.....	10,115,030	880	.....	.....	.....	.....	.....	.....	.....	.....	.....

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

17	Minneapolis, Minn.....	\$14,849,402	\$76,187	\$168,123	\$184,789	\$170,789	\$827,123	\$674,623	\$699,544	\$344,203	\$1,787,252	\$579,464
18	Los Angeles, Cal.....	15,128,675	177,362	257,612	240,912	232,412	217,412	452,012	452,012	452,012	452,012	452,012
19	Jersey City, N. J.....	19,836,453	20,250	466,000	165,709	380,500	1,590,500	220,571	279,310	2,045,600	20,000	120,000
20	Kansas City, Mo.....	8,355,642	200,000	283,000	10,000	100,000	.....	200,000	2,239,000	320,000	.....	.....
21	Indianapolis, Ind.....	4,268,300	.....	70,000	133,000	85,000	49,000	46,000	248,800	39,000	31,000	30,000
22	Louisville, Ky.....	12,037,200	12,000	869,000	387,000	331,000	.....	.....	.....	.....	.....	.....
23	Seattle, Wash.....	23,879,726	.....	1,175,000	592,000	1,250,000	1,107,000	106,000	578,500	117,000	133,000	129,000
24	Providence, R. I.....	18,443,000	.....	116,000	116,000	200,000	.....	.....	.....	266,000	59,000	.....
25	Rochester, N. Y.....	11,454,000	.....	805,000	30,000	150,000	780,000	744,000	50,000	50,000	50,000	250,000
26	St. Paul, Minn.....	9,360,900	1,000	4,900	3,000	339,000	270,000	121,000	882,000	475,000	1,684,000	910,000
27	Denver, Colo.....	5,524,100	11,250	37,950	85,650	49,950	73,750	98,250	100,050	63,450	310,350	499,250
28	Portland, Ore.....	11,046,119	.....	70,000	16,000	503,000	120,000	94,000	6,000	10,000	700,000	.....
29	Columbus, Ohio.....	15,450,463	282	854,281	206,500	240,000	333,000	120,000	163,000	458,000	129,700	175,000
30	Toledo, Ohio.....	10,029,430	38,000	146,825	486,850	451,000	474,000	1,297,000	60,000	95,000	320,000	205,000
31	Worcester, Mass.....	9,339,625	.....	85,000	96,000	546,000	57,000	309,000	304,300	329,325	325,500	633,000
32	Atlanta, Ga.....	3,997,500	2,000	75,000	153,500	25,000	25,000	80,500	52,000	116,000	22,000	21,500
33	Syracuse, N. Y.....	9,314,360	30,000	366,552	319,331	305,354	258,283	250,083	220,683	220,683	198,183	182,183
34	New Haven, Conn.....	3,855,300	.....	162,800	170,500	120,500	108,000	133,000	175,000	189,500	119,500	107,000
35	Scranton, Pa.....	2,947,250	66,500	165,500	47,500	41,500	85,500	193,500	200,500	98,500	89,000	160,000
36	Paterson, N. J.....	4,199,777	126,471	591,446	322,000	60,000	93,500	155,000	155,000	38,000	59,000	125,000
37	Omaha, Nebr.....	7,793,000	.....	318,500	155,500	1,209,500	274,500	83,000	128,500	117,500	168,500	524,000
38	Fall River, Mass.....	6,254,602	.....	167,000	253,000	207,500	362,500	380,500	237,500	287,500	342,500	232,500
39	Memphis, Tenn.....	8,563,300	.....	217,700	212,700	230,200	230,200	228,500	848,500	87,500	282,500	62,500
40	Richmond, Va.....	10,716,918	7,900	900	19,900	12,000	6,000	10,000	405,000	.....	.....	.....
41	Oakland, Cal.....	2,828,525	31,000	31,000	31,000	111,000	31,000	31,000	43,750	33,800	31,000	31,000
42	Grand Rapids, Mich.....	3,154,300	395,500	297,500	211,500	452,000	295,000	87,000	112,000	87,000	126,600	26,600
43	Nashville, Tenn.....	5,405,710	2,000	50,602	150,602	50,602	50,602	50,602	50,000	100,000	.....	550,000
44	Lowell, Mass.....	3,470,804	.....	289,134	328,784	382,174	210,735	170,503	145,062	109,048	84,302	47,572
45	Cambridge, Mass.....	11,422,550	131,500	558,500	168,500	360,500	172,500	177,500	532,500	998,600	637,600	1,126,500
46	Dayton, Ohio.....	4,696,820	.....	337,390	399,400	382,800	401,430	361,000	415,800	394,000	431,600	372,500

GENERAL TABLES.

193

AT CLOSE OF YEAR, CLASSIFIED BY YEAR OF MATURITY: 1909.

assigned to each, see page 78. For a text discussion of this table, see page 58.]

1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	Later than 1929	Not reported.	City No.
\$45,453,868	\$52,438,848	\$41,666,946	\$66,642,165	\$43,397,098	\$55,470,217	\$39,814,137	\$32,935,919	\$45,095,094	\$67,596,070	\$45,605,127	\$1,027,352,648	\$44,543,345	
27,700,475	31,570,392	26,465,025	45,399,846	23,555,428	33,065,094	24,068,220	17,896,931	24,114,245	43,140,965	30,472,635	872,852,023	16,649,258	1
9,677,641	10,881,896	6,691,848	8,778,351	10,745,996	11,503,191	6,654,896	6,947,796	10,042,696	9,809,296	8,384,696	84,775,513	18,715,390	2
5,358,597	7,337,071	4,676,025	9,290,767	6,441,068	6,988,866	4,474,026	5,108,508	7,059,753	12,031,166	4,695,960	48,445,374	7,481,804	3
2,717,155	2,699,489	3,834,050	3,173,201	2,654,606	3,913,066	4,616,995	2,982,684	3,878,400	2,614,643	2,051,836	21,279,738	1,696,893	4

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

\$12,680,362	\$17,714,170	\$3,122,907	\$14,834,497	\$5,587,306	\$8,581,306	\$5,373,320	\$4,534,315	\$7,251,064	\$18,204,422	\$20,861,074	\$604,337,078	.....	1
2,423,025	4,074,328	5,631,000	3,288,000	5,664,575	3,150,000	7,570,581	4,332,000	6,576,000	3,087,300	197,000	.....	.....	2
2,023,800	1,793,800	1,793,800	1,530,800	1,268,800	927,800	377,800	97,800	65,300	.....	.....	67,814,700	10,000	3
325,000	62,000	50,000	4,008,000	.....	.....	1,000,000	.....	926,000	6,500,000	.....	.....	.....	4
4,022,550	1,388,750	3,502,850	3,761,700	3,712,525	2,700,775	2,464,750	859,900	2,106,700	5,323,750	3,647,200	54,816,601	.....	5
1,616,478	1,968,073	2,005,929	1,500,000	1,523,974	1,288,259	684,000	1,000,000	1,704,000	5,850,000	.....	38,612,000	.....	6
1,602,900	1,013,400	1,745,900	2,700,688	1,259,600	2,390,900	2,007,260	2,894,262	1,540,120	2,205,414	1,867,000	1,764,000	.....	7
296,000	376,000	436,000	941,000	136,000	1,461,000	446,000	1,168,800	1,528,500	840,700	876,300	12,403,850	895,000	8
1,529,055	594,162	841,910	827,055	989,100	587,897	431,129	225,000	25,000	74,000	218,000	4,742,931	.....	9
480,000	480,000	480,000	430,000	587,897	587,897	431,129	1,177,104	837,531	405,579	381,375	3,301,966	542,926	10
130,035	468,439	325,559	1,053,876	1,021,378	1,118,087	891,500	130,000	130,000	321,800	2,222,700	630,000	.....	11
546,330	529,330	505,830	496,990	398,830	361,080	327,080	223,000	568,000	.....	.....	44,843,172	.....	12
24,340	157,940	23,340	8,483,340	1,063,340	253,840	183,600	252,750	201,250	128,000	53,750	.....	579,598	13
.....	.....	.....	117,000	.....	.....	.....	1,002,000	456,780	70,000	518,236	16,097,725	.....	14
.....	.....	.....	.....	.....	10,114,150	.....	.....	198,000	.....	.....	23,983,000	3,018,100	15
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	16

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

\$975,105	\$632,500	\$507,500	\$314,500	\$107,500	\$12,500	\$312,500	\$112,500	\$612,500	\$12,500	\$303,700	\$5,434,000	.....	17
452,013	452,013	452,013	452,013	452,013	452,013	452,013	452,013	439,013	439,013	439,013	6,809,781	.....	18
20,000	145,000	370,000	991,000	1,250,000	600,000	50,000	25,000	750,000	1,225,000	100,000	8,687,000	\$309,013	19
400,000	.....	.....	.....	500,000	2,023,000	1,000,000	.....	600,000	.....	.....	478,642	.....	20
30,000	32,000	34,000	39,000	39,000	1,238,500	84,000	40,000	550,000	50,000	.....	1,400,000	.....	21
.....	2,000	.....	.....	1,241,000	.....	.....	.....	.....	1,428,800	.....	7,766,400	.....	22
146,000	342,000	161,000	536,980	700,000	691,900	682,000	681,000	2,420,000	955,000	1,400,000	.....	9,976,346	23
.....	.....	1,125,000	1,000,000	1,317,000	1,230,000	1,100,000	700,000	1,567,000	200,000	954,000	8,609,000	.....	24
550,000	150,000	150,000	150,000	25,000	695,000	25,000	25,000	25,000	325,000	125,000	6,300,000	.....	25
776,000	812,000	75,000	99,000	.....	.....	.....	.....	.....	.....	.....	2,909,000	.....	26
2,135,300	487,200	657,900	578,100	335,700	.....	.....	.....	.....	.....	.....	.....	.....	27
.....	175,000	440,000	850,000	2,250,000	.....	200,000	.....	736,500	.....	.....	2,065,000	2,810,619	28
402,500	358,500	430,000	608,000	177,000	77,000	374,000	150,000	91,200	145,500	210,000	6,461,500	8,285,500	29
815,000	259,000	276,000	280,000	438,000	382,195	210,000	208,000	60,000	460,000	520,000	1,462,000	1,079,580	30
917,000	80,000	185,000	225,000	50,000	50,000	250,000	325,000	860,000	750,000	1,070,000	1,893,500	.....	31
25,000	124,000	36,000	789,000	218,000	46,000	.....	48,000	74,000	275,000	.....	1,792,000	.....	32
190,653	3,918,683	148,683	135,233	124,783	124,083	109,233	209,233	195,483	175,483	980,483	438,384	242,548	33
107,000	319,000	94,000	116,500	84,000	84,000	290,000	95,000	125,000	305,000	165,000	775,000	.....	34
107,000	197,000	22,000	79,000	72,000	70,000	140,000	90,000	75,000	127,000	17,000	511,000	292,250	35
160,000	60,000	10,000	49,000	125,000	150,000	85,000	125,000	110,000	134,000	.....	1,318,000	39,360	36
325,000	100,000	288,000	.....	447,000	167,000	475,000	575,000	729,000	575,000	1,129,000	5,500	.....	37
239,250	7,000	7,000	7,000	107,000	207,000	422,000	252,000	267,000	523,500	1,386,000	127,352	.....	38
91,000	62,500	87,500	82,500	62,500	62,500	62,500	1,329,500	82,500	137,500	12,500	4,062,000	.....	39
.....	281,500	453,250	586,525	295,500	682,500	270,200	679,450	213,000	255,000	640,500	5,989,993	1,800	40
31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000	2,081,975	.....	41
.....	.....	.....	100,000	80,000	90,000	.....	141,600	.....	100,000	.....	550,000	2,000	42
325,000	117,000	200,000	310,000	400,000	1,000,000	.....	310,000	200,000	400,000	85,000	1,000,000	3,700	43
17,290	1,450,000	.....	.....	.....	.....	.....	200,000	.....	.....	.....	.....	36,200	44
210,500	68,500	259,500	178,500	121,500	949,000	244,950	309,000	124,000	136,000	62,000	3,870,000	25,000	45
260,000	218,500	191,500	191,500	132,500	106,000	63,500	56,500	11,000	34,000	31,000	75,000		46

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FINANCIAL STATISTICS OF CITIES.

TABLE 23.—FUNDED DEBT AND SPECIAL ASSESSMENT LOANS AT CLOSE

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

City No.	CITY.	Total.	Prior to 1910	1910	1911	1912	1913	1914	1915	1916	1917	1918
47	Albany, N. Y.	\$4,837,691	\$176,458	\$327,262	\$404,187	\$563,627	\$268,627	\$415,327	\$302,382	\$235,657	\$183,282	\$176,532
48	Bridgeport, Conn.	2,250,500	51,900	45,900	45,900	45,900	41,900	38,900	163,900	38,900	38,900	38,900
49	Spokane, Wash.	5,261,156	10,000	260,000	1,231,000	32,000	33,000	84,000	35,000	36,000	37,000	360,000
50	Hartford, Conn.	7,594,454	955,973	8,000	8,000	126,000	200,000	35,000	60,000	80,000	156,000	765,000
51	Reading, Pa.	2,629,800	664,500	147,000	195,600	415,046	96,775	294,910	78,000	130,835	396,675	478,800
52	Trenton, N. J.	5,121,401	147,000	195,600	415,046	96,775	294,910	78,000	130,835	396,675	478,800	238,300
53	San Antonio, Tex.	2,740,500	1,000	181,000	160,000	372,000	440,000	133,000	211,000	101,000	150,000	192,000
54	New Bedford, Mass.	6,253,417	22,750	77,750	245,709	50,250	250	250	40,250	10,250	85,250	24,750
55	Camden, N. J.	4,439,159	3,750	3,750	3,750	3,750	50,750	71,750	3,750	14,750	159,750	24,750
56	Dallas, Tex.	2,820,750	1,400	1,400	1,400	387,000	220,000	800,000	161,500	213,200	204,500	500,000
57	Salt Lake City, Utah	6,369,870	292,900	292,900	379,000	215,000	255,000	161,500	128,600	213,200	204,500	336,500
58	Lynn, Mass.	4,433,200	84,400	112,450	99,750	145,750	142,450	140,300	135,900	171,500	153,700	151,550
59	Wilmington, Del.	3,482,700	98,200	107,200	144,200	343,200	144,200	178,200	144,200	300,000	334,200	135,700
60	Springfield, Mass.	5,325,300	2,000	2,000	216,000	385,000	16,700	330,000	300,000	300,000	35,000	40,000
61	Des Moines, Iowa	1,592,200	179,500	179,500	168,000	166,600	146,200	146,200	124,700	114,100	114,100	92,900
62	Lawrence, Mass.	2,477,927	3,850	2,000	221,686	209,068	206,568	225,068	338,129	181,868	151,014	23,000
63	St. Joseph, Mo.	2,793,950	2,000	2,000	221,686	209,068	206,568	225,068	338,129	181,868	151,014	156,168
64	Troy, N. Y.	4,322,224	384,085	283,490	304,490	304,490	497,490	347,490	297,190	301,990	295,831	267,490
65	Yonkers, N. Y.	6,558,816	700,000	700,000	700,000	700,000	2,240,000	3,500	3,500	3,500	3,500	3,500
66	Tacoma, Wash.	6,861,733	7,812	353,342	328,305	282,297	220,547	173,706	90,718	86,493	74,893	65,000
67	Youngstown, Ohio	2,163,613	1,650	30,000	100,000	100,000	70,000	547,000	547,000	547,000	547,000	185,000
68	Duluth, Minn.	6,530,850	163,000	163,000	158,000	151,000	138,000	132,000	117,500	99,500	88,500	1,003,000
69	Houston, Tex.	5,485,351	55,001	55,001	57,000	57,000	57,000	80,000	80,000	80,000	240,000	74,500
70	Somerville, Mass.	1,503,000	71,000	71,000	71,000	71,000	71,000	71,000	71,000	71,000	71,000	104,000
71	Kansas City, Kans.	3,302,193	116,221	116,221	112,342	115,739	107,061	96,837	87,485	87,170	82,020	81,420
72	Utica, N. Y.	1,888,035	279,000	279,000	69,000	69,000	59,000	54,000	44,000	44,000	54,000	59,000
73	Waterbury, Conn.	2,674,690	45,000	45,000	82,000	82,000	82,000	82,000	82,000	82,000	82,000	82,000
74	Elizabeth, N. J.	3,307,819	18,833	250,996	284,590	298,454	270,653	226,279	187,345	193,345	169,345	169,345
75	Schenectady, N. Y.	3,932,460	35,670	184,776	4,676	27,500	3,500	3,500	3,500	3,500	3,500	3,500
76	Hoboken, N. J.	2,114,581	110,000	110,000	75,000	110,000	330,000	160,000	260,000	140,000	100,000	100,000
77	Manchester, N. H.	1,645,000	13,200	13,200	29,200	1,854,200	13,200	13,200	13,200	13,200	13,200	13,200
78	Evansville, Ind.	1,962,600	42,194	1,415	18,915	39,415	31,915	13,415	9,915	94,517	128,548	154,500
79	Birmingham, Ala.	2,807,850	1,500	275,001	233,061	223,438	228,148	151,053	84,705	51,070	75,470	38,160
80	Akron, Ohio	1,618,402	3,550	3,550	320,000	91,000	110,000	458,000	50,000	106,500	35,000	35,000
81	Norfolk, Va.	7,103,550	12,000	12,000	12,000	12,000	12,000	12,000	16,590	8,828	38,000	38,000
82	Fort Worth, Tex.	2,661,418	1,100	18,000	18,000	35,000	62,500	63,500	38,000	38,000	38,000	38,000
83	Wilkes-Barre, Pa.	1,019,600	11,350	11,710	24,611	5,253	69,779	524,121	15,000	14,500	12,500	12,500
84	Erie, Pa.	1,063,481	23,100	23,100	23,100	23,100	23,100	23,100	23,100	23,100	23,100	23,100
85	Savannah, Ga.	2,734,250	2,105	128,280	64,800	65,000	49,150	51,800	75,030	34,100	22,600	45,000
86	Peoria, Ill.	979,759	37,300	36,400	86,400	50,900	180,900	113,500	214,300	177,900	180,100	113,500
87	Harrisburg, Pa.	2,763,100	20,500	35,500	35,500	35,500	334,500	51,300	20,500	20,500	20,500	13,000
88	Fort Wayne, Ind.	893,300	21,450	22,500	15,000	472,000	220,000	79,000	30,000	63,000	46,500	41,000
89	Charleston, S. C.	4,107,950	10,000	10,000	10,000	20,000	20,000	34,000	147,000	64,000	94,000	24,000
90	Portland, Me.	6,918,938	295,500	22,500	15,000	472,000	220,000	79,000	30,000	63,000	46,500	41,000
91	Terre Haute, Ind.	787,000	39,000	39,000	15,000	121,100	373,100	216,000	257,000	197,500	198,000	82,500
92	East St. Louis, Ill.	1,341,900	287,100	206,100	125,450	173,950	221,950	246,450	132,450	168,450	115,850	104,850
93	Holyoke, Mass.	2,955,400	217,450	125,450	173,950	221,950	246,450	132,450	168,450	115,850	104,850	104,850
94	Brockton, Mass.	3,180,700	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
95	Johnstown, Pa.	685,300	5,000	5,000	5,000	5,000	22,500	50,500	22,500	31,000	26,000	214,000
96	Jacksonville, Fla.	1,788,000	147,000	475,000	23,000	23,000	40,000	13,000	47,000	227,000	26,000	214,000
97	Oklahoma City, Okla.	1,597,000	5,000	5,000	5,000	5,000	22,500	50,500	22,500	31,000	26,000	214,000
98	Bayonne, N. J.	3,030,750	22,375	39,375	53,375	88,375	42,375	21,375	71,375	36,375	80,000	40,000
99	Covington, Ky.	2,423,634	147,497	53,376	31,000	45,500	35,500	35,500	36,500	48,500	48,500	27,000
100	South Bend, Ind.	753,140	30,500	106,750	106,750	106,750	106,750	106,750	106,750	52,250	90,900	153,000
101	Passaic, N. J.	1,059,623	6,000	6,000	75,200	75,200	75,200	15,700	23,600	3,500	3,500	70,000
102	Altoona, Pa.	2,282,400	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000
103	Mobile, Ala.	4,106,500	30,500	106,750	106,750	106,750	106,750	106,750	106,750	52,250	90,900	153,000
104	Allentown, Pa.	1,141,300	6,000	6,000	75,200	75,200	75,200	15,700	23,600	3,500	3,500	70,000
105	Pawtucket, R. I.	6,160,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000

GENERAL TABLES.

195

OF YEAR, CLASSIFIED BY YEAR OF MATURITY: 1909—Continued.

assigned to each, see page 78. For a text discussion of this table, see page 58.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	Later than 1929	Not reported.	City No.
\$135,032	\$157,332	\$136,832	\$100,527	\$89,626	\$83,926	\$75,275	\$65,275	\$51,175	\$548,175	\$236,175	\$47,000	.....	47
437,000	37,000	31,000	31,000	31,000	531,000	31,000	31,000	31,000	31,000	31,000	396,000	\$41,500	48
10,000	10,000	10,000	10,000	10,000	200,000	450,000	.....	300,000	250,000	70,000	400,000	1,433,156	49
185,000	200,000	.....	1,320,000	212,000	25,000	.....	420,000	146,000	20,000	.....	3,536,000	23,481	50
29,100	.....	65,000	80,000	107,000	60,000	.....	.....	20,000	94,000	58,600	485,700	.....	51
310,000	778,000	.....	116,300	40,000	20,000	.....	45,000	183,000	6,160	50,500	2,094,400	.....	52
92,000	236,000	36,000	101,000	206,000	355,000	22,000	.....	.....	.....	.....	1,480,500	.....	53
305,250	110,250	93,250	95,250	95,250	45,250	208,000	424,000	765,000	59,000	243,000	1,211,000	154,417	54
8,750	292,750	65,750	3,750	3,750	3,750	250	600,250	13,250	584,250	140,250	1,823,450	.....	55
.....	.....	.....	.....	.....	.....	3,750	4,250	1,250	164,250	158,250	1,743,750	.....	56
326,500	250,000	700,000	.....	.....	548,000	1,000,000	.....	.....	650,000	.....	1,113,470	.....	57
185,850	345,000	113,000	88,000	53,000	13,000	178,000	76,000	164,000	116,500	101,000	670,000	.....	58
139,000	111,500	175,450	178,700	145,450	114,350	131,050	140,000	167,600	136,200	165,800	483,000	10,000	59
.....	350,000	224,000	155,000	414,000	100,000	493,000	305,000	96,000	88,000	80,000	952,000	.....	60
67,000	19,500	19,500	19,500	671,500	270,500	.....	.....	78,000	180,000	.....	.....	.....	61
15,000	234,000	315,100	.....	402,000	370,000	7,000	.....	.....	.....	.....	60,000	91,127	62
149,368	154,818	134,818	142,685	132,262	129,265	302,526	161,244	300,000	900,000	.....	.....	.....	63
225,490	205,890	289,240	258,690	200,990	282,990	255,590	245,140	112,800	83,056	74,010	843,625	.....	64
.....	1,193,000	.....	.....	.....	.....	200,000	.....	260,990	109,990	79,440	1,154,430	.....	65
55,000	59,000	56,000	36,000	36,000	37,000	.....	.....	.....	.....	475,000	2,053,733	.....	66
.....	170,000	592,000	200,000	400,000	150,000	35,500	37,500	39,500	29,000	30,000	30,000	.....	67
.....	278,451	.....	.....	60,000	100,000	1,356,000	1,356,000	113,000	1,025,000	1,484,000	7,200	.....	68
61,500	47,500	41,500	35,500	32,500	25,500	23,000	16,000	15,000	12,000	3,499,000	.....	.....	69
85,602	40,000	40,000	63,500	63,500	.....	.....	.....	355,403	245,000	63,000	63,000	1,188,687	70
79,420	72,305	70,805	74,805	74,535	71,785	69,285	70,535	66,535	59,185	.....	.....	.....	71
449,000	39,000	39,000	39,000	44,000	39,000	34,000	34,000	225,000	25,000	141,900	85,170	.....	72
.....	.....	.....	2,759,000	46,000	46,000	4,000	2,500	10,000	25,000	795,000	156,690	.....	73
168,125	150,125	170,000	175,000	184,000	125,000	107,000	100,000	475,000	75,000	242,000	97,319	.....	74
85,000	10,000	10,000	10,000	10,000	150,000	22,850	35,000	20,000	200,000	83,000	1,490	.....	75
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	784,119	.....	.....	76
100,000	.....	.....	80,000	.....	.....	50,000	.....	50,000	.....	50,000	30,000	.....	77
306,500	200,000	330,000	210,000	140,000	350,000	.....	.....	.....	.....	719,000	17,662	.....	78
29,110	27,600	27,000	52,000	42,000	7,000	8,000	8,000	33,000	8,000	.....	10,090	.....	79
152,000	153,000	80,000	470,000	414,000	145,000	110,500	25,000	25,000	624,000	544,000	3,212,000	.....	80
.....	166,000	153,000	767,000	.....	.....	.....	.....	.....	.....	.....	1,490,000	.....	81
28,000	34,000	34,000	34,000	35,000	79,500	30,500	29,500	199,000	25,000	115,000	.....	.....	82
12,500	12,500	82,500	63,000	75,655	12,500	64,500	5,000	5,000	5,000	19,000	.....	.....	83
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,483,000	.....	.....	84
15,300	18,000	58,330	39,000	34,000	18,000	12,000	217,264	11,000	16,000	.....	.....	.....	85
60,400	115,400	141,900	140,400	127,200	134,700	50,400	50,400	69,100	50,400	50,400	581,200	.....	86
105,000	151,000	50,000	50,000	56,000	62,500	90,000	55,000	.....	100,000	300,000	3,373,000	.....	87
51,000	214,000	15,000	629,000	10,000	10,000	10,000	10,000	1,510,000	2,310,000	370,000	180,000	315,438	88
10,000	10,000	10,000	10,000	54,000	10,000	55,000	10,000	110,000	10,000	45,000	20,000	.....	89
.....	9,000	10,000	.....	.....	125,000	.....	.....	.....	772,000	.....	272,900	.....	90
79,500	67,000	49,500	47,000	47,000	48,000	48,000	45,500	295,500	45,500	206,000	.....	.....	91
89,450	138,200	88,200	82,200	141,700	62,400	74,400	42,900	54,900	16,900	853,500	.....	.....	92
.....	40,000	40,000	25,000	25,000	58,000	20,000	20,000	.....	.....	520,000	2,300	.....	93
.....	.....	.....	.....	.....	1,368,000	.....	.....	.....	.....	400,000	.....	.....	94
141,000	100,000	.....	.....	100,000	.....	68,000	45,000	55,000	357,500	725,000	.....	.....	95
5,000	12,000	12,600	104,400	132,000	.....	85,000	21,000	24,500	1,118,000	167,750	500	.....	96
37,000	354,200	106,300	141,400	141,400	.....	.....	33,000	520,000	394,000	550,600	324,134	.....	97
.....	28,500	13,500	14,500	15,500	50,000	28,000	28,000	80,000	30,000	.....	37,140	.....	98
.....	.....	.....	.....	.....	35,500	14,500	114,500	20,500	71,500	41,500	143,750	.....	99
52,250	52,250	52,250	52,250	52,250	392,500	70,000	.....	.....	.....	1,553,000	23,000	.....	100
30,600	.....	.....	.....	.....	52,250	52,250	52,250	52,250	52,250	2,704,000	.....	.....	101
450,000	.....	.....	250,000	1,070,000	21,700	7,000	25,500	70,000	70,000	835,700	21,200	.....	102
.....	.....	.....	.....	.....	50,000	.....	.....	.....	.....	3,060,000	.....	.....	103
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	104
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	105

FINANCIAL STATISTICS OF CITIES.

TABLE 23.—FUNDED DEBT AND SPECIAL ASSESSMENT LOANS AT CLOSE

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

City No.	CITY.	Total.	Prior to 1910	1910	1911	1912	1913	1914	1915	1916	1917	1918
106	Saginaw, Mich.....	\$2,689,032	\$199,662	\$255,380	\$265,380	\$236,420	\$235,520	\$201,520	\$242,950	\$160,550	\$97,450	\$81,200
107	Canton, Ohio.....	1,994,982		61,140	71,510	116,740	114,680	341,500	84,000	108,580	194,932	174,900
108	Wichita, Kans.....	2,306,343		181,290	154,548	130,554	136,291	243,203	111,612	194,762	182,684	89,413
109	Springfield, Ill.....	1,182,210	79,800	62,600	54,400	46,300	33,000	10,000				
110	Binghamton, N. Y.....	851,581		24,701	24,091	27,289	27,000	27,000	27,000	27,000	25,000	33,000
111	Lancaster, Pa.....	1,274,500		30,000				10,000	10,000	10,000	10,000	130,000
112	Sioux City, Iowa.....	1,713,018	45,900	25,000	25,000	25,800	25,800	340,000	25,000	65,100	281,500	229,500
113	Little Rock, Ark.....	511,734		40,729	40,500	33,000	23,500	20,500	10,500	10,500	10,500	10,500
114	Springfield, Ohio.....	1,614,879		69,000	62,500	58,000	64,000	63,000	72,000	64,300	62,000	63,000
115	Atlantic City, N. J.....	5,356,000		16,000	108,000	16,000	28,000	145,000	16,000	79,000	28,000	75,000
116	Bay City, Mich.....	1,593,219	17,500	95,000	141,500	85,000	135,000	62,000	20,000	50,000	52,500	72,500
117	Rockford, Ill.....	532,262	480	44,408	41,880	29,980	19,980	19,380	12,039	46,837	9,283	8,513
118	York, Pa.....	1,147,810		5,000	15,400	41,000	17,400	35,400	17,400	50,900	63,400	118,400
119	Lincoln, Nebr.....	1,642,358	139,500	402,000	196,600	215,000		145,000	50,000	90,000		16,000
120	Chattanooga, Tenn.....	2,670,776	5,198	22,932	178,953	22,957	22,688	18,026			50,000	
121	Topeka, Kans.....	2,356,513	99,657	175,514	83,413	167,650	128,696	42,696	91,799	53,869	13,869	500
122	Sacramento, Cal.....	1,073,600	7,100	36,000	31,000	31,000	36,000	31,000	36,000	31,000	31,000	31,000
123	Malden, Mass.....	2,632,800		188,400	80,400	89,400	122,000	88,900	51,400	73,200	38,200	30,200
124	Haverhill, Mass.....	2,068,500		105,000	72,000	336,500	28,000	25,000	21,000	13,000	42,000	178,000
125	Pueblo, Colo.....	2,341,222			467,000	70,000		230,500	8,000		183,644	445,000
126	Salem, Mass.....	1,147,200		85,650	81,650	76,850	76,850	69,350	65,850	62,000	57,500	54,500
127	New Britain, Conn.....	2,379,750	11,000	11,000	111,000	11,000	26,000	11,000	11,000	11,000	11,000	311,000
128	Davenport, Iowa.....	544,000	275,000					84,000		155,000		
129	McKeesport, Pa.....	1,551,915	399,415	107,000	32,000	35,000	35,000	36,000	41,000	41,000	45,000	33,000
130	Wheeling, W. Va.....	1,297,700			15,900	10,000	10,000	10,000	10,000	10,000	10,000	10,000
131	Augusta, Ga.....	1,733,500					200,000		45,000	24,500		
132	Superior, Wis.....	913,071	155,737		6,000	5,000		110,084	62,500			
133	Newton, Mass.....	6,169,200		155,000	317,500	329,000	49,000	417,000	450,000	198,000	345,100	197,000
134	Dubuque, Iowa.....	1,304,139	24,150	2,125	35,845	2,400	4,650	40,639	23,798	328,750	360,000	
135	Butte, Mont.....	670,500										
136	Chester, Pa.....	939,100	41,600	1,500	5,500	6,500	27,500	91,000	13,000		6,000	15,500
137	Kalamazoo, Mich.....	985,667	92,787	112,385	139,815	109,140	81,390	124,530	49,530	72,030	35,530	50,530
138	Montgomery, Ala.....	3,197,680								11,725	3,600	167,235
139	Woonsocket, R. I.....	3,022,000			90,000				200,000	83,000		
140	Galveston, Tex.....	4,392,033							156,000			
141	Fitchburg, Mass.....	1,504,756		80,140	174,839	102,940	259,539	71,440	39,739	31,520	17,300	8,600
142	Racine, Wis.....	661,000		55,000	49,000	136,000	40,500	39,000	35,000	34,000	41,000	27,000
143	Elmira, N. Y.....	1,017,500		65,000	51,500	36,000	37,000	31,000	48,500	30,000	30,000	29,500
144	Quincy, Ill.....	769,000	40,000	90,333	84,334	83,333	83,333	83,334	83,333	67,000	74,000	80,000
145	Knoxville, Tenn.....	3,612,218	20,000	374,602	71,297	223,848	59,623	176,592	95,000		110,000	
146	New Castle, Pa.....	490,998			7,000					47,500	25,000	35,000
147	Macon, Ga.....	688,400		263,400	2,000	2,000	2,000	2,000	2,000	2,000	18,000	2,000
148	Auburn, N. Y.....	1,030,696	125,161	85,457	60,419	59,805	49,978	69,421	64,571	60,534	59,225	50,785
149	West Hoboken, N. J.....	938,831	190,699	174,699	28,058	46,875	6,500	6,500	6,500	6,500	6,500	65,00
150	Joliet, Ill.....	387,605		26,021	6,021	6,021	6,021	114,821			35,000	
151	Taunton, Mass.....	2,391,225	37,900	69,000	93,800	25,000	48,100	54,500	93,000	71,800	93,500	116,500
152	Everett, Mass.....	1,533,953		93,275	178,975	73,388	57,750	50,250	49,050	42,550	39,550	37,050
153	Oshkosh, Wis.....	482,000		20,000	30,000	25,000	20,000	20,000	20,000	15,000	10,000	241,000
154	Chelsea, Mass.....	2,765,900		42,700	1,081,500	23,000				50,000		
155	Joplin, Mo.....	335,000						4,500				
156	La Crosse, Wis.....	1,076,287	1,240	20,426	37,426	25,226	22,581	15,817	90,567	15,530	4,030	27,444
157	Newport, Ky.....	1,297,300	1,500	37,000	37,000		52,500	102,000				30,000
158	South Omaha, Nebr.....	1,452,099		720	55,700	129,675	11,556	25,240	140,000	4,720	1,320	360
	San Juan, P. R.....	723,343	4,000				40,000	54,143	12,200			13,000

GENERAL TABLES.

197

OF YEAR, CLASSIFIED BY YEAR OF MATURITY: 1909—Continued.

assigned to each, see page 78. For a text discussion of this table, see page 58.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	Later than 1929	Not reported.	City No.
\$45,500	\$130,500	\$52,000	\$77,500	\$183,500	\$110,000	\$88,000	\$19,000	\$3,000	\$3,000		\$1,000		106
37,000	35,000	20,000		25,000	37,000	68,000	84,000	120,000	206,000	\$73,000	22,000		107
67,061	8,621	249,000	6,000	144,000	27,866	3,400	43,400	20,400	103,400	53,400	165,438		108
	207,400	294,600		227,256		128,000	38,854						109
25,000	25,000	25,000	25,000	25,000	20,000	20,000	20,000	15,000	10,000	87,500	312,000		110
10,000	63,500	10,000	166,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	755,000		111
309,000	184,900					59,000						\$11,518	112
5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500			262,005	113
53,000	62,000	60,000	60,000	58,736	63,000	60,000	40,000	50,000	38,413	129,936	113,600		114
89,000	25,000	200,000	30,000	10,000	205,000	961,000	338,000	265,000	235,000	180,000	2,303,000		115
12,000	117,000	39,000	25,000			83,000		36,000	33,000	162,000	354,000	1,219	116
7,782			36,000	27,700		16,500	60,000	83,000	28,500	40,000			117
18,400	18,400	16,000	69,000	125,500	29,200	29,200	37,200	28,200	129,200	15,200	257,300	7,710	118
		20,000			50,000	25,000		25,000				268,258	119
	250,000	250,000	100,000								1,750,000		120
13,000	76,000	30,000	30,000	35,000	569,100	223,127	290,000	9,400			59,000	164,223	121
31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000	431,500		122
63,700	38,200	23,200	98,200	147,200	264,200	195,200	130,200	700	700	18,000	290,000	300	123
110,000	5,000	53,000	528,000	25,000			225,000	149,000	122,000	7,000	22,000		124
182,410	21,668	197,000				64,000	562,000	374,000	30,000			6,000	125
54,500	49,500	39,500	39,500	39,500	34,500	34,500	34,500	18,000	13,000	13,000	147,000		126
11,000	11,000	11,000	11,000	9,000	234,000	159,000	9,000	259,000	9,000	54,000	1,007,000	70,750	127
34,000	78,000	36,000	37,000	38,000	103,000	42,000	40,000	40,000	40,000	35,000	224,500		128
129,000	10,000	10,000	10,000	10,000	75,600	10,000	10,000	10,000	10,000	10,000	917,200		129
25,000		105,000	115,000	98,000	104,000	88,000	56,000	62,000	100,000	114,000	597,000		130
100,000					262,750	211,000							131
144,950	324,000	195,900	497,850	194,000	344,000	215,000	215,000	195,000	166,000	12,500	1,204,000	3,500	132
34,132	397,250	35,000	15,400										133
50,000		63,000	63,000		31,500	400,000	63,000						134
				30,000						176,000	525,000		135
19,000	19,000	19,000	19,000	19,000	9,000	7,000	7,000						136
132,750	5,500	96,800		17,500	264,850	38,500	103,530	292,200	808,430	85,000	1,170,000		137
150,000		82,000		300,000	391,000	150,900		676,000		150,000	750,000		138
								514,000			3,722,000	38	139
3,000	3,000	3,000	315,000	213,000	3,000	53,000	48,000	3,000	2,000	2,000	16,000	54,699	140
27,000	27,000	61,000	21,500	20,000	15,000	13,500	13,500	5,000	5,000	5,000			141
29,000	29,000	33,000	35,000	35,000	34,000	34,000	75,000	39,000	63,000	32,000	221,000		142
175,000	34,000	989,000		37,000									143
								20,000		130,000	1,028,000	70,256	144
50,000	57,000	20,000	50,000			35,000		35,000	12,000			117,498	145
2,000	2,000	2,000	2,000	132,000	2,000	2,000	132,000	42,000	2,000	2,000	71,000		146
50,320	45,000	45,000	45,000	35,000	35,000	35,000	15,000	10,000	10,000	10,000	10,000		147
6,500	6,500	6,500	6,500	6,500	6,500	106,500	6,500	6,500	6,500	6,500	288,000		148
14,000												179,700	149
87,000	34,000	1,000	517,500	11,000	34,500	1,000	1,000	221,500	87,500	60,000	600,000	32,125	150
27,050	22,050	122,050	50,751	144,214	84,000	12,000	5,000	5,000	5,000	105,000	330,000		151
5,000	41,000	5,000	5,000	15,000	5,000	5,000							152
		150,000			43,700	200,000	65,000	110,000			1,000,000		153
7,500	38,000	45,000			7,000		64,500	30,000	138,500				154
122,000	62,000	72,000	25,000	20,000	70,000	150,000	30,000	60,000		205,000			155
88,100		5,000	5,000	1,500	70,000		55,000			37,800	618,200	198,700	156
		5,000		149,000	227,300	545,008			156,500				157
													158
			600,000										

FINANCIAL STATISTICS OF CITIES.

TABLE 24.—FUNDED DEBT, SPECIAL ASSESSMENT LOANS, AND REVENUE LOANS AT CLOSE OF YEAR, CLASSIFIED BY RATE OF INTEREST: 1909.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 53.]

City No.	City.	Total.	3 per cent.	3½ per cent.	3.65 per cent.	4 per cent.	4½ per cent.	5 per cent.	6 per cent.	7 per cent.	Other reported rates. ¹	Rate not reported.
	Grand total....	\$2,191,040,436	\$280,319,990	\$597,783,035	\$21,114,150	\$799,917,995	\$193,663,133	\$142,623,307	\$48,333,100	\$24,276,558	\$76,391,941	\$6,612,227
	Group I.....	1,610,026,831	272,527,790	517,869,464	20,081,150	536,920,573	109,757,326	62,738,082	18,061,346	11,748,470	57,725,779	2,596,901
	Group II.....	237,201,436	5,959,000	43,840,470	285,000	129,488,312	40,472,394	30,486,263	12,035,675	9,862,988	11,907,484	2,863,900
	Group III.....	199,232,168	1,607,200	26,509,175	100,000	92,625,132	24,640,182	33,441,959	12,535,951	2,643,420	4,843,806	335,343
	Group IV.....	94,529,901	226,000	9,568,926	648,000	40,833,978	18,793,231	15,957,003	5,700,128	21,680	1,914,872	816,083

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

1	New York, N. Y.....	\$946,006,729	\$248,126,990	\$ 55,109,808	\$20,000	\$220,179,702	\$96,920,159	\$6,832,050	\$17,408,650	\$10,065,500	\$41,342,970	.....
2	Chicago, Ill.....	90,217,437	.....	2,123,950	.....	59,167,546	4,749,000	24,010,869	160,973	.....	5,099	.....
3	Philadelphia, Pa.....	96,089,925	17,555,400	42,732,500	.....	36,264,700	.....	20,100	.....	.....	67,225	.....
4	St. Louis, Mo.....	24,503,178	.....	2,555,000	1,901,000	15,388,178	.....	650,000	.....	.....	4,009,000	.....
5	Boston, Mass.....	110,715,406	4,087,400	60,270,181	.....	46,328,825	.....	.....	.....	.....	29,000	.....
6	Baltimore, Md.....	57,050,583	.....	42,012,000	.....	6,834,000	.....	6,446,500	.....	.....	1,708,083	.....
7	Cleveland, Ohio.....	36,942,332	.....	.....	.....	29,349,439	2,717,697	3,522,216	53,000	.....	1,300,000	.....
8	Pittsburgh, Pa.....	50,899,867	.....	6,461,700	.....	29,825,227	4,245,500	4,716,772	231,118	124,500	4,969,000	\$326,050
9	Detroit, Mich.....	13,550,938	.....	6,404,400	100,000	6,804,118	42,170	193,500	3,750	.....	3,000	.....
10	Buffalo, N. Y.....	24,464,611	540,000	13,514,368	.....	8,782,893	.....	.....	185,880	1,441,470	.....	.....
11	San Francisco, Cal.....	10,567,300	.....	3,647,300	.....	.....	240,000	6,680,000	.....	.....	.....	.....
12	Cincinnati, Ohio.....	57,374,836	2,130,000	23,034,027	7,278,000	20,866,946	392,800	1,959,835	17,975	.....	4,000	1,691,253
13	Milwaukee, Wis.....	10,839,178	88,000	2,444,230	.....	6,343,280	.....	1,384,070	.....	.....	.....	579,598
14	Newark, N. J.....	36,671,174	.....	7,510,000	608,000	27,273,174	450,000	570,000	.....	.....	200,000	.....
15	New Orleans, La.....	29,395,822	.....	.....	.....	23,462,545	.....	5,751,270	.....	117,000	65,007	.....
16	Washington, D. C.....	14,137,545	.....	.....	10,114,150	.....	.....	.....	.....	.....	4,023,395	.....

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

17	Minneapolis, Minn.....	\$14,849,402	.....	\$1,070,000	.....	\$10,103,200	\$2,312,000	\$14,009	.....	.....	.....	\$1,350,202
18	Los Angeles, Cal.....	15,128,675	.....	.....	.....	3,848,475	7,189,800	129,400	.....	.....	.....	.....
19	Jersey City, N. J.....	21,597,405	.....	691,025	.....	10,706,524	2,588,096	6,101,000	\$454,000	\$1,055,000	1,750	.....
20	Kansas City, Mo.....	8,355,642	.....	1,900,000	.....	3,538,000	2,209,000	80,000	30,000	478,642	.....	.....
21	Indianapolis, Ind.....	4,268,300	.....	1,924,000	.....	2,179,500	76,000	32,800	55,000	.....	.....	.....
22	Louisville, Ky.....	12,327,262	\$218,000	2,814,400	.....	7,772,800	.....	1,487,062	21,000	.....	14,000	.....
23	Seattle, Wash.....	23,879,726	.....	.....	.....	3,415,000	2,733,000	7,065,000	1,059,330	8,327,346	1,280,000	.....
24	Providence, R. I.....	19,440,804	4,216,000	4,513,000	.....	10,203,804	.....	.....	.....	.....	508,000	.....
25	Rochester, N. Y.....	13,273,000	400,000	8,489,000	.....	1,880,000	205,000	100,000	100,000	.....	2,099,000	.....
26	St. Paul, Minn.....	11,458,600	.....	99,000	.....	6,497,800	3,586,000	1,273,000	.....	.....	2,800	.....
27	Denver, Colo.....	5,524,848	.....	.....	.....	374,200	280,000	1,493,100	3,376,800	.....	.....	748
28	Portland, Oreg.....	11,087,119	.....	.....	.....	2,239,500	250,000	5,210,000	3,387,619	.....	.....	.....
29	Columbus, Ohio.....	15,775,442	.....	615,000	.....	11,890,200	1,048,400	1,185,800	684,781	.....	26,232	324,979
30	Toledo, Ohio.....	10,099,430	25,000	1,324,000	\$283,000	3,937,195	1,242,423	460,252	.....	.....	1,746,000	1,079,560
31	Worcester, Mass.....	9,339,850	.....	4,690,300	.....	4,649,325	.....	.....	.....	.....	225	.....
32	Atlanta, Ga.....	4,116,633	.....	1,018,000	.....	1,522,000	1,049,500	380,500	144,633	.....	2,000	.....
33	Syracuse, N. Y.....	9,672,360	1,000,000	3,170,050	.....	3,176,595	1,801,600	247,115	.....	.....	277,000	.....
34	New Haven, Conn.....	3,966,300	.....	1,796,500	.....	2,052,800	46,000	41,000	.....	.....	30,000	.....
35	Scranton, Pa.....	3,055,461	.....	424,000	.....	1,563,000	668,000	.....	292,250	.....	.....	108,211
36	Paterson, N. J.....	4,568,777	.....	.....	.....	2,866,787	1,136,000	547,990	.....	.....	18,000	.....
37	Omaha, Nebr.....	7,795,000	.....	.....	.....	2,414,000	3,915,500	1,460,000	.....	.....	5,500	.....
38	Fall River, Mass.....	6,254,602	.....	2,786,750	.....	3,074,000	116,000	50,000	77,352	.....	150,500	.....
39	Memphis, Tenn.....	8,612,470	.....	.....	.....	3,748,500	2,409,000	107,170	1,847,890	.....	500,000	.....
40	Richmond, Va.....	10,716,958	.....	405,000	.....	9,349,775	.....	860,443	100,200	.....	1,540	.....
41	Oakland, Cal.....	2,828,525	.....	.....	.....	1,231,500	1,501,475	95,550	.....	.....	.....	.....
42	Grand Rapids, Mich.....	3,154,300	.....	130,000	.....	913,300	2,029,000	80,000	.....	2,000	.....	.....
43	Nashville, Tenn.....	5,427,570	.....	70,000	.....	2,812,500	1,917,000	303,700	322,370	.....	2,000	.....
44	Lowell, Mass.....	4,170,804	.....	317,935	.....	2,375,132	163,600	16,000	36,000	.....	1,261,887	200
45	Cambridge, Mass.....	11,442,550	100,000	5,192,450	.....	6,105,100	.....	.....	25,000	.....	20,000	.....
46	Dayton, Ohio.....	5,013,671	.....	400,000	.....	2,927,800	.....	1,665,331	20,490	.....	.....	.....

¹ For details, see page 53.

GENERAL TABLES.

199

TABLE 24.—FUNDED DEBT, SPECIAL ASSESSMENT LOANS, AND REVENUE LOANS AT CLOSE OF YEAR, CLASSIFIED BY RATE OF INTEREST: 1909—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 53.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

City No.	CITY.	Total.	3 per cent.	3½ per cent.	3.65 per cent.	4 per cent.	4½ per cent.	5 per cent.	6 per cent.	7 per cent.	Other reported rates. ¹	Rate not reported.
47	Albany, N. Y.	\$4,837,691		\$1,164,788		\$2,729,445		\$40,000	\$270,000	\$454,000	\$179,458	
48	Bridgeport, Conn.	2,250,500		950,000		1,259,000	\$35,500	1,000	5,000			
49	Spokane, Wash.	5,261,156				590,000	1,120,000	200,000	3,051,156		300,000	
50	Hartford, Conn.	8,440,808	\$750,000	5,297,973		1,937,911	273,500	150,000	23,481			\$2,943
51	Reading, Pa.	2,629,800		464,300		1,477,000	32,000		656,500			
52	Trenton, N. J.	5,712,901		917,251		3,491,100	321,050	975,100			8,400	
53	San Antonio, Tex.	2,740,500				19,000	790,000	1,821,500	110,000			
54	New Bedford, Mass.	6,253,417		1,491,000		4,459,582	97,000	43,000	161,835		1,000	
55	Camden, N. J.	4,506,081		260,200		3,011,000	1,055,500	179,381				
56	Dallas, Tex.	2,820,750				1,379,750		1,189,000	252,000			
57	Salt Lake City, Utah.	6,369,870				2,550,000	548,000	1,558,400	1,113,470		600,000	
58	Lynn, Mass.	4,953,200		1,300,000		3,009,200	212,000				437,000	
59	Wilmington, Del.	3,482,700		210,000		2,887,900	365,300	10,000	9,500			
60	Springfield, Mass.	5,325,300	267,000	2,699,300		2,359,000						
61	Des Moines, Iowa.	1,651,339		215,000		1,087,500	280,500	9,200	59,139			
62	Lawrence, Mass.	2,692,927	4,200	77,500		2,396,227					215,000	
63	St. Joseph, Mo.	2,793,950		315,100		2,466,000	10,000		9,000		3,850	
64	Troy, N. Y.	4,561,224	12,000	1,422,885		2,620,913	520,328	80,118	5,000			
65	Yonkers, N. Y.	7,123,816		918,350		2,798,071	2,310,950	257,595	19,500	250,000	569,350	
66	Tacoma, Wash.	6,861,733				775,000		3,273,000	960,000	1,833,733		
67	Youngstown, Ohio.	2,163,613				424,400	235,272	1,503,941				
68	Duluth, Minn.	6,555,850				2,821,000	1,213,000	2,291,000	197,000		1,650	32,200
69	Houston, Tex.	5,485,351				700,000	2,895,000	1,591,000			299,351	
70	Somerville, Mass.	1,833,000		520,000		981,000	2,000				350,000	
71	Kansas City, Kans.	3,302,193				1,028,500	2,048,692	125,001			100,000	
72	Utica, N. Y.	1,942,285		336,813		1,038,301	395,721	133,450			37,000	1,000
73	Waterbury, Conn.	2,674,690		648,000		1,745,000	274,190	7,500				
74	Elizabeth, N. J.	3,370,100				3,210,500						159,600
75	Schenectady, N. Y.	4,532,460	83,000	110,000		2,149,065	1,160,000	727,040	3,355		300,000	
76	Hoboken, N. Y.	2,114,581		196,000		1,597,515	118,454	201,975		137	500	
77	Manchester, N. H.	1,645,000		280,000		1,115,000	100,000	150,000				
78	Evansville, Ind.	1,902,600		105,000		554,000	295,000	562,000	416,000			
79	Birmingham, Ala.	2,986,719				511,200	595,007	1,310,763	1,590,189	65,000	20,767	
80	Akron, Ohio.	1,613,402			\$100,000			406,595				
81	Norfolk, Va.	7,153,616				4,279,000		2,497,066	374,000		3,550	
82	Fort Worth, Tex.	3,084,338				723,000	700,000	396,823	1,156,080	3,050	105,385	
83	Wilkes-Barre, Pa.	1,019,600		170,000		419,500	314,000	103,000	12,000		1,100	
84	Erie, Pa.	1,063,481		165,655		831,000			66,826			
85	Savannah, Ga.	2,953,476					2,483,000	443,662	3,714		23,100	
86	Peoria, Ill.	1,149,759		45,330		349,414	196,160	557,350			1,505	
87	Harrisburg, Pa.	2,763,100	107,000	714,800		1,813,000					900	127,400
88	Fort Wayne, Ind.	896,000		431,000		147,500	299,000		18,500			
89	Charleston, S. C.	4,107,950				3,650,000	100,000	336,500			21,450	
90	Portland, Me.	6,920,438		1,083,150		5,350,788	346,500	114,000	13,000		3,000	
91	Terre Haute, Ind.	790,800				787,000		3,800				
92	East St. Louis, Ill.	1,389,539				129,000	712,000	548,539				
93	Holyoke, Mass.	3,205,400		1,074,900		1,830,500					200,000	
94	Brockton, Mass.	3,619,700	32,000	1,394,000		1,696,700	20,000	90,000			387,000	
95	Johnstown, Pa.	685,300		200,000		248,000	175,000	62,300				
96	Jacksonville, Fla.	1,798,803						1,768,000	30,803			
97	Oklahoma City, Okla.	1,597,000				100,000	755,000	587,500	137,000	17,500		
98	Bayonne, N. J.	3,208,550				555,850	640,400	2,007,800	4,000		500	
99	Covington, Ky.	2,491,013				1,788,500		368,134	9,100		325,279	
100	South Bend, Ind.	775,740		110,000		493,000	95,000	18,000	22,600		37,140	
101	Passaic, N. J.	1,067,873		269,500		235,000	294,750	258,835	5,702		4,086	
102	Altoona, Pa.	2,282,400				2,015,500		243,900	21,000			2,000
103	Mobile, Ala.	4,106,500	327,000			64,000	2,640,000	1,011,500	33,500		30,500	
104	Allentown, Pa.	1,141,300	25,000	640,800								10,200
105	Pawtucket, R. I.	6,533,985		300,000		5,958,000					275,985	

¹ For details, see page 58.

FINANCIAL STATISTICS OF CITIES.

TABLE 24.—FUNDED DEBT, SPECIAL ASSESSMENT LOANS, AND REVENUE LOANS AT CLOSE OF YEAR, CLASSIFIED BY RATE OF INTEREST: 1909—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 58.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

City No.	CITY.	Total.	3 per cent.	3½ per cent.	3.65 per cent.	4 per cent.	4½ per cent.	5 per cent.	6 per cent.	7 per cent.	Other reported rates. ¹	Rate not reported.
106	Saginaw, Mich.	\$2,690,232		\$541,902		\$2,019,330	\$104,000				\$25,000	
107	Canton, Ohio	2,059,412		63,500		863,222	598,680		\$488,740	\$4,425	60,840	\$5
108	Wichita, Kans.	2,324,908				104,000	468,781		1,832,314	219,813		
109	Springfield, Ill.	1,424,630		502,000		397,910			278,900	245,820		
110	Binghamton, N. Y.	892,981	\$85,000	490,022		315,300			2,650			
111	Lancaster, Pa.	1,274,500		551,000		709,500			14,000			
112	Sioux City, Iowa	1,713,018				315,000	1,107,600	264,750	25,768			
113	Little Rock, Ark.	718,071						204,500	297,554	\$21,680	194,337	
114	Springfield, Ohio	1,674,722				532,338	516,849	321,500	30,579		26,064	248,394
115	Atlantic City, N. J.	5,498,500		125,000		1,728,000	2,731,000	914,500				
116	Bay City, Mich.	1,688,419				1,010,500		626,200			50,500	1,219
117	Rockford, Ill.	866,434				437,492	32,900	380,662			400	14,980
118	York, Pa.	1,147,810		330,710	\$55,000	700,100		6,000			56,000	
119	Lincoln, Nebr.	1,642,358				923,600	562,325					150,433
120	Chattanooga, Tenn.	2,675,376		100,000			1,750,000	500,000	325,376			
121	Topeka, Kans.	2,356,513				866,061	332,289	1,089,896	55,267		13,000	
122	Sacramento, Cal.	1,073,600				1,051,500		15,000			7,100	
123	Malden, Mass.	2,232,800		336,500		1,642,000		54,000			200,300	
124	Haverhill, Mass.	2,228,080		228,000		1,837,500	1,000				160,000	1,580
125	Pueblo, Colo.	2,858,062				89,078	1,449,107	612,038	703,399		4,418	22
126	Salem, Mass.	1,147,200		313,000		736,600	92,000				5,600	
127	New Britain, Conn.	2,750,750		429,000		1,911,500	370,000	26,250			14,500	
128	Davenport, Iowa	719,000				269,000	275,000				175,000	
129	McKeesport, Pa.	1,602,415		178,000		777,000	219,500	50,500	344,415		33,000	
130	Wheeling, W. Va.	1,297,700				897,200	235,400	119,000	46,100			
131	Augusta, Ga.	1,808,500		296,000		577,000	485,500	130,000	320,000			
132	Superior, Wis.	1,079,571		272,000		263,334	211,000	17,500			155,737	
133	Newton, Mass.	6,469,300	75,000	1,080,300	87,000	4,885,600					37,900	303,500
134	Dubuque, Iowa	1,523,791		13,250		761,532	384,000	361,559			3,430	
135	Butte, Mont.	670,500				126,000	494,500		50,000			
136	Chester, Pa.	974,100		456,000		375,500	66,000				41,600	35,000
137	Kalamazoo, Mich.	1,075,967		40,000		444,275	428,992	117,400	13,300		32,000	
138	Montgomery, Ala.	3,334,435					1,655,000	350,000	1,292,680			36,755
139	Woonsocket, R. I.	3,252,000		272,000		2,350,000	400,000	30,000			200,000	
140	Galveston, Tex.	4,392,038				185,000	99,000	4,108,038				
141	Fitchburg, Mass.	1,787,756		479,937		984,000	63,500	30,319			230,000	
142	Racine, Wis.	681,000		55,000		337,000	96,000	173,000				
143	Elmira, N. Y.	1,017,500		626,000		251,500					140,000	
144	Quincy, Ill.	776,450				301,000	388,000	87,450				
145	Knoxville, Tenn.	3,662,218				164,000	1,480,000	982,000	1,036,218			
146	New Castle, Pa.	497,098		212,000		114,500	47,000		117,498			7,000
147	Macon, Ga.	688,400	56,000			55,000	170,000	146,000	261,400			
148	Auburn, N. Y.	1,034,635				838,842	106,092	77,413			12,288	
149	West Hoboken, N. J.	1,050,831		40,000		395,125	364,008	208,698	43,000			
150	Joliet, Ill.	501,555		30,105		14,200	163,800	191,000	91,255			11,196
151	Taunton, Mass.	2,425,225		616,000		1,770,225	30,000	9,000				
152	Everett, Mass.	1,806,953				1,716,815	33,500	22,000			34,638	
153	Oshkosh, Wis.	487,000		80,000		402,000		5,000				
154	Chelsea, Mass.	2,986,001		510,700		2,388,301		87,000				
155	Joplin, Mo.	343,000				158,000	65,000	120,000				
156	La Crosse, Wis.	1,076,287	10,000	301,000		540,000		214,687	10,400		200	
157	Newport, Ky.	1,297,300			506,000	312,000		478,300			1,000	
158	South Omaha, Nebr.	1,452,099				40,000	717,003	543,230	151,861			
	San Juan, P. R.	723,343	123,343						600,000			

¹ For details, see page 58.

GENERAL TABLES.

201

TABLE 25.—RECEIPTS FROM DEBT OBLIGATIONS ISSUED AND PAYMENTS FOR THOSE REDEEMED, CLASSIFIED BY CHARACTER OF OBLIGATION: 1909.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 59.]

City number.	CITY.	RECEIPTS FROM OBLIGATIONS ISSUED DURING YEAR.					PAYMENTS FOR OBLIGATIONS REDEEMED DURING YEAR.				
		Total.	Funded debt obligations.	Special assessment loans.	Revenue loans.	Warrants and miscellaneous current obligations.	Total.	Funded debt obligations.	Special assessment loans.	Revenue loans.	Warrants and miscellaneous current obligations.
	Grand total.....	\$468,250,629	\$209,752,837	\$31,612,720	\$202,433,354	\$24,451,718	\$316,089,375	\$43,938,414	\$20,354,752	\$219,409,610	\$32,386,599
	Group I.....	335,838,549	148,458,379	10,732,375	163,307,065	13,340,730	230,095,389	22,083,168	9,511,625	177,741,854	20,758,742
	Group II.....	63,962,393	29,548,872	12,819,459	16,322,750	5,271,312	38,753,546	9,363,734	5,514,956	17,318,378	6,556,478
	Group III.....	48,149,359	23,473,471	5,553,663	15,130,176	3,992,649	33,836,446	9,102,961	4,128,712	17,151,212	3,453,561
	Group IV.....	20,300,328	8,272,115	2,507,223	7,673,363	1,847,627	13,403,994	3,388,551	1,199,459	7,198,166	1,617,818

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

1	New York, N. Y.....	\$222,069,308	\$87,781,305	\$2,006,720	\$127,560,940	\$4,720,343	\$162,935,880	\$6,083,279	\$2,188,000	\$144,606,690	\$10,057,911
2	Chicago, Ill.....	26,227,331	3,139,090	6,122,214	13,516,184	3,449,843	24,290,437	3,340,527	4,462,125	12,511,959	3,975,826
3	Philadelphia, Pa.....	12,791,252	8,931,123	1,239,105	1,239,105	2,571,019	4,530,851	2,026,850		35,062	2,468,939
4	St. Louis, Mo.....	6,573,228	6,247,404			325,824	379,248				379,248
5	Boston, Mass.....	8,740,074	3,740,074		5,000,000		7,236,636	2,236,636		5,000,000	
6	Baltimore, Md.....	5,366,117	4,569,117		800,000		555,500			555,500	
7	Cleveland, Ohio.....	4,308,295	3,452,311	845,981		3	1,811,920	806,898	1,005,013		9
8	Pittsburgh, Pa.....	5,620,980	5,474,544		55,876	90,560	2,388,575	2,183,401	53,859	133,051	18,264
9	Detroit, Mich.....	1,682,488	1,182,533	429,955	70,000		432,590	18,750	403,840	10,000	
10	Buffalo, N. Y.....	4,391,000	3,264,011	472,907	407,843	246,239	2,234,016	1,212,209	543,375	201,661	277,671
11	San Francisco, Cal.....	8,979,980	7,762,064			1,217,916	1,484,274	427,000			1,057,274
12	Cincinnati, Ohio.....	5,888,053	5,501,504	379,169		7,380	1,495,572	1,178,670	315,931		971
13	Milwaukee, Wis.....	2,482,307	1,302,000	475,429		704,878	2,128,966	876,550	539,482		712,934
14	Newark, N. J.....	15,534,999	1,688,789		13,846,210		14,809,513	751,185		14,058,328	
15	New Orleans, La.....	4,838,185	4,362,505		468,955	6,725	2,826,218	396,920		619,603	1,809,695
16	Washington, D. C.....	341,952			341,952		554,293	544,293		10,000	

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

17	Minneapolis, Minn.....	\$2,345,171	\$1,483,017	\$861,254		\$900	\$108,955	\$42,667	\$61,997	\$3,700	\$591
18	Los Angeles, Cal.....	7,445,480	6,900,140			485,340	778,207	266,113		1,264	508,830
19	Jersey City, N. J.....	3,188,239	1,633,964	230,512	\$1,317,309	6,474	4,169,540	1,809,000	196,784	1,741,492	422,264
20	Kansas City, Mo.....	640,478	348,285	125,082		167,111	547,068	266,326	114,823		165,919
21	Indianapolis, Ind.....	573,697	450,426			123,272	225,092	113,500			111,592
22	Louisville, Ky.....	2,266,199	844,375		1,178,062	243,762	1,737,965	241,430		1,298,672	197,863
23	Seattle, Wash.....	10,679,071	3,859,967	5,232,953		1,586,151	3,851,274	296,000	1,234,101		2,321,173
24	Providence, R. I.....	1,307,845	300,000		1,007,845		1,299,928	327,000		972,928	
25	Rochester, N. Y.....	4,476,208	150,061	800,206	3,199,145	296,796	3,908,932	35,000	801,445	2,829,000	243,487
26	St. Paul, Minn.....	3,342,503	1,175,909		2,095,900	70,694	2,898,648	843,549		1,672,000	183,099
27	Denver, Colo.....	1,013,271		747,709	748	264,514	1,433,530	97,500	989,000	25,747	321,283
28	Portland, Ore.....	3,126,508	865,612	1,264,189	120,000	877,007	963,909	91,000	129,471	126,000	617,438
29	Columbus, Ohio.....	1,578,604	524,140	796,400	188,729	69,335	1,083,114	511,900	403,381	123,641	44,192
30	Toledo, Ohio.....	1,495,615	1,047,794	311,669	70,000	66,152	744,019	241,800	379,319	66,000	56,900
31	Worcester, Mass.....	1,785,796	765,312		800,225	220,259	1,232,762	242,000		800,300	190,462
32	Atlanta, Ga.....	352,680			330,000	22,680	434,795	25,000		384,117	25,678
33	Syracuse, N. Y.....	3,792,405	1,455,800	490,516	1,698,000	148,089	2,835,803	424,731	428,787	1,782,500	199,785
34	New Haven, Conn.....	252,437	126,912		88,000	77,525	384,209	245,000		88,000	51,209
35	Scranton, Pa.....	547,857	161,065	187,170	150,000	49,622	390,063	102,500	82,898	187,344	17,321
36	Paterson, N. J.....	1,678,051	262,180	27,871	1,388,000		2,059,910	156,500	276,410	1,627,000	
37	Omaha, Neb.....	1,511,093	610,021	425,037		476,035	1,260,654	372,000	111,000		777,654
38	Fall River, Mass.....	1,098,161	559,161		539,000		1,027,065	488,065		539,000	
39	Memphis, Tenn.....	3,099,856	2,199,050	852,619	47,170	1,017	1,333,231	1,009,500	2,700	319,206	1,825
40	Richmond, Va.....	1,550,300	1,500,300		50,000		133,800	83,800		50,000	
41	Oakland, Cal.....	109,754			109,754		180,487	96,363			84,124
42	Grand Rapids, Mich.....	962,833	538,874	415,427		8,532	420,582	208,625	199,400		12,557
43	Nashville, Tenn.....	513,149	488,238	3,051	21,860		55,467	51,000		4,467	
44	Lowell, Mass.....	1,377,482	174,330		1,203,152		1,601,934	298,934		1,303,000	
45	Cambridge, Mass.....	1,250,721	755,721		495,000		1,046,231	121,231		925,000	
46	Dayton, Ohio.....	560,609	278,219	47,794	224,851	9,745	608,372	255,700	103,440	248,000	1,232

FINANCIAL STATISTICS OF CITIES.

TABLE 25.—RECEIPTS FROM DEBT OBLIGATIONS ISSUED AND PAYMENTS FOR THOSE REDEEMED, CLASSIFIED BY CHARACTER OF OBLIGATION: 1909—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 59.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

City number.	CITY.	RECEIPTS FROM OBLIGATIONS ISSUED DURING YEAR.					PAYMENTS FOR OBLIGATIONS REDEEMED DURING YEAR.				
		Total.	Funded debt obligations.	Special assessment loans.	Revenue loans.	Warrants and miscellaneous current obligations.	Total.	Funded debt obligations.	Special assessment loans.	Revenue loans.	Warrants and miscellaneous current obligations.
47	Albany, N. Y.	\$742,736	\$428,621	\$314,115			\$459,520	\$230,607	\$228,913		
48	Bridgeport, Conn.	222,289	219,044			\$3,245	200,659				\$339
49	Spokane, Wash.	2,220,314	334,934	974,350		911,030	1,244,398	42,421	554,175		647,802
50	Hartford, Conn.	647,579	380,225		\$287,354		628,906	208,000		\$420,906	
51	Reading, Pa.	593,771	509,672	84,000		99	460,600	221,600	239,000		
52	Trenton, N. J.	1,033,175	381,089	262,247	286,500	103,339	480,318	43,580	274,950	116,500	45,288
53	San Antonio, Tex.	1,511,010	17,000			334,920	339,287				339,287
54	New Bedford, Mass.	1,576,768	501,186		950,000	125,582	1,346,494	303,861		950,000	92,633
55	Camden, N. J.	372,403	25,000	56,959	287,744	2,700	409,272	5,750	111,000	282,522	
56	Dallas, Tex.	501,670	452,400			49,270	114,780	17,885		96,895	
57	Salt Lake City, Utah.	2,133,665	842,125	750,231		541,809	767,015	9,600	348,886		408,529
58	Lynn, Mass.	1,511,010	336,010		1,175,000		1,980,903	435,903		1,545,000	
59	Wilmington, Del.	616,150	548,687			67,463	110,433	68,450			41,983
60	Springfield, Mass.	2,748,394	2,017,494		730,900		778,100	47,200		730,900	
61	Des Moines, Iowa.	348,002	187,000		59,139	101,863	201,421	6,000		43,729	151,692
62	Lawrence, Mass.	1,476,480	284,452		1,137,000	55,028	1,384,607	161,000		1,022,000	201,607
63	St. Joseph, Mo.	917,722	893,346			24,376	93,253	70,443			22,810
64	Troy, N. Y.	1,584,132	331,168	16,000	1,187,830	49,134	1,304,599	173,281	40,002	1,047,005	44,311
65	Yonkers, N. Y.	2,234,469	995,933	50,100	1,142,200	46,236	1,600,464	435,000		1,071,200	17,114
66	Tacoma, Wash.	1,740,881	695,733	728,257		316,891	712,252		436,780		275,472
67	Youngstown, Ohio.	602,651	410,568	160,558		31,525	293,983	146,245	145,488		2,250
68	Duluth, Minn.	131,372	50,000		78,000	3,372	87,585	27,656		53,305	6,624
69	Houston, Tex.	1,277,232	825,681		399,250	52,301	458,641	33,680		399,250	25,711
70	Somerville, Mass.	815,891	190,891		625,000		851,133	201,133		650,000	
71	Kansas City, Kans.	1,020,617	746,173	209,843		64,601	739,426	409,685	274,215		55,526
72	Utica, N. Y.	1,081,922	427,303	113,235	541,384		916,531	247,327	142,866	487,194	39,144
73	Waterbury, Conn.	536,653	233,402		102,000	141,251	336,246	74,150		102,000	160,096
74	Elizabeth, N. J.	503,697	163,000	104,819	225,878		813,587	15,000	50,000	248,587	
75	Schenectady, N. Y.	1,478,873	866,344	300,042	800,033	12,454	800,460	149,727	125,986	600,000	24,747
76	Hoboken, N. J.	673,397	258,761	1,952	409,419	3,265	478,883	10,500	49,598	409,419	9,366
77	Manchester, N. H.	356,928	51,088		275,000	30,840	365,452	60,000		275,000	30,452
78	Evansville, Ind.	45,853				45,853	63,077	54,502			8,575
79	Birmingham, Ala.	354,220	100,972	64,704	181,598	6,946	410,237	1,307	138,864	264,355	6,711
80	Akron, Ohio.	431,832	161,809	256,546	9,300	4,177	262,035	139,000	113,678	9,300	57
81	Norfolk, Va.	638,737	555,646		58,860	24,231	526,415			526,415	
82	Fort Worth, Tex.	1,077,523	704,590		366,194	6,739	172,650	17,000		155,437	163
83	Wilkes-Barre, Pa.	43,723		26,500		17,223	47,872	32,500			15,372
84	Erie, Pa.	278,258	117,182	159,897		1,179	215,660	70,000	124,667		20,993
85	Savannah, Ga.	2,699,901	2,609,736		90,165		2,729,115	2,614,445		114,670	
86	Peoria, Ill.	411,349		177,928	227,800	5,621	271,154	17,000	62,060	187,800	4,294
87	Harrisburg, Pa.	359,165	310,271	47,900		994	154,163	79,700	73,300		1,163
88	Fort Wayne, Ind.	94,687	81,009			13,678	80,318	56,500		7,632	16,186
89	Charleston, S. C.	300,030	300,030				473,200	473,200			
90	Portland, Me.	3,102,661	2,391,481		500,800	210,380	3,485,055	782,257		2,451,800	250,998
91	Terre Haute, Ind.	121,824	107,103			14,721	43,522	24,000			19,522
92	East St. Louis, Ill.	175,317	60,016	61,800	47,639	5,862	333,622	509	165,700	104,736	42,677
93	Holyoke, Mass.	987,663	287,663		700,000		864,600	139,600		725,000	
94	Brockton, Mass.	961,044	172,044		789,000		843,309	135,309		708,000	
95	Johnstown, Pa.	51,803	50,640			1,163	19,127	13,400			5,727
96	Jacksonville, Fla.						21,918			6,432	15,486
97	Oklahoma City, Okla.	619,247	306,488			312,759	198,114	7,500			190,614
98	Bayonne, N. J.	1,261,034	593,749		667,285		729,985	60,500	135,000	534,485	
99	Covington, Ky.	195,659	55,664	3,641	136,654		141,925	2,500	2,350	137,075	
100	South Bend, Ind.	198,195	30,775		121,700	45,720	170,833	40,178		114,100	16,555
101	Passaic, N. J.	296,054	176,345	63,959	55,750		159,459	23,000	63,959	72,500	
102	Altoona, Pa.	261,042	83,042	153,000	15,000		208,000	128,000	45,000	35,000	
103	Mobile, Ala.	435,880		411,060	24,800		207,398	17,270	85,125	105,003	
104	Allentown, Pa.	65,886	62,886		3,000		71,100	68,100		3,000	
105	Pawtucket, R. I.	627,709			425,000	202,709	578,385	50,000		327,000	196,385

GENERAL TABLES.

203

TABLE 25.—RECEIPTS FROM DEBT OBLIGATIONS ISSUED AND PAYMENTS FOR THOSE REDEEMED, CLASSIFIED BY CHARACTER OF OBLIGATION: 1909—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 59.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

City number.	CITY.	RECEIPTS FROM OBLIGATIONS ISSUED DURING YEAR.					PAYMENTS FOR OBLIGATIONS REDEEMED DURING YEAR.				
		Total.	Funded debt obligations.	Special assessment loans.	Revenue loans.	Warrants and miscellaneous current obligations.	Total.	Funded debt obligations.	Special assessment loans.	Revenue loans.	Warrants and miscellaneous current obligations.
106	Saginaw, Mich.	\$442,876	\$125,700	\$312,000	\$1,200	\$3,976	\$268,905	\$88,800	\$156,782		\$23,323
107	Canton, Ohio	418,250	189,995	160,318	64,430	3,507	238,225	104,500	79,308	\$50,000	4,417
108	Wichita, Kans.	682,203	336,249	332,241	5,670	8,043	137,698	109,350	2,037	14,040	12,271
109	Springfield, Ill.	424,000	25,000	102,800	252,355	43,845	348,419	16,699	56,533	225,565	49,622
110	Binghamton, N. Y.	116,399	36,012	8,182	41,400	30,805	80,855	26,200	4,509	21,949	28,197
111	Lancaster, Pa.	79,433	79,433				35,000	35,000			
112	Sioux City, Iowa	357,073	344,219		1,000	12,454	424,964	420,600		1,000	3,364
113	Little Rock, Ark.	300,590	58,607	87,629	150,407	3,947	368,248		59,707	190,039	2
114	Springfield, Ohio	282,265	153,218	41,792	51,901	5,354	201,889	57,000	54,548	89,488	853
115	Atlantic City, N. J.	1,475,970	1,160,982		251,197	63,791	439,412	74,000		348,500	16,912
116	Bay City, Mich.	240,172	15,100	102,781	109,000	13,291	247,650	79,000	87,000	70,000	11,650
117	Rockford, Ill.	512,939	40,603	76,948	373,672	21,711	456,859	40,000	15,414	386,976	14,469
118	York, Pa.	14,157			2,000	12,157	28,955	19,000		2,000	7,955
119	Lincoln, Nebr.	166,133	16,376	48,675		101,082	112,379	26,000	38,736		47,643
120	Chattanooga, Tenn.	508,836	412,993	95,838			137,130	125,000	4,830	7,200	
121	Topeka, Kans.	250,111		164,223		85,888	174,630	500	109,002	650	64,478
122	Sacramento, Cal.	5,284				5,284	121,766	45,500			76,266
123	Malden, Mass.	628,591	128,591		500,000		549,489	79,489		470,000	
124	Haverhill, Mass.	534,385	134,385		400,000		545,181	144,581		400,600	
125	Pueblo, Colo.	515,770		6,000	16,840	492,936	578,366	31,793	56,000	9,210	481,363
126	Salem, Mass.	317,466	47,466		270,000		363,711	90,450		273,261	
127	New Britain, Conn.	519,263	370,399		148,500	364	147,833	61,000		86,250	583
128	Davenport, Iowa	175,733			175,000	733	37,209	31,000			6,209
129	McKeesport, Pa.	122,222	30,732	38,850	50,500	2,140	259,321	209,600	23,011	25,000	1,710
130	Wheeling, W. Va.	833,792	699,000		9,000	125,792	84,895	21,300		25,861	37,734
131	Augusta, Ga.	75,000			75,000						
132	Superior, Wis.	190				190	75,232	5,000	68,201	1,300	731
133	Newton, Mass.	1,547,619	32,202		1,471,000	44,417	1,456,972	76,840		1,351,000	29,132
134	Dubuque, Iowa	111,380		67,432	43,500	448	141,707	30,000	60,034	48,889	2,784
135	Butte, Mont.	519,894		50,000		469,894	361,437				361,437
136	Chester, Pa.	133,611	71,111	17,500	50,000		131,000	80,000	6,000	45,000	
137	Kalamazoo, Mich.	421,493	121,354	36,921	245,055	18,163	368,386	102,572	50,525	214,305	994
138	Montgomery, Ala.	596,377	208,200	251,422	136,755		147,702	550	36,165	110,987	
139	Woonsocket, R. I.	608,459			576,000	30,459	568,602			545,000	23,602
140	Galveston, Tex.	192,007	125,234			66,773	110,357	15,000			94,357
141	Fitchburg, Mass.	531,958	2,025		528,000	1,933	701,539	280,739		420,000	800
142	Racine, Wis.	29,972	20,904			68	28,000	28,000			
143	Elmira, N. Y.	44,562				44,562	108,087	68,000			40,087
144	Quincy, Ill.	119,111			103,109	16,002	198,951	79,410		97,259	23,282
145	Knoxville, Tenn.	2,016,248	1,715,978	210,520	88,000	1,750	169,184	64,655	36,484	68,000	45
146	New Castle, Pa.	59,646	12,020	39,658	7,000	968	90,453	36,470	53,795		188
147	Macon, Ga.	26,493				26,493	132,370	93,813			38,557
148	Auburn, N. Y.	471,715	322,122	102,973	38,159	8,461	195,148	57,420	39,110	91,476	7,142
149	West Hoboken, N. J.	232,090	54,766	65,324	112,000		142,159	10,375	37,784	94,000	
150	Joliet, Ill.	288,581		71,400	142,516	73,665	243,961	6,021	30,900	108,783	98,257
151	Taunton, Mass.	470,635	186,635		284,000		416,450	36,450		380,000	
152	Everett, Mass.	442,788	79,788		363,000		454,038	101,038		353,000	
153	Oshkosh, Wis.	159,007	30,101		128,000	3,906	150,873	25,400		120,000	4,473
154	Chelsea, Mass.	830,193	564,585		265,608		390,226	60,566		329,660	
155	Joplin, Mo.	26,202			24,387	1,815	63,199	38,000		24,052	1,147
156	La Crosse, Wis.	217,485	205,925	11,000		560	20,116		18,324		1,792
157	Newport, Ky.	205,297	114,095		91,202		112,166	20,300		91,866	
158	South Omaha, Nebr.	4,796		4,796			35,690	21,070	14,620		
	San Juan, P. R.	87,303	87,308				26,428	26,428			

FINANCIAL STATISTICS OF CITIES.

TABLE 26.—PAR VALUE, PREMIUMS, DISCOUNTS, AND INTEREST RATES ON FUNDED DEBT OBLIGATIONS ISSUED DURING THE YEAR AND OUTSTANDING AT ITS CLOSE, TOGETHER WITH INTEREST RATES ON FUNDED DEBT, SPECIAL ASSESSMENT LOANS, AND REVENUE LOANS OUTSTANDING AT CLOSE OF YEAR: 1909.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 59.]

City number.	CITY.	FUNDED DEBT OBLIGATIONS ISSUED DURING THE YEAR.					NOMINAL INTEREST RATES ON FUNDED DEBT, SPECIAL ASSESSMENT LOANS, AND REVENUE LOANS OUTSTANDING AT CLOSE OF YEAR.					
		Par value.	Premiums received.	Interest rates.			Average rate on—				Highest rate.	Lowest rate.
				Average nominal rate.	Average actual rate on obligations sold to—		Funded debt and other loans.	Funded debt.	Special assessment loans.	Revenue loans.		
					Public.	City funds.						
	Grand total.....	\$205,108,881	\$2,864,633	3.99	3.99	3.18					8.0	1.8
	Group I.....	144,983,992	1,960,091	3.93	3.96	3.12					7.3	1.8
	Group II.....	29,109,041	388,829	4.12	4.04	3.99					7.0	2.0
	Group III.....	22,885,557	375,914	4.16	4.02	4.09					8.0	2.0
	Group IV.....	8,130,291	139,799	4.30	4.17	4.03					8.0	3.0

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

1	New York, N. Y.....	\$87,312,075	\$469,230	3.70	3.96	3.02	3.7	3.6	3.8	4.2	7.0	1.8
2	Chicago, Ill.....	3,121,211	17,879	4.03	3.98	.....	4.2	4.1	5.0	5.0	5.0	3.5
3	Philadelphia, Pa.....	8,739,700	240,678	4.00	3.85	3.80	3.6	3.6	.....	4.0	5.0	3.0
4	St. Louis, Mo.....	6,159,000	88,404	4.00	4.00	(1)	3.8	3.8	.....	.....	5.0	3.2
5	Boston, Mass.....	3,649,600	90,474	3.50	3.33	3.50	3.7	3.7	.....	.....	4.0	3.0
6	Baltimore, Md.....	4,535,200	* 26,083	3.69	3.78	3.50	3.7	3.7	.....	4.0	5.0	3.2
7	Cleveland, Ohio.....	3,367,933	69,096	4.30	3.98	4.00	4.1	4.1	5.0	.....	6.0	4.0
8	Pittsburgh, Pa.....	5,276,700	142,344	4.06	3.88	4.16	4.0	4.0	4.0	6.0	7.0	3.2
9	Detroit, Mich.....	1,150,000	32,533	3.50	3.37	3.30	3.8	3.8	4.0	5.0	6.0	2.5
10	Buffalo, N. Y.....	3,148,198	115,813	4.00	3.79	4.00	3.9	3.9	4.0	4.0	7.0	3.0
11	San Francisco, Cal.....	7,128,700	633,364	4.94	4.30	.....	4.5	4.5	.....	.....	5.0	2.5
12	Cincinnati, Ohio.....	5,397,375	104,129	4.00	3.88	4.00	3.7	3.7	(1)	.....	6.0	3.0
13	Milwaukee, Wis.....	1,302,000	.....	4.00	4.00	4.00	4.0	4.0	(1)	.....	5.0	3.0
14	Newark, N. J.....	567,000	.....	4.00	.....	4.00	3.9	3.9	.....	4.0	5.0	2.5
15	New Orleans, La.....	4,070,300	* 17,770	4.48	4.50	4.72	4.2	4.2	.....	5.0	7.3	4.0
16	Washington, D. C.....	.....	.....	.....	.....	.....	3.2	3.7	.....	2.0	3.7	2.0

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

17	Minneapolis, Minn.....	\$1,449,200	\$33,817	4.00	3.87	.....	4.0	4.0	(1)	.....	5.0	3.5
18	Los Angeles, Cal.....	6,942,800	17,340	4.50	4.49	.....	4.2	4.2	.....	.....	5.0	3.8
19	Jersey City, N. J.....	1,600,000	33,964	4.00	3.88	3.91	4.5	4.6	4.5	4.0	7.0	3.5
20	Kansas City, Mo.....	341,000	7,285	4.00	3.83	.....	4.2	4.0	7.0	.....	7.0	3.5
21	Indianapolis, Ind.....	450,000	425	3.50	3.45	.....	3.8	3.8	.....	.....	6.0	3.5
22	Louisville, Ky.....	825,000	19,375	4.00	3.87	.....	4.0	4.0	.....	5.0	6.0	3.0
23	Seattle, Wash.....	3,850,000	9,967	4.00	3.98	.....	5.5	4.6	6.9	.....	7.0	3.5
24	Providence, R. I.....	300,000	.....	3.50	3.50	.....	3.6	3.6	.....	3.7	4.0	2.9
25	Rochester, N. Y.....	175,000	5,061	4.00	3.76	.....	3.6	3.5	2.7	3.9	6.0	3.0
26	St. Paul, Minn.....	1,150,000	25,909	4.00	3.87	.....	4.3	4.3	.....	4.0	5.0	3.5
27	Denver, Colo.....	.....	.....	.....	.....	.....	5.5	4.7	5.9	.....	6.0	4.0
28	Portland, Oreg.....	800,000	14,610	4.28	3.90	.....	5.1	4.8	6.0	(1)	6.0	4.0
29	Columbus, Ohio.....	523,000	1,140	4.01	3.86	4.01	4.2	4.1	4.5	.....	6.0	3.5
30	Toledo, Ohio.....	1,016,000	32,794	4.00	3.74	4.00	4.1	4.1	5.0	5.0	5.0	3.0
31	Worcester, Mass.....	751,000	14,312	2.52	3.32	3.50	3.7	3.7	.....	2.0	4.0	2.0
32	Atlanta, Ga.....	.....	.....	.....	.....	.....	4.2	4.1	.....	5.6	6.0	3.5
33	Syracuse, N. Y.....	1,423,000	32,800	4.11	3.86	.....	3.9	3.7	4.5	4.3	5.0	3.0
34	New Haven, Conn.....	125,800	1,112	4.00	3.94	.....	3.8	3.8	.....	4.6	5.0	3.5
35	Scranton, Pa.....	161,000	65	4.00	4.00	.....	4.2	4.0	6.0	(1)	6.0	3.5
36	Paterson, N. J.....	250,000	12,180	4.50	4.11	4.50	4.2	4.2	4.1	5.0	5.0	4.0
37	Omaha, Nebr.....	575,000	35,021	4.50	4.05	.....	4.4	4.4	4.4	.....	5.0	3.5
38	Fall River, Mass.....	549,441	9,720	3.56	3.42	.....	3.8	3.8	.....	.....	6.0	3.5
39	Memphis, Tenn.....	2,175,000	24,050	4.15	4.10	.....	4.6	4.4	6.0	6.0	6.0	4.0
40	Richmond, Va.....	1,500,300	.....	4.00	4.00	.....	4.1	4.1	.....	.....	6.0	3.5
41	Oakland, Cal.....	.....	.....	.....	.....	.....	4.3	4.3	.....	.....	5.0	4.0
42	Grand Rapids, Mich.....	525,000	13,874	4.43	4.21	4.00	4.3	4.3	4.4	.....	7.0	3.5
43	Nashville, Tenn.....	480,000	8,238	4.34	4.23	.....	4.3	4.3	6.0	5.7	6.0	3.5
44	Lowell, Mass.....	172,900	1,430	3.66	3.48	4.25	3.9	4.0	.....	3.6	6.0	3.1
45	Cambridge, Mass.....	725,000	30,721	3.96	3.66	4.00	3.8	3.8	.....	2.8	6.0	2.8
46	Dayton, Ohio.....	274,600	3,619	4.30	3.85	4.92	4.3	4.2	5.0	.....	6.0	2.6

1 Not reported.

2 Excess of discounts over premiums.

GENERAL TABLES.

205

TABLE 26.—PAR VALUE, PREMIUMS, DISCOUNTS, AND INTEREST RATES ON FUNDED DEBT OBLIGATIONS ISSUED DURING THE YEAR AND OUTSTANDING AT ITS CLOSE, TOGETHER WITH INTEREST RATES ON FUNDED DEBT, SPECIAL ASSESSMENT LOANS, AND REVENUE LOANS OUTSTANDING AT CLOSE OF YEAR: 1909—Contd.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 59.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

City number.	CITY.	FUNDED DEBT OBLIGATIONS ISSUED DURING THE YEAR.					NOMINAL INTEREST RATES ON FUNDED DEBT, SPECIAL ASSESSMENT LOANS, AND REVENUE LOANS OUTSTANDING AT CLOSE OF YEAR.					
		Par value.	Premiums received.	Interest rates.			Average rate on—				Highest rate.	Lowest rate.
				Average nominal rate.	Average actual rate on obligations sold to—		Funded debt and other loans.	Funded debt.	Special assessment loans.	Revenue loans.		
					Public.	City funds.						
47	Albany, N. Y.	\$423,500	\$5,121	4.00	3.89	4.00	4.3	4.4	3.9		7.0	2.0
48	Bridgeport, Conn.	219,000	44	4.00	4.00	4.00	3.8	3.8			6.0	3.5
49	Spokane, Wash.	320,000	14,934	4.50	4.15		5.4	5.2	6.0		6.0	4.0
50	Hartford, Conn.	360,000	225	4.00	4.00		3.6	3.6		4.3	6.0	3.0
51	Reading, Pa.	500,000	9,672	4.00	3.82		4.4	3.9	6.0		6.0	3.5
52	Trenton, N. J.	360,750	20,339	4.38	4.05	4.00	4.1	4.0	4.2	5.0	5.0	3.5
53	San Antonio, Tex.	17,000		5.00	5.00		4.9	4.9			6.0	4.0
54	New Bedford, Mass.	500,582	604	3.54	3.51		4.0	4.0			6.0	3.5
55	Camden, N. J.	25,000		4.00		4.00	4.1	4.1	4.7	5.0	5.0	3.5
56	Dallas, Tex.	480,000	127,600	4.00	4.30		4.6	4.6			6.0	4.0
57	Salt Lake City, Utah.	850,000	17,875	4.18	4.24		4.7	4.4	6.0		6.0	4.0
58	Lynn, Mass.	332,500	3,510	3.58	3.49	3.50	3.9	3.9		3.9	4.5	3.5
59	Wilmington, Del.	541,000	7,687	4.04	3.92	4.00	4.0	4.0			6.0	3.5
60	Springfield, Mass.	1,980,000	37,494	3.58	3.38		3.7	3.7			4.0	3.5
61	Des Moines, Iowa	180,000	7,000	4.50	4.21		4.1	4.0		6.0	6.0	3.5
62	Lawrence, Mass.	281,207	3,245	4.00	3.86		4.0	4.0		4.3	5.0	3.0
63	St. Joseph, Mo.	900,000	6,654	4.00	4.00		4.0	4.0			6.0	3.5
64	Troy, N. Y.	324,619	6,549	4.18	3.86	4.50	3.9	3.9	5.0	4.3	6.0	3.0
65	Yonkers, N. Y.	976,800	19,133	4.28	4.04		4.3	4.3	4.6	5.0	7.0	3.5
66	Tacoma, Wash.	475,000	18,733	4.50	4.21		5.6	5.1	7.0		7.0	4.5
67	Youngstown, Ohio.	399,635	10,933	4.46	4.08	5.00	4.7	4.7	5.0		5.0	4.0
68	Duluth, Minn.	50,000		4.00	4.00		(¹)	4.5	4.0	(¹)	6.0	4.0
69	Houston, Tex.	800,000	25,681	4.56	4.37		5.2	5.2			6.0	4.5
70	Somerville, Mass.	190,000	891	3.50	3.45		3.9	3.9		3.9	4.5	3.5
71	Kansas City, Kans.	728,345	17,828	4.74	4.50		4.9	4.8	5.2		6.0	4.5
72	Utica, N. Y.	420,029	7,274	4.15	3.93	4.01	4.1	4.0	4.6	4.8	5.0	3.5
73	Waterbury, Conn.	291,900	1,502	4.00	3.97		3.9	3.9			5.0	3.5
74	Elizabeth, N. J.	163,000		4.00	4.00	4.00	(¹)	4.0	(¹)	(¹)	4.0	4.0
75	Schenectady, N. Y.	366,207	137	4.00	(¹)	(¹)	4.3	4.1	5.0	4.6	6.0	3.0
76	Hoboken, N. J.	254,454	4,307	4.47	4.38		4.1	4.1	5.0		7.0	3.5
77	Manchester, N. H.	50,000	1,088	3.50	3.35		4.0	4.0			5.0	3.5
78	Evansville, Ind.						5.0	5.0			6.0	3.5
79	Birmingham, Ala.	100,972		5.00	5.00		5.6	5.6	6.0	5.1	8.0	2.5
80	Akron, Ohio.	161,450	359	(¹)	(¹)	(¹)	4.4	4.3	4.7		5.0	3.7
81	Norfolk, Va.	580,000	124,354	4.00	4.30	4.00	4.5	4.4		5.0	6.0	4.0
82	Fort Worth, Tex.	704,590		4.51	4.51		5.1	4.9		6.1	8.0	4.0
83	Wilkes-Barre, Pa.						4.2	4.1	5.0		5.0	3.5
84	Erie, Pa.	116,000	1,182	4.00	3.90		4.0	3.9	6.0		6.0	3.5
85	Savannah, Ga.	2,483,000	126,736	4.50	4.25		4.5	4.5		5.0	6.0	4.5
86	Peoria, Ill.						4.6	4.1	4.9	5.0	5.0	3.5
87	Harrisburg, Pa.	303,800	6,471	4.00	3.85		3.8	3.8	4.0		5.0	3.0
88	Fort Wayne, Ind.	80,000	1,009	4.00	3.85		4.0	4.0		6.0	6.0	3.5
89	Charleston, S. C.	300,000	30	4.00	4.00		4.1	4.1			5.0	4.0
90	Portland, Me.	2,373,717	17,764	4.00	3.93		4.0	4.0		4.5	6.0	3.5
91	Terre Haute, Ind.	105,000	2,103	4.00	3.77		4.0	4.0		5.0	5.0	4.0
92	East St. Louis, Ill.	60,000	16	4.00	4.00		4.6	4.6	5.0	5.0	5.0	4.0
93	Holyoke, Mass.	280,000	7,663	3.84	3.48	3.85	3.8	3.8		3.4	4.0	3.5
94	Brockton, Mass.	170,500	1,544	3.50	3.34	3.50	3.8	3.8		3.6	5.0	3.0
95	Johnstown, Pa.	50,000	640	4.50	4.42		4.1	4.1			5.0	3.5
96	Jacksonville, Fla.						5.0	5.0		6.0	6.0	5.0
97	Oklahoma City, Okla.	305,000	1,488	4.67	4.63		4.8	4.8			7.0	4.0
98	Bayonne, N. J.	532,000	41,749	5.00	4.43		4.7	4.7	4.5	5.0	6.0	4.0
99	Covington, Ky.	55,000	664	4.00	3.92		4.4	4.2	5.9	5.3	6.0	4.0
100	South Bend, Ind.	30,000	775	4.00	3.81		4.2	4.2		6.0	6.0	3.5
101	Passaic, N. J.	172,000	4,345	4.26	4.07		4.3	4.1	5.0	5.0	6.0	3.5
102	Altoona, Pa.	90,000	3,042	4.00	3.81		4.1	4.0	5.0		5.0	4.0
103	Mobile, Ala.						4.5	4.3	5.0		6.0	3.0
104	Allentown, Pa.	52,000	886	4.00	3.90		(¹)	3.7	(¹)		4.0	3.0
105	Pawtucket, R. I.						4.0	4.0		3.9	4.0	3.5

¹ Discount.² Excess of premiums over discounts.³ Excess of discounts over premiums.⁴ Not reported.

FINANCIAL STATISTICS OF CITIES.

TABLE 26.—PAR VALUE, PREMIUMS, DISCOUNTS, AND INTEREST RATES ON FUNDED DEBT OBLIGATIONS ISSUED DURING THE YEAR AND OUTSTANDING AT ITS CLOSE, TOGETHER WITH INTEREST RATES ON FUNDED DEBT, SPECIAL ASSESSMENT LOANS, AND REVENUE LOANS OUTSTANDING AT CLOSE OF YEAR: 1909—Contd.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 59.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

City number.	CITY.	FUNDED DEBT OBLIGATIONS ISSUED DURING THE YEAR.					NOMINAL INTEREST RATES ON FUNDED DEBT, SPECIAL ASSESSMENT LOANS, AND REVENUE LOANS OUTSTANDING AT CLOSE OF YEAR.					
		Par value.	Premiums received.	Interest rates.			Average rate on —				Highest rate.	Lowest rate.
				Average nominal rate.	Average actual rate on obligations sold to—		Funded debt and other loans.	Funded debt.	Special assessment loans.	Revenue loans.		
					Public.	City funds.						
106	Saginaw, Mich.....	\$125,700		4.00	4.00	4.00	3.9	3.9	3.9	4.0	5.5	3.5
107	Canton, Ohio.....	186,500	\$3,495	4.02	3.96		4.4	4.3	4.6		5.0	3.5
108	Wichita, Kans.....	334,399	1,850	(1)	(1)	(1)	4.9	4.9	5.0	5.5	6.0	4.0
109	Springfield, Ill.....	25,000		5.00	5.00		4.4	3.8	5.0	6.0	6.0	3.5
110	Binghamton, N. Y.....	36,000	12	3.78	4.00	3.00	3.6	3.6	3.9	3.5	5.0	3.0
111	Lancaster, Pa.....	75,000	4,433	4.00	3.67		3.8	3.8			6.0	3.5
112	Sioux City, Iowa.....	344,000	219	4.50	4.49		4.5	4.5	6.0		6.0	4.0
113	Little Rock, Ark.....	60,000	\$1,393	5.00	5.29		5.7	5.0	6.1	6.0	7.0	5.0
114	Springfield, Ohio.....	144,836	8,282	4.50	3.99		(1)	4.4	(1)	5.7	6.0	4.0
115	Atlantic City, N. J.....	1,139,000	21,982	(1)	(1)	(1)	4.4	4.4		5.0	5.0	3.5
116	Bay City, Mich.....	15,025	75	5.00	4.96		4.5	4.4	4.6	5.0	8.0	4.0
117	Rockford, Ill.....	40,000	609	4.00	3.88		(1)	4.0	5.0	(1)	5.0	4.0
118	York, Pa.....						3.9	3.9			5.0	3.5
119	Lincoln, Nebr.....	16,000	376	4.50	4.02		4.2	4.2	4.5		4.5	4.0
120	Chattanooga, Tenn.....	400,000	12,998	4.50	4.31		4.8	4.8	6.0	6.0	6.0	3.5
121	Topeka, Kans.....						(1)	4.5	4.9	(1)	6.0	3.8
122	Sacramento, Cal.....						4.0	4.0			4.0	4.0
123	Malden, Mass.....	123,000	5,591	3.80	3.43	4.00	3.9	3.9		3.8	5.0	3.2
124	Haverhill, Mass.....	134,000	385	3.50	3.47		3.9	4.0		3.4	4.0	3.4
125	Pueblo, Colo.....						5.0	4.9	5.2	6.0	6.0	4.0
126	Salem, Mass.....	47,000	466	3.77	3.63		3.9	3.9			4.5	3.2
127	New Britain, Conn.....	370,000	399	4.00	3.99		4.0	3.9		4.4	5.0	3.5
128	Davenport, Iowa.....						4.5	4.3		5.2	5.2	4.0
129	McKeesport, Pa.....	30,000	732	4.00	3.84		4.5	4.0	6.0	5.0	6.0	3.5
130	Wheeling, W. Va.....	699,000		4.00	4.00		4.3	4.3			6.0	4.0
131	Augusta, Ga.....						4.5	4.5		6.0	6.0	3.5
132	Superior, Wis.....						4.0	4.0		5.0	5.0	3.5
133	Newton, Mass.....	32,000	202	4.00	3.87		(1)	4.0		(1)	4.0	3.0
134	Dubuque, Iowa.....						4.4	4.2	5.0	5.0	5.0	3.5
135	Butte, Mont.....						4.5	4.4	6.0		6.0	4.0
136	Chester, Pa.....	70,000	1,111	4.00	3.91		(1)	3.7	4.5	(1)	4.5	3.5
137	Kalamazoo, Mich.....	120,300	1,054	4.58	4.39		4.3	4.2	4.4	5.1	6.0	3.5
138	Montgomery, Ala.....	200,000	8,200	5.00	4.74		5.1	4.8	6.0	6.0	6.0	4.5
139	Woonsocket, R. I.....						4.0	4.0		4.4	4.5	3.5
140	Galveston, Tex.....	125,000	234	4.60	4.62	4.50	4.9	4.9			5.0	4.0
141	Fitchburg, Mass.....						3.8	3.8		3.5	5.0	3.5
142	Racine, Wis.....	20,000	904	4.50	3.97		4.3	4.3			5.0	3.5
143	Elmira, N. Y.....						3.6	3.6			4.3	3.3
144	Quincy, Ill.....						4.4	4.4		5.0	5.0	4.0
145	Knoxville, Tenn.....	1,690,000	25,978	4.83	4.71		5.0	4.9	6.0	6.0	6.0	4.0
146	New Castle, Pa.....	12,000	20	4.50	4.49		(1)	3.8	6.0	(1)	6.0	3.5
147	Macon, Ga.....						5.0	5.0			6.0	3.0
148	Auburn, N. Y.....	319,948	2,174	4.01	3.92	(1)	4.1	4.0	4.4	4.5	5.0	4.0
149	West Hoboken, N. J.....	54,183	583	4.04	3.92		4.4	4.2	4.9	4.5	6.0	3.5
150	Joliet, Ill.....						(1)	4.4	5.0	(1)	6.0	3.5
151	Taunton, Mass.....	177,300	9,335	3.85	3.41		3.9	3.9		4.5	5.0	3.5
152	Everett, Mass.....	78,100	1,688	4.00	3.60		4.1	4.0		3.9	5.0	3.3
153	Oshkosh, Wis.....	30,000	101	4.00	3.90		3.9	3.9		5.0	5.0	3.5
154	Chelsea, Mass.....	543,700	20,885	3.54	3.33	4.00	3.9	3.9		4.0	5.0	3.5
155	Joplin, Mo.....						4.4	4.4		5.0	5.0	4.0
156	La Crosse, Wis.....	205,000	925	4.00	3.94	4.00	4.7	3.9	5.0		6.0	3.0
157	Newport, Ky.....	108,200	5,895	4.21	3.80		4.2	4.2			7.3	3.7
158	South Omaha, Nebr.....						4.7	4.7	5.2		6.0	4.0
	San Juan, P. R.....						5.5	5.5			6.0	3.0

1 Not reported.

2 Discount.

GENERAL TABLES.

207

TABLE 27.—NET RECEIPTS FROM REVENUES AND NET PAYMENTS FOR GOVERNMENTAL COSTS OF PUBLIC TRUST FUNDS FOR MUNICIPAL USES: 1909.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 61.]

City number.	CITY.	NET RECEIPTS FROM REVENUES.						Excess of transfer receipts over transfer payments.	NET PAYMENTS FOR GOVERNMENTAL COSTS.						
		Total.	Taxes, licenses, and permits.	Fines, forfeits, and escheats.	Subventions, gifts, donations, and pension contributions.	Income from investments.	All other.		Total.	Expenses of administration.	Police department.	Fire department.	Education.		All other.
													Schools.	Libraries.	
	Grand total.....	\$9,109,615	\$407,823	\$593,678	\$4,248,620	\$3,755,512	\$103,982	\$2,950,585	\$7,168,424	\$484,818	\$2,883,797	\$1,689,825	\$1,093,915	\$103,193	\$912,876
	Group I.....	7,716,245	194,149	580,823	3,488,439	3,378,772	76,062	2,900,353	6,465,724	469,184	2,616,700	1,392,530	1,042,754	68,228	876,328
	Group II.....	474,297	136,157	9,121	150,415	157,876	20,928	178,677	478,053	9,799	212,822	202,621	31,917	14,460	6,434
	Group III.....	272,850	58,333	3,172	79,462	127,881	4,002	67,767	174,838	4,584	45,661	79,822	14,799	20,316	9,756
	Group IV.....	646,223	19,184	562	530,304	93,183	2,990	196,212	49,709	1,251	8,614	14,852	4,445	189	20,358

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

1	New York, N. Y.....	\$1,231,004	\$119,497	\$450,019	\$512,512	\$94,269	\$54,707	\$2,038,879	\$3,249,660	\$478	\$1,639,945	\$785,823	\$787,609	.....	\$35,805
2	Chicago, Ill.....	1,157,180	.....	427	537,714	615,120	3,919	651,643	612,704	10,756	386,445	211,521	.....	\$3,833	149
3	Philadelphia, Pa.....	2,294,743	.....	.....	379,945	1,911,373	3,425	140,137	1,494,481	420,253	228,914	96,319	55,450	300	693,245
4	St. Louis, Mo.....	166,969	.....	11,585	14,410	138,590	2,384	179,627	125,374	21,041	.....	38,065	.....	.....	66,268
5	Boston, Mass.....	2,201,242	.....	.....	1,840,953	360,289	.....	51,083	152,982	1,828	7,419	8,809	75,051	13,017	46,858
6	Baltimore, Md.....	63,388	.....	.....	16,784	46,604	.....	5,758	51,129	1,122	.....	.....	7	50,000	.....
7	Cleveland, Ohio.....	58,048	.....	1,860	25,425	30,543	220	130,166	144,015	628	63,988	62,654	9,780	.....	6,965
8	Pittsburgh, Pa.....	1,159	.....	.....	150	1,009	.....	839	.....	.....	.....	.....	.....	839	.....
9	Detroit, Mich.....	20,681	.....	.....	11,956	3,836	4,689	6,076	14,992	.....	.....	.....	14,992	.....	.....
10	Buffalo, N. Y.....	91,293	40,100	13,915	11,919	24,193	1,106	33,119	138,808	3,856	58,550	55,442	15,057	170	5,733
11	San Francisco, Cal.....	22,851	.....	600	17,688	2,942	1,621	50,139	80,113	600	76,723	.....	.....	.....	2,790
12	Cincinnati, Ohio.....	140,992	.....	613	53,563	84,684	1,232	10,844	121,403	7,087	45,172	38,093	27,145	.....	3,906
13	Milwaukee, Wis.....	37,770	.....	890	25,531	11,349	.....	41,446	38,352	82	12,834	25,436	.....	.....	.....
14	Newark, N. J.....	34,567	13,003	838	15,109	5,134	483	8,518	39,065	713	14,682	23,670	.....	.....	.....
15	New Orleans, La.....	57,268	.....	526	11,041	44,250	1,451	7,554	84,344	740	2,332	11,542	57,663	.....	12,067
16	Washington, D. C.....	137,990	21,489	99,550	13,739	2,587	625	.....	117,463	.....	79,696	35,156	.....	69	2,542

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

17	Minneapolis, Minn.....	\$53,229	\$36,103	.....	\$9,086	\$8,040	.....	\$27,249	\$50,759	\$2,183	\$3,438	\$39,428	\$710	.....	.....
18	Los Angeles, Cal.....	14,206	480	\$65	13,661	.....	.....	.....	16,356	600	8,153	7,603	.....	.....	.....
19	Jersey City, N. J.....	20,481	8,884	24	8,142	3,171	\$260	55,141	70,013	634	48,494	20,885	.....	.....	.....
20	Kansas City, Mo.....	491	.....	.....	491	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
21	Indianapolis, Ind.....	60,690	35,267	.....	14,978	9,725	720	1,438	43,125	1,503	14,520	19,311	7,791	.....	.....
22	Louisville, Ky.....	9,360	.....	.....	7,245	2,115	.....	15,353	25,797	464	13,272	12,014	.....	.....	\$47
23	Seattle, Wash.....	5,000	.....	.....	5,000	.....	.....	11,600	3,726	.....	1,489	2,237	.....	.....	.....
24	Providence, R. I.....	69,372	.....	.....	21,171	32,534	15,667	123,317	36,652	967	16,034	11,886	7,765	.....	.....
25	Rochester, N. Y.....	48,027	10,357	2,055	22,689	12,616	310	38,186	60,619	1,113	22,280	31,080	6,146	.....	.....
26	St. Paul, Minn.....	2,963	.....	.....	1,757	1,206	.....	1,040	3,783	105	3,560	.....	120	.....	.....
27	Denver, Colo.....	23,405	12,049	821	4,890	5,332	313	9,403	9,636	.....	5,482	4,184	.....	.....	.....
28	Portland, Oreg.....	4,009	.....	.....	3,769	240	.....	.....	1,948	.....	612	1,336	.....	.....	.....
29	Columbus, Ohio.....	4,895	.....	23	1,055	3,815	2	12,730	17,284	231	6,510	6,972	.....	.....	3,571
30	Toledo, Ohio.....	5,628	.....	515	2,118	2,807	188	28,225	30,473	161	12,335	17,770	.....	.....	.....
31	Worcester, Mass.....	27,218	.....	.....	10	27,208	.....	121,738	3,167	.....	.....	.....	647	2,433	87
33	Syracuse, N. Y.....	29,345	7,940	1,854	12,625	4,031	2,845	5,917	29,266	71	13,971	9,741	5,483	.....	.....
34	New Haven, Conn.....	42,414	15,718	.....	4,710	21,989	.....	13,409	29,071	1,256	15,417	8,803	.....	3,581	14
35	Scranton, Pa.....	50	.....	.....	50	.....	.....	.....	17	.....	.....	.....	.....	17	.....
36	Paterson, N. J.....	7,749	3,636	.....	3,162	951	.....	8,882	8,147	39	4,457	3,651	.....	.....	.....
37	Omaha, Nebr.....	7,002	.....	2,828	3,547	627	.....	.....	3,335	.....	3,335	.....	.....	.....	.....
38	Fall River, Mass.....	2,601	.....	.....	23	2,578	.....	.....	2,622	.....	.....	.....	2,622	.....	.....
40	Richmond, Va.....	7,367	.....	.....	4,206	2,630	531	3,902	2,253	33	2,220	.....	.....	.....	.....
41	Oakland, Cal.....	512	.....	.....	23	489	.....	14,072	8,368	.....	8,368	.....	.....	101	.....
42	Grand Rapids, Mich.....	6,432	.....	.....	4,035	2,397	.....	4,323	101	.....	.....	.....	.....	.....	.....
43	Nashville, Tenn.....	185	.....	.....	.....	185	.....	.....	185	.....	.....	.....	185	.....	.....
44	Lowell, Mass.....	7,311	.....	.....	470	6,841	.....	.....	9,281	26	.....	.....	.....	7,155	2,100
45	Cambridge, Mass.....	3,121	.....	.....	916	2,205	.....	1,320	2,029	.....	.....	.....	448	966	615
46	Dayton, Ohio.....	11,234	5,726	936	636	3,844	92	.....	10,008	413	3,875	5,720	.....	.....	.....

¹ Excess of transfer payments over transfer receipts.

TABLE 27.—NET RECEIPTS FROM REVENUES AND NET PAYMENTS FOR GOVERNMENTAL COSTS OF PUBLIC TRUST FUNDS FOR MUNICIPAL USES: 1909—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 61.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

City number.	CITY.	NET RECEIPTS FROM REVENUES.						Excess of transfer receipts over transfer payments.	NET PAYMENTS FOR GOVERNMENTAL COSTS.						
		Total.	Taxes, licenses, and permits.	Fines, forfeits, and escheats.	Subventions, gifts, donations, and pension contributions.	Income from investments.	All other.		Total.	Expenses of administration.	Police department.	Fire department.	Education.		All other.
													Schools.	Libraries.	
47	Albany, N. Y.	\$15,212	\$6,219		\$4,987	\$3,786	\$220	\$14,814	\$16,437	\$300	\$6,400	\$7,561	\$2,176		
48	Bridgeport, Conn.	1,977			1,472	505		198	1,083			733	50		\$300
49	Spokane, Wash.	2,016			1,674	121	221		3,167			2,889			
50	Hartford, Conn.	8,539			7,765	774		5,503	12,840	59	3,756	4,837			4,088
52	Trenton, N. J.	9,173	2,078	\$550	3,682	2,263		11,511	4,282		1,980	2,302			
54	New Bedford, Mass.	17,800				17,800		17,888							
55	Camden, N. J.	7,437	4,450		576	2,411		2,129	5,654	198		5,456			
57	Salt Lake City, Utah.	4,054			4,054										
58	Lynn, Mass.	8,027			7,093	934			1,540					\$860	680
59	Wilmington, Del.	261				261		248							
62	Lawrence, Mass.	333				333		1,200	759				120		630
63	St. Joseph, Mo.	1,407			739	668		1,190	690	19		671			
64	Troy, N. Y.	15,671	5,937		7,345	1,600	789	9,000	18,691	349	6,635	7,833	3,874		
65	Yonkers, N. Y.	15,550	2,312		8,387	4,851		22,826	9,333	456	7,277	1,600			
66	Tacoma, Wash.	131			131										
67	Youngstown, Ohio.	10,979			87	10,892		7,743	14,185	619	3,840	4,756	4,970		
68	Duluth, Minn.	1,607	1,568			39			2,120		2,120				
70	Somerville, Mass.	330				330			224					224	
71	Kansas City, Kans.	6,432	6,144		288				9,385			9,385			
72	Utica, N. Y.	22,065	8,921		8,430	4,762	552	1,958	8,374	818	200	7,290			66
73	Waterbury, Conn.	21,987	7,139			13,329	1,519	6,265	22,746	500	3,054			19,192	
74	Elizabeth, N. J.	3,890	1,699		1,547	379	265	3,680	1,459	12	1,027	420			
75	Schenectady, N. Y.	8,549	3,565	66	773	153		6,735	8,476	366	1,100	3,242	3,609		159
76	Hoboken, N. J.	3,449	3,161		283	5		2,426	1,483	100		1,383			
77	Manchester, N. H.	707			707			1,661							
78	Evansville, Ind.	2,372			1,407	708	257	6,705	6,726	103	2,306	4,312			
80	Akron, Ohio.	4,765			293	4,472		5,795	5,166	225	727	4,214			
81	Norfolk, Va.	60			60			1,60							
83	Wilkes-Barre, Pa.	2,415			1,135	1,280		3,507	995	153		842			
86	Peoria, Ill.	11,678			6,248	5,430		12,991	5,317	162		5,155			
88	Fort Wayne, Ind.	3,445			1,348	2,097		19,220	2,634	68	142	2,424			
89	Charleston, S. C.	24,039			1,517	22,492		15,162	3,667		489	200			2,978
90	Portland, Me.	21,248			7,691	13,536	21	13,847	780						780
91	Terre Haute, Ind.	2,109			782	1,327		2,939	2,225	8		2,217			
94	Brockton, Mass.	228			228				106					40	66
95	Johnstown, Pa.														
96	Jacksonville, Fla.							18,738	634		634				
100	South Bend, Ind.	7,688	4,540		2,117	1,031			64	64					
105	Pawtucket, R. I.	4,620		2,556	1,924	140			3,696		3,696				

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

106	Saginaw, Mich.	\$893	\$893					\$1,000	\$487						\$487
107	Canton, Ohio.	4,008			\$102	\$3,906		907	790	\$170		\$620			
108	Wichita, Kans.	3,049	3,049						1,853			1,853			
109	Springfield, Ill.	73			73				594			594			
110	Binghamton, N. Y.	3,748	2,547			1,201			2,289	494		1,695			200
111	Lancaster, Pa.	1,650			2	1,648			1,692						1,692
114	Springfield, Ohio.	18,108			1,703	16,062	\$343	9,666	14,664	104	\$1,872	3,403			9,485
116	Bay City, Mich.							25							
117	Rockford, Ill.	68			68				68		68				
118	York, Pa.	735				735			735						735
120	Chattanooga, Tenn.	623				623		1,611	12				\$12		
121	Topeka, Kans.	3,455	2,877		50	528			1,214			1,045		\$169	
122	Sacramento, Cal.	720			720				440		440				
123	Malden, Mass.	15,123				15,123		10,943							
124	Haverhill, Mass.	6,625				6,625		1,402	223	150			73		
126	Salem, Mass.	13,696			6,000	7,696		1,600	6,823				929		5,894
127	New Britain, Conn.	262			50	212		1,200	938		938				
130	Wheeling, W. Va.	1,703				1,703			82	82					
132	Superior, Wis.	3,505			3,125	184	196	5,068	32	32					
133	Newton, Mass.	3,078				3,078			3,649				2,262		1,387
135	Butte, Mont.	79				79		2,184	1,730			1,730			
136	Chester, Pa.	19				19		761	400			400			
139	Woonsocket, R. I.	43				43									
140	Galveston, Tex.	872				872		1,872							
141	Fitchburg, Mass.	536,008			513,236	22,772		1,203,667	279	201					78
142	Racine, Wis.	7,445	4,386		448	416	2,195	654	54	4		50			
143	Elmira, N. Y.	5,452		\$204	1,553	3,442	253	7,258	5,850	6	2,485	2,190	1,169		
144	Quincy, Ill.	50				50									
145	Knoxville, Tenn.	1,073				1,073		1,073							
148	Auburn, N. Y.	3,336	1,430	358	1,041	507		1,000	1,733		855	878			
152	Chelsea, Mass.	977				977			420						
154	Oshkosh, Wis.	8,629	4,002		1,107	3,517	3	13,320	1,107	4	609	494		20	400
156	La Crosse, Wis.	1,118			1,026	92		3,449	1,351	4	1,347				

1 Excess of transfer payments over transfer receipts.

GENERAL TABLES.

209

TABLE 28.—PER CAPITA NET RECEIPTS FROM REVENUES AND NET PAYMENTS FOR GOVERNMENTAL COSTS: 1909.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 63.]

City number.	CITY.	PER CAPITA NET RECEIPTS FROM REVENUES. ¹									PER CAPITA NET PAYMENTS FOR GOVERNMENTAL COSTS. ¹					
		Total.	Prop-erty, business, and poll taxes.	Licenses and per-mits.	Special assess-ments.	Depart-mental fees, charges, and sales.	Fines, forfeits, and escheats.	Subven-tions, grants, gifts, dona-tions, and pension contri-butions.	Interest, rents, and priv-ileges.	Public service enter-prises.	Total.	Expenses and interest.				Out-lays.
												Total.	Ex-penses other than of public service enter-prises.	Ex-penses of public service enter-prises.	Interest.	
	Grand total....	\$26.21	\$16.59	\$1.86	\$2.23	\$0.51	\$0.15	\$1.28	\$0.73	\$2.87	\$30.11	\$19.99	\$15.92	\$1.23	\$2.84	\$10.13
	Group I.....	30.72	20.19	2.18	1.89	0.65	0.16	1.37	0.96	3.31	35.57	24.34	19.44	1.34	3.56	11.23
	Group II.....	23.44	13.42	1.61	3.70	0.35	0.13	1.22	0.57	2.44	26.76	15.74	12.63	1.06	2.05	11.02
	Group III.....	18.48	10.98	1.33	1.95	0.31	0.12	1.09	0.29	2.40	20.67	13.69	10.66	1.15	1.88	6.99
	Group IV.....	17.79	11.03	1.33	1.55	0.36	0.16	1.17	0.32	1.87	20.18	13.21	10.49	0.91	1.81	6.97

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

1	New York, N. Y.....	\$36.30	\$23.92	\$1.45	\$2.14	\$0.25	\$0.22	\$0.50	\$0.54	\$4.28	\$46.46	\$31.35	\$23.69	\$1.45	\$6.21	\$15.11
2	Chicago, Ill.....	27.33	15.34	4.01	2.50	0.82	0.27	0.25	1.61	2.53	27.52	19.07	16.42	1.03	1.62	8.44
3	Philadelphia, Pa.....	24.00	13.35	1.52	0.60	1.15	0.04	2.06	1.53	3.77	29.05	20.03	16.73	1.48	1.82	9.02
4	St. Louis, Mo.....	29.05	17.38	2.21	3.81	0.73	0.16	0.63	1.18	2.95	32.20	20.30	17.60	1.56	1.14	11.90
5	Boston, Mass.....	46.59	34.19	1.81	0.41	0.96	0.24	2.82	0.39	5.75	39.63	34.85	26.14	2.23	6.48	4.79
6	Baltimore, Md.....	22.50	14.81	1.99	0.57	0.24	0.02	1.01	1.31	2.55	28.43	18.17	13.90	1.66	2.61	10.26
7	Cleveland, Ohio.....	25.89	15.56	2.64	2.83	1.03	0.05	0.59	0.90	2.24	28.11	18.04	14.56	0.94	2.54	10.07
8	Pittsburgh, Pa.....	31.96	21.49	1.78	1.96	0.84	0.14	1.66	0.56	3.53	38.20	24.33	19.46	1.84	3.03	13.87
9	Detroit, Mich.....	21.02	12.40	1.94	1.75	0.77	0.03	1.53	0.39	2.16	33.72	15.51	13.52	1.15	0.84	8.21
10	Buffalo, N. Y.....	23.08	13.65	1.65	2.03	0.40	0.08	0.51	0.73	2.03	26.80	19.49	16.08	1.49	1.92	7.31
11	San Francisco, Cal.....	20.73	17.23	3.86	2.30	1.18	0.08	1.69	0.39	.....	30.96	21.03	20.78	.....	0.25	9.93
12	Cincinnati, Ohio.....	35.57	21.27	3.24	1.14	1.06	0.08	0.84	4.88	3.06	40.38	25.97	19.92	1.36	4.69	14.41
13	Milwaukee, Wis.....	21.97	14.51	2.06	1.99	0.49	0.11	0.81	0.19	1.82	24.24	16.37	14.43	0.76	1.18	7.57
14	Newark, N. J.....	28.38	15.92	1.85	2.66	0.94	0.07	2.62	0.83	3.48	31.30	23.60	19.03	0.96	3.61	7.70
15	New Orleans, La.....	21.43	15.04	2.80	0.05	0.79	0.11	0.65	0.43	1.58	23.66	16.22	11.69	0.99	3.54	7.43
16	Washington, D. C.....	40.97	15.78	1.97	1.29	0.64	0.34	19.12	0.05	1.78	40.30	26.50	23.66	1.46	1.38	13.80

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

17	Minneapolis, Minn.....	\$21.34	\$13.46	\$1.58	\$3.03	\$0.50	\$0.13	\$0.91	\$0.44	\$1.28	\$25.21	\$15.55	\$13.56	\$0.61	\$1.38	\$9.66
18	Los Angeles, Cal.....	29.49	11.83	2.47	7.33	0.20	0.23	3.59	0.22	3.62	43.19	15.07	12.43	1.18	1.46	28.12
19	Jersey City, N. J.....	25.73	14.25	2.08	0.91	0.21	0.02	3.03	0.42	4.81	21.58	16.91	11.28	2.68	2.95	4.47
20	Kansas City, Mo.....	25.15	13.09	2.22	4.29	0.18	0.25	0.49	1.02	3.61	25.84	15.57	12.85	1.39	1.33	10.27
21	Indianapolis, Ind.....	20.24	11.57	1.28	4.95	0.27	0.10	1.30	0.60	0.17	21.48	12.95	12.15	0.09	0.71	8.52
22	Louisville, Ky.....	21.72	12.82	2.43	0.57	0.15	0.04	1.48	0.82	3.41	26.97	15.73	12.50	1.10	2.12	11.25
23	Seattle, Wash.....	47.19	15.89	1.75	21.33	0.28	0.23	2.09	0.61	5.01	74.16	20.50	13.60	1.84	5.06	53.68
24	Providence, R. I.....	23.03	15.61	1.45	0.29	0.67	0.02	0.24	1.40	3.35	21.43	17.14	14.02	0.88	2.24	4.29
25	Rochester, N. Y.....	25.34	15.26	1.08	4.60	0.26	0.09	0.50	0.58	2.97	26.98	17.75	14.62	1.11	2.02	9.23
26	St. Paul, Minn.....	20.09	11.67	1.98	2.40	0.36	0.11	0.67	0.64	2.19	21.70	15.24	12.21	0.83	2.20	6.46
27	Denver, Colo.....	29.03	17.89	2.15	6.51	0.95	0.12	0.44	0.77	0.25	26.27	19.87	18.03	0.36	1.43	6.39
28	Portland, Oreg.....	29.17	13.72	2.40	7.03	0.07	0.13	1.90	0.34	3.58	35.83	15.98	11.08	2.39	2.51	19.85
29	Columbus, Ohio.....	22.10	13.89	1.73	2.77	0.40	0.06	0.46	0.39	2.40	25.11	14.98	10.76	1.53	2.69	10.13
30	Toledo, Ohio.....	20.61	13.25	0.87	2.81	0.28	0.01	0.43	1.04	1.87	22.46	13.43	10.67	0.76	2.00	9.03
31	Worcester, Mass.....	21.03	15.65	0.09	1.02	1.07	0.04	0.04	0.39	2.73	23.42	16.84	14.64	0.68	1.52	6.58
32	Atlanta, Ga.....	17.70	10.07	1.65	1.62	0.23	0.63	0.63	0.19	2.68	15.79	13.25	10.63	1.58	1.04	2.54
33	Syracuse, N. Y.....	22.69	14.70	1.29	3.23	0.20	0.05	0.55	0.24	2.43	29.04	18.26	14.82	0.69	2.75	10.78
34	New Haven, Conn.....	16.47	13.26	1.45	0.41	0.26	0.15	0.63	0.30	0.01	17.25	14.55	13.42	0.01	1.12	2.70
35	Scranton, Pa.....	12.36	7.49	2.10	1.60	0.04	0.14	0.83	0.16	.....	14.35	9.47	8.67	.....	0.80	4.88
36	Paterson, N. J.....	16.55	11.15	1.62	0.85	0.22	0.07	1.99	0.65	(*)	15.10	12.46	10.77	0.01	1.68	2.64
37	Omaha, Nebr.....	20.23	12.86	2.33	3.23	0.40	0.10	0.59	0.71	0.01	22.05	14.56	12.08	0.01	2.47	7.50
38	Fall River, Mass.....	17.40	14.07	0.08	0.06	0.35	0.09	0.05	0.70	2.00	17.82	13.89	11.11	0.81	1.97	3.92
39	Memphis, Tenn.....	19.83	12.60	1.16	0.47	0.32	0.15	1.74	0.20	3.19	26.12	15.59	10.93	1.90	2.76	10.53
40	Richmond, Va.....	22.39	13.10	1.49	0.64	0.08	0.12	0.81	0.97	5.18	26.02	15.19	9.88	2.51	2.80	10.83
41	Oakland, Cal.....	27.01	11.52	2.48	8.13	0.25	0.51	3.92	0.09	0.11	29.00	16.20	15.07	0.03	1.10	12.80
42	Grand Rapids, Mich.....	19.85	11.32	0.70	3.10	0.58	0.05	1.85	0.44	1.81	21.80	13.41	11.59	0.77	1.05	8.38
43	Nashville, Tenn.....	15.52	9.01	0.55	0.07	0.24	0.30	2.26	0.68	2.41	19.81	13.81	10.45	1.06	2.30	6.00
44	Lowell, Mass.....	20.18	15.37	1.31	0.35	0.40	0.07	0.04	0.56	2.09	17.88	15.55	12.47	1.31	1.77	2.34
45	Cambridge, Mass.....	25.92	19.80	0.04	0.51	0.62	0.07	0.06	1.00	3.78	24.60	20.75	15.16	1.01	4.58	3.85
46	Dayton, Ohio.....	19.06	13.54	0.88	1.34	0.35	0.06	0.54	0.46	1.89	21.11	16.99	13.74	1.23	2.02	4.12

¹ For absolute amounts, see Table 2.

(*) Less than 1 cent.

50054°—12—14

TABLE 28.—PER CAPITA NET RECEIPTS FROM REVENUES AND NET PAYMENTS FOR GOVERNMENTAL COSTS: 1909—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 63.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

City number.	CITY.	PER CAPITA NET RECEIPTS FROM REVENUES. ¹									PER CAPITA NET PAYMENTS FOR GOVERNMENTAL COSTS. ¹					
		Total.	Property, business, and poll taxes.	Licenses and permits.	Special assessments.	Departmental fees, charges, and sales.	Fines, forfeits, and escheats.	Subventions, grants, gifts, donations, and pension contributions.	Interest, rents, and privileges.	Public service enterprises.	Total.	Expenses and interest.				Outlays.
												Total.	Ex-penses other than of public service enterprises.	Ex-penses of public service enterprises.	Interest.	
47	Albany, N. Y.....	\$20.46	\$12.80	\$1.35	\$1.60	\$0.09	\$0.02	\$0.52	\$0.57	\$3.51	\$23.44	\$16.48	\$13.10	\$1.55	\$1.63	\$6.96
48	Bridgeport, Conn.....	14.73	11.37	1.43	0.81	0.22	0.13	0.62	0.15	(*)	14.68	11.84	11.14	0.02	0.68	2.84
49	Spokane, Wash.....	23.52	10.69	2.43	8.23	0.96	0.40	1.85	0.18	4.78	39.83	17.17	13.11	1.13	2.93	22.66
50	Hartford, Conn.....	25.19	19.28	0.78	0.41	0.45	0.06	0.63	0.70	2.68	26.50	19.86	15.89	1.04	2.03	6.64
51	Reading, Pa.....	15.44	8.29	0.63	3.14	0.05	0.01	0.90	0.01	2.41	15.52	9.60	7.48	0.80	1.32	5.92
52	Trenton, N. J.....	15.72	5.92	1.36	1.37	0.32	0.07	3.99	0.29	2.40	18.96	13.07	10.33	0.79	1.05	5.89
53	San Antonio, Tex.....	12.45	10.26	0.46	.....	0.18	0.14	1.21	0.02	0.18	11.74	9.60	8.02	0.13	1.45	2.14
54	New Bedford, Mass.....	21.66	16.62	0.06	0.48	0.67	0.03	0.05	0.95	2.80	22.89	15.77	12.03	0.92	2.75	7.12
55	Camden, N. J.....	15.22	7.39	1.46	0.46	0.16	0.04	2.63	0.40	2.48	16.24	13.71	10.90	0.83	1.93	2.53
56	Dallas, Tex.....	17.31	12.16	0.47	0.40	0.28	0.12	1.08	0.31	2.49	18.33	10.38	8.15	0.85	1.38	8.00
57	Salt Lake City, Utah.....	25.77	12.47	3.20	4.18	0.49	0.06	2.60	0.14	2.63	35.35	18.05	13.31	1.95	2.79	17.30
58	Lynn, Mass.....	21.77	15.77	0.07	1.08	0.80	0.15	0.12	0.32	3.46	19.73	16.40	12.39	1.98	2.03	3.34
59	Wilmington, Del.....	11.77	7.73	0.08	0.34	0.16	0.07	0.41	0.40	2.58	15.90	10.74	7.94	1.39	1.41	5.16
60	Springfield, Mass.....	25.86	18.56	1.14	0.61	1.01	0.08	0.08	0.51	3.87	39.06	20.21	17.06	1.59	1.56	18.85
61	Des Moines, Iowa.....	21.58	14.35	1.31	4.22	0.52	0.33	0.43	0.26	0.16	21.72	13.46	12.51	0.20	0.75	8.26
62	Lawrence, Mass.....	15.87	11.31	1.70	0.28	0.29	0.08	0.06	0.13	1.82	17.64	14.11	11.98	0.91	1.22	3.53
63	St. Joseph, Mo.....	15.90	9.51	1.56	3.42	0.10	0.11	0.94	0.21	0.05	16.80	10.33	9.03	0.03	1.27	6.47
64	Troy, N. Y.....	19.91	14.38	1.32	0.76	0.10	(*)	0.54	0.08	2.73	22.03	17.55	14.08	1.11	2.36	4.48
65	Yonkers, N. Y.....	24.98	18.43	1.24	1.27	0.12	0.04	0.55	0.45	2.88	35.63	23.16	17.90	1.62	3.64	12.52
66	Tacoma, Wash.....	40.70	13.56	1.80	13.74	0.45	0.16	2.07	0.41	8.51	48.50	21.83	11.90	5.40	4.53	26.67
67	Youngstown, Ohio.....	16.52	8.84	1.91	2.94	0.11	0.10	0.38	0.25	1.99	19.68	11.39	9.29	0.99	1.11	8.29
68	Duluth, Minn.....	26.71	13.17	2.52	3.74	0.38	0.25	0.83	0.08	5.74	25.67	13.56	11.72	2.97	3.87	7.11
69	Houston, Tex.....	17.33	12.16	0.44	.....	0.49	0.16	1.35	0.15	2.58	18.57	13.43	9.30	0.94	3.19	5.14
70	Somerville, Mass.....	21.75	15.52	0.02	1.79	0.77	0.04	0.18	0.17	3.26	20.53	17.13	13.95	0.78	2.40	3.40
71	Kansas City, Kans.....	16.63	10.40	0.52	4.64	0.03	0.05	0.32	0.47	(*)	18.27	10.26	8.12	0.01	2.15	7.99
72	Utica, N. Y.....	16.28	11.74	1.43	1.52	0.25	0.04	1.01	0.27	0.02	18.57	12.69	11.62	.....	1.07	5.88
73	Waterbury, Conn.....	16.38	10.49	1.34	0.64	0.12	0.18	0.58	0.30	2.73	20.23	13.53	11.63	0.65	1.20	6.70
74	Elizabeth, N. J.....	14.06	7.20	1.37	1.20	0.21	0.02	3.63	0.43	(*)	13.98	10.29	8.61	0.01	1.67	3.69
75	Schenectady, N. Y.....	19.50	12.28	1.39	3.17	0.13	0.07	0.48	0.10	1.88	26.60	14.39	11.62	0.72	2.05	12.21
76	Hoboken, N. J.....	19.37	8.35	1.96	0.14	0.27	0.02	4.78	0.30	3.55	19.94	17.82	12.75	3.77	1.30	2.12
77	Manchester, N. H.....	13.88	10.58	0.87	0.01	0.14	0.03	0.05	0.13	2.07	12.29	10.60	9.06	0.75	0.79	1.69
78	Evansville, Ind.....	15.41	8.78	1.29	1.50	0.03	0.01	1.36	0.33	2.11	13.83	10.19	7.83	1.00	1.36	3.64
79	Birmingham, Ala.....	13.22	4.80	4.01	1.57	0.75	0.52	1.32	0.23	0.62	12.71	11.26	8.87	0.04	2.35	1.45
80	Akron, Ohio.....	14.95	11.06	0.98	1.94	0.15	0.03	0.48	0.26	0.04	15.17	9.66	8.78	0.03	0.65	5.51
81	Norfolk, Va.....	20.17	11.61	4.40	0.03	0.26	0.02	0.50	0.54	2.81	21.20	16.98	11.33	1.49	4.16	4.22
82	Fort Worth, Tex.....	12.34	7.74	0.47	0.28	0.11	0.2	0.83	0.08	2.62	18.19	10.90	6.58	3.19	1.13	7.29
83	Wilkes-Barre, Pa.....	10.60	8.14	1.06	0.37	0.06	0.09	0.75	0.12	0.01	10.97	8.99	8.35	0.04	0.60	1.98
84	Erie, Pa.....	16.05	8.05	1.05	2.32	0.17	0.05	0.90	0.25	3.26	17.60	9.80	8.14	1.13	0.53	7.80
85	Savannah, Ga.....	17.28	11.12	2.68	0.45	0.22	0.30	.....	0.13	2.40	16.19	12.09	8.75	1.49	1.85	4.10
86	Peoria, Ill.....	17.96	11.80	2.45	2.25	0.61	0.16	0.26	0.12	0.31	20.62	13.25	12.32	0.20	0.73	7.37
87	Harrisburg, Pa.....	19.60	10.31	1.17	3.50	0.05	0.02	0.89	0.54	3.12	22.29	12.02	9.34	1.19	1.49	10.27
88	Fort Wayne, Ind.....	14.99	9.09	0.85	0.92	0.12	0.30	1.37	0.22	2.02	13.28	9.55	7.61	1.35	0.59	3.73
89	Charleston, S. C.....	14.85	9.52	1.72	0.15	0.06	0.67	2.20	0.47	0.06	16.15	12.21	9.73	0.05	2.41	3.94
90	Portland, Me.....	28.00	18.31	0.03	0.44	0.67	(*)	1.32	1.14	6.09	29.12	22.51	16.00	1.52	4.99	6.61
91	Terre Haute, Ind.....	13.37	7.45	1.35	.....	0.14	0.05	3.86	0.17	0.35	13.95	12.01	11.26	0.21	0.54	1.94
92	East St. Louis, Ill.....	15.36	7.70	3.37	4.03	0.10	0.03	0.13	(*)	(*)	14.69	10.84	9.27	0.01	1.56	3.85
93	Holyoke, Mass.....	24.80	14.23	1.15	0.11	0.34	0.11	0.06	0.87	7.95	26.81	20.27	12.41	5.76	2.10	6.55
94	Brockton, Mass.....	20.61	15.07	0.06	0.93	1.77	0.24	0.07	0.29	2.18	21.54	16.34	13.24	0.84	2.26	5.20
95	Johnstown, Pa.....	9.25	6.96	1.20	0.01	0.16	0.24	0.63	0.04	0.01	9.96	7.35	6.85	0.01	0.39	2.61
96	Jacksonville, Fla.....	20.19	7.72	2.55	1.25	0.32	0.38	.....	0.47	7.50	18.38	12.82	7.34	3.81	1.67	5.56
97	Oklahoma City, Okla.....	23.26	6.09	0.32	13.39	0.32	0.32	0.92	0.13	1.77	29.64	9.85	7.71	0.95	1.19	19.79
98	Bayonne, N. J.....	20.01	8.32	1.03	1.23	0.20	0.03	4.45	0.40	4.30	25.46	17.00	11.69	3.04	2.27	8.46
99	Covington, Ky.....	13.50	7.39	0.70	1.21	0.15	0.02	1.36	0.22	2.45	13.70	10.26	7.56	0.93	1.77	3.44
100	South Bend, Ind.....	14.11	9.35	0.52	1.46	0.07	0.02	0.92	0.07	1.70	13.89	10.69	9.45	0.72	0.52	3.20
101	Passaic, N. J.....	10.32	5.16	1.29	0.57	0.09	0.06	2.90	0.25	.....	12.24	9.39	8.60	.....	0.79	2.85
102	Altoona, Pa.....	13.68	7.57	0.92	1.73	0.08	0.12	0.83	0.12	2.31	19.87	9.80	7.58	0.38	1.84	10.07
103	Mobile, Ala.....	15.11	6.65	3.05	1.75	0.06	0.26	(*)	0.14	3.20	15.81	10.37	5.65	1.28	3.44	5.44
104	Allentown, Pa.....	15.01	7.68	0.89	3.46	0.02	0.05	0.73	0.05	2.13	15.68	8.55	6.73	1.00	0.82	7.13
105	Pawtucket, R. I.....	21.16	13.49	1.04	0.30	0.34	0.06	0.25	0.68	5.00	23.59	17.31	12.12	1.26	3.93	6.28

¹ For absolute amounts, see Table 2.² Less than 1 cent.

GENERAL TABLES.

211

TABLE 28.—PER CAPITA NET RECEIPTS FROM REVENUES AND NET PAYMENTS FOR GOVERNMENTAL COSTS: 1909—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 63.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

City number.	CITY.	PER CAPITA NET RECEIPTS FROM REVENUES. ¹									PER CAPITA NET PAYMENTS FOR GOVERNMENTAL COSTS. ¹					
		Total.	Property, business, and poll taxes.	Licenses and permits.	Special assessments.	Departmental fees, charges, and sales.	Fines, forfeits, and escheats.	Subventions, grants, gifts, donations, and pension contributions.	Interest, rents, and privileges.	Public service enterprises.	Total.	Expenses and interest.				Outlays.
												Total.	Ex-penses other than of public service enterprises.	Ex-penses of public service enterprises.	Interest.	
106	Saginaw, Mich.....	\$21.21	\$10.75	\$0.95	\$3.20	\$0.43	\$0.05	\$3.87	\$0.18	\$1.72	\$24.65	\$13.47	\$10.63	\$0.90	\$1.94	\$11.18
107	Canton, Ohio.....	14.24	8.66	1.33	1.54	0.10	0.02	0.53	0.25	1.81	16.46	10.54	8.12	0.82	1.60	5.92
108	Wichita, Kans.....	9.84	6.90	0.29	1.85	0.11	0.37	0.18	0.05	0.03	18.38	8.08	6.67	0.02	1.39	10.30
109	Springfield, Ill.....	19.62	10.94	2.38	3.01	0.11	0.15	0.15	2.88	20.07	20.07	13.33	10.56	1.43	1.40	6.74
110	Binghamton, N. Y..	16.27	11.14	0.84	0.47	0.28	0.06	0.50	0.21	2.77	15.18	12.13	10.28	1.18	0.67	3.05
111	Lancaster, Pa.....	10.52	5.77	0.90	.....	0.04	0.01	0.84	0.21	2.75	13.45	9.51	6.91	1.66	0.94	3.94
112	Sioux City, Iowa.....	16.96	10.97	1.30	1.98	0.09	0.33	0.34	0.23	1.71	16.47	11.45	9.02	0.69	1.74	5.02
113	Little Rock, Ark.....	14.82	6.43	2.40	1.47	0.19	0.84	3.14	0.17	0.18	14.58	7.68	7.04	0.08	0.76	6.69
114	Springfield, Ohio.....	16.69	10.77	0.67	1.76	0.37	0.08	0.56	0.59	1.89	18.94	12.73	10.53	0.65	1.55	6.21
115	Atlantic City, N. J..	35.76	19.21	5.04	3.30	0.29	0.27	2.86	0.92	3.87	43.12	26.06	20.02	1.96	4.08	17.06
116	Bay City, Mich.....	16.28	9.45	0.88	1.49	0.06	0.01	2.29	0.23	1.87	21.01	11.12	8.11	1.37	1.64	9.89
117	Rockford, Ill.....	12.94	8.28	0.08	1.07	0.33	0.06	0.14	0.09	1.89	13.61	10.21	8.53	0.96	0.72	3.40
118	York, Pa.....	9.51	7.41	0.66	0.14	0.03	0.02	0.96	0.29	.....	8.68	7.48	6.57	.....	0.91	1.20
119	Lincoln, Nebr.....	16.46	11.30	0.29	1.53	0.11	0.09	0.68	0.35	2.11	17.29	11.80	9.23	0.83	1.74	5.49
120	Chattanooga, Tenn..	14.78	8.74	1.70	0.90	0.69	0.20	2.15	0.35	0.05	23.45	12.24	9.70	0.02	2.52	11.21
121	Topeka, Kans.....	18.43	10.94	0.32	4.22	0.20	0.28	0.27	0.15	2.05	18.78	12.15	8.79	0.80	2.56	6.63
122	Sacramento, Cal.....	29.36	13.33	2.36	6.85	0.59	0.09	2.43	0.14	3.57	33.49	17.77	15.30	1.47	1.00	15.72
123	Malden, Mass.....	20.80	15.25	0.03	0.77	1.27	0.03	0.07	1.02	2.36	21.34	17.54	13.75	0.82	2.97	3.80
124	Haverhill, Mass.....	19.67	13.32	1.19	0.44	1.04	0.09	0.07	1.01	2.52	22.51	15.49	12.89	0.65	1.95	7.01
125	Pueblo, Colo.....	22.03	11.77	2.41	1.84	0.09	0.21	1.15	0.13	4.43	20.75	17.87	11.67	2.34	3.86	2.88
126	Salem, Mass.....	18.70	12.90	1.10	0.33	0.78	0.11	0.36	0.51	2.61	21.66	14.83	12.53	1.22	1.08	7.03
127	New Britain, Conn.....	15.74	10.12	0.64	0.71	0.39	0.17	0.64	0.54	2.54	25.22	12.07	9.13	0.53	2.41	13.15
128	Davenport, Iowa.....	22.47	14.79	1.33	4.69	0.57	0.50	0.37	0.18	0.04	22.71	14.72	14.07	(?)	0.65	7.99
129	McKeesport, Pa.....	16.44	11.10	0.78	1.37	0.19	0.15	0.86	0.33	1.66	19.20	13.79	10.07	2.17	1.55	5.41
130	Wheeling, W. Va.....	20.03	10.72	0.85	.....	0.05	0.17	0.68	0.29	7.27	19.80	14.51	9.42	4.78	0.31	5.29
131	Augusta, Ga.....	14.76	7.89	1.79	0.23	0.59	0.14	0.05	0.30	3.77	17.26	11.31	8.14	1.15	2.02	5.95
132	Superior, Wis.....	19.62	13.68	2.26	2.37	0.05	0.44	0.66	0.18	.....	15.97	12.53	11.74	.....	0.79	3.44
133	Newton, Mass.....	42.94	34.91	0.04	1.08	1.78	0.10	0.24	1.09	3.72	39.39	32.70	25.51	0.57	6.62	6.69
134	Dubuque, Iowa.....	14.73	10.55	0.90	1.26	0.04	0.01	0.27	0.01	1.69	13.91	12.05	8.69	1.54	1.82	1.86
135	Butte, Mont.....	19.30	12.45	2.46	2.41	0.13	0.78	0.69	0.38	.....	24.57	18.13	16.56	.....	1.27	6.44
136	Chester, Pa.....	9.28	7.14	0.69	0.40	0.09	0.02	0.85	0.06	0.03	9.58	7.97	7.10	0.01	0.86	1.61
137	Kalamazoo, Mich.....	14.47	9.14	0.49	1.52	0.33	0.04	1.52	0.04	1.19	15.89	11.28	9.21	0.81	1.16	4.62
138	Montgomery, Ala.....	15.65	6.42	3.16	1.95	0.34	0.41	0.71	0.16	2.50	23.05	15.01	9.29	1.34	4.38	8.04
139	Woonsocket, R. I.....	13.65	8.60	1.02	0.57	0.46	(?)	0.27	0.37	2.36	13.34	11.86	8.19	0.49	3.18	1.48
140	Galveston, Tex.....	22.73	12.55	0.74	0.37	1.88	0.18	2.78	0.93	3.30	24.70	18.21	12.04	1.31	4.86	6.49
141	Fitchburg, Mass.....	34.40	15.18	0.98	0.22	0.61	0.09	14.10	0.75	2.47	19.79	16.20	12.99	1.63	1.58	3.59
142	Racine, Wis.....	15.80	9.24	2.35	2.47	0.22	0.06	1.03	0.15	0.28	16.22	10.26	9.27	0.22	0.77	5.96
143	Elmira, N. Y.....	14.87	11.85	1.12	0.68	0.07	0.02	0.63	0.20	0.30	13.94	12.15	10.92	0.24	0.99	1.79
144	Quincy, Ill.....	14.40	10.46	2.07	0.80	0.03	0.11	0.36	0.49	0.03	11.21	8.89	7.77	0.04	1.08	2.32
145	Knoxville, Tenn.....	17.32	9.08	2.10	2.03	0.41	0.39	1.62	0.17	1.52	67.20	12.41	8.76	0.80	2.85	54.79
146	New Castle, Pa.....	12.61	9.21	0.63	1.61	0.20	0.10	0.70	0.14	0.02	12.27	8.89	8.33	0.05	0.51	3.38
147	Macon, Ga.....	10.73	7.37	2.01	0.05	0.23	0.30	.....	0.44	0.33	9.39	8.78	7.64	0.25	0.89	0.60
148	Auburn, N. Y.....	18.69	13.55	0.98	0.95	0.11	0.08	0.53	0.15	2.54	22.21	13.09	10.83	1.41	0.85	9.13
149	West Hoboken, N. J..	12.79	5.18	1.53	2.31	0.06	0.01	3.42	0.28	.....	13.97	10.89	9.72	.....	1.17	3.08
150	Joliet, Ill.....	14.55	7.58	4.14	1.45	0.08	.....	0.14	0.08	1.08	15.75	11.70	9.88	1.04	0.78	4.05
151	Taunton, Mass.....	21.15	13.53	1.05	0.23	1.00	0.07	0.11	0.86	4.30	21.09	17.66	12.47	2.55	2.64	3.43
152	Everett, Mass.....	20.79	16.14	0.04	0.40	0.47	0.04	0.15	0.20	3.35	19.28	16.50	12.73	0.83	2.94	2.78
153	Oshkosh, Wis.....	14.31	10.07	1.01	2.09	0.14	0.06	0.82	0.09	0.03	14.77	9.89	9.29	0.07	0.53	4.88
154	Chelsea, Mass.....	22.41	18.84	0.12	0.19	0.58	0.10	0.92	0.35	3.31	35.82	18.57	14.30	0.78	3.49	17.25
155	Joplin, Mo.....	13.06	6.47	1.59	3.31	0.09	0.37	0.54	0.13	0.56	15.02	8.44	7.09	0.79	0.56	6.58
156	La Crosse, Wis.....	16.80	10.35	1.37	2.09	0.09	0.08	0.80	0.37	1.65	17.74	11.81	9.63	1.07	1.11	5.93
157	Newport, Ky.....	12.12	7.33	0.75	.....	0.08	0.01	1.52	0.01	2.42	13.10	9.95	6.99	1.23	1.73	3.15
158	South Omaha, Nebr..	17.25	10.46	3.06	2.56	0.09	0.11	0.57	0.40	.....	21.29	14.65	11.75	.....	2.90	6.64
	San Juan, P. R.....	11.29	5.33	0.68	.....	0.54	0.09	2.81	0.21	1.63	13.05	9.31	7.65	0.85	0.81	3.73

¹ For absolute amounts, see Table 2.² Less than 1 cent.

FINANCIAL STATISTICS OF CITIES.

TABLE 29.—PER CENT DISTRIBUTION OF NET RECEIPTS FROM REVENUES AND OF NET PAYMENTS FOR GOVERNMENTAL COSTS: 1909.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 65.]

City number.	CITY.	PER CENT DISTRIBUTION OF NET RECEIPTS FROM REVENUES. ¹								PER CENT DISTRIBUTION OF NET PAYMENTS FOR GOVERNMENTAL COSTS. ¹				
		Property, business, and poll taxes.	Licenses and permits.	Special assessments.	Departmental fees, charges, and sales.	Fines, forfeits, and escheats.	Subventions, grants, gifts, donations, and pension contributions.	Interest, rents, and privileges.	Public service enterprises.	Expenses and interest.				Outlays.
										Total.	Expenses other than of public service enterprises.	Expenses of public service enterprises.	Interest.	
	Grand total.....	63.3	7.1	8.5	1.9	0.6	4.9	2.8	10.9	66.4	52.9	4.1	9.4	33.6
	Group I.....	65.7	7.1	6.2	2.1	0.5	4.5	3.2	10.8	68.4	54.7	3.8	10.1	31.6
	Group II.....	57.2	6.8	15.8	1.5	0.6	5.2	2.5	10.4	58.8	47.2	4.0	7.7	41.2
	Group III.....	59.4	7.2	10.5	1.7	0.7	5.9	1.6	13.0	66.2	51.6	5.6	9.1	33.8
	Group IV.....	62.0	7.5	8.7	2.0	0.9	6.6	1.8	10.5	65.4	52.0	4.5	8.9	34.5

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

1	New York, N. Y.....	74.2	4.0	5.9	0.7	0.6	1.4	1.5	11.8	67.6	51.0	3.2	13.4	32.5
2	Chicago, Ill.....	56.1	14.7	9.2	3.0	1.0	0.9	5.9	9.3	69.4	59.7	3.8	5.9	30.7
3	Philadelphia, Pa.....	55.6	6.3	2.5	4.8	0.2	8.6	6.4	15.7	69.1	57.6	5.2	6.3	31.0
4	St. Louis, Mo.....	59.9	7.6	13.1	2.5	0.5	2.2	4.0	10.2	62.9	54.6	4.8	3.5	37.0
5	Boston, Mass.....	73.2	3.9	0.9	2.1	0.5	8.0	1.0	12.3	87.9	66.0	5.6	16.3	12.1
6	Baltimore, Md.....	65.8	8.8	2.6	1.1	0.1	4.5	5.8	11.3	63.9	48.9	5.8	9.2	36.1
7	Cleveland, Ohio.....	60.1	10.2	10.9	4.0	0.2	2.3	3.7	8.7	64.1	51.8	3.3	9.0	35.8
8	Pittsburgh, Pa.....	67.2	5.6	6.1	2.6	0.4	5.2	1.7	11.0	63.6	50.9	4.8	7.9	36.3
9	Detroit, Mich.....	59.0	9.2	8.3	3.7	0.1	7.5	1.9	10.3	65.4	57.0	4.8	3.6	34.6
10	Buffalo, N. Y.....	67.8	7.1	8.8	1.7	0.4	2.2	3.2	8.9	72.7	60.0	5.6	7.1	27.3
11	San Francisco, Cal.....	64.5	14.4	8.6	4.4	0.3	6.3	1.5	.....	67.9	67.1	.....	0.8	32.1
12	Cincinnati, Ohio.....	59.8	9.1	3.2	3.0	0.2	2.4	13.7	8.6	64.3	49.3	3.4	11.6	35.7
13	Milwaukee, Wis.....	66.0	9.4	9.1	2.2	0.5	3.7	0.9	8.3	67.5	59.5	3.1	4.9	32.5
14	Newark, N. J.....	56.1	6.5	9.4	3.3	0.2	9.2	2.9	.....	75.4	60.8	3.1	11.5	24.6
15	New Orleans, La.....	70.2	13.0	0.2	3.7	0.5	3.1	2.0	7.2	68.5	49.4	4.1	15.0	31.4
16	Washington, D. C.....	38.5	4.8	3.1	1.6	0.8	46.7	0.1	4.3	65.8	58.7	3.6	3.4	34.2

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

17	Minneapolis, Minn.....	63.0	7.4	14.2	2.3	0.6	4.3	2.1	6.0	61.7	53.8	2.4	5.5	38.3
18	Los Angeles, Cal.....	40.1	8.4	24.8	0.7	0.8	12.2	0.8	12.3	34.9	23.8	2.7	3.4	65.1
19	Jersey City, N. J.....	55.4	8.1	3.5	0.8	0.1	11.8	1.6	18.7	79.1	52.7	12.5	13.8	20.9
20	Kansas City, Mo.....	52.0	8.8	17.0	0.7	1.0	2.0	4.1	14.4	60.2	49.7	5.4	5.1	39.8
21	Indianapolis, Ind.....	57.2	6.3	24.4	1.3	0.5	6.4	2.9	0.8	60.4	56.6	0.5	3.3	39.7
22	Louisville, Ky.....	59.0	11.2	2.6	0.7	0.2	6.8	3.8	15.7	58.3	46.3	4.1	7.9	41.7
23	Seattle, Wash.....	33.7	3.7	45.2	0.6	0.5	4.4	1.3	10.6	27.6	18.3	2.5	6.8	72.4
24	Providence, R. I.....	67.8	6.2	1.3	2.9	0.1	1.1	6.1	14.5	80.0	65.4	4.1	10.4	20.0
25	Rochester, N. Y.....	60.2	4.3	18.2	1.0	0.3	2.0	2.3	11.7	65.8	54.2	4.1	7.5	34.2
26	St. Paul, Minn.....	58.1	9.8	12.3	1.8	0.6	3.3	3.2	10.9	70.2	56.3	3.8	10.1	29.8
27	Denver, Colo.....	61.5	7.4	22.4	3.3	0.4	1.5	2.7	0.8	75.7	68.7	1.4	5.6	24.3
28	Portland, Oreg.....	47.0	8.2	24.1	0.2	0.5	6.5	1.2	12.3	44.6	30.9	6.7	7.0	55.4
29	Columbus, Ohio.....	62.9	7.8	12.5	1.8	0.3	2.1	1.8	10.9	59.6	42.8	6.1	10.7	40.3
30	Toledo, Ohio.....	64.3	4.2	13.6	1.4	0.1	2.3	5.1	9.1	59.8	47.5	3.4	8.9	40.2
31	Worcester, Mass.....	74.4	0.4	4.9	5.1	0.2	0.2	1.9	12.9	71.9	62.5	2.9	6.5	28.1
32	Atlanta, Ga.....	56.8	9.3	9.2	1.3	3.6	3.5	1.1	15.2	83.9	67.3	10.0	6.6	16.1
33	Syracuse, N. Y.....	64.8	5.7	14.2	0.9	0.2	2.4	1.1	10.7	62.9	51.0	2.4	9.5	37.1
34	New Haven, Conn.....	80.6	8.8	2.5	1.6	0.9	3.8	1.8	0.1	84.3	77.7	.....	6.6	15.7
35	Scranton, Pa.....	60.6	17.0	12.9	0.4	1.1	6.7	1.3	.....	66.0	60.4	.....	5.6	34.0
36	Paterson, N. J.....	67.4	9.8	5.1	1.3	0.4	12.1	3.9	.....	82.5	71.4	.....	11.1	17.5
37	Omaha, Nebr.....	63.5	11.5	16.0	2.0	0.5	2.8	3.5	(*)	66.0	54.8	.....	11.2	34.0
38	Fall River, Mass.....	80.8	0.4	0.3	2.0	0.5	0.3	4.0	11.5	78.1	62.4	4.6	11.1	22.0
39	Memphis, Tenn.....	63.5	5.8	3.4	1.6	0.8	8.8	1.0	16.1	59.7	41.8	7.3	10.6	40.3
40	Richmond, Va.....	58.5	6.6	2.9	0.3	0.6	3.6	4.3	23.1	58.4	38.0	9.6	10.8	41.6
41	Oakland, Cal.....	42.6	9.2	30.1	0.9	1.9	14.5	0.4	0.4	55.9	52.0	0.1	3.8	44.1
42	Grand Rapids, Mich.....	57.0	3.5	15.6	2.9	0.2	9.3	2.2	9.1	61.5	53.2	3.5	4.8	38.4
43	Nashville, Tenn.....	58.0	3.5	0.5	1.5	1.9	14.6	4.4	15.6	69.7	52.7	5.4	11.6	30.3
44	Lowell, Mass.....	76.1	6.5	1.8	2.0	0.3	0.2	2.8	10.4	86.9	69.7	7.3	9.9	13.1
45	Cambridge, Mass.....	76.6	0.1	2.0	2.4	0.3	0.2	3.8	14.5	84.3	61.6	4.1	18.6	15.7
46	Dayton, Ohio.....	71.0	4.7	7.0	1.8	0.4	2.8	2.4	9.9	80.5	65.1	5.8	9.6	19.5

¹ For absolute amounts, see Table 2.

* Less than one-tenth of 1 per cent.

GENERAL TABLES.

213

TABLE 29.—PER CENT DISTRIBUTION OF NET RECEIPTS FROM REVENUES AND OF NET PAYMENTS FOR GOVERNMENTAL COSTS: 1909—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 65.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

City number.	CITY.	PER CENT DISTRIBUTION OF NET RECEIPTS FROM REVENUES. ¹								PER CENT DISTRIBUTION OF NET PAYMENTS FOR GOVERNMENTAL COSTS. ¹				
		Property, business, and poll taxes.	Licenses and permits.	Special assessments.	Departmental fees, charges, and sales.	Fines, forfeits, and escheats.	Subventions, grants, gifts, donations, and pension contributions.	Interest, rents, and privileges.	Public service enterprises.	Expenses and interest.				Outlays.
										Total.	Expenses other than of public service enterprises.	Expenses of public service enterprises.	Interest.	
47	Albany, N. Y.	62.6	6.6	7.8	0.4	0.1	2.6	2.8	17.2	70.3	55.9	6.6	7.8	29.7
48	Bridgeport, Conn.	77.2	9.7	5.5	1.5	0.9	4.2	1.0	(²)	80.6	75.9	0.1	4.6	19.4
49	Spokane, Wash.	36.2	8.2	27.9	3.2	1.4	6.3	0.6	16.2	43.1	32.9	2.8	7.4	56.9
50	Hartford, Conn.	76.4	3.1	1.6	1.8	0.2	2.5	2.8	11.5	74.9	60.0	3.9	11.0	25.0
51	Reading, Pa.	53.7	4.1	20.3	0.3	0.1	5.8	0.1	15.6	61.9	48.2	5.2	8.5	38.1
52	Trenton, N. J.	37.7	8.6	8.7	2.0	0.4	25.4	1.9	15.3	68.9	54.5	4.1	10.3	31.1
53	San Antonio, Tex.	82.4	3.7	-----	1.5	1.1	9.7	0.2	1.4	81.8	68.3	1.1	12.4	18.2
54	New Bedford, Mass.	76.7	0.3	2.2	3.1	0.2	0.2	4.4	12.9	68.9	52.6	4.3	12.0	31.1
55	Camden, N. J.	48.6	9.6	3.0	1.1	0.2	18.6	2.6	16.3	84.4	67.1	5.4	11.9	15.6
56	Dallas, Tex.	70.3	2.7	2.3	1.6	0.7	6.3	1.8	14.4	56.4	44.3	4.6	7.5	43.6
57	Salt Lake City, Utah	48.4	12.4	16.2	1.9	0.3	10.1	0.5	10.2	51.1	37.7	5.5	7.9	48.9
58	Lynn, Mass.	72.4	0.3	5.0	3.7	0.7	0.6	1.5	15.9	83.1	62.8	10.0	10.3	16.9
59	Wilmington, Del.	65.7	0.7	2.9	1.4	0.6	3.4	3.4	21.9	67.6	49.9	8.8	8.9	32.4
60	Springfield, Mass.	71.7	4.4	2.4	3.9	0.3	0.3	2.0	14.9	51.8	43.7	4.1	4.0	48.2
61	Des Moines, Iowa	66.5	6.1	19.6	2.4	1.5	2.0	1.2	0.8	62.0	57.6	0.9	3.5	38.0
62	Lawrence, Mass.	72.2	10.9	1.8	1.8	0.5	0.4	0.8	11.6	80.0	67.9	5.2	6.9	20.0
63	St. Joseph, Mo.	59.8	9.8	21.5	0.7	0.7	5.9	1.3	0.3	61.5	53.8	0.2	7.5	38.5
64	Troy, N. Y.	72.2	6.6	3.8	0.5	(²)	2.7	0.4	13.7	79.6	63.9	5.0	10.7	20.3
65	Yonkers, N. Y.	73.8	4.9	5.1	0.5	0.2	2.2	1.8	11.5	64.9	50.2	4.5	10.2	35.1
66	Tacoma, Wash.	33.3	4.4	33.7	1.1	0.4	5.1	1.0	20.9	45.0	24.5	11.2	9.3	55.0
67	Youngstown, Ohio	53.5	11.6	17.8	0.6	0.6	2.3	1.5	12.1	57.9	47.2	5.0	5.7	42.1
68	Duluth, Minn.	49.3	9.4	14.0	1.4	1.0	3.1	0.3	21.5	72.3	45.7	11.5	15.1	27.7
69	Houston, Tex.	70.2	2.5	-----	2.8	0.9	7.8	0.9	14.9	72.3	50.1	5.0	17.2	27.7
70	Somerville, Mass.	71.3	0.1	8.2	3.5	0.2	0.8	0.8	15.0	83.4	67.9	3.8	11.7	16.6
71	Kansas City, Kans.	62.6	3.1	29.1	0.2	0.3	1.9	2.8	(²)	56.3	44.5	-----	11.8	43.7
72	Utica, N. Y.	72.2	8.8	9.3	1.5	0.3	6.2	1.6	0.1	68.3	62.6	-----	5.7	31.7
73	Waterbury, Conn.	64.0	8.2	3.9	0.8	1.1	3.5	1.8	16.7	66.9	57.8	3.2	6.9	33.1
74	Elizabeth, N. J.	51.2	9.7	8.5	1.5	0.2	25.8	3.0	(²)	73.6	61.6	0.1	11.9	26.4
75	Schenectady, N. Y.	63.0	7.1	16.2	0.6	0.3	2.5	0.5	9.6	54.1	43.7	2.7	7.7	45.9
76	Hoboken, N. J.	43.1	10.1	0.7	1.4	0.1	24.7	1.5	18.3	89.3	63.9	18.9	6.5	10.6
77	Manchester, N. H.	78.2	8.3	0.1	1.0	0.2	0.4	0.8	14.9	86.3	73.8	6.1	6.5	13.7
78	Evansville, Ind.	58.9	8.4	9.7	0.2	0.1	8.8	2.2	13.7	73.7	56.7	7.2	9.8	26.3
79	Birmingham, Ala.	36.3	30.3	11.9	5.7	4.0	10.0	1.7	0.1	88.6	69.8	0.3	18.5	11.4
80	Akron, Ohio	74.0	6.5	13.0	1.0	0.2	3.2	1.8	0.3	63.6	57.8	0.2	5.6	36.4
81	Norfolk, Va.	57.6	21.8	0.1	1.3	0.1	2.5	2.7	13.9	80.1	53.5	7.0	19.6	19.9
82	Fort Worth, Tex.	62.7	3.8	2.3	0.9	1.7	6.8	0.7	21.2	59.8	36.1	17.5	6.2	40.1
83	Wilkes-Barre, Pa.	76.7	10.0	3.6	0.6	0.8	7.0	1.0	0.1	82.0	76.1	0.4	5.5	18.0
84	Eric, Pa.	50.2	6.5	14.5	1.0	0.3	5.0	1.6	20.3	55.7	46.3	6.4	3.0	44.3
85	Savannah, Ga.	64.3	15.4	2.6	1.3	1.7	-----	0.8	13.9	74.7	54.0	9.2	11.5	25.3
86	Peoria, Ill.	65.7	13.7	12.5	3.4	0.9	1.4	0.7	1.7	64.3	59.8	1.0	3.5	35.7
87	Harrisburg, Pa.	52.6	6.0	17.9	0.3	0.1	4.6	2.8	15.9	53.9	41.9	5.3	6.7	46.1
88	Fort Wayne, Ind.	60.6	6.3	6.1	0.8	2.0	9.1	1.4	13.5	71.9	57.3	10.2	4.4	28.1
89	Charleston, S. C.	64.1	11.6	1.0	0.4	4.5	14.8	3.2	0.4	75.6	60.4	0.3	14.9	24.4
90	Portland, Me.	65.4	0.1	1.6	2.4	-----	4.7	4.1	21.7	77.3	54.9	5.2	17.1	22.7
91	Terre Haute, Ind.	55.7	10.1	-----	1.1	0.4	23.8	1.3	2.6	86.1	80.7	1.5	3.9	13.9
92	East St. Louis, Ill.	50.1	21.9	26.2	0.7	0.2	0.9	-----	-----	73.8	63.1	0.1	10.6	26.2
93	Holyoke, Mass.	57.4	4.0	0.4	1.4	0.4	0.2	3.5	32.0	75.6	46.3	21.5	7.8	24.4
94	Brockton, Mass.	73.1	0.3	4.5	8.6	1.2	0.3	1.4	10.6	75.9	61.5	3.9	10.5	24.1
95	Johnstown, Pa.	75.3	13.0	0.1	1.8	2.6	6.8	0.4	0.1	73.7	69.8	0.1	3.8	26.3
96	Jacksonville, Fla.	38.2	12.6	6.2	1.6	1.9	-----	2.3	37.2	69.7	39.9	20.7	9.1	30.3
97	Oklahoma City, Okla.	26.2	1.4	57.6	1.4	1.4	3.9	0.6	7.6	33.2	26.0	3.2	4.0	66.8
98	Bayonne, N. J.	41.6	5.1	6.4	1.0	0.2	22.2	2.0	21.5	66.8	45.9	12.0	8.9	33.2
99	Covington, Ky.	54.7	5.2	8.9	1.1	0.2	10.1	1.6	18.2	74.9	55.2	6.7	13.0	25.1
100	South Bend, Ind.	66.2	3.7	10.4	0.5	0.1	6.5	0.5	12.0	76.9	68.0	5.2	3.7	23.1
101	Passaic, N. J.	50.0	12.5	5.5	0.9	0.6	28.1	2.4	-----	76.7	70.3	-----	6.4	23.3
102	Altoona, Pa.	55.3	6.7	12.6	0.6	0.9	6.1	0.9	16.9	49.3	38.1	1.9	9.3	50.7
103	Mobile, Ala.	44.0	20.1	11.6	0.4	1.7	(²)	0.9	21.2	65.6	35.8	8.1	21.7	34.4
104	Allentown, Pa.	51.2	6.0	23.1	0.1	0.3	4.8	0.3	14.2	54.5	42.9	6.4	5.2	45.5
105	Pawtucket, R. I.	63.8	4.9	1.4	1.6	0.3	1.2	3.2	23.6	73.4	51.4	5.3	16.7	20.6

¹ For absolute amounts, see Table 2.² Less than one-tenth of 1 per cent.

FINANCIAL STATISTICS OF CITIES.

TABLE 29.—PER CENT DISTRIBUTION OF NET RECEIPTS FROM REVENUES AND OF NET PAYMENTS FOR GOVERNMENTAL COSTS: 1909—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 65.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

City number.	CITY.	PER CENT DISTRIBUTION OF NET RECEIPTS FROM REVENUES. ¹								PER CENT DISTRIBUTION OF NET PAYMENTS FOR GOVERNMENTAL COSTS. ¹				
		Property, business, and poll taxes.	Licenses and permits.	Special assessments.	Departmental fees, charges, and sales.	Fines, forfeits, and escheats.	Subventions, grants, gifts, donations, and pension contributions.	Interest, rents, and privileges.	Public service enterprises.	Expenses and interest.				Outlays.
										Total.	Expenses other than of public service enterprises.	Expenses of public service enterprises.	Interest.	
106	Saginaw, Mich.....	50.7	4.5	15.4	2.0	0.2	18.2	0.9	8.1	54.7	43.1	3.7	7.9	45.3
107	Canton, Ohio.....	60.8	9.4	10.8	0.7	0.1	3.7	1.8	12.7	64.0	49.3	5.0	9.7	35.9
108	Wichita, Kans.....	70.7	3.0	18.7	1.2	3.8	1.8	0.5	0.3	44.0	36.3	0.1	7.6	56.0
109	Springfield, Ill.....	55.7	12.1	15.4	0.5	0.8	0.8	.....	14.7	66.4	52.3	7.1	7.0	33.6
110	Binghamton, N. Y.....	69.5	5.1	2.9	1.7	0.4	3.1	1.3	17.0	79.9	67.7	7.8	4.4	20.1
111	Lancaster, Pa.....	54.8	8.5	.....	0.4	0.1	8.0	2.0	26.1	70.7	51.4	12.3	7.0	29.3
112	Sioux City, Iowa.....	64.7	7.7	11.7	0.6	1.9	1.9	1.4	10.1	69.5	54.8	4.2	10.6	30.5
113	Little Rock, Ark.....	43.4	16.2	9.9	1.3	5.6	21.2	1.1	1.2	54.1	48.3	0.6	5.2	45.9
114	Springfield, Ohio.....	64.5	4.0	10.5	2.2	0.5	3.4	3.5	11.3	67.2	55.6	3.4	8.2	32.8
115	Atlantic City, N. J.....	53.7	14.1	9.2	0.8	0.7	8.0	2.6	10.8	60.4	46.4	4.5	9.5	39.6
116	Bay City, Mich.....	58.0	5.4	9.1	0.4	0.1	14.1	1.4	11.5	52.9	38.6	6.5	7.8	47.9
117	Rockford, Ill.....	71.7	0.6	8.3	2.5	0.5	1.1	0.7	14.6	74.9	62.6	7.0	5.3	25.0
118	York, Pa.....	77.8	7.0	1.5	0.3	0.2	10.1	3.1	.....	86.1	75.7	.....	10.4	13.9
119	Lincoln, Nebr.....	68.7	1.8	9.3	0.7	0.5	4.1	2.1	12.8	68.3	53.4	4.8	10.1	31.7
120	Chattanooga, Tenn.....	59.1	11.5	6.1	4.7	1.4	14.5	2.4	0.4	52.2	41.4	0.1	10.7	47.8
121	Topeka, Kans.....	59.3	1.8	22.9	1.1	1.5	1.5	0.8	11.1	64.6	46.8	4.2	13.6	35.3
122	Sacramento, Cal.....	45.4	8.0	23.3	2.0	0.3	8.3	0.5	12.2	53.1	45.7	4.4	3.0	46.9
123	Malden, Mass.....	73.3	0.2	3.7	6.1	0.2	0.3	4.8	11.4	82.1	64.4	3.8	13.9	17.8
124	Haverhill, Mass.....	67.7	6.1	2.2	5.3	0.5	0.4	5.1	12.8	68.9	57.3	2.9	8.7	31.1
125	Pueblo, Colo.....	53.4	10.9	8.4	0.4	0.9	5.2	0.6	20.1	86.1	56.2	11.3	18.6	13.9
126	Salem, Mass.....	69.0	5.9	1.7	4.2	0.6	1.9	2.7	14.0	67.8	57.3	5.6	5.0	32.2
127	New Britain, Conn.....	64.3	4.1	4.5	2.5	1.1	4.1	3.4	16.1	47.9	36.2	2.1	9.6	52.1
128	Davenport, Iowa.....	65.8	5.9	20.9	2.5	2.2	1.6	0.8	0.2	64.8	61.9	.....	2.9	35.2
129	McKeesport, Pa.....	67.5	4.7	8.4	1.1	0.9	5.3	2.0	10.1	71.8	52.5	11.3	8.0	28.2
130	Wheeling, W. Va.....	53.5	4.2	.....	0.3	0.9	3.4	1.4	36.3	73.2	47.6	24.1	1.5	26.8
131	Augusta, Ga.....	53.4	12.2	1.5	4.0	1.0	0.4	2.1	25.5	65.5	47.2	6.6	11.7	34.5
132	Superior, Wis.....	69.6	11.5	12.1	0.3	2.2	3.4	0.9	.....	78.5	73.5	.....	5.0	21.5
133	Newton, Mass.....	81.3	0.1	2.5	4.1	0.2	0.6	2.5	8.6	83.1	64.8	1.5	16.8	16.9
134	Dubuque, Iowa.....	71.7	6.1	8.5	0.3	.....	1.8	0.1	11.5	86.6	62.5	11.0	13.1	13.4
135	Butte, Mont.....	64.5	12.7	12.5	0.7	4.0	3.6	2.0	.....	73.8	68.6	.....	5.2	26.2
136	Chester, Pa.....	77.0	7.4	4.3	0.9	0.2	9.2	0.7	0.3	83.2	74.1	0.1	9.0	16.8
137	Kalamazoo, Mich.....	63.1	3.4	10.5	3.7	0.3	10.5	0.3	8.2	70.9	57.9	5.7	7.3	29.1
138	Montgomery, Ala.....	41.0	20.2	12.5	2.2	2.6	4.6	1.0	16.0	65.1	40.3	5.8	12.0	34.0
139	Woonsocket, R. I.....	63.0	7.5	4.2	3.4	.....	1.9	2.7	17.3	88.9	61.4	3.7	23.8	11.1
140	Galveston, Tex.....	55.2	3.3	1.6	8.3	0.8	12.2	4.1	14.5	73.7	48.7	5.3	19.7	26.3
141	Fitchburg, Mass.....	44.1	2.8	0.6	1.8	0.3	41.0	2.2	7.2	81.9	65.6	8.2	8.0	15.1
142	Racine, Wis.....	58.5	14.9	15.7	1.4	0.4	6.5	0.9	1.7	63.2	57.1	1.3	4.8	36.8
143	Elmira, N. Y.....	79.7	7.5	4.6	0.5	0.1	4.2	1.1	2.0	87.1	78.3	1.7	7.1	12.9
144	Quincy, Ill.....	72.6	14.3	5.6	0.6	0.7	2.5	3.1	0.2	79.3	69.3	0.4	0.6	20.7
145	Knoxville, Tenn.....	52.4	12.1	11.8	2.3	2.2	9.4	1.0	8.8	18.4	13.0	1.2	4.2	81.5
146	New Castle, Pa.....	73.0	5.0	12.7	1.6	0.8	5.6	1.1	0.2	72.5	67.9	0.4	4.2	27.5
147	Macon, Ga.....	68.7	18.8	0.5	2.1	2.3	.....	4.1	3.0	93.6	81.4	2.7	9.5	6.4
148	Auburn, N. Y.....	71.7	5.2	5.0	0.6	0.4	2.8	0.8	13.5	58.8	48.7	6.3	3.8	41.1
149	West Hoboken, N. J.....	40.5	12.0	18.0	0.5	.....	26.8	2.2	.....	77.9	69.6	.....	8.3	22.1
150	Joliet, Ill.....	52.1	28.5	10.0	0.6	.....	0.9	0.6	7.4	74.2	62.7	6.6	4.9	25.7
151	Taunton, Mass.....	63.9	5.0	1.1	4.7	0.3	0.5	4.1	20.3	83.7	59.1	12.1	12.5	16.3
152	Everett, Mass.....	77.6	0.2	1.9	2.3	0.2	0.7	1.0	16.1	85.6	66.0	4.3	15.3	14.4
153	Oshkosh, Wis.....	70.3	7.1	14.6	1.0	0.4	5.7	0.6	0.2	67.0	62.9	0.5	3.6	33.0
154	Chelsea, Mass.....	75.1	0.5	0.9	2.6	0.5	4.1	1.5	14.8	51.8	39.9	2.2	9.7	48.2
155	Joplin, Mo.....	49.5	12.2	25.3	0.7	2.9	4.1	1.0	4.3	56.2	47.2	5.3	3.7	43.8
156	La Crosse, Wis.....	61.6	8.1	12.4	0.6	0.5	4.8	2.4	9.8	66.5	54.2	6.0	6.3	33.5
157	Newport, Ky.....	60.5	6.2	.....	0.7	.....	12.5	(?)	20.0	76.0	53.4	9.4	13.2	24.0
158	South Omaha, Nebr.....	60.6	17.7	14.9	0.5	0.6	3.3	2.3	.....	68.8	55.2	.....	13.6	31.2
	San Juan, P. R.....	47.2	6.0	.....	4.8	0.8	21.9	1.9	14.5	71.4	58.7	6.5	6.2	28.6

¹ For absolute amounts, see Table 2.² Less than one-tenth of 1 per cent.

FINANCIAL STATISTICS OF CITIES.

TABLE 30.—GROSS PAYMENTS FOR EXPENSES OTHER THAN

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

City number.	CITY.	AGGREGATE.		I.—GENERAL GOVERNMENT.				II.—PROTECTION TO PERSON AND PROPERTY.					
		Total.	Per capita.	Other than courts.		Courts.		Police department.		Fire department.		All other.	
				Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
	Grand total.....	\$411,505,514	\$16.07	\$34,956,888	\$1.36	\$15,281,589	\$0.60	\$55,069,791	\$2.15	\$42,194,797	\$1.65	\$7,504,781	\$0.29
	Group I.....	279,527,205	19.63	24,417,623	1.71	14,303,115	1.00	40,325,512	2.83	25,387,458	1.78	6,141,888	0.43
	Group II.....	64,181,158	12.72	4,996,944	0.99	616,866	0.12	7,449,702	1.48	8,057,262	1.60	746,857	0.15
	Group III.....	45,425,925	10.80	3,753,262	0.89	276,262	0.07	5,101,394	1.21	5,924,264	1.41	435,963	0.10
	Group IV.....	22,371,226	10.60	1,789,060	0.85	85,346	0.04	2,183,183	1.04	2,825,813	1.34	180,073	0.09

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

1	New York, N. Y.....	\$110,468,595	\$23.86	\$8,096,700	\$1.75	\$6,071,508	\$1.31	\$15,792,108	\$3.41	\$9,264,266	\$2.00	\$2,889,408	\$0.62
2	Chicago, Ill.....	35,957,445	16.79	3,972,107	1.85	2,021,959	0.94	6,229,390	2.91	3,066,334	1.43	644,809	0.32
	City corporation and independent divisions.....	31,475,992	14.70	2,631,071	1.23	809,355	0.38	6,167,061	2.88	3,066,334	1.43	425,674	0.20
	County.....	4,334,971	2.02	1,341,036	0.63	1,212,604	0.57	62,329	0.03	.....	.....	219,135	0.10
3	Philadelphia, Pa.....	25,602,047	16.77	3,436,187	2.25	1,051,233	0.69	4,143,903	2.71	1,403,093	0.92	748,946	0.49
4	St. Louis, Mo.....	12,042,740	17.79	861,206	1.27	641,496	0.95	1,975,272	2.92	1,164,300	1.72	183,828	0.27
5	Boston, Mass.....	17,262,938	26.26	1,128,929	1.72	910,646	1.39	2,165,343	3.29	1,507,775	2.29	265,592	0.40
	City corporation and independent divisions.....	15,960,787	24.28	1,122,158	1.71	.....	.....	2,099,326	3.19	1,507,775	2.29	207,365	0.32
	County.....	1,302,151	1.98	6,771	0.01	910,646	1.39	66,017	0.10	.....	.....	58,227	0.09
6	Baltimore, Md.....	7,730,126	13.95	609,622	1.10	299,995	0.54	1,269,172	2.33	877,819	1.58	96,226	0.17
7	Cleveland, Ohio.....	8,060,048	14.97	823,412	1.53	339,306	0.63	818,413	1.52	759,119	1.41	93,860	0.17
	City corporation and independent divisions.....	7,013,053	13.03	460,172	0.85	39,888	0.07	788,625	1.47	759,119	1.41	57,625	0.11
	County.....	1,046,995	1.94	363,240	0.67	299,418	0.56	29,788	0.05	.....	.....	36,235	0.07
8	Pittsburgh, Pa.....	10,302,810	19.52	1,046,258	1.98	469,888	0.89	1,064,836	2.02	1,031,844	1.96	329,037	0.62
	City corporation and independent divisions.....	8,625,843	16.34	540,642	1.02	21,116	0.04	1,045,363	1.98	1,028,890	1.95	224,616	0.43
	County.....	1,676,967	3.18	505,616	0.96	448,772	0.85	19,473	0.04	2,954	0.01	104,421	0.20
9	Detroit, Mich.....	6,072,470	13.57	585,212	1.31	332,955	0.74	795,410	1.78	846,399	1.89	59,258	0.13
	City corporation and independent divisions.....	5,331,489	11.91	412,454	0.92	37,902	0.09	771,644	1.72	846,399	1.89	32,118	0.07
	County.....	740,981	1.65	172,758	0.39	295,053	0.66	23,766	0.05	.....	.....	27,140	0.06
10	Buffalo, N. Y.....	6,840,242	16.47	544,629	1.31	275,894	0.66	956,783	2.30	937,067	2.20	111,630	0.27
	City corporation and independent divisions.....	5,909,892	14.23	360,090	0.87	29,225	0.07	925,326	2.23	937,067	2.26	23,980	0.06
	County.....	930,350	2.24	184,539	0.44	246,669	0.60	31,457	0.08	.....	.....	87,650	0.21
11	San Francisco, Cal.....	8,537,568	20.81	772,824	1.88	580,010	1.41	1,412,719	3.44	1,296,530	3.16	189,612	0.46
12	Cincinnati, Ohio.....	7,377,364	20.47	1,044,019	2.90	307,717	0.85	826,223	2.29	836,519	2.32	109,899	0.30
	City corporation and independent divisions.....	6,229,489	17.28	512,806	1.42	43,865	0.12	797,259	2.21	836,519	2.32	71,990	0.20
	County.....	1,147,875	3.18	532,113	1.48	263,852	0.73	28,964	0.08	.....	.....	37,909	0.11
13	Milwaukee, Wis.....	5,191,215	14.46	367,545	1.02	241,686	0.67	549,360	1.53	716,589	2.00	36,050	0.10
	City corporation and independent divisions.....	4,452,600	12.40	298,766	0.83	24,456	0.07	532,902	1.49	716,589	2.00	14,962	0.04
	County.....	738,615	2.06	68,779	0.19	217,200	0.61	16,458	0.05	.....	.....	21,094	0.06
14	Newark, N. J.....	6,404,037	19.06	472,187	1.41	207,595	0.62	829,083	2.47	599,506	1.78	66,823	0.20
	City corporation and independent divisions.....	5,529,618	16.46	377,215	1.12	46,219	0.12	829,083	2.47	599,506	1.78	44,942	0.13
	County.....	874,419	2.60	94,972	0.28	167,376	0.50	.....	.....	.....	.....	21,881	0.07
15	New Orleans, La.....	3,921,289	11.72	345,953	1.04	239,116	0.72	367,594	1.10	453,766	1.36	48,624	0.14
16	Washington, D. C.....	7,756,271	23.76	309,933	0.95	312,111	0.96	1,109,903	3.40	626,532	1.92	268,280	0.82

¹ The payments reported in this table are gross payments and agree with those reported in Table 8; they do not agree with the payments reported in Table 2, which are net.

GENERAL TABLES.

217

OF PUBLIC SERVICE ENTERPRISES, TOTAL AND PER CAPITA: 1909.

assigned to each, see page 78. For a text discussion of this table, see page 65.]

III.—HEALTH CONSERVATION AND SANITATION.				IV.—HIGHWAYS.		V.—CHARITIES, HOS- PITALS, AND COR- RECTIONS.		VI.—EDUCATION.				VII.—RECREATION. ¹		VIII.—MISCELLANE- OUS.		City number.
Health conserva- tion.		Sanitation.		Total.	Per capita.	Total.	Per capita.	Schools.		Libraries, art galleries, and museums.		Total.	Per capita.	Total.	Per capita.	
Total.	Per capita.	Total.	Per capita.					Total.	Per capita.	Total.	Per capita.					
\$7,879,000	\$0.31	\$33,522,590	\$1.31	\$43,767,229	\$1.71	\$28,269,771	\$1.10	\$117,224,971	\$4.58	\$6,304,660	\$0.25	\$14,173,239	\$0.55	\$5,356,207	\$0.21	
5,445,890	0.38	23,591,350	1.66	27,004,125	1.90	22,590,414	1.59	71,806,449	5.04	4,113,777	0.29	10,430,546	0.73	3,969,058	0.28	
1,207,079	0.24	4,863,219	0.96	7,799,927	1.55	2,807,281	0.56	21,622,561	4.29	1,088,234	0.22	2,122,205	0.42	803,021	0.16	
842,793	0.20	3,681,615	0.88	5,640,660	1.34	1,843,132	0.44	15,750,530	3.74	713,536	0.17	1,093,210	0.26	369,304	0.09	
383,238	0.18	1,386,406	0.66	3,322,517	1.57	1,028,944	0.49	8,045,431	3.81	389,113	0.18	527,278	0.25	214,824	0.10	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

\$2,581,646	\$0.56	\$9,435,407	\$2.04	\$9,256,203	\$2.00	\$9,727,915	\$2.10	\$30,038,442	\$6.49	\$1,577,715	\$0.34	\$3,357,581	\$0.73	\$2,379,696	\$0.51	1
509,573	0.24	2,981,759	1.39	2,426,623	1.13	1,886,301	0.88	9,149,417	4.27	344,217	0.17	2,268,359	1.06	456,597	0.21	2
509,573	0.24	2,981,759	1.39	2,243,061	1.05	438,900	0.20	9,140,948	4.27	344,217	0.16	2,268,359	1.06	449,680	0.21	
.....	.....	.....	.....	37,080	0.02	1,447,401	0.67	8,469	(*)	.....	.....	.....	.....	6,917	(*)	
432,626	0.28	1,931,073	1.27	3,210,722	2.10	2,352,261	1.54	5,623,685	3.69	275,651	0.18	782,863	0.50	229,804	0.15	3
156,489	0.23	1,197,684	1.77	1,703,547	2.52	908,218	1.34	2,754,101	4.07	157,004	0.23	294,689	0.44	44,906	0.07	4
403,022	0.61	1,479,199	2.25	1,675,263	2.85	1,763,442	2.68	4,224,304	6.43	361,092	0.55	1,052,559	1.60	125,772	0.19	5
403,022	0.61	1,479,199	2.25	1,603,347	2.84	1,515,868	2.31	4,224,304	6.43	360,092	0.55	1,052,559	1.60	125,772	0.19	
.....	.....	.....	.....	11,916	0.02	247,574	0.38	.....	.....	1,000	(*)	.....	.....	.....	.....	
155,149	0.28	691,981	1.25	691,538	1.25	687,879	1.24	1,914,490	3.46	60,500	0.11	308,252	0.56	47,503	0.08	6
142,762	0.27	697,894	1.11	856,442	1.59	580,140	1.08	2,482,257	4.61	223,181	0.41	267,531	0.50	75,731	0.14	7
133,604	0.25	597,894	1.11	736,179	1.37	414,737	0.77	2,481,069	4.61	223,181	0.41	267,531	0.50	53,429	0.10	
9,158	0.02	.....	.....	120,263	0.22	165,403	0.31	1,188	(*)	.....	.....	.....	.....	22,302	0.04	
166,375	0.35	736,900	1.40	1,329,248	2.52	488,798	0.93	2,634,547	4.99	369,231	0.70	394,983	0.75	220,865	0.42	8
171,911	0.33	736,900	1.40	1,025,605	1.94	294,526	0.56	2,626,443	4.98	366,114	0.69	394,824	0.75	148,693	0.28	
14,464	0.02	.....	.....	303,443	0.57	194,272	0.37	8,104	0.01	3,117	0.01	159	(*)	72,172	0.14	
71,405	0.16	469,462	1.05	415,815	0.93	371,739	0.83	1,699,378	3.80	114,557	0.25	277,935	0.62	32,945	0.07	9
65,381	0.15	469,396	1.05	411,108	0.92	166,215	0.37	1,696,158	3.79	112,871	0.25	277,935	0.62	31,908	0.07	
6,024	0.01	66	(*)	4,707	0.01	205,524	0.46	3,220	0.01	1,686	(*)	.....	.....	1,037	(*)	
93,218	0.22	533,160	1.28	919,000	2.21	493,954	1.19	1,592,868	3.84	131,023	0.32	232,291	0.56	18,725	0.05	10
88,060	0.21	533,160	1.28	868,355	2.09	173,629	0.42	1,591,537	3.83	128,447	0.31	232,291	0.56	18,725	0.05	
5,158	0.01	.....	.....	50,645	0.12	320,325	0.77	1,331	(*)	2,576	0.01	.....	.....	.....	.....	
114,355	0.28	512,378	1.25	833,303	2.03	604,557	1.47	1,688,352	4.11	79,372	0.19	381,081	0.93	72,475	0.18	11
75,019	0.21	522,803	1.45	961,801	2.67	587,737	1.63	1,811,348	5.03	108,105	0.30	104,777	0.29	80,697	0.22	12
71,878	0.20	522,603	1.45	916,910	2.55	470,970	1.31	1,810,647	5.02	.....	.....	104,342	0.29	69,700	0.19	
3,141	0.01	.....	.....	44,891	0.12	116,767	0.32	701	(*)	108,105	0.30	435	(*)	10,997	0.03	
73,792	0.20	621,856	1.73	528,822	1.47	414,591	1.15	1,324,747	3.69	124,790	0.35	132,964	0.37	58,417	0.16	13
65,530	0.18	621,856	1.73	528,134	1.47	26,300	0.07	1,324,747	3.69	121,827	0.34	132,286	0.37	44,155	0.12	
8,262	0.02	.....	.....	688	(*)	388,231	1.08	.....	.....	2,963	0.01	678	(*)	14,262	0.04	
184,040	0.55	582,831	1.74	546,053	1.63	605,751	1.80	1,933,920	5.76	89,686	0.27	242,535	0.72	44,027	0.13	14
149,779	0.45	582,831	1.74	426,868	1.27	294,993	0.88	1,933,267	5.75	89,686	0.27	124,562	0.37	36,667	0.11	
34,261	0.10	.....	.....	119,185	0.35	310,758	0.93	653	(*)	.....	.....	117,973	0.35	7,360	0.02	
128,678	0.38	636,953	1.90	451,278	1.35	151,963	0.45	946,863	2.83	34,693	0.10	74,491	0.22	41,317	0.12	15
137,741	0.42	660,210	2.02	998,467	3.06	963,168	2.96	1,987,730	6.09	62,960	0.19	277,655	0.85	39,581	0.12	16

¹ Includes parks, playgrounds, baths, and public entertainments.

² Less than 1 cent.

FINANCIAL STATISTICS OF CITIES.

TABLE 30.—GROSS PAYMENTS FOR EXPENSES OTHER THAN

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

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

City number.	CITY.	AGGREGATE.		I.—GENERAL GOVERNMENT.				II.—PROTECTION TO PERSON AND PROPERTY.					
		Total.	Per capita.	Other than courts.		Courts.		Police department.		Fire department.		All other.	
				Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
17	Minneapolis, Minn.	\$3,995,431	\$13.57	\$214,800	\$0.73	\$26,244	\$0.09	\$355,171	\$1.21	\$520,214	\$1.77	\$37,280	\$0.13
18	Los Angeles, Cal.	3,658,013	12.58	277,044	0.95	30,847	0.11	441,213	1.52	336,634	1.16	104,074	0.36
19	Jersey City, N. J.	2,949,414	11.28	233,673	0.89	25,972	0.10	553,698	2.12	356,275	1.36	14,255	0.05
20	Kansas City, Mo.	3,127,622	12.94	351,543	1.45	9,899	0.04	413,607	1.71	376,377	1.56	46,037	0.19
21	Indianapolis, Ind.	2,781,052	12.16	146,768	0.64	2,929	0.01	325,990	1.43	453,839	1.99	24,204	0.11
22	Louisville, Ky.	2,778,747	12.50	211,494	0.95	27,926	0.13	400,881	1.80	352,784	1.59	19,163	0.09
23	Seattle, Wash.	3,140,898	14.18	398,724	1.80	7,665	0.03	376,331	1.70	335,461	1.51	42,126	0.19
24	Providence, R. I.	3,121,407	14.21	223,590	1.02	10,377	0.05	436,748	1.99	465,130	2.12	34,432	0.16
25	Rochester, N. Y.	3,094,022	14.62	235,060	1.11	24,528	0.12	331,183	1.56	386,760	1.83	25,281	0.12
26	St. Paul, Minn.	2,597,725	12.28	127,076	0.60	19,975	0.09	271,309	1.28	372,501	1.76	19,087	0.09
27	Denver, Colo.	3,736,541	18.04	434,603	2.10	231,766	1.12	260,189	1.26	366,768	1.77	83,886	0.41
	City corporation and independent divisions.	2,997,213	14.47	220,191	1.06	6,775	0.03	254,872	1.23	366,768	1.77	39,428	0.19
	County	739,328	3.57	214,412	1.04	224,991	1.09	5,317	0.03	.....	.....	44,458	0.21
28	Portland, Oreg.	2,110,474	11.11	147,318	0.78	4,630	0.02	233,752	1.23	338,809	1.78	18,411	0.10
29	Columbus, Ohio	1,817,082	10.79	137,998	0.82	22,681	0.13	208,150	1.24	297,352	1.77	17,231	0.10
30	Toledo, Ohio	1,777,049	10.75	135,014	0.82	15,335	0.09	207,181	1.25	248,444	1.50	18,022	0.11
31	Worcester, Mass.	2,123,090	14.88	116,067	0.81	.....	.....	196,735	1.35	242,459	1.70	9,194	0.06
32	Atlanta, Ga.	1,457,622	10.72	104,547	0.77	4,314	0.03	217,209	1.60	190,746	1.40	15,795	0.12
33	Syracuse, N. Y.	1,982,484	14.82	195,377	1.46	19,264	0.14	195,274	1.46	219,862	1.64	13,174	0.10
34	New Haven, Conn.	1,766,106	13.45	116,717	0.89	28,928	0.22	255,343	1.94	225,814	1.72	7,928	0.06
35	Scranton, Pa.	1,105,333	8.67	81,143	0.64	2,018	0.02	101,635	0.79	101,635	0.80	17,341	0.14
36	Paterson, N. J.	1,325,882	10.77	65,948	0.54	8,134	0.07	176,103	1.43	223,289	1.81	6,380	0.04
37	Omaha, Nebr.	1,478,124	12.10	137,296	1.12	4,576	0.04	144,201	1.18	192,400	1.57	31,731	0.26
38	Fall River, Mass.	1,301,010	11.13	84,328	0.72	.....	.....	157,987	1.35	151,416	1.30	4,205	0.04
39	Memphis, Tenn.	1,302,586	11.16	73,337	0.63	6,997	0.06	155,537	1.33	191,062	1.64	29,507	0.25
40	Richmond, Va.	1,153,500	9.94	97,825	0.84	33,140	0.29	143,042	1.23	153,862	1.33	22,653	0.20
41	Oakland, Cal.	1,755,781	15.21	167,816	1.45	14,837	0.13	177,529	1.54	180,520	1.56	27,798	0.24
42	Grand Rapids, Mich.	1,316,733	11.96	101,804	0.92	17,831	0.16	114,305	1.04	172,875	1.57	7,737	0.07
43	Nashville, Tenn.	1,171,570	10.69	57,383	0.52	3,206	0.03	112,575	1.03	132,503	1.21	13,859	0.13
44	Lowell, Mass.	1,304,573	12.53	108,127	1.04	.....	.....	148,985	1.41	155,800	1.50	5,849	0.06
45	Cambridge, Mass.	1,571,171	15.18	112,925	1.08	.....	.....	166,957	1.61	132,814	1.28	24,126	0.23
46	Dayton, Ohio	1,380,116	13.76	101,599	1.01	12,797	0.13	173,460	1.73	182,852	1.82	7,455	0.07

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

47	Albany, N. Y.	\$1,308,387	\$13.11	\$142,270	\$1.43	\$15,375	\$0.15	\$192,907	\$1.93	\$181,760	\$1.82	\$5,370	\$0.05
48	Bridgeport, Conn.	1,106,562	11.14	88,269	0.89	12,500	0.13	106,530	1.07	170,923	1.72	4,744	0.05
49	Spokane, Wash.	1,299,194	13.13	128,086	1.29	4,298	0.04	98,819	1.00	142,758	1.44	14,889	0.15
50	Hartford, Conn.	1,567,864	16.13	112,166	1.15	16,714	0.17	164,272	1.69	197,274	2.03	10,065	0.10
51	Reading, Pa.	707,344	7.48	42,143	0.45	.....	.....	67,480	0.71	45,479	0.48	5,058	0.05
52	Trenton, N. J.	977,011	10.33	61,074	0.65	6,974	0.07	129,276	1.37	116,530	1.23	4,657	0.05
53	San Antonio, Tex.	744,860	8.03	53,139	0.57	2,502	0.03	62,822	0.68	90,959	0.98	11,610	0.13
54	New Bedford, Mass.	1,125,107	12.13	81,368	0.88	.....	.....	146,468	1.58	106,946	1.15	7,840	0.08
55	Camden, N. J.	1,008,877	10.90	76,706	0.83	6,547	0.07	148,379	1.60	139,923	1.51	9,717	0.11
56	Dallas, Tex.	714,640	8.16	60,238	0.69	2,880	0.03	74,230	0.85	104,007	1.19	8,257	0.09
57	Salt Lake City, Utah	1,164,975	13.34	154,865	1.77	12,916	0.15	99,552	1.14	77,612	0.89	8,010	0.09
58	Lynn, Mass.	1,080,462	12.40	92,735	1.06	.....	.....	104,922	1.20	118,901	1.36	20,306	0.23
59	Wilmington, Del.	688,376	7.96	73,777	0.85	4,088	0.05	100,947	1.17	60,751	0.70	10,495	0.12
60	Springfield, Mass.	1,474,730	17.11	71,519	0.83	.....	.....	139,070	1.61	192,494	2.23	7,430	0.09
61	Des Moines, Iowa	1,058,440	12.51	62,968	0.74	3,203	0.04	83,456	0.99	170,119	2.01	10,874	0.13
62	Lawrence, Mass.	997,856	12.01	51,241	0.62	.....	.....	93,696	1.13	105,683	1.27	4,287	0.05
63	St. Joseph, Mo.	700,196	9.05	73,486	0.95	2,500	0.03	89,840	1.16	93,952	1.21	5,327	0.07
64	Troy, N. Y.	1,093,477	14.25	101,997	1.33	12,982	0.17	129,366	1.69	112,300	1.46	6,067	0.08
65	Yonkers, N. Y.	1,390,600	18.18	131,209	1.72	16,648	0.22	173,042	2.26	145,570	1.90	10,330	0.14
66	Tacoma, Wash.	999,967	13.10	101,530	1.33	2,809	0.04	89,469	1.17	155,794	2.04	2,944	0.04
67	Youngstown, Ohio	708,320	9.29	50,939	0.67	3,545	0.05	95,146	1.25	97,343	1.28	6,641	0.09
68	Duluth, Minn.	942,160	12.39	76,509	1.01	18,456	0.24	77,037	1.01	173,819	2.29	11,941	0.18
69	Houston, Tex.	707,753	9.32	74,172	0.98	1,911	0.03	73,769	0.97	94,425	1.24	3,332	0.04
70	Somerville, Mass.	1,059,095	13.97	66,852	0.88	.....	.....	94,753	1.25	85,624	1.13	18,605	0.25
71	Kansas City, Kans.	609,519	8.15	43,699	0.58	3,502	0.05	66,661	0.89	83,684	1.12	16,395	0.22
72	Utica, N. Y.	881,648	12.16	106,502	1.47	7,905	0.11	63,090	0.87	118,844	1.64	9,062	0.12
73	Waterbury, Conn.	832,389	11.69	64,489	0.91	12,175	0.17	73,889	1.04	82,644	1.16	4,050	0.06
74	Elizabeth, N. J.	812,459	8.61	49,339	0.69	5,448	0.08	84,685	1.19	79,522	1.12	4,619	0.06
75	Schenectady, N. Y.	815,645	11.62	98,302	1.40	8,193	0.12	92,596	1.32	106,340	1.61	7,984	0.11
76	Hoboken, N. J.	896,459	12.89	60,233	0.95	8,113	0.12	164,438	2.37	127,096	1.83	2,586	0.04
77	Manchester, N. H.	648,996	9.42	42,440	0.62	2,898	0.04	60,662	0.88	117,237	1.70	2,795	0.04
78	Evansville, Ind.	639,966	7.85	37,952	0.55	2,633	0.04	69,139	1.01	82,559	1.20	1,898	0.03
79	Birmingham, Ala.	646,068	9.42	50,398	0.73	5,270	0.08	79,901	1.16	138,711	2.02	16,414	0.24
80	Akron, Ohio	586,426	8.79	35,229	0.53	1,343	0.02	55,996	0.84	107,183	1.61	1,742	0.03
81	Norfolk, Va.	754,300	11.34	70,562	1.06	20,001	0.30	122,133	1.84	99,471	1.50	16,093	0.23
82	Fort Worth, Tex.	442,524	6.66	53,225	0.80	1,189	0.02	50,842	0.76	77,129	1.16	3,676	0.06
83	Wilkes-Barre, Pa.	545,930	8.35	41,772	0.64	.....	.....	58,174	0.88	51,371	0.78	1,986	0.03
84	Erie, Pa.	531,700	8.14	47,470	0.73	.....	.....	54,163	0.83	83,936	1.29	4,741	0.07
85	Savannah, Ga.	566,206	8.75	61,373	0.95	2,348	0.04	133,181	2.06	111,043	1.72	5,862	0.09
86	Peoria, Ill.	785,233	12.65	49,634	0.80	4,781	0.08	103,295	1.66	124,646	2.01	8,901	0.14

The payments reported in this table are gross payments and agree with those reported in Table 8; they do not agree with the payments reported in Table 2, which are net.

GENERAL TABLES.

219

OF PUBLIC SERVICE ENTERPRISES, TOTAL AND PER CAPITA:¹ 1909—Continued.

assigned to each, see page 78. For a text discussion of this table, see page 65.]

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

III.—HEALTH CONSERVATION AND SANITATION.				IV.—HIGHWAYS.		V.—CHARITIES, HOSPITALS, AND CORRECTIONS.		VI.—EDUCATION.				VII.—RECREATION. ³		VIII.—MISCELLANEOUS.		City number.
Health conserva- tion.		Sanitation.		Total.	Per capita.	Total.	Per capita.	Schools.		Libraries, art galleries, and museums.		Total.	Per capita.	Total.	Per capita.	
Total.	Per capita.	Total.	Per capita.					Total.	Per capita.	Total.	Per capita.					
\$41,771	\$0.14	\$222,231	\$0.76	\$647,321	\$2.20	\$132,991	\$0.45	\$1,487,831	\$5.05	\$100,735	\$0.34	\$201,543	\$0.68	\$7,299	\$0.02	17
77,828	0.27	170,141	0.58	634,682	2.18	43,156	0.15	1,283,950	4.41	80,950	0.28	159,643	0.55	17,851	0.06	18
30,935	0.12	232,090	0.89	229,870	0.88	93,753	0.36	1,048,056	4.01	48,192	0.18	68,711	0.26	13,934	0.05	19
39,512	0.16	266,199	1.10	203,190	0.84	128,501	0.53	1,074,325	4.44	35,361	0.15	165,248	0.68	17,823	0.07	20
37,277	0.16	244,930	1.07	327,781	1.43	101,094	0.44	959,988	4.20	51,345	0.22	76,918	0.34	27,389	0.12	21
39,700	0.18	231,641	1.04	306,089	1.38	226,418	1.02	764,938	3.44	65,132	0.29	82,588	0.37	49,993	0.22	22
106,434	0.48	168,401	0.76	259,856	1.17	41,717	0.19	1,104,974	4.99	86,969	0.39	88,297	0.40	123,943	0.56	23
54,672	0.25	241,340	1.10	397,121	1.81	125,830	0.57	985,617	4.49	30,764	0.14	81,822	0.37	33,964	0.15	24
53,458	0.25	358,648	1.09	400,452	1.89	213,975	1.01	895,026	4.23	60,040	0.24	151,222	0.71	18,429	0.09	25
37,081	0.18	128,667	0.61	477,813	2.26	82,707	0.39	791,829	3.74			121,485	0.57	98,155	0.46	26
71,268	0.34	154,533	0.75	444,873	2.15	250,226	1.24	1,101,162	5.32	47,565	0.23	175,227	0.85	108,475	0.52	27
71,268	0.34	154,533	0.75	444,873	2.15	20,732	0.10	1,096,726	5.30	47,565	0.23	172,015	0.83	101,467	0.49	
						235,494	1.14	4,436	0.02			3,212	0.01	7,008	0.03	
28,894	0.15	187,963	0.99	229,100	1.21	3,816	0.02	812,700	4.28	29,511	0.16	54,499	0.29	21,051	0.11	28
36,578	0.22	188,918	1.12	104,443	0.62	42,291	0.25	712,012	4.23	21,798	0.13	16,388	0.10	11,242	0.07	29
23,584	0.14	89,474	0.54	189,469	1.15	36,797	0.22	723,210	4.38	20,501	0.12	50,219	0.30	19,749	0.12	30
50,652	0.35	181,371	1.27	265,700	1.86	227,333	1.59	731,416	5.12	60,952	0.36	42,889	0.30	8,322	0.06	31
41,175	0.30	203,043	1.49	178,571	1.31	119,198	0.88	312,122	2.30	18,450	0.14	43,984	0.32	8,468	0.06	32
70,819	0.53	187,837	1.40	231,471	1.73	143,968	1.08	594,583	4.45	43,589	0.33	41,437	0.31	25,829	0.19	33
23,307	0.18	93,191	0.71	211,896	1.61	109,476	0.83	599,320	4.57	27,472	0.21	44,048	0.34	22,666	0.17	34
10,917	0.09	71,370	0.56	138,614	1.09			536,788	4.21	19,324	0.15	9,149	0.07	16,077	0.13	35
20,266	0.16	76,416	0.62	97,524	0.79	54,728	0.44	521,859	4.24	18,367	0.15	19,312	0.16	38,556	0.31	36
25,284	0.21	83,790	0.73	185,559	1.52	60	(*)	587,438	4.81	22,233	0.18	51,411	0.42	7,145	0.06	37
39,509	0.34	99,224	0.85	174,243	1.49	118,513	1.01	417,045	3.57	23,568	0.20	19,845	0.17	10,827	0.09	38
33,979	0.29	125,666	1.08	212,051	1.82	49,958	0.43	290,777	2.49	19,734	0.17	98,518	0.84	15,463	0.13	39
27,892	0.24	121,256	1.05	155,752	1.34	63,170	0.54	271,857	2.34	1,500	0.01	42,923	0.37	18,628	0.16	40
25,898	0.22	156,825	1.36	302,257	2.62	2,302	0.02	586,025	5.08	43,609	0.38	51,844	0.45	18,521	0.16	41
33,078	0.30	87,473	0.79	101,585	0.92	54,470	0.49	538,814	4.90	43,291	0.39	32,463	0.29	11,371	0.10	42
22,991	0.21	100,604	0.92	154,212	1.41	44,273	0.40	470,241	4.28	13,116	0.12	32,333	0.29	14,269	0.13	43
19,200	0.18	96,578	0.83	189,209	1.82	121,825	1.17	416,849	4.00	21,896	0.21	18,861	0.18	3,394	0.03	44
64,069	0.62	173,712	1.68	204,286	1.97	89,704	0.87	503,053	4.86	29,164	0.28	66,060	0.64	4,301	0.04	45
18,751	0.19	114,667	1.14	145,037	1.45	78,431	0.78	498,756	4.97	23,106	0.23	13,318	0.13	9,887	0.10	46

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

\$18,571	\$0.19	\$74,098	\$0.75	\$125,748	\$1.26	\$51,364	\$0.51	\$383,677	\$3.84	\$13,400	\$0.13	\$96,794	\$0.97	\$6,453	\$0.06	47
0,441	0.10	90,843	0.91	182,484	1.84	89,614	0.90	304,657	3.07	17,070	0.17	26,324	0.27	3,153	0.03	48
44,864	0.45	110,766	1.12	145,678	1.47	12,395	0.13	531,174	5.37	25,488	0.26	31,302	0.32	8,677	0.09	49
18,702	0.19	103,691	1.07	199,883	2.06	127,970	1.32	531,315	5.46	14,500	0.15	61,182	0.63	10,130	0.10	50
7,535	0.08	101,898	1.08	126,459	1.34			280,357	2.97	9,812	0.10	14,332	0.15	6,791	0.07	51
11,767	0.12	70,808	0.75	85,907	0.91	30,855	0.33	406,199	4.30	21,934	0.23	20,497	0.22	10,533	0.11	52
19,605	0.21	61,780	0.67	127,949	1.38	20,899	0.23	254,514	2.74	7,136	0.08	16,747	0.18	15,138	0.16	53
28,423	0.31	103,605	1.12	146,141	1.58	106,528	1.15	340,359	3.67	25,836	0.28	30,202	0.33	1,391	0.02	54
14,961	0.16	38,520	0.42	100,234	1.08	18,713	0.20	416,883	4.51	16,708	0.18	11,920	0.13	9,666	0.10	55
7,977	0.09	43,357	0.49	123,336	1.41	19,995	0.23	235,449	2.69	9,549	0.11	22,465	0.26	2,900	0.03	56
26,969	0.31	109,112	1.25	116,496	1.33			512,135	5.86	16,560	0.19	25,237	0.29	5,511	0.06	57
33,658	0.39	84,138	0.97	124,710	1.43	109,247	1.25	327,634	3.76	21,312	0.24	37,259	0.43	5,580	0.06	58
10,273	0.12	65,881	0.76	91,037	1.03	4,252	0.05	235,193	2.72	12,428	0.14	19,234	0.22			59
26,681	0.31	122,692	1.42	207,045	2.40	68,558	0.80	529,795	6.15	46,011	0.53	53,176	0.62	10,270	0.12	60
8,991	0.11	47,889	0.57	116,266	1.37	880	0.01	492,064	5.82	19,922	0.24	31,832	0.38	9,970	0.12	61
17,209	0.21	103,891	1.25	158,801	1.91	89,152	1.07	321,278	3.87	19,616	0.24	21,220	0.26	11,782	0.14	62
10,753	0.14	50,904	0.66	56,861	0.73	14,401	0.19	266,734	3.45	16,553	0.21	12,723	0.16	6,162	0.08	63
13,094	0.18	139,401	1.82	101,429	1.32	143,982	1.88	285,346	3.72	6,500	0.08	31,897	0.42	8,516	0.11	64
46,330	0.61	121,162	1.53	197,391	2.58	55,663	0.73	452,371	5.91	12,021	0.16	21,171	0.28	7,692	0.10	65
17,675	0.23	35,810	0.47	174,564	2.29	2,677	0.04	361,167	4.73	17,020	0.22	33,023	0.43	5,485	0.07	66
12,430	0.16	50,639	0.74	67,746	0.89	15,697	0.21	261,375	3.43	12,966	0.17	9,304	0.12	18,549	0.24	67
21,802	0.29	41,455	0.55	134,018	1.76	6,200	0.08	343,555	4.52	16,218	0.21	14,426	0.19	6,604	0.09	68
13,746	0.18	70,979	0.93	129,199	1.70	9,817	0.13	217,669	2.87	7,580	0.10	7,917	0.10	3,237	0.04	69
24,554	0.32	117,802	1.55	115,860	1.53	71,924	0.95	397,302	5.24	27,652	0.36	35,722	0.47	2,445	0.03	70
9,190	0.12	33,468	0.45	70,831	0.95			333,306	3.39	8,001	0.11	14,472	0.19	6,310	0.08	71
17,549	0.24	103,982	1.43	88,028	1.21	33,788	0.47	299,144	4.13	22,485	0.31	9,808	0.13	1,471	0.02	72
11,935	0.17	61,511	0.86	133,276	1.87	52,995	0.74	292,756	4.11	19,192	0.27	16,364	0.23	7,053	0.10	73
12,388	0.17	64,189	0.90	54,037	0.76	36,972	0.52	210,334	2.96			7,124	0.10	3,802	0.05	74
17,699	0.25	71,745	1.02	82,890	1.18	35,557	0.51	281,037	4.00	10,000	0.14	2,710	0.04	583	0.01	75
6,042	0.09	43,483	0.63	26,040	0.37	24,779	0.36	360,444	5.19	20,167	0.29	18,940	0.27	27,098	0.39	76
18,473	0.27	35,424	0.51	157,989	2.29	19,648	0.29	159,738	2.33	12,614	0.18	14,551	0.21	4,527	0.07	77
12,396	0.18	24,423	0.36	59,480	0.87	6,070	0.09	231,262	3.36	1,676	0.02	7,227	0.11	3,201	0.05	78
12,666	0.18	59,589	0.87	84,048	1.23	21,902	0.32	159,243	2.32	1,803	0.03	10,177	0.15	5,946	0.09	79
6,052	0.09	35,195	0.53	64,577	0.97	24,398	0.37	236,258	3.54	7,434	0.11	4,477	0.07	6,542	0.10	80

FINANCIAL STATISTICS OF CITIES.

TABLE 30.—GROSS PAYMENTS FOR EXPENSES OTHER THAN

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909—Continued.

City number.	CITY.	AGGREGATE.		I.—GENERAL GOVERNMENT.				II.—PROTECTION TO PERSON AND PROPERTY.					
		Total.	Per capita.	Other than courts.		Courts.		Police department.		Fire department.		All other.	
				Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
87	Harrisburg, Pa.	\$570,699	\$9.34	\$43,901	\$0.72	—	—	\$48,456	\$0.79	\$28,543	\$0.47	\$5,872	\$0.10
88	Fort Wayne, Ind.	484,670	7.96	29,802	0.49	\$2,805	\$0.05	43,689	0.72	73,635	1.21	4,004	0.07
89	Charleston, S. C.	582,144	9.94	45,715	0.78	1,650	0.03	96,015	1.64	98,448	1.63	3,914	0.07
90	Portland, Me.	937,107	16.21	74,164	1.28	—	—	97,880	1.69	129,716	2.24	23,965	0.41
91	Terre Haute, Ind.	645,157	11.26	45,675	0.80	2,006	0.03	75,426	1.32	124,696	2.18	5,607	0.10
92	East St. Louis, Ill.	525,709	9.27	43,432	0.77	7,101	0.13	80,735	1.42	68,549	1.21	8,675	0.15
93	Holyoke, Mass.	749,808	13.30	61,527	1.09	—	—	71,050	1.26	116,437	2.07	5,546	0.10
94	Brookton, Mass.	738,147	13.35	52,110	0.94	—	—	67,968	1.23	82,402	1.49	2,524	0.05
95	Johnstown, Pa.	374,439	6.96	20,047	0.37	—	—	37,086	0.69	63,015	1.17	—	—
96	Jacksonville, Fla.	466,505	8.70	42,794	0.80	911	0.02	85,199	1.59	90,927	1.70	5,509	0.10
97	Oklahoma City, Okla.	415,147	7.79	26,774	0.50	3,682	0.07	26,186	0.49	33,528	0.63	7,808	0.15
98	Bayonne, N. J.	621,541	11.69	39,984	0.75	8,273	0.16	76,122	1.43	63,715	1.29	7,733	0.15
99	Covington, Ky.	402,488	7.63	47,207	0.90	6,678	0.13	52,067	0.99	44,403	0.84	1,369	0.03
100	South Bend, Ind.	491,949	9.44	35,461	0.68	1,813	0.03	51,496	0.99	72,842	1.40	8,150	0.16
101	Passaic, N. J.	444,796	8.60	37,982	0.73	5,935	0.11	28,050	0.54	44,921	0.87	1,768	0.03
102	Altoona, Pa.	389,092	7.69	35,361	0.69	—	—	37,383	0.73	53,308	1.04	7,466	0.15
103	Mobile, Ala.	295,269	5.76	30,536	0.60	1,500	0.03	64,499	1.26	54,417	1.06	11,304	0.22
104	Allentown, Pa.	340,929	6.73	26,101	0.51	—	—	26,068	0.51	33,165	0.69	1,324	0.03
105	Pawtucket, R. I.	626,548	12.50	66,752	1.33	1,211	0.02	67,946	1.36	68,211	1.36	6,835	0.14

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

106	Saginaw, Mich.	\$533,814	\$10.69	\$47,074	\$0.94	\$3,943	\$0.08	\$47,523	\$0.95	\$48,926	\$0.98	\$12,728	\$0.25
107	Canton, Ohio	397,469	8.12	29,566	0.60	49	(?)	32,960	0.67	52,598	1.08	3,576	0.07
108	Wichita, Kans.	326,183	6.63	30,757	0.63	900	0.02	25,385	0.52	44,813	0.92	—	—
109	Springfield, Ill.	512,525	10.50	49,318	1.01	—	—	50,894	1.04	76,826	1.57	4,893	0.10
110	Binghamton, N. Y.	488,115	10.28	45,628	0.96	4,716	0.10	41,970	0.88	42,138	0.89	4,115	0.09
111	Lancaster, Pa.	323,539	6.93	20,424	0.44	—	—	29,074	0.62	25,610	0.53	1,490	0.03
112	Sioux City, Iowa	422,008	9.04	30,109	0.64	1,785	0.04	37,573	0.80	38,958	0.83	2,701	0.06
113	Little Rock, Ark.	320,711	7.15	27,045	0.60	2,450	0.05	41,308	0.92	55,470	1.24	1,443	0.03
114	Springfield, Ohio	470,887	10.64	37,789	0.85	3,524	0.08	35,475	0.79	53,879	1.21	3,057	0.07
115	Atlantic City, N. J.	893,250	20.02	70,689	1.58	6,581	0.15	110,073	2.47	156,364	3.50	12,178	0.27
116	Bay City, Mich.	385,392	8.66	36,097	0.81	1,548	0.03	31,247	0.70	43,359	0.98	8,848	0.20
117	Rockford, Ill.	377,084	8.52	28,537	0.64	1,857	0.04	28,819	0.65	50,037	1.13	1,324	0.03
118	York, Pa.	287,118	6.57	18,673	0.43	—	—	23,850	0.55	24,579	0.56	224	0.01
119	Lincoln, Nebr.	428,132	9.81	35,013	0.80	1,200	0.03	24,066	0.55	43,719	1.00	—	—
120	Chattanooga, Tenn.	425,767	9.76	26,435	0.61	2,964	0.07	61,959	1.42	84,935	1.95	4,846	0.11
121	Topeka, Kans.	383,034	8.80	23,630	0.54	1,170	0.03	25,120	0.58	46,281	1.06	—	—
122	Sacramento, Cal.	663,087	15.30	56,022	1.29	7,105	0.16	51,131	1.18	78,823	1.82	5,222	0.12
123	Malden, Mass.	599,776	13.86	35,389	0.82	—	—	49,076	1.13	51,279	1.18	3,340	0.08
124	Haverhill, Mass.	554,908	12.90	49,005	1.14	—	—	43,614	1.01	53,097	1.24	2,701	0.06
125	Pueblo, Colo.	542,580	12.61	50,023	1.16	900	0.02	46,393	1.08	67,245	1.56	6,189	0.14
126	Salem, Mass.	534,286	12.53	37,555	0.88	—	—	52,379	1.23	44,079	1.03	8,443	0.20
127	New Britain, Conn.	393,050	9.15	36,553	0.86	6,365	0.15	33,345	0.78	40,775	0.96	3,821	0.09
128	Davenport, Iowa	597,955	14.07	51,634	1.14	1,900	0.04	37,303	0.83	81,494	1.92	3,719	0.09
129	McKeesport, Pa.	437,989	10.09	38,331	0.91	—	—	52,163	1.24	45,404	1.08	1,530	0.04
130	Wheeling, W. Va.	393,849	9.51	32,176	0.78	625	0.01	47,877	1.16	63,233	1.53	348	0.01
131	Augusta, Ga.	345,176	8.44	30,411	0.74	1,214	0.03	62,448	1.53	60,826	1.49	5,641	0.14
132	Superior, Wis.	469,969	11.84	45,666	1.15	716	0.02	37,245	0.94	79,130	1.99	2,332	0.06
133	Newton, Mass.	1,010,546	25.73	71,860	1.83	—	—	82,854	2.11	63,710	1.62	8,873	0.23
134	Dubuque, Iowa	339,681	8.70	30,829	0.79	—	—	33,723	0.86	44,414	1.14	1,789	0.05
135	Butte, Mont.	652,053	16.86	51,385	1.33	2,269	0.06	106,854	2.76	103,266	2.67	6,135	0.16
136	Chester, Pa.	271,574	7.12	28,322	0.74	—	—	29,767	0.78	20,200	0.53	1,333	0.03
137	Kalamazoo, Mich.	350,228	9.22	28,701	0.76	3,260	0.09	23,911	0.63	39,482	1.04	585	0.02
138	Montgomery, Ala.	358,354	9.46	25,103	0.66	1,229	0.03	57,507	1.52	59,711	1.68	300	0.01
139	Woonsocket, R. I.	329,143	8.88	31,132	0.84	1,067	0.03	35,289	0.95	56,993	1.54	1,941	0.05
140	Galveston, Tex.	445,505	12.05	24,721	0.67	1,268	0.03	46,436	1.26	75,601	2.04	845	0.02
141	Fitchburg, Mass.	481,440	13.02	33,250	0.90	—	—	39,483	1.07	45,096	1.30	3,313	0.09
142	Racine, Wis.	343,181	9.28	22,692	0.61	1,818	0.05	20,371	0.55	46,160	1.25	1,100	0.03
143	Elmira, N. Y.	406,994	11.02	40,454	1.10	6,082	0.16	35,996	0.97	62,948	1.71	279	0.01
144	Quincy, Ill.	284,120	7.77	15,584	0.43	1,900	0.05	24,393	0.67	48,368	1.32	474	0.01
145	Knoxville, Tenn.	325,695	9.04	18,986	0.53	—	—	37,639	1.05	80,862	2.25	2,600	0.07
146	New Castle, Pa.	296,778	8.33	22,012	0.62	—	—	22,911	0.64	29,150	0.82	1,323	0.04
147	Macon, Ga.	277,566	7.82	28,378	0.80	2,423	0.07	57,952	1.63	67,295	1.90	6,207	0.17
148	Auburn, N. Y.	335,392	11.24	28,042	0.82	4,244	0.12	33,271	0.97	54,212	1.58	2,343	0.07
149	West Hoboken, N. J.	333,159	9.72	29,256	0.85	862	0.03	53,500	1.58	23,767	0.69	648	0.02
150	Joliet, Ill.	338,662	9.90	29,752	0.87	—	—	37,873	1.11	41,678	1.22	7,900	0.23
151	Taunton, Mass.	424,579	12.61	29,411	0.87	—	—	48,204	1.43	43,275	1.28	4,299	0.13
152	Everett, Mass.	417,819	12.77	34,515	1.06	—	—	34,770	1.06	32,231	0.99	4,397	0.13
153	Oshkosh, Wis.	303,277	9.30	18,513	0.57	1,276	0.04	18,377	0.56	48,737	1.49	859	0.03
154	Chelsea, Mass.	469,036	14.45	47,294	1.46	—	—	52,096	1.60	55,191	1.70	18,964	0.43
155	Joplin, Mo.	226,893	7.11	19,550	0.61	1,625	0.05	24,628	0.77	25,674	0.80	915	0.03
156	La Crosse, Wis.	290,638	9.63	30,985	1.03	1,097	0.04	23,068	0.76	44,643	1.48	919	0.08
157	Newport, Ky.	210,970	7.00	23,760	0.79	2,400	0.08	33,194	1.10	13,344	0.44	449	0.01
158	South Omaha, Nebr.	308,284	11.75	24,945	0.95	1,017	0.04	18,681	0.71	42,898	1.64	1,423	0.05
	San Juan, P. R.	362,060	7.65	40,482	0.86	2,558	0.05	47,470	1.00	5,860	0.12	1,200	0.03

* The payments reported in this table are gross payments and agree with those reported in Table 8; they do not agree with the payments reported in Table 2, which are net.

GENERAL TABLES.

221

OF PUBLIC SERVICE ENTERPRISES, TOTAL AND PER CAPITA:¹ 1909—Continued.

assigned to each, see page 78. For a text discussion of this table, see page 65.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909—Continued.

III.—HEALTH CONSERVATION AND SANITATION.				IV.—HIGHWAYS.		V.—CHARITIES, HOS- PITALS, AND COR- RECTIONS.		VI.—EDUCATION.				VII.—RECREATION. ²		VIII.—MISCELLANEOUS.		City number.
Health conserva- tion.		Sanitation.		Total.	Per capita.	Total.	Per capita.	Schools.		Libraries, art galleries, and museums.		Total.	Per capita.	Total.	Per capita.	
Total.	Per capita.	Total.	Per capita.					Total.	Per capita.	Total.	Per capita.					
\$6,884	\$0.11	\$94,613	\$1.55	\$55,644	\$0.91	\$1,170	\$0.02	\$249,890	\$4.00			\$27,565	\$0.45	\$3,161	\$0.13	87
9,269	0.15	31,668	0.52	45,751	0.75	-----	-----	217,644	3.57	\$12,112	\$0.20	11,220	0.18	3,071	0.05	88
13,833	0.24	47,814	0.82	59,620	1.02	79,377	1.36	103,359	1.76	4,700	0.08	19,190	0.33	8,609	0.15	89
12,750	0.22	64,255	1.11	142,839	2.47	77,313	1.34	270,489	4.68	13,330	0.23	20,317	0.35	10,089	0.17	90
6,018	0.10	44,630	0.78	50,470	0.88	2,905	0.05	263,621	4.60	10,092	0.18	11,696	0.20	2,315	0.04	91
7,335	0.13	62,012	1.09	47,681	0.84	338	0.01	183,566	3.24	10,842	0.19	166	(*)	5,277	0.09	92
10,396	0.18	42,858	0.76	84,582	1.50	68,553	1.22	253,089	4.49	13,835	0.25	13,932	0.25	8,043	0.14	93
17,800	0.32	60,710	1.10	85,007	1.54	70,815	1.28	273,521	4.95	13,893	0.25	5,598	0.10	5,799	0.10	94
7,920	0.15	9,870	0.18	52,898	0.98	-----	-----	180,456	3.35	-----	-----	1,435	0.03	1,712	0.03	95
19,900	0.37	101,896	1.90	70,754	1.32	17,411	0.32	-----	-----	7,476	0.14	19,782	0.37	3,946	0.07	96
8,171	0.15	44,432	0.83	40,372	0.76	8,139	0.15	189,192	3.55	4,871	0.09	12,185	0.23	9,807	0.18	97
5,514	0.10	35,899	0.68	51,199	0.96	16,780	0.32	280,464	5.39	9,618	0.18	4,567	0.09	10,673	0.20	98
7,444	0.14	41,057	0.78	51,577	0.98	2,280	0.04	134,819	2.56	10,005	0.19	1,200	0.02	2,384	0.05	99
4,043	0.08	24,133	0.46	64,707	1.24	-----	-----	202,371	3.89	7,131	0.14	16,726	0.32	3,076	0.06	100
11,788	0.23	24,756	0.48	44,100	0.85	21,401	0.41	207,959	4.02	9,159	0.18	5,068	0.10	1,909	0.04	101
3,924	0.08	18,059	0.35	41,845	0.82	-----	-----	189,173	3.69	-----	-----	500	0.01	2,073	0.04	102
6,730	0.13	34,763	0.68	67,987	1.33	17,072	0.33	388	0.01	-----	-----	4,668	0.09	1,405	0.03	103
2,770	0.06	25,938	0.51	59,789	1.18	-----	-----	155,649	3.07	-----	-----	1,921	0.04	6,198	0.12	104
2,531	0.05	42,454	0.85	92,998	1.85	31,951	0.64	221,230	4.41	11,595	0.23	11,455	0.23	1,379	0.03	105

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

\$6,218	\$0.12	\$21,195	\$0.42	\$68,082	\$1.36	\$15,634	\$0.31	\$236,595	\$4.74	\$4,649	\$0.09	\$8,008	\$0.16	\$13,234	\$0.27	106
7,122	0.15	21,779	0.45	57,566	1.18	7,465	0.15	167,782	3.43	7,043	0.14	3,263	0.07	6,700	0.14	107
5,131	0.10	13,036	0.27	51,631	1.06	1,480	0.03	137,900	2.83	2,786	0.06	7,902	0.16	4,438	0.09	108
9,154	0.19	27,437	0.56	48,955	1.00	5,666	0.12	191,979	3.93	9,329	0.19	32,781	0.67	5,293	0.11	109
5,096	0.11	18,584	0.39	77,006	1.62	71,222	1.50	159,607	3.36	8,047	0.17	9,844	0.21	142	(*)	110
2,248	0.05	17,969	0.38	87,321	1.87	1,692	0.04	134,368	2.88	1,500	0.03	924	0.02	919	0.02	111
4,949	0.11	32,645	0.70	57,758	1.24	25	(*)	201,947	4.33	6,758	0.14	5,026	0.11	1,684	0.04	112
4,399	0.10	9,658	0.22	31,774	0.71	18,537	0.41	123,832	2.76	750	0.02	2,965	0.07	1,075	0.02	113
6,313	0.14	33,709	0.75	69,546	1.55	41,509	0.93	171,830	3.85	7,457	0.17	6,433	0.14	566	0.01	114
22,406	0.50	100,080	2.24	92,340	2.07	38,107	0.86	195,598	4.38	13,017	0.29	68,265	1.53	7,552	0.17	115
2,439	0.05	12,024	0.27	67,964	1.53	1,341	0.03	167,793	3.77	8,184	0.18	2,764	0.06	1,756	0.04	116
1,764	0.04	26,354	0.60	43,760	0.99	1,094	0.02	173,058	3.91	16,206	0.37	2,584	0.06	1,690	0.04	117
2,606	0.06	25,527	0.58	40,160	0.92	2,411	0.05	142,569	3.26	1,100	0.02	3,436	0.08	1,984	0.05	118
4,771	0.11	19,966	0.46	55,147	1.26	250	0.01	215,148	4.93	11,259	0.26	5,194	0.12	12,399	0.28	119
8,199	0.19	40,020	0.92	43,349	0.99	52,242	1.20	85,401	1.96	9,061	0.21	4,618	0.10	1,738	0.04	120
6,414	0.15	16,522	0.38	39,092	0.90	2,671	0.06	201,520	4.63	6,201	0.14	12,330	0.28	2,083	0.05	121
14,399	0.33	79,880	1.85	111,043	2.56	1,785	0.04	220,688	5.09	18,326	0.42	14,388	0.33	4,270	0.10	122
18,519	0.43	40,662	0.94	90,645	2.09	43,020	0.99	227,596	5.26	15,818	0.37	23,043	0.53	1,389	0.03	123
11,730	0.27	21,197	0.49	63,507	1.59	82,918	1.93	183,205	4.26	18,890	0.44	16,307	0.38	3,737	0.09	124
10,345	0.24	22,227	0.52	107,866	2.51	5,229	0.12	183,820	4.28	6,000	0.14	32,222	0.75	4,121	0.09	125
14,393	0.34	36,614	0.86	75,425	1.77	74,640	1.75	157,180	3.69	11,056	0.26	19,935	0.47	2,587	0.06	126
3,550	0.05	16,540	0.39	47,704	1.12	45,097	1.06	143,209	3.37	4,000	0.09	4,172	0.10	3,889	0.09	127
6,007	0.14	48,413	1.14	113,388	2.67	1,114	0.02	224,170	5.28	12,869	0.30	22,127	0.52	13,817	0.32	128
7,467	0.18	36,854	0.88	43,739	1.04	3,098	0.07	185,832	4.42	4,227	0.10	629	0.02	4,709	0.11	129
4,451	0.11	36,709	0.89	42,287	1.02	7,477	0.18	148,326	3.58	6,825	0.16			3,515	0.08	130
23,210	0.57	27,578	0.67	69,583	1.70	50,274	1.23			180	(*)	11,760	0.29	2,061	0.05	131
14,129	0.36	19,422	0.49	61,637	1.55	440	0.01	181,558	4.57	8,229	0.21	9,773	0.25	9,642	0.24	132
9,880	0.25	64,829	1.63	225,201	5.76	44,087	1.12	326,035	8.30	26,579	0.68	84,994	2.17	484	0.01	133
2,902	0.07	21,775	0.56	71,761	1.84			117,522	3.01	8,139	0.21	1,642	0.04	5,185	0.13	134
11,546	0.30	46,052	1.19	88,366	2.28	11,147	0.29	186,875	4.83	22,558	0.58	718	0.02	14,942	0.39	135
3,692	0.10	20,579	0.54	39,623	1.04	402	0.01	118,376	3.10			4,000	0.10	5,280	0.14	136
6,605	0.17	23,934	0.63	30,556	0.81	9,606	0.25	173,767	4.67	6,641	0.17	2,550	0.07	599	0.02	137
15,020	0.40	26,846	0.71	62,453	1.65	10,568	0.28	86,554	2.28	4,352	0.11	1,987	0.05	6,724	0.18	138
2,024	0.05	16,756	0.45	68,884	1.86	12,635	0.34	95,239	2.57	3,162	0.09	1,862	0.05	2,124	0.06	139
12,405	0.34	45,788	1.24	73,627	1.99	45,655	1.24	115,851	3.13			1,663	0.05	1,645	0.04	140
13,560	0.37	22,721	0.61	91,631	2.48	63,837	1.73	145,388	3.93	8,801	0.24	6,980	0.19	4,380	0.12	141
2,015	0.06	11,158	0.30	55,977	1.51	16,684	0.45	149,067	4.03	8,184	0.22	6,420	0.17	1,555	0.04	142
8,901	0.24	12,288	0.33	64,998	1.76	27,443	0.74	135,374	3.67	4,500	0.12	6,642	0.18	1,089	0.03	143
1,088	0.03	11,295	0.31	29,228	0.80	7,025	0.19	120,820	3.30	7,533	0.21	15,616	0.43	796	0.02	144
8,359	0.23	20,321	0.56	49,798	1.38	19,474	0.54	82,863	2.30			408	0.01	4,385	0.12	145
2,263	0.06	13,717	0.39	36,525	1.03	16,172	0.45	145,732	4.09			604	0.02	6,369	0.18	146
7,017	0.20	18,020	0.51	57,420	1.62	15,751	0.44			840	0.02	9,373	0.26	6,890	0.17	147
4,450	0.13	22,119	0.64	80,543	2.35	26,679	0.78	124,156	3.62	4,000	0.12	1,172	0.03	150	(*)	148
2,578	0.08	20,826	0.61	21,711	0.63	4,542	0.13	166,467	4.86	4,866	0.14	1,461	0.04	2,625	0.08	149
3,344	0.10	27,509	0.80	50,878	1.49	2,005	0.06	117,330	3.43	8,948	0.26	7,979	0.23	3,466	0.10	150
7,602	0.23	18,250	0.54	78,593	2.33	36,925	1.10	142,632	4.24	10,572	0.31	3,252	0.10	1,564	0.05	151
6,948	0.21	24,318	0.74	47,346	1.45	20,283	0.62	188,733	5.77	8,037	0.25	14,130	0.43	2,111	0.06	152
1,727	0.05	9,103	0.28	59,239	1.82	13,114	0.40	117,636	3.61	8,604	0.26	3,458	0.11	2,635	0.08	153
8,453	0.26	31,887	0.98	58,779	1.81	35,836	1.10	145,110	4.47	3,682	0.11	12,835	0.39	3,909	0.12	154
2,412	0.08	4,063	0.13	17,073	0.54	1,208	0.04	118,663	3.72	6,064	0.19	1,970	0.06	3,013	0.09	155
1,196	0.04	10,219	0.34	39,205	1.30			128,735	4.27	4,000	0.13	2,710	0.09	3,861	0.13	156
6,645	0.22	14,966	0.50	22,218	0.74	5,871	0.19	83,349	2.77	4,037	0.13	433	0.01	284	0.01	157
3,140	0.12	4,451	0.17	36,774	1.40	5,557	0.21	150,646	5.74	5,247	0.20	1,736	0.07	11,769	0.45	158
25,146	0.53	28,380	0.60	27,128	0.57	50,318	1.06	126,565	2.67	5,208	0.11	1,067	0.02	658	0.01	

FINANCIAL STATISTICS OF CITIES.

TABLE 31.—PER CENT DISTRIBUTION OF PAYMENTS FOR EXPENSES OTHER THAN OF PUBLIC SERVICE ENTERPRISES:¹ 1909.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 67.]

City number.	CITY.	I.—GENERAL GOVERNMENT.		II.—PROTECTION TO PERSON AND PROPERTY.			III.—HEALTH CONSERVATION AND SANITATION.		IV.—Highways.	V.—Charities, hospitals, and corrections.	VI.—EDUCATION.		VII.—Recreation.	VIII.—Miscellaneous.
		Other than courts.	Courts.	Police department.	Fire department.	All other.	Health conservation.	Sanitation.			Schools.	Libraries, art galleries, and museums.		
	Grand total.....	8.5	3.7	13.4	10.3	1.8	1.9	8.1	10.6	6.9	28.5	1.6	3.4	1.3
	Group I.....	8.7	5.1	14.4	9.1	2.2	1.9	8.4	9.6	8.1	25.7	1.5	3.7	1.4
	Group II.....	7.8	1.0	11.6	12.6	1.2	1.9	7.6	12.2	4.4	33.7	1.7	3.3	1.2
	Group III.....	8.3	0.6	11.2	13.0	1.0	1.9	8.1	12.4	4.1	34.7	1.6	2.4	0.8
	Group IV.....	8.0	0.4	9.8	12.6	0.8	1.7	6.2	14.9	4.6	36.0	1.7	2.4	0.9

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

1	New York, N. Y.....	7.3	5.5	14.3	8.4	2.6	2.3	8.5	8.4	8.8	27.2	1.4	3.0	2.2
2	Chicago, Ill.....	11.0	5.6	17.3	8.5	1.8	1.4	8.3	6.7	5.2	25.4	1.0	6.3	1.3
3	Philadelphia, Pa.....	13.4	4.2	16.2	5.5	2.9	1.7	7.5	12.5	9.2	22.0	1.1	3.0	0.0
4	St. Louis, Mo.....	7.1	5.3	16.4	9.7	1.5	1.3	9.9	14.1	7.5	22.9	1.3	2.4	0.4
5	Boston, Mass.....	6.5	5.3	12.5	8.7	1.5	2.3	8.6	10.9	10.2	24.5	2.1	6.1	0.7
6	Baltimore, Md.....	7.9	3.9	16.7	11.4	1.2	2.0	9.0	8.9	8.9	24.8	0.8	4.0	0.6
7	Cleveland, Ohio.....	10.2	4.2	10.2	9.4	1.2	1.8	7.4	10.6	7.2	30.8	2.8	3.3	0.9
8	Pittsburgh, Pa.....	10.2	4.6	10.3	10.0	3.2	1.8	7.2	12.9	4.7	25.6	3.6	3.8	2.1
9	Detroit, Mich.....	9.6	5.5	13.1	13.9	1.0	1.2	7.7	6.8	6.1	28.0	1.9	4.6	0.5
10	Buffalo, N. Y.....	8.0	4.0	14.0	13.7	1.6	1.4	7.8	13.4	7.2	23.3	1.9	3.4	0.3
11	San Francisco, Cal.....	9.1	6.8	16.5	15.2	2.2	1.3	6.0	9.8	7.1	19.8	0.9	4.5	0.8
12	Cincinnati, Ohio.....	14.2	4.2	11.2	11.3	1.5	1.0	7.1	13.0	8.0	24.6	1.5	1.4	1.1
13	Milwaukee, Wis.....	7.1	4.7	10.6	13.8	0.7	1.4	12.0	10.2	8.0	25.5	2.4	2.6	1.1
14	Newark, N. J.....	7.4	3.2	12.9	9.3	1.0	2.9	9.1	8.5	9.5	30.2	1.4	3.8	0.7
15	New Orleans, La.....	8.8	6.1	9.4	11.6	1.2	3.3	16.2	11.5	3.9	24.2	0.9	1.9	1.1
16	Washington, D. C.....	4.0	4.0	14.3	8.1	3.5	1.8	8.5	12.9	12.4	25.6	0.8	3.6	0.5

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

17	Minneapolis, Minn.....	5.4	0.7	8.9	13.0	0.9	1.0	5.6	16.2	3.3	37.2	2.5	5.0	0.2
18	Los Angeles, Cal.....	7.6	0.8	12.1	9.2	2.8	2.1	4.7	17.4	1.2	35.1	2.2	4.4	0.5
19	Jersey City, N. J.....	7.9	0.9	18.8	12.1	0.5	1.0	7.9	7.8	3.2	35.5	1.6	2.3	0.5
20	Kansas City, Mo.....	11.2	0.3	13.2	12.0	1.5	1.3	8.5	6.5	4.1	34.3	1.1	5.3	0.6
21	Indianapolis, Ind.....	5.3	0.1	11.7	16.3	0.9	1.3	8.8	11.8	3.7	34.5	1.8	2.8	1.0
22	Louisville, Ky.....	7.6	1.0	14.4	12.7	0.7	1.4	8.3	11.0	8.1	27.5	2.3	3.0	1.8
23	Seattle, Wash.....	12.7	0.2	12.0	10.7	1.3	3.4	5.4	8.3	1.3	35.2	2.8	2.8	3.9
24	Providence, R. I.....	7.2	0.3	14.0	14.9	1.1	1.8	7.7	12.7	4.0	31.6	1.0	2.6	1.1
25	Rochester, N. Y.....	7.6	0.8	10.7	12.5	0.8	1.7	11.6	12.0	6.9	28.9	1.9	4.9	0.6
26	St. Paul, Minn.....	4.9	0.8	10.4	14.3	0.7	1.4	5.0	18.4	3.2	30.5	1.9	4.7	3.8
27	Denver, Colo.....	11.6	6.2	7.0	9.8	2.2	1.9	4.1	11.9	6.9	29.5	1.3	4.7	2.9
28	Portland, Ore.....	7.0	0.2	11.1	16.1	0.9	1.4	8.9	10.9	0.2	38.5	1.4	2.6	1.0
29	Columbus, Ohio.....	7.6	1.2	11.5	16.4	0.9	2.0	10.4	5.7	2.3	39.2	1.2	0.9	0.6
30	Toledo, Ohio.....	7.6	0.9	11.7	14.0	1.0	1.3	5.0	10.7	2.1	40.7	1.2	2.8	1.1
31	Worcester, Mass.....	5.5	.....	9.3	11.4	0.4	2.4	8.5	12.5	10.7	34.5	2.4	2.0	0.4
32	Atlanta, Ga.....	7.2	0.3	14.9	13.1	1.1	2.8	13.9	12.3	8.2	21.4	1.3	3.0	0.6
33	Syracuse, N. Y.....	9.9	1.0	9.8	11.1	0.7	3.6	9.5	11.7	7.3	30.0	2.2	2.1	1.3
34	New Haven, Conn.....	6.6	1.6	14.5	12.8	0.4	1.3	5.3	12.0	6.2	33.9	1.6	2.5	1.3
35	Scranton, Pa.....	7.3	0.2	9.1	9.2	1.6	1.0	6.5	12.5	1.7	48.6	1.7	0.8	1.5
36	Paterson, N. J.....	5.0	0.6	13.3	16.8	0.4	1.5	5.8	7.4	4.1	39.4	1.4	1.5	2.9
37	Omaha, Nebr.....	9.3	0.3	9.8	13.0	2.1	1.7	6.0	12.6	(?)	39.7	1.5	3.5	0.5
38	Fall River, Mass.....	6.5	.....	12.1	11.6	0.3	3.1	7.6	13.4	9.1	32.1	1.8	1.5	0.8
39	Memphis, Tenn.....	5.6	0.5	11.9	14.7	2.3	2.6	9.6	18.3	3.8	22.3	1.5	7.6	1.2
40	Richmond, Va.....	8.5	2.9	12.4	13.3	2.0	2.4	10.5	13.5	5.5	23.6	0.1	3.7	1.6
41	Oakland, Cal.....	9.6	0.8	10.1	10.3	1.6	1.5	8.9	17.2	0.1	33.4	2.5	3.0	1.1
42	Grand Rapids, Mich.....	7.7	1.4	8.7	13.1	0.6	2.5	6.6	7.7	4.1	40.9	3.3	2.5	0.9
43	Nashville, Tenn.....	4.9	0.3	9.6	11.3	1.2	2.0	8.6	13.2	3.8	40.1	1.1	2.8	1.2
44	Lowell, Mass.....	8.3	.....	11.3	11.9	0.4	1.5	7.4	14.5	9.3	32.0	1.7	1.4	0.3
45	Cambridge, Mass.....	7.2	.....	10.6	8.5	1.5	4.1	11.1	13.0	5.7	32.0	1.9	4.2	0.3
46	Dayton, Ohio.....	7.4	0.9	12.6	13.2	0.5	1.4	8.3	10.5	5.7	36.1	1.7	1.0	0.7

¹ For absolute amounts, see Table 30.² Less than one-tenth of 1 per cent.

GENERAL TABLES.

223

TABLE 31.—PER CENT DISTRIBUTION OF PAYMENTS FOR EXPENSES OTHER THAN OF PUBLIC SERVICE ENTERPRISES: 1909—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table, see page 67.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

City number.	CITY.	I.—GENERAL GOVERNMENT.		II.—PROTECTION TO PERSON AND PROPERTY.			III.—HEALTH CONSERVATION AND SANITATION.		IV.—Highways.	V.—Charities, hospitals, and corrections.	VI.—EDUCATION.		VII.—Recreation.	VIII.—Miscellaneous.
		Other than courts.	Courts.	Police department.	Fire department.	All other.	Health conservation.	Sanitation.			Schools.	Libraries, art galleries, and museums.		
47	Albany, N. Y.	10.9	1.2	14.7	13.9	0.4	1.4	5.7	9.6	3.9	29.3	1.0	7.4	0.5
48	Bridgeport, Conn.	8.0	1.1	9.6	15.4	0.4	0.9	8.2	16.5	8.1	27.5	1.5	2.4	0.3
49	Spokane, Wash.	9.9	0.3	7.6	11.0	1.1	3.5	8.5	11.2	1.0	40.9	2.0	2.4	0.7
50	Hartford, Conn.	7.2	1.1	10.5	12.6	0.6	1.2	6.6	12.7	8.2	33.9	0.9	3.9	0.6
51	Reading, Pa.	6.0	.....	9.5	6.4	0.7	1.1	14.4	.....	17.9	39.6	1.4	2.0	1.0
52	Trenton, N. J.	6.3	0.7	13.2	11.9	0.5	1.2	7.2	8.8	3.2	41.6	2.2	2.1	1.1
53	San Antonio, Tex.	7.1	0.3	8.4	12.2	1.6	2.6	8.3	17.2	2.8	34.2	1.0	2.2	2.0
54	New Bedford, Mass.	7.2	.....	13.0	9.5	0.7	2.5	9.2	13.0	9.5	30.3	2.3	2.7	0.1
55	Camden, N. J.	7.6	0.6	14.7	13.9	1.0	1.5	3.8	9.9	1.9	41.3	1.7	1.2	1.0
56	Dallas, Tex.	8.4	0.4	10.4	14.6	1.2	1.1	6.1	17.3	2.8	32.9	1.3	3.1	0.4
57	Salt Lake City, Utah.	13.3	1.1	8.5	6.7	0.7	2.3	9.4	10.0	.....	44.0	1.4	2.2	0.5
58	Lynn, Mass.	8.6	.....	9.7	11.0	1.9	3.1	7.8	11.5	10.1	30.3	2.0	3.4	0.5
59	Wilmington, Del.	10.7	0.6	14.8	8.8	1.5	1.5	9.6	13.2	0.6	34.2	1.8	2.8	.....
60	Springfield, Mass.	4.8	.....	9.4	13.1	0.5	1.8	8.3	14.0	4.6	35.9	3.1	3.6	0.7
61	Des Moines, Iowa.	5.9	0.3	7.9	16.1	1.0	0.8	4.5	11.0	0.1	46.5	1.9	3.0	0.9
62	Lawrence, Mass.	5.1	.....	9.4	10.6	0.4	1.7	10.4	15.9	8.9	32.2	2.0	2.1	1.2
63	St. Joseph, Mo.	10.5	0.4	12.8	13.4	0.8	1.5	7.3	8.1	2.1	38.1	2.4	1.8	0.9
64	Troy, N. Y.	9.3	1.2	11.8	10.3	0.6	1.3	12.7	9.3	13.2	26.1	0.6	2.9	0.8
65	Yonkers, N. Y.	9.4	1.2	12.4	10.5	0.7	3.3	8.7	14.2	4.0	32.5	0.9	1.5	0.6
66	Tacoma, Wash.	10.2	0.3	8.9	15.6	0.3	1.8	3.6	17.5	0.3	36.1	1.7	3.3	0.5
67	Youngstown, Ohio.	7.2	0.5	13.4	13.7	0.9	1.8	8.0	9.6	2.2	36.9	1.8	1.3	2.6
68	Duluth, Minn.	8.1	2.0	8.2	18.4	1.3	2.3	4.4	14.2	0.7	36.5	1.7	1.5	0.7
69	Houston, Tex.	10.5	0.3	10.4	13.3	0.5	1.9	10.0	18.3	1.4	30.8	1.1	1.1	0.5
70	Somerville, Mass.	6.3	.....	8.9	8.1	1.8	2.3	11.1	10.9	6.8	37.5	2.6	3.4	0.2
71	Kansas City, Kans.	7.2	0.6	10.9	13.7	2.7	1.5	5.5	11.6	.....	41.6	1.3	2.4	1.0
72	Utica, N. Y.	12.1	0.9	7.2	13.5	1.0	2.0	11.8	10.0	3.8	33.9	2.6	1.1	0.2
73	Waterbury, Conn.	7.7	1.5	8.9	9.9	0.5	1.4	7.4	16.0	6.4	35.2	2.3	2.0	0.8
74	Elizabeth, N. J.	8.1	0.9	13.8	13.0	0.8	2.0	10.5	8.8	6.0	34.3	.....	1.2	0.6
75	Schenectady, N. Y.	12.1	1.0	11.4	13.0	1.0	2.2	8.8	10.2	4.4	34.5	1.2	0.3	0.1
76	Hoboken, N. J.	7.4	0.9	18.4	14.2	0.3	0.7	4.9	2.9	2.8	40.3	2.3	2.1	3.0
77	Manchester, N. H.	6.5	0.4	9.3	18.1	0.4	2.8	5.5	24.3	3.0	24.6	1.9	2.2	0.7
78	Evansville, Ind.	7.0	0.5	12.8	15.3	0.4	2.3	4.5	11.0	1.1	42.8	0.3	1.3	0.6
79	Birmingham, Ala.	7.8	0.8	12.4	21.5	2.5	2.0	6.2	13.0	3.4	24.6	0.3	1.6	0.9
80	Akron, Ohio.	6.0	0.2	9.5	18.3	0.3	1.0	6.0	11.0	4.2	40.3	1.3	0.8	1.1
81	Norfolk, Va.	9.4	2.7	16.2	13.2	2.0	2.9	16.0	8.1	4.8	20.0	0.8	2.7	1.3
82	Fort Worth, Tex.	12.0	0.3	11.5	17.4	0.8	1.2	5.9	9.1	3.0	34.5	1.4	1.7	1.1
83	Wilkes-Barre, Pa.	7.6	.....	10.6	9.4	0.4	0.7	5.6	23.3	0.1	39.1	.....	1.9	1.5
84	Erie, Pa.	8.9	.....	10.2	15.8	0.9	2.0	2.6	16.0	.....	39.1	.....	1.3	0.1
85	Savannah, Ga.	10.8	0.4	23.5	19.6	1.0	5.1	18.5	10.3	5.8	.....	1.3	3.4	0.2
86	Peoria, Ill.	6.3	0.6	13.2	15.9	1.1	2.1	4.2	10.4	2.2	34.3	2.8	6.0	0.7
87	Harrisburg, Pa.	7.7	.....	8.5	5.0	1.0	1.2	16.6	9.8	0.2	43.8	.....	4.8	1.4
88	Fort Wayne, Ind.	6.1	0.6	9.0	15.2	0.8	1.9	6.5	9.4	.....	44.9	2.5	2.3	0.6
89	Charleston, S. C.	7.9	0.3	16.5	16.9	0.7	2.4	8.2	10.2	13.6	17.8	0.8	3.3	1.5
90	Portland, Me.	7.9	.....	10.4	13.8	2.6	1.4	6.9	15.2	8.3	28.9	1.4	2.2	1.1
91	Terre Haute, Ind.	7.1	0.3	11.7	19.3	0.9	0.9	6.9	7.8	0.5	40.9	1.6	1.8	0.4
92	East St. Louis, Ill.	8.3	1.4	15.4	13.0	1.7	1.4	11.8	9.1	0.1	34.9	2.1	(2)	1.0
93	Holyoke, Mass.	8.2	.....	9.5	15.5	0.7	1.4	5.7	11.3	9.1	33.8	1.8	1.9	1.1
94	Brockton, Mass.	7.1	.....	9.2	11.2	0.3	2.4	8.2	11.5	9.4	37.1	1.9	0.8	0.8
95	Johnstown, Pa.	5.4	.....	9.9	16.8	.....	2.1	2.6	14.1	.....	48.2	.....	0.4	0.5
96	Jacksonville, Fla.	9.2	0.2	18.3	19.5	1.2	4.3	21.8	15.2	3.7	.....	1.6	4.2	0.8
97	Oklahoma City, Okla.	6.4	0.9	6.3	8.1	1.9	2.0	10.7	9.7	2.0	45.6	1.2	2.9	2.4
98	Bayonne, N. J.	6.4	1.3	12.2	11.1	1.2	0.9	5.8	8.2	2.7	46.1	1.5	0.7	1.7
99	Covington, Ky.	11.7	1.7	12.9	11.0	0.3	1.8	10.2	12.8	0.6	33.5	2.5	0.3	0.6
100	South Bend, Ind.	7.2	0.4	10.5	14.8	1.7	0.8	4.9	13.2	.....	41.1	1.4	3.4	0.6
101	Passaic, N. J.	8.5	1.3	6.3	10.1	0.4	2.7	5.6	9.9	4.8	46.8	2.1	1.1	0.4
102	Altoona, Pa.	9.1	.....	9.6	13.7	1.9	1.0	4.6	10.8	.....	48.6	.....	0.1	0.5
103	Mobile, Ala.	10.3	0.5	21.8	18.4	3.8	2.3	11.8	23.0	5.8	0.1	.....	1.6	0.5
104	Allentown, Pa.	7.7	.....	7.6	10.3	0.4	0.8	7.6	17.5	.....	45.7	.....	0.6	1.8
105	Pawtucket, R. I.	10.7	0.2	10.8	10.9	1.1	0.4	6.8	14.8	5.1	35.3	1.9	1.8	0.2

1 For absolute amounts, see Table 30.

2 Less than one-tenth of 1 per cent.

FINANCIAL STATISTICS OF CITIES.

TABLE 31.—PER CENT DISTRIBUTION OF PAYMENTS FOR EXPENSES OTHER THAN OF PUBLIC SERVICE ENTERPRISES:¹ 1909—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 78. For a text discussion of this table see page 67.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

City number.	CITY.	I.—GENERAL GOVERNMENT.		II.—PROTECTION TO PERSON AND PROPERTY.			III.—HEALTH CONSERVATION AND SANITATION.		IV.—Highways.	V.—Charities, hospitals, and corrections.	VI.—EDUCATION.		VII.—Recreation.	VIII.—Miscellaneous.
		Other than courts.	Courts.	Police department.	Fire department.	All other.	Health conservation.	Sanitation.			Schools.	Libraries, art galleries, and museums.		
106	Saginaw, Mich.....	8.8	0.7	8.9	9.2	2.4	1.2	4.0	12.8	2.9	44.3	0.9	1.5	2.5
107	Canton, Ohio.....	7.4	(²)	8.3	13.2	0.9	1.7	5.5	14.5	1.9	42.2	1.8	0.8	1.7
108	Wichita, Kans.....	9.4	0.3	7.8	13.7	1.6	1.7	4.0	15.8	0.5	42.3	0.9	2.4	1.4
109	Springfield, Ill.....	9.6	.....	9.9	15.0	1.0	1.8	5.4	9.6	1.1	37.5	1.8	6.4	1.0
110	Binghamton, N. Y.....	9.3	1.0	8.6	8.6	0.8	1.0	3.8	15.8	14.6	32.7	1.6	2.0	(²)
111	Lancaster, Pa.....	6.3	.....	9.0	7.9	0.5	0.7	5.6	27.0	0.5	41.5	0.5	0.3	0.3
112	Sioux City, Iowa.....	7.1	0.4	8.9	9.2	0.7	1.2	7.7	13.7	(²)	47.9	1.6	1.2	0.4
113	Little Rock, Ark.....	8.4	0.8	12.9	17.3	0.4	1.4	3.0	9.9	5.8	38.6	0.2	0.9	0.3
114	Springfield, Ohio.....	8.0	0.7	7.5	11.4	0.6	1.3	7.2	14.7	8.8	36.5	1.6	1.4	0.1
115	Atlantic City, N. J.....	7.9	0.8	12.3	17.5	1.4	2.5	11.2	10.3	4.3	21.9	1.5	7.6	0.8
116	Bay City, Mich.....	9.4	0.4	8.1	11.3	2.3	0.6	3.1	17.6	0.3	43.5	2.1	0.7	0.5
117	Rockford, Ill.....	7.6	0.5	7.6	13.3	0.4	0.5	7.0	11.6	0.3	45.9	4.3	0.7	0.4
118	York, Pa.....	6.5	.....	8.3	8.6	0.1	0.9	8.9	14.0	0.8	49.7	0.4	1.2	0.7
119	Lincoln, Nebr.....	8.2	0.3	5.6	10.2	.....	1.1	4.7	12.9	0.1	50.3	2.6	1.2	2.9
120	Chattanooga, Tenn.....	6.2	0.7	14.6	19.9	1.1	1.9	9.4	10.2	12.3	20.1	2.1	1.1	0.4
121	Topeka, Kans.....	6.2	0.3	6.6	12.1	.....	1.7	4.3	10.2	0.7	52.6	1.6	3.2	0.5
122	Sacramento, Cal.....	8.4	1.1	7.7	11.9	0.8	2.2	12.0	16.7	0.3	33.3	2.8	2.2	0.6
123	Malden, Mass.....	5.9	.....	8.2	8.5	0.6	3.1	6.8	15.1	7.2	37.9	2.6	3.8	0.2
124	Haverhill, Mass.....	8.8	.....	7.9	9.6	0.5	2.1	3.8	12.3	14.9	33.0	3.4	2.9	0.7
125	Pueblo, Colo.....	9.2	0.2	8.6	12.4	1.1	1.9	4.1	19.9	1.0	33.9	1.1	5.9	0.8
126	Salem, Mass.....	7.0	.....	9.8	8.3	1.6	2.7	6.9	14.1	14.0	29.4	2.1	3.7	0.5
127	New Britain, Conn.....	9.4	1.6	8.6	10.5	1.0	0.9	4.3	12.3	11.6	36.8	1.0	1.1	1.0
128	Davenport, Iowa.....	5.3	0.3	6.2	13.6	0.6	1.0	8.1	19.0	0.2	37.5	2.2	3.7	2.3
129	McKeesport, Pa.....	9.0	.....	12.3	10.7	0.4	1.8	8.7	10.3	0.7	43.8	1.0	0.1	1.1
130	Wheeling, W. Va.....	8.2	0.2	12.2	16.1	0.1	1.1	9.3	10.7	1.9	37.7	1.7	.....	0.9
131	Augusta, Ga.....	8.8	0.4	18.1	17.6	1.6	6.7	8.0	20.2	14.6	.....	0.1	3.4	0.6
132	Superior, Wis.....	9.7	0.2	7.9	16.8	0.5	3.0	4.1	13.1	0.1	38.6	1.8	2.1	2.1
133	Newton, Mass.....	7.1	.....	8.2	6.3	0.9	1.0	6.4	22.4	4.4	32.3	2.6	8.4	(²)
134	Dubuque, Iowa.....	9.1	.....	9.9	13.1	0.5	0.9	6.4	21.1	.....	34.6	2.4	0.5	1.5
135	Butte, Mont.....	7.9	0.3	16.4	15.8	0.9	1.8	7.1	13.5	1.7	28.7	3.5	0.1	2.3
136	Chester, Pa.....	10.4	.....	11.0	7.4	0.5	1.4	7.6	14.6	0.1	43.6	.....	1.5	1.9
137	Kalamazoo, Mich.....	8.2	0.9	6.8	11.3	0.2	1.9	6.8	8.7	2.7	49.6	1.9	0.7	0.2
138	Montgomery, Ala.....	7.0	0.3	16.0	16.7	0.1	4.2	7.5	17.4	3.0	24.2	1.2	0.6	1.9
139	Woonsocket, R. I.....	9.5	0.3	10.7	17.3	0.6	0.6	5.1	20.9	3.8	28.9	1.0	0.6	0.6
140	Galveston, Tex.....	5.5	0.3	10.4	17.0	0.2	2.8	10.3	15.5	10.2	26.0	.....	0.4	0.4
141	Fitchburg, Mass.....	6.9	.....	8.2	10.0	0.7	2.8	4.7	19.0	13.3	30.2	1.8	1.5	0.9
142	Racine, Wis.....	6.6	0.5	5.9	13.5	0.3	0.6	3.2	16.3	4.9	43.4	2.4	1.9	0.5
143	Elmira, N. Y.....	9.9	1.5	8.8	15.5	0.1	2.2	3.0	16.0	6.8	33.3	1.1	1.6	0.3
144	Quincy, Ill.....	5.5	0.7	8.6	17.0	0.2	0.4	4.0	10.3	2.5	42.5	2.7	5.6	0.3
145	Knoxville, Tenn.....	5.8	.....	11.6	24.8	0.8	2.6	6.2	15.3	6.0	25.4	.....	0.1	1.4
146	New Castle, Pa.....	7.4	.....	7.7	9.8	0.4	0.8	4.6	12.3	5.4	40.1	.....	0.2	2.1
147	Macon, Ga.....	10.2	0.9	20.9	24.2	2.2	2.5	6.5	20.7	5.7	.....	0.3	3.4	2.5
148	Auburn, N. Y.....	7.3	1.1	8.6	14.1	0.6	1.2	5.7	20.9	6.9	32.2	1.0	0.3	(²)
149	West Hoboken, N. J.....	8.8	0.3	16.1	7.1	0.2	0.8	6.3	6.5	1.4	50.0	1.5	0.4	0.8
150	Joliet, Ill.....	8.8	.....	11.2	12.3	2.3	1.0	8.1	15.0	0.6	34.6	2.6	2.4	1.0
151	Taunton, Mass.....	6.9	.....	11.4	10.2	1.0	1.8	4.3	18.5	8.7	33.6	2.5	0.8	0.4
152	Everett, Mass.....	8.3	.....	8.3	7.7	1.1	1.7	5.8	11.3	4.9	45.2	1.9	3.4	0.5
153	Oshkosh, Wis.....	6.1	0.4	6.1	16.1	0.3	0.6	3.0	19.5	4.3	38.8	2.8	1.1	0.9
154	Chelsea, Mass.....	10.0	.....	11.1	11.8	3.0	1.8	6.8	12.5	7.7	31.0	0.8	2.7	0.8
155	Joplin, Mo.....	8.6	0.7	10.9	11.3	0.4	1.1	1.8	7.5	0.5	52.3	2.7	0.9	1.3
156	La Crosse, Wis.....	10.7	0.4	7.9	15.4	0.3	0.4	3.5	13.5	.....	44.3	1.4	0.9	1.3
157	Newport, Ky.....	11.3	1.1	15.7	6.3	0.2	3.1	7.1	10.5	2.8	39.5	1.9	0.2	0.1
158	South Omaha, Nebr.....	8.1	0.3	6.1	13.9	0.5	1.0	1.4	11.9	1.8	48.9	1.7	0.6	3.8
	San Juan, P. R.....	11.2	0.7	13.1	1.6	0.3	6.9	7.8	7.5	13.9	35.0	1.4	0.3	0.2

¹ For absolute amounts, see Table 30.² Less than one-tenth of 1 per cent.

50054°—12—15

FINANCIAL STATISTICS OF CITIES.

TABLE 32.—PAYMENTS FOR EXPENSES OF STREET CLEANING, REFUSE COLLECTION AND DISPOSAL, STREET

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

City number.	CITY.	PAYMENTS FOR EXPENSES OF STREET CLEANING.					PAYMENTS FOR EXPENSES OF REFUSE COLLECTION AND DISPOSAL.				
		Total.	Met from receipts from—				Total.	Met from receipts from—			
			Charges.	Rents and sales.	Special assessments.	Other revenues.		Charges.	Rents and sales.	Special assessments.	Other revenues.
	Grand total.....	\$18,671,312	\$243,655	\$26,307	\$165,112	\$18,236,238	\$3,351,615	\$158,293	\$353,764	\$86,748	\$7,752,810
	Group I.....	14,023,200	200,702	19,629	80,502	13,772,367	5,085,697	14,484	250,382	.....	4,820,831
	Group II.....	2,392,454	38,980	4,247	107,909	2,244,343	1,552,251	34,989	53,722	84,268	1,379,272
	Group III.....	1,675,217	4,756	2,431	25,229	1,642,801	1,279,556	99,850	43,088	.....	1,136,518
	Group IV.....	580,411	2,217	.....	1,472	576,722	434,111	8,870	6,572	2,480	410,189

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

1	New York, N. Y.....	\$7,681,274	\$1,492	\$15,032	.....	\$7,664,750	\$332,279	.....	\$64,450	.....	\$267,829
2	Chicago, Ill.....	908,472	119,423	.....	.....	789,049	1,231,205	.....	25	.....	1,231,180
3	Philadelphia, Pa.....	1,255,525	.....	.....	.....	1,255,525	511,968	.....	.....	.....	511,968
4	St. Louis, Mo.....	819,970	.....	.....	.....	819,970	170,452	.....	.....	.....	170,452
5	Boston, Mass.....	460,455	919	.....	.....	459,536	631,311	\$13,714	1,705	.....	615,892
6	Baltimore, Md.....	359,606	.....	2,003	.....	357,603	236,507	.....	.....	.....	236,507
7	Cleveland, Ohio.....	194,879	3,673	35	.....	191,171	330,091	444	153,849	.....	175,798
8	Pittsburgh, Pa.....	426,012	75,000	.....	.....	351,012	251,657	.....	.....	.....	251,657
9	Detroit, Mich.....	339,754	.....	.....	.....	339,754	61,209	.....	467	.....	60,742
10	Buffalo, N. Y.....	* 211,237	184	.....	* \$30,502	180,551	272,075	13	28,914	.....	243,148
11	San Francisco, Cal.....	255,371	.....	.....	.....	255,371	.....	.....	.....	.....	.....
12	Cincinnati, Ohio.....	236,386	.....	2,177	.....	234,209	207,633	.....	395	.....	207,238
13	Milwaukee, Wis.....	168,824	.....	.....	.....	168,824	304,464	313	18	.....	304,133
14	Newark, N. J.....	271,916	.....	.....	.....	271,916	195,339	.....	.....	.....	195,339
15	New Orleans, La.....	138,208	.....	.....	.....	138,208	169,635	.....	559	.....	169,076
16	Washington, D. C.....	295,311	11	382	.....	294,918	179,872	.....	.....	.....	179,872

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

17	Minneapolis, Minn.....	\$100,435	\$13,983	.....	.....	\$86,452	\$61,486	.....	.....	.....	\$61,486
18	Los Angeles, Cal.....	91,416	.....	.....	.....	91,416	50,479	\$5,438	.....	.....	45,041
19	Jersey City, N. J.....	141,704	108	.....	.....	141,696	48,038	.....	.....	.....	48,038
20	Kansas City, Mo.....	212,798	60	.....	.....	212,738	51,724	.....	\$370	.....	51,354
21	Indianapolis, Ind.....	115,712	.....	\$293	.....	115,419	87,617	.....	500	.....	87,117
22	Louisville, Ky.....	113,224	38	426	.....	112,790	93,606	.....	.....	.....	93,606
23	Seattle, Wash.....	119,992	.....	.....	.....	119,992	21,536	.....	.....	.....	21,536
24	Providence, R. I.....	81,145	.....	.....	.....	81,145	27,590	.....	.....	.....	27,590
25	Rochester, N. Y.....	147,926	.....	.....	.....	147,926	189,606	1,578	.....	.....	188,028
26	St. Paul, Minn.....	69,448	14,609	.....	.....	54,839	27,888	.....	3,445	.....	24,443
27	Denver, Colo.....	120,816	.....	.....	.....	120,816	5,748	.....	18	.....	5,730
28	Portland, Oreg.....	129,116	257	951	.....	127,908	22,194	.....	.....	.....	22,194
29	Columbus, Ohio.....	* 97,477	23	566	* \$96,888	.....	40,706	.....	75	.....	40,631
30	Toledo, Ohio.....	49,613	.....	.....	11,071	38,592	28,595	.....	231	.....	28,364
31	Worcester, Mass.....	58,021	.....	.....	.....	58,021	37,638	.....	29,157	.....	8,481
32	Atlanta, Ga.....	45,369	.....	368	.....	45,001	143,730	.....	.....	\$34,263	59,462
33	Syracuse, N. Y.....	97,004	8	.....	.....	96,996	68,619	.....	.....	.....	68,619
34	New Haven, Conn.....	58,993	.....	.....	.....	58,993	13,950	.....	.....	.....	13,950
35	Scranton, Pa.....	27,602	.....	.....	.....	27,602	22,012	.....	.....	.....	22,012
36	Paterson, N. J.....	28,093	.....	.....	.....	28,093	37,158	.....	.....	.....	37,158
37	Omaha, Nebr.....	50,126	.....	.....	.....	50,126	933	.....	.....	.....	933
38	Fall River, Mass.....	43,424	.....	.....	.....	43,424	40,876	.....	125	.....	40,751
39	Memphis, Tenn.....	50,086	.....	306	.....	49,690	64,719	.....	.....	.....	64,719
40	Richmond, Va.....	49,515	.....	942	.....	48,573	54,628	.....	.....	.....	54,628
41	Oakland, Cal.....	74,585	.....	.....	.....	74,585	58,009	13,600	.....	.....	45,009
42	Grand Rapids, Mich.....	30,404	.....	.....	.....	30,404	38,241	.....	1,103	.....	22,765
43	Nashville, Tenn.....	53,406	.....	.....	.....	53,406	46,615	.....	26	.....	46,789
44	Lowell, Mass.....	43,581	.....	.....	.....	43,581	40,696	.....	5,571	.....	35,325
45	Cambridge, Mass.....	36,037	.....	.....	.....	36,037	79,921	.....	13,101	.....	66,820
46	Dayton, Ohio.....	54,456	6,894	305	.....	47,257	46,693	.....	.....	.....	46,693

¹ The payments and receipts reported in this table are gross and include certain payments and receipts in error and transfers between departments for services and materials.

² Includes, in addition to payments for expenses of parks and gardens, payments for expenses of zoological collections, public playgrounds, music in parks, and trees in streets.

GENERAL TABLES.

227

SPRINKLING, AND CARE OF PARKS, CLASSIFIED ACCORDING TO SOURCES OF RECEIPTS FROM WHICH MET:¹ 1909.

assigned to each, see page 78. For a text discussion of this table, see page 67.]

PAYMENTS FOR EXPENSES OF STREET SPRINKLING.					PAYMENTS FOR EXPENSES OF PARKS, GARDENS, ETC. ²					City number.
Total.	Met from receipts from—				Total.	Met from receipts from—				
	Charges.	Rents and sales.	Special assessments.	Other revenues.		Charges.	Rents and sales.	Special assessments.	Other revenues.	
\$2,020,926	\$30,131	\$1,997	\$749,397	\$1,239,401	\$12,436,986	\$168,461	\$549,311	\$45,569	\$11,673,645	
598,329	-----	250	246,870	351,209	9,101,579	99,716	357,500	16,259	8,628,104	
799,155	23,831	501	254,591	520,232	1,925,671	46,213	154,811	6,436	1,718,211	
410,833	5,819	173	177,254	227,587	972,643	7,041	26,224	5,156	934,222	
212,609	481	1,073	70,682	140,373	437,093	15,491	10,776	17,718	393,108	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

					\$2,675,399		\$83,226		\$2,592,173	1
\$47,105				\$47,105	2,151,015	\$24,596	214,188		1,912,233	2
250,810			\$239,633	11,177	705,696		2,880		702,816	3
					288,387		894		287,493	4
171,782				171,782	803,772	12,712	3,559	\$16,259	771,242	5
7,404				7,404	257,576	916	4,982		251,698	6
					227,129	2,371	10,271		214,487	7
					380,455		1,456		378,999	8
					257,573	6,158	14,601		236,814	9
6,782			(*)	6,782	220,473	622	1,911		218,040	10
28,619				28,619	377,322	43,983	4,126		339,213	11
8,371		\$250	7,237	884	97,417	33	1,261		96,123	12
					107,105	210	3,479		103,416	13
68,406				68,406	205,552	967	4,176		200,409	14
					72,684	5,099	6,479		61,106	15
9,050				9,050	274,024	2,149	33		271,842	16

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

\$152,307	\$11,003	\$75	\$141,229	\$100,600	\$191,006	\$16,748	\$79,777		\$94,481	17
106,600				4,278	156,248		2,188		154,060	18
4,278					48,299	324			47,975	19
58,312				58,312	164,079	4,564	8,822		150,693	20
					70,548		6,156		70,392	21
					67,831	1,000	2,356		64,475	22
1,078				1,078	79,668	92	6,417		72,159	23
3,615				3,615	76,239	176	6,518		69,605	24
39,308	8,276			31,092	120,572	23	6,895		113,954	25
60,007	418			59,589	94,142	14,084	7,956		72,102	26
49,877				49,877	156,833		6,991		148,132	27
20,404				20,404	54,499	1,710	856		53,643	28
(*)			(*)		16,388		10		16,378	29
					50,219		2,236		47,983	30
39,947			39,657	290	38,889	106	3,234	\$1,066	34,483	31
					39,268	4,613	1,708		32,947	32
235				235	35,100	227	40		34,893	33
21,606			21,606	39,850	38,924		2,073		36,851	34
40,096	240				9,149				9,149	35
					18,912				18,912	36
					42,619	546	1,416		40,657	37
15,709	711			14,998	18,737		32		18,705	38
32,230		426		31,804	98,448	1,970	327		96,151	39
					27,901		274		27,627	40
54,270				54,270	51,844		1,835		50,009	41
					32,180	23	1,104		31,053	42
17,503	68			17,435	31,597		775		30,822	43
26,400	103			26,297	17,529		1,117	3,464	12,948	44
17,241			17,241	202	59,765	7	3,703	1,906	54,149	45
34,980	295		34,483		13,118		295		12,823	46
3,092	2,717		375							

¹ Payments for expenses of street sprinkling which are met from special assessments are included under those for street cleaning.

FINANCIAL STATISTICS OF CITIES.

TABLE 32.—PAYMENTS FOR EXPENSES OF STREET CLEANING, REFUSE COLLECTION AND DISPOSAL, FROM WHICH

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

City number.	CITY.	PAYMENTS FOR EXPENSES OF STREET CLEANING.					PAYMENTS FOR EXPENSES OF REFUSE COLLECTION AND DISPOSAL.				
		Total.	Met from receipts from—				Total.	Met from receipts from—			
			Charges.	Rents and sales.	Special assessments.	Other revenues.		Charges.	Rents and sales.	Special assessments.	Other revenues.
47	Albany, N. Y.	\$58,227				\$58,227	\$4,940				\$4,940
48	Bridgeport, Conn.	47,000				47,000	34,343				34,343
49	Spokane, Wash.	44,674				44,674	59,036	\$59,036			
50	Hartford, Conn.	46,669	\$4,259			42,410	36,870				36,870
51	Reading, Pa.	17,810				17,810	26,430				26,430
52	Trenton, N. J.	33,072				33,072	31,247		\$338		30,889
53	San Antonio, Tex.	24,251	10			24,241	27,689				27,689
54	New Bedford, Mass.	29,326				29,326	49,768				49,768
55	Camden, N. J.	32,506				32,506	1,006				1,006
56	Dallas, Tex.	27,590				27,590	10,125	8,536			1,589
57	Salt Lake City, Utah.	48,070				48,070	39,646				39,646
58	Lynn, Mass.	17,054				17,054	53,133	2,483	7,499		43,151
59	Wilmington, Del.	23,484				23,484	33,098				33,098
60	Springfield, Mass.	50,892				50,892	54,562		4,165		50,397
61	Des Moines, Iowa.	28,582	16			28,566	1,656				1,656
62	Lawrence, Mass.	14,500				14,500	60,469	173	517		59,779
63	St. Joseph, Mo.	39,100				39,100	1,200				1,200
64	Troy, N. Y.	73,672	32	\$1		73,639	53,892				53,892
65	Yonkers, N. Y.	56,305				56,305	60,355				60,355
66	Tacoma, Wash.	16,881				16,881	1,200				1,200
67	Youngstown, Ohio.	25,657	135		\$1,060	24,462	20,812		22		20,790
68	Duluth, Minn.	19,589				19,589	6,321	335			5,986
69	Houston, Tex.	18,841				18,841	28,497	15,373			13,124
70	Somerville, Mass.	18,810				18,810	63,908		8,731		55,177
71	Kansas City, Kans.	25,081				25,081	5,112				5,112
72	Utica, N. Y.	63,439				63,439	33,902	17			33,975
73	Waterbury, Conn.	22,000				22,000	21,442				21,442
74	Elizabeth, N. J.	44,139				44,139	11,825				11,825
75	Schenectady, N. Y.	57,578				57,578	1,919				1,919
76	Hoboken, N. J.	20,118				20,118	10,166				10,166
77	Manchester, N. H.	7,157				7,157	22,534				22,534
78	Evansville, Ind.	12,609	125			12,484	7,857		95		7,762
79	Birmingham, Ala.	13,577	15	185		13,377	38,890	781	471		37,638
80	Akron, Ohio.	24,277			24,169	108					
81	Norfolk, Va.	59,143	164	2,106		56,873	26,959				26,959
82	Fort Worth, Tex.	19,505				19,505					
83	Wilkes-Barre, Pa.	18,790				18,790	2,785				2,785
84	Erie, Pa.	10,896				10,896					
85	Savannah, Ga.	32,901		130		32,762	63,652	6	3,000		50,646
86	Peoria, Ill.	23,948				23,948	900				900
87	Harrisburg, Pa.	48,000				48,000	26,520				26,520
88	Fort Wayne, Ind.	16,837				16,837	10,375		1		10,374
89	Charleston, S. C.	20,634				20,634	18,764		64		18,700
90	Portland, Me.	34,729				34,729	10,198		8,750		1,439
91	Terre Haute, Ind.	28,694				28,694	9,886				9,886
92	East St. Louis, Ill.	41,215				41,215	6,374				6,374
93	Holyoke, Mass.	11,743				11,743	26,664	8			26,656
94	Brockton, Mass.	10,665				10,665	31,862	2,770	9,406		19,677
95	Johnstown, Pa.	(*)				3,451	1,555				1,896
96	Jacksonville, Fla.	33,265				33,265	51,859				51,859
97	Oklahoma City, Okla.	25,176				25,176	13,639	8,708			4,931
98	Bayonne, N. J.	21,366				21,366	14,074				14,074
99	Covington, Ky.	16,528				16,528	18,140	160			17,980
100	South Bend, Ind.	17,036				17,036	6,924				6,924
101	Passaic, N. J.	10,412				10,412	9,620				9,620
102	Altoona, Pa.	11,236				11,236	494				494
103	Mobile, Ala.	17,761				17,761	11,403				11,403
104	Allentown, Pa.	17,400				17,400	8,173				8,173
105	Pawtucket, R. I.	24,800				24,800	2,900				2,900

* The payments and receipts reported in this table are gross and include certain payments and receipts in error and transfers between departments for services and materials.

* Includes, in addition to payments for expenses of parks and gardens, payments for expenses of zoological collections, public playgrounds, music in parks, and trees in streets.

GENERAL TABLES.

229

STREET SPRINKLING, AND CARE OF PARKS, CLASSIFIED ACCORDING TO SOURCES OF RECEIPTS MET:¹ 1909—Continued.

assigned to each, see page 78. For a text discussion of this table, see page 67.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1902.

PAYMENTS FOR EXPENSES OF STREET SPRINKLING.					PAYMENTS FOR EXPENSES OF PARKS, GARDENS, ETC. ²					City number.
Total.	Met from receipts from—				Total.	Met from receipts from—				
	Charges.	Rents and sales.	Special assessments.	Other revenues.		Charges.	Rents and sales.	Special assessments.	Other revenues.	
\$20,973			\$20,651	\$322	\$66,618	\$364	\$438		\$65,816	47
21,259				21,259	25,424		354		25,070	48
19,568			16,957	2,611	31,175	74	758		30,343	49
					57,871		2,235		55,636	50
					14,332	87			14,245	51
15,921	\$1,200			14,721	20,017		1,096		18,921	52
19,171				19,171	16,731	10	219		16,502	53
					27,034	15	240		26,779	54
18,902				18,902	8,008				8,008	55
					21,915		2,923		18,992	56
27,784				27,784	15,087	47			15,040	57
22,150			19,961	2,189	32,555	3,085	650	\$1,604	27,216	58
889				889	18,543	60	1,370		17,113	59
34,737	2,283	\$16	26,401	6,037	50,255	544	3,042		46,669	60
					31,732		3,612		28,120	61
21,361			13,544	7,817	12,848	114	22		12,712	62
					12,673		550		12,123	63
7,496				7,496	22,084		204		21,880	64
14,761				14,761	11,046		3,075		7,971	65
					33,023				33,023	66
					9,304				9,304	67
16,072	384		13,123	2,565	14,426		178		14,248	68
2,329				2,329	7,217		437		6,780	69
30,849	30	29	23,355	7,435	32,725	402	4	1,206	31,113	70
					14,472		132		14,340	71
					9,239				9,239	72
12,747			6,956	5,791	16,064				16,064	73
					6,649				6,649	74
2,100				2,100	2,166				2,166	75
					16,973				16,973	76
9,660				9,660	12,759	62	4	991	11,702	77
5,427			5,266	161	6,548				6,548	78
7,482	1,703	128		5,651	9,878	50	570		9,258	79
1,744			1,744		4,477		5		4,472	80
					18,110	24			18,086	81
					7,428				7,428	82
					9,347				9,347	83
					6,485		227		6,258	84
1,779				1,779	17,835				17,835	85
					47,321	652	375		46,294	86
					27,530		463		27,067	87
					11,220		42		11,178	88
345				345	16,481	15	1,973		14,493	89
23,526	30		18,203	5,293	14,970	58	47	1,355	13,510	90
					11,546		330		11,216	91
400				400	166				166	92
14,022	189			13,833	12,254		41		12,213	93
14,736			11,093	3,643	4,607	1,097	11		3,439	94
					1,435				1,435	95
					19,652				19,652	96
3,046				3,046	12,185		38		12,147	97
3,713				3,713	4,367				4,367	98
					1,200				1,200	99
					16,670				16,670	100
2,825				2,825	4,868	55	109		4,704	101
					4,423				4,423	102
					1,692				1,692	103
13,059				13,059	8,978	226	450		8,302	104
										105

² Payments for expenses of street cleaning included with those for care of streets. (See Table 8.)

FINANCIAL STATISTICS OF CITIES.

TABLE 32.—PAYMENTS FOR EXPENSES OF STREET CLEANING, REFUSE COLLECTION AND DISPOSAL, FROM WHICH

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

City number.	CITY.	PAYMENTS FOR EXPENSES OF STREET CLEANING.					PAYMENTS FOR EXPENSES OF REFUSE COLLECTION AND DISPOSAL.				
		Total.	Met from receipts from—				Total.	Met from receipts from—			
			Charges.	Rents and sales.	Special assessments.	Other revenues.		Charges.	Rents and sales.	Special assessments.	Other revenues.
106	Saginaw, Mich.....	\$16,584				\$16,584	\$1,138	\$1			\$1,137
107	Canton, Ohio.....	10,913				10,913	1,937				1,937
108	Wichita, Kans.....	4,881				4,881	638				638
109	Springfield, Ill.....	18,842				18,842					
110	Binghamton, N. Y.....	9,348				9,348	1,555				1,555
111	Lancaster, Pa.....	6,961				6,961	11,008		\$457		10,551
112	Sioux City, Iowa.....	11,013				11,013	9,912		150		9,762
113	Little Rock, Ark.....	7,354				7,354	300				300
114	Springfield, Ohio.....	15,108				15,108	13,700				13,700
115	Atlantic City, N. J.....	55,800	\$250			55,550	44,280				44,280
116	Bay City, Mich.....	7,461				7,461	459				459
117	Rockford, Ill.....	11,528				11,528	4,909				4,909
118	York, Pa.....	5,291				5,291	18,600				18,600
119	Lincoln, Nebr.....	12,393				12,393					
120	Chattanooga, Tenn.....	16,139				16,139	20,218		6	\$149	20,063
121	Topeka, Kans.....	14,384				14,384	495				495
122	Sacramento, Cal.....	33,103				33,103	11,702	23			11,679
123	Malden, Mass.....	2,000				2,000	25,709	1,396	1,860		22,453
124	Haverhill, Mass.....	5,943				5,943	11,977		11		11,966
125	Pueblo, Colo.....	14,139				14,139	1,328				1,328
126	Salem, Mass.....	8,915				8,915	16,381		2,039		14,342
127	New Britain, Conn.....	4,824				4,824	2,108				2,108
128	Davenport, Iowa.....	28,108				28,108	12,167	198			11,969
129	McKeesport, Pa.....	17,821				17,821	8,135	2,789			5,346
130	Wheeling, W. Va.....	16,870				16,870	13,381				13,381
131	Augusta, Ga.....	8,891				8,891	15,274	82	75		15,117
132	Superior, Wis.....	1,005	113			892	2,610	279		2,331	
133	Newton, Mass.....	(^a)					22,853				22,853
134	Dubuque, Iowa.....	12,134				12,134	3,087				3,087
135	Butte, Mont.....	9,817				9,817	31,573				31,573
136	Chester, Pa.....	5,584				5,584	7,900				7,900
137	Kalamazoo, Mich.....	13,519			\$1,472	12,047	1,196	441			755
138	Montgomery, Ala.....	15,247				15,247	9,609				9,609
139	Woonsocket, R. I.....	4,739				4,739					
140	Galveston, Tex.....	16,486				16,486	20,604	3,661			16,943
141	Fitchburg, Mass.....	11,650				11,650	6,535				6,535
142	Racine, Wis.....	7,308				7,308					
143	Elmira, N. Y.....	6,873	18			6,855	84				84
144	Quincy, Ill.....	5,424				5,424	4,185				4,185
145	Knoxville, Tenn.....	7,102				7,102	12,430				12,430
146	New Castle, Pa.....	9,000	1,836			7,164	102				102
147	Macon, Ga.....	3,907				3,907	10,214		290		9,924
148	Auburn, N. Y.....	13,023				13,023	6,564				6,564
149	West Hoboken, N. J.....	11,060				11,060	7,950				7,950
150	Joliet, Ill.....	17,512				17,512	7,402				7,402
151	Taunton, Mass.....	6,723				6,723	4,504		1,684		2,820
152	Everett, Mass.....	3,943				3,943	9,198				9,198
153	Oshkosh, Wis.....	7,571				7,571	250				250
154	Chelsea, Mass.....	6,608				6,608	9,670				9,670
155	Joplin, Mo.....	4,028				4,028					
156	La Crosse, Wis.....	6,900				6,900	1,574				1,574
157	Newport, Ky.....	5,634				5,634	6,605				6,605
158	South Omaha, Nebr.....	2,700				2,700	101				101
	San Juan, P. R.....	23,780				23,780	1,199				1,199

¹ The payments and receipts reported in this table are gross and include certain payments and receipts in error and transfers between departments for services and materials.² Includes, in addition to payments for expenses of parks and gardens, payments for expenses of zoological collections, public playgrounds, music in parks, and trees in streets.

GENERAL TABLES.

231

STREET SPRINKLING, AND CARE OF PARKS, CLASSIFIED ACCORDING TO SOURCES OF RECEIPTS
MET: 1909—Continued.

assigned to each, see page 78. For a text discussion of this table, see page 67.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

PAYMENTS FOR EXPENSES OF STREET SPRINKLING.					PAYMENTS FOR EXPENSES OF PARKS, GARDENS, ETC.*					City number.
Total.	Met from receipts from—				Total.	Met from receipts from—				
	Charges.	Rents and sales.	Special assessments.	Other revenues.		Charges.	Rents and sales.	Special assessments.	Other revenues.	
					\$7,702	\$2	\$78		\$7,622	106
					3,253		27		3,236	107
					7,752				7,752	108
					32,431	1,049	227		31,155	109
\$102				\$102	8,739		1,235		7,444	110
					660				660	111
					5,026				5,026	112
					2,965				2,965	113
					6,433		169		6,264	114
10,633	\$215			10,418						115
1,356				1,356	2,664		2,308		356	116
					2,584				2,584	117
					3,436				3,436	118
					5,149				5,149	119
					4,618	1,935	395		2,288	120
					12,274		152		12,122	121
13,377				13,377	14,388		25		14,363	122
11,274			\$10,631	643	22,013		71		21,772	123
11,263	129		10,134	1,000	15,482	167	461	\$670	13,767	124
34,249				34,249	31,509		1,135	1,087	30,374	125
6,348			5,516	832	15,224	70	1,384	656	13,114	126
9,488			5,981	3,607	4,022		40		3,982	127
9,851				9,851	22,077		350		21,727	128
					354				354	129
										130
3,383				3,383	10,447		125		10,322	131
1,558	15		1,483	90	9,585				9,585	132
18,052		\$1,073		16,979	82,581	11,903		13,429	57,249	133
4,024	90			3,934	1,442				1,442	134
18,178			18,178							135
										136
512				512	4,000		15		3,985	138
					2,464		15		2,449	137
6,125				6,125	1,970				1,970	138
					1,018				1,018	139
					1,663				1,663	140
										141
8,163			3,200	4,963	6,114			703	5,411	141
10,437			385	10,052	6,320	206	777		5,337	142
					6,450	3	711		5,736	143
					15,616		59		15,557	144
					408		5		403	145
										146
					479				479	146
					9,373		675		8,698	147
3,157	32			3,125	778				778	148
					1,361				1,361	149
					7,979				7,979	150
										151
4,197			3,664	533	2,394				2,394	151
7,611			6,104	1,507	13,008	89		997	11,922	152
8,401				8,401	3,308		12		3,296	153
6,400			5,406	994	11,627	67	208	176	11,176	154
										155
					1,970		10		1,960	155
4,410				4,410	1,804		47		1,757	156
					433				433	157
					1,736				1,736	158
										159
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* Payments for expenses of street cleaning included with those for care of streets. (See Table 8.)

FINANCIAL STATISTICS OF CITIES.

TABLE 33.—RECEIPTS FROM PUBLIC SERVICE CORPORATIONS: 1909.

[The cities in each state are arranged in the order of their size, and the number assigned to each corresponds with that used for the same city in the other tables of this report. For a text discussion of this table, see page 68.]

GEOGRAPHIC DIVISION.	RECEIPTS FROM PUBLIC SERVICE CORPORATIONS.				
	Total.	Taxes.	Licenses.	Major privileges.	Charges.
Grand total.....	\$22,957,364	\$15,010,729	\$695,886	\$5,880,304	\$1,370,445
I.—North Atlantic division.....	6,514,797	4,162,583	101,789	1,313,852	936,573
II.—South Atlantic division.....	1,540,530	753,611	62,408	692,125	32,386
III.—North Central division.....	11,064,260	7,028,917	381,855	3,357,051	296,437
IV.—South Central division.....	1,540,993	1,217,424	107,387	168,507	47,675
V.—Western division.....	2,296,784	1,848,194	42,447	348,769	57,374

I.—CITIES IN STATES OF THE NORTH ATLANTIC DIVISION.

City number.	CITY, AND CLASS OF CORPORATION.	RECEIPTS FROM PUBLIC SERVICE CORPORATIONS.					City number.	CITY, AND CLASS OF CORPORATION.	RECEIPTS FROM PUBLIC SERVICE CORPORATIONS.				
		Total.	Taxes.	Licenses.	Major privileges.	Charges.			Total.	Taxes.	Licenses.	Major privileges.	Charges.
	Maine.....	\$27,277	\$20,662		\$2,750	\$3,865							
90	Portland.....	27,277	20,662		2,750	3,865	60	Massachusetts—Continued.					
	Street railway.....	10,771	4,568		2,750	3,453		Springfield.....	\$114,094	\$88,817		\$14,214	\$11,063
	Light, power, and heat.....	15,792	15,630			162		Street railway.....	61,093	40,018		14,214	6,861
	Telephone and telegraph.....	714	464			250		Light, power, and heat.....	44,456	41,837			2,619
	New Hampshire.....	3,785	3,785				62	Telephone and telegraph.....	8,545	6,962			1,583
77	Manchester.....	3,785	3,785					Lawrence.....	41,646	37,558		4,088	
	Street railway, light, and power.....	3,541	3,541					Street railway.....	11,033	6,945		4,088	
	Telephone and telegraph.....	244	244					Light, power, and heat.....	28,155	28,155			
	Massachusetts.....	2,475,684	2,226,040		226,150	23,494	70	Telephone and telegraph.....	2,458	2,458			
5	Boston.....	1,441,636	1,363,263		78,373			Somerville.....	77,826	66,721		9,237	1,868
	Street railway.....	664,086	585,713		78,373			Street railway.....	61,346	51,765		9,237	344
	Light, power, and heat.....	579,254	579,254					Light, power, and heat.....	13,227	11,703			1,524
	Telephone and telegraph.....	197,357	197,357				93	Telephone and telegraph.....	3,253	3,253			
	Pneumatic - tube service.....	939	939					Holyoke.....	18,664	14,613		4,051	
31	Worcester.....	113,285	90,389		19,484	3,412		Street railway.....	18,468	12,417		4,051	
	Street railway.....	50,090	28,085		19,484	2,521	94	Telephone and telegraph.....	2,196	2,196			
	Light, power, and heat.....	53,427	52,936			491		Brockton.....	34,493	26,508		6,487	1,496
	Telephone and telegraph.....	9,768	9,368			400		Street railway.....	17,096	9,819		6,487	790
38	Fall River.....	56,078	46,709		7,621	1,748		Light, power, and heat.....	14,067	13,896			171
	Street railway.....	20,268	12,364		7,621	283	123	Telephone.....	3,330	2,703			537
	Light, power, and heat.....	32,293	30,893			1,400		Malden.....	57,232	49,772		7,460	
	Telephone and telegraph.....	3,517	3,452			65		Street railway.....	23,317	15,857		7,460	
44	Lowell.....	82,642	73,529		9,113			Light, power, and heat.....	30,351	30,351			
	Street railway.....	29,479	20,366		9,113		124	Telephone and telegraph.....	3,564	3,564			
	Light, power, and heat.....	47,423	47,423					Haverhill.....	35,626	27,738		7,572	316
	Telephone and telegraph.....	5,740	5,740					Street railway.....	17,877	10,288		7,572	17
45	Cambridge.....	125,670	114,444		11,226			Light, power, and heat.....	16,061	15,782			299
	Street railway.....	99,899	88,673		11,226		126	Telephone and telegraph.....	1,668	1,668			
	Light, power, and heat.....	20,031	20,031					Salem.....	31,609	26,777		4,832	
	Telephone and telegraph.....	5,740	5,740					Street railway.....	15,935	11,103		4,832	
54	New Bedford.....	50,543	40,310		10,233			Light, power, and heat.....	13,999	13,999			
	Street railway.....	32,419	22,186		10,233		133	Telephone and telegraph.....	1,675	1,675			
	Light, power, and heat.....	14,702	14,702					Newton.....	30,814	22,275		6,467	2,072
	Telephone.....	3,422	3,422					Street railway.....	18,010	10,008		6,467	1,535
56	Lynn.....	66,941	57,896		9,045			Light, power, and heat.....	6,270	6,270			
	Street railway.....	28,577	19,532		9,045		141	Telephone and telegraph.....	6,534	5,997			537
	Light, power, and heat.....	34,900	34,900					Fitchburg.....	20,018	15,031		3,635	1,352
	Telephone and telegraph.....	3,464	3,464					Street railway.....	6,911	2,013		3,635	1,263
								Light, power, and heat.....	11,898	11,887			11
								Telephone and telegraph.....	1,209	1,131			78

GENERAL TABLES.

233

TABLE 33.—RECEIPTS FROM PUBLIC SERVICE CORPORATIONS: 1909—Continued.

[The cities in each state are arranged in the order of their size, and the number assigned to each corresponds with that used for the same city in the other tables of this report. For a text discussion of this table, see page 68.]

I.—CITIES IN STATES OF THE NORTH ATLANTIC DIVISION—Continued.

City number.	CITY, AND CLASS OF CORPORATION.	RECEIPTS FROM PUBLIC SERVICE CORPORATIONS.					City number.	CITY, AND CLASS OF CORPORATION.	RECEIPTS FROM PUBLIC SERVICE CORPORATIONS.				
		Total.	Taxes.	Licenses.	Major privileges.	Charges.			Total.	Taxes.	Licenses.	Major privileges.	Charges.
151	Massachusetts—Continued. Taunton.....	\$15,867	\$10,615	.....	\$5,238	\$14		New York.....	\$1,585,708	\$12,18,610	\$1,460	\$223,483	\$142,155
	Street railway.....	12,180	6,942	.....	5,238	.....	1	New York ¹.....	.....	.....	.....	.....	.....
	Light, power, and heat.....	2,486	2,484	.....	.....	2	10	Buffalo.....	373,884	223,851	.....	150,033	.....
	Telephone and telegraph.....	1,201	1,189	.....	.....	12		Street railway.....	205,294	80,738	.....	124,556	.....
152	Everett.....	29,112	24,474	.....	4,638	.....		Light, power, and heat.....	128,066	102,589	.....	25,477	.....
	Street railway.....	24,758	20,120	.....	4,638	.....		Telephone and telegraph.....	39,276	39,276	.....	.....	.....
	Light, power, and heat.....	3,423	3,423	.....	.....	.....	25	Water.....	1,248	1,248	.....	.....	.....
	Telephone and telegraph.....	931	931	.....	.....	.....		Rochester.....	563,714	430,871	1,460	51,258	80,125
154	Chelsea.....	31,888	28,601	.....	3,136	151		Street railway.....	282,769	149,926	1,460	51,258	80,125
	Street railway.....	22,296	19,009	.....	3,136	151		Light, power, and heat.....	228,218	228,218	.....	.....	.....
	Light, power, and heat.....	7,903	7,903	.....	.....	.....		Telephone and telegraph.....	49,401	49,401	.....	.....	.....
	Telephone and telegraph.....	1,689	1,689	.....	.....	.....	33	Water.....	3,326	3,326	.....	.....	.....
	Rhode Island.....	385,394	151,015	.....	194,428	39,951		Syracuse.....	201,847	201,847	.....	.....	.....
24	Providence.....	328,616	115,499	.....	178,431	34,686		Street railway.....	65,678	65,678	.....	.....	.....
	Street railway.....	173,937	56,502	.....	84,432	33,003		Light, power, and heat.....	89,082	89,082	.....	.....	.....
	Light, power, and heat.....	130,438	54,685	.....	74,212	1,541		Telephone and telegraph.....	34,638	34,638	.....	.....	.....
	Telephone.....	24,241	4,312	.....	19,787	142	47	Water.....	704	704	.....	.....	.....
105	Pawtucket.....	38,341	22,938	.....	13,059	2,344		Pipe line for oil.....	2,192	2,192	.....	.....	.....
	Street railway.....	15,403	4,795	.....	8,914	1,694		Subway for wires.....	9,553	9,553	.....	.....	.....
	Light, power, and heat.....	22,458	17,663	.....	4,145	650		Albany.....	75,354	75,354	.....	.....	.....
	Telephone.....	480	480	.....	.....	.....	64	Street railway.....	37,193	37,193	.....	.....	.....
139	Woonsocket.....	18,437	12,578	.....	2,938	2,921		Light, power, and heat.....	28,855	28,855	.....	.....	.....
	Street railway.....	8,257	2,910	.....	2,426	2,921		Telephone and telegraph.....	9,306	9,306	.....	.....	.....
	Light, power, and heat.....	9,211	9,211	.....	.....	.....		Troy.....	81,179	60,729	.....	.....	20,450
	Telephone.....	969	457	.....	512	.....	65	Street railway.....	51,691	32,078	.....	.....	19,613
	Connecticut.....	191,506	164,258	.....	21,893	5,355		Light, power, and heat.....	22,621	21,898	.....	.....	723
34	New Haven.....	82,586	82,586	.....	.....	.....		Telephone and telegraph.....	6,867	6,763	.....	.....	114
	Street railway.....	336	336	.....	.....	.....		Yonkers.....	51,464	30,023	.....	21,441	.....
	Light, power, and heat.....	61,984	61,984	.....	.....	.....		Street railway.....	21,441	.....	.....	21,441	.....
	Telephone.....	2,549	2,549	.....	.....	.....	72	Light, power, and heat.....	20,176	20,176	.....	.....	.....
	Water.....	17,717	17,717	.....	.....	.....		Telephone and telegraph.....	9,847	9,847	.....	.....	.....
48	Bridgeport.....	30,867	30,867	.....	.....	.....		Utica.....	72,163	70,116	.....	251	1,796
	Street railway.....	112	112	.....	.....	.....		Street railway.....	20,159	18,124	.....	251	1,784
	Light, power, and heat.....	13,834	13,834	.....	.....	.....		Light, power, and heat.....	25,405	25,405	.....	.....	.....
	Telephone.....	967	967	.....	.....	.....		Telephone and telegraph.....	12,358	12,346	.....	.....	12
	Water.....	15,954	15,954	.....	.....	.....	75	Water.....	14,241	14,241	.....	.....	.....
50	Hartford.....	55,041	27,809	.....	21,893	5,339		Schenectady.....	72,961	39,388	.....	.....	33,573
	Street railway.....	28,584	1,975	.....	21,353	5,256		Street railway.....	52,131	18,326	.....	.....	32,805
	Light, power, and heat.....	25,774	25,234	.....	499	41		Light, power, and heat.....	14,845	14,126	.....	.....	719
	Telephone and telegraph.....	683	600	.....	41	42		Telephone and telegraph.....	5,985	5,066	.....	.....	49
73	Waterbury.....	15,107	15,107	.....	.....	.....	110	Binghamton.....	25,706	25,706	.....	.....	.....
	Street railway and light.....	6,651	6,651	.....	.....	.....		Street railway.....	7,848	7,848	.....	.....	.....
	Light, power, and heat.....	8,051	8,051	.....	.....	.....	143	Light, power, and heat.....	14,013	14,013	.....	.....	.....
	Telephone.....	405	405	.....	.....	.....		Telephone and telegraph.....	3,845	3,845	.....	.....	.....
127	New Britain.....	7,905	7,889	.....	.....	16		Elmira.....	42,607	35,896	.....	500	6,211
	Street railway.....	3,148	3,145	.....	.....	3		Street railway.....	24,265	17,557	.....	500	6,208
	Light, power, and heat.....	4,354	4,373	.....	.....	11		Light, power, and heat.....	8,343	8,340	.....	.....	3
	Telephone and telegraph.....	373	371	.....	.....	2		Telephone and telegraph.....	6,765	6,765	.....	.....	.....
								Water.....	3,234	3,234	.....	.....	.....

¹ Data not reported.

FINANCIAL STATISTICS OF CITIES.

TABLE 33.—RECEIPTS FROM PUBLIC SERVICE CORPORATIONS: 1909—Continued.

[The cities in each state are arranged in the order of their size, and the number assigned to each corresponds with that used for the same city in the other tables of this report. For a text discussion of this table, see page 68.]

I.—CITIES IN STATES OF THE NORTH ATLANTIC DIVISION—Continued.

City number.	CITY, AND CLASS OF CORPORATION.	RECEIPTS FROM PUBLIC SERVICE CORPORATIONS.					City number.	CITY, AND CLASS OF CORPORATION.	RECEIPTS FROM PUBLIC SERVICE CORPORATIONS.				
		Total.	Taxes.	Licenses.	Major privi- leges.	Charges.			Total.	Taxes.	Licenses.	Major privi- leges.	Charges.
148	New York—Continued. Auburn.....	\$24,829	\$24,829	.....	.....	.....	149	New Jersey—Continued. West Hoboken.....	\$15,120	\$7,472	.....	\$7,648	.....
	Street railway.....	8,442	8,442	.....	.....	.....		Street railway.....	9,843	6,072	.....	3,771	.....
	Light, power, and heat.....	12,722	12,722	.....	.....	.....		Light, power, and heat.....	3,779	691	.....	3,088	.....
	Telephone and telegraph.....	3,665	3,665	.....	.....	.....		Telephone and telegraph.....	353	123	.....	230	.....
	New Jersey.....	830,015	374,680	.....	\$440,748	\$14,587		Water.....	1,145	580	.....	559	.....
14	Newark.....	335,380	159,637	.....	175,743	.....		Pennsylvania.....	1,015,428	3,533	\$100,329	204,400	\$707,166
	Street railway, light, power, and heat.....	310,543	143,709	.....	166,834	.....	3	Philadelphia.....	814,219	.....	67,549	116,563	630,107
	Telephone and telegraph.....	24,837	15,928	.....	8,909	.....		Street railway.....	748,216	.....	2,530	115,579	630,107
19	Jersey City.....	145,509	58,820	.....	86,689	.....		Light, power, and heat.....	(1)	.....	(1)	.....	.....
	Street railway.....	77,850	32,963	.....	44,887	.....		Telephone and telegraph.....	65,019	.....	65,019	.....	.....
	Light, power, and heat.....	51,850	16,493	.....	35,357	.....		Electric alarm.....	984	.....	.....	984	.....
	Telephone and telegraph.....	15,325	8,880	.....	6,445	.....	8	Pittsburgh.....	133,632	.....	.....	58,632	75,000
	Pipe line.....	434	484	.....	.....	.....		Street railway.....	126,888	.....	.....	51,888	75,000
36	Paterson.....	91,739	45,464	.....	46,275	.....		Light, power, and heat.....	6,744	.....	.....	6,744	.....
	Street railway.....	30,461	11,879	.....	18,582	.....	35	Scranton.....	2,120	.....	2,120	.....	.....
	Light, power, and heat.....	36,464	18,501	.....	17,963	.....		Street railway.....	42	.....	42	.....	.....
	Telephone and telegraph.....	5,993	3,649	.....	2,344	.....		Light, power, and heat.....	2,078	.....	2,078	.....	.....
	Water.....	18,821	11,435	.....	7,386	.....	51	Reading.....	1,834	.....	1,834	.....	.....
52	Trenton.....	54,441	22,210	.....	17,644	14,587		Street railway.....	1,007	.....	1,007	.....	.....
	Street railway.....	30,469	8,141	.....	7,741	14,587		Light, power, and heat.....	511	.....	511	.....	.....
	Light, power, and heat.....	15,377	9,456	.....	5,921	.....		Telephone.....	316	.....	316	.....	.....
	Telephone and telegraph.....	8,565	4,613	.....	3,982	.....	83	Wilkes-Barre.....	4,144	.....	3,866	278	.....
55	Camden.....	46,794	24,934	.....	21,860	.....		Street railway.....	1,906	.....	1,906	.....	.....
	Street railway.....	15,203	5,811	.....	9,392	.....		Telephone.....	1,000	.....	1,960	.....	.....
	Light, power, and heat.....	23,747	16,905	.....	6,842	.....		Water.....	278	.....	.....	278	.....
	Telephone and telegraph.....	6,936	1,992	.....	4,944	.....	84	Erie.....	6,160	210	5,497	453	.....
	Water.....	908	226	.....	682	.....		Street railway.....	210	210	.....	.....	.....
74	Elizabeth.....	41,976	16,079	.....	25,897	.....		Light, power, and heat.....	4,879	.....	4,426	453	.....
	Street railway.....	16,822	4,486	.....	12,336	.....		Telephone and telegraph.....	1,071	.....	1,071	.....	.....
	Light, power, and heat.....	11,643	6,466	.....	5,177	.....	87	Harrisburg.....	18,173	.....	605	17,568	.....
	Telephone and telegraph.....	7,488	2,409	.....	5,019	.....		Street railway.....	17,668	.....	100	17,568	.....
	Water.....	6,023	2,658	.....	3,365	.....		Light, power, and heat.....	286	.....	286	.....	.....
76	Hoboken.....	34,370	17,527	.....	16,843	.....		Telephone and telegraph.....	210	.....	219	.....	.....
	Street railway.....	16,261	7,704	.....	8,557	.....	95	Johnstown.....	3,088	.....	2,088	1,000	.....
	Light, power, and heat.....	13,317	8,279	.....	5,038	.....		Street railway.....	547	.....	547	.....	.....
	Telephone and telegraph.....	4,792	1,644	.....	3,248	.....		Light, power, and heat.....	1,837	.....	837	1,000	.....
98	Bayonne.....	18,383	5,445	.....	12,838	.....		Telephone and telegraph.....	654	.....	654	.....	.....
	Street railway.....	8,320	2,136	.....	6,184	.....	102	Altoona.....	4,907	3,245	1,662	.....	.....
	Light, power, and heat.....	7,062	1,104	.....	5,958	.....		Street railway.....	925	.....	925	.....	.....
	Telephone and telegraph.....	1,726	937	.....	789	.....		Light, power, and heat.....	3,545	3,245	300	.....	.....
	Water.....	838	838	.....	.....	.....		Telephone and telegraph.....	437	.....	437	.....	.....
	Pipe line.....	64	57	.....	7	.....	104	Allentown.....	2,794	.....	2,794	.....	.....
	Ferry.....	373	373	.....	.....	.....		Street railway.....	2,065	.....	2,065	.....	.....
101	Passaic.....	17,276	5,640	.....	11,636	.....		Light, power, and heat.....	265	.....	265	.....	.....
	Street railway.....	5,203	573	.....	4,630	.....		Telephone and telegraph.....	464	.....	464	.....	.....
	Light, power, and heat.....	5,329	1,837	.....	3,492	.....	111	Lancaster.....	4,638	.....	1,698	3,000	.....
	Telephone and telegraph.....	2,685	1,691	.....	994	.....		Street railway.....	2,816	.....	816	2,000	.....
	Water.....	4,059	1,539	.....	2,520	.....		Light, power, and heat.....	454	.....	454	.....	.....
115	Atlantic City.....	29,027	11,452	.....	17,575	.....		Telephone and telegraph.....	1,428	.....	428	1,000	.....
	Street railway.....	170	55	.....	115	.....		.....	.....	.....	.....	.....	.....
	Light, power, and heat.....	18,771	7,574	.....	11,197	.....		.....	.....	.....	.....	.....	.....
	Telephone and telegraph.....	5,441	2,375	.....	3,066	.....		.....	.....	.....	.....	.....	.....
	Sewage disposal.....	4,645	1,448	.....	3,197	.....		.....	.....	.....	.....	.....	.....

¹ Not reported.

GENERAL TABLES.

235

TABLE 33.—RECEIPTS FROM PUBLIC SERVICE CORPORATIONS: 1909—Continued.

[The cities in each state are arranged in the order of their size, and the number assigned to each corresponds with that used for the same city in the other tables of this report. For a text discussion of this table, see page 68.]

I.—CITIES IN STATES OF THE NORTH ATLANTIC DIVISION—Continued.

City number.	CITY, AND CLASS OF CORPORATION.	RECEIPTS FROM PUBLIC SERVICE CORPORATIONS.					City number.	CITY, AND CLASS OF CORPORATION.	RECEIPTS FROM PUBLIC SERVICE CORPORATIONS.				
		Total.	Taxes.	Licenses.	Major privileges.	Charges.			Total.	Taxes.	Licenses.	Major privileges.	Charges.
118	Pennsylvania—Continued.						136	Pennsylvania—Continued.					
	York.....	\$10,290		\$3,384	\$6,906			Chester.....	\$3,344		\$3,344		
	Street railway.....	4,436			4,436			Street railway.....	2,400		2,400		
	Light, power, and heat.....	4,550		2,080	2,470			Light, power, and heat.....	544		544		
	Telephone and telegraph.....	1,204		1,204				Telephone and telegraph.....	400		400		
129	Water.....	100		100			140	New Castle.....	4,374		2,533		\$1,836
	McKeesport.....	1,651	\$78	1,350		\$223		Street railway.....	3,021		1,185		1,836
	Street railway.....	1,034	78	733		223		Light, power, and heat.....	(1)		(1)		
	Light, power, and heat.....	(1)		(1)				Telephone and telegraph.....	1,353		1,353		
	Telephone and telegraph.....	617		617				Water.....	(1)		(1)		

II.—CITIES IN STATES OF THE SOUTH ATLANTIC DIVISION.

50	Delaware.....	\$31,760	\$6,062		\$25,698		89	South Carolina.....	\$35,015	\$20,882	\$4,150		\$9,983
	Wilmington.....	31,760	6,062		25,698			Charleston.....	35,015	20,882	4,150		9,983
	Street railway.....	14,641	2,001		12,640			Street railway.....	15,784	5,838	750		9,196
	Light, power, and heat.....	14,984	2,636		12,348			Light, power, and heat.....	10,698	9,698	1,000		
	Telephone and telegraph.....	2,135	1,425		710			Telephone and telegraph.....	6,196	4,243	1,900		53
6	Maryland.....	499,440	(1)	\$25,574	473,866		32	Georgia.....	205,380	157,942	19,026	\$24,309	4,103
	Baltimore.....	499,440	(1)	25,574	473,866			Atlanta.....	132,839	109,289	1,700	21,850	
	Street railway.....	477,471	(1)	3,750	473,721			Street railway.....	95,054	73,693	500	20,861	
	Light, power, and heat.....	145	(1)		145			Light, power, and heat.....	20,219	20,019	200		
	Telephone and telegraph.....	21,824	(1)	21,824				Telephone and telegraph.....	17,566	15,577	1,000	989	
16	District of Columbia.....	471,720	459,910		11,778	\$32	85	Savannah.....	35,994	21,015	10,876		4,103
	Washington.....	471,720	459,910		11,778	32		Street railway.....	19,580	8,249	7,228		4,103
	Street railway.....	201,629	189,819		11,778	32		Light, power, and heat.....	9,933	8,573	1,360		
	Light, power, and heat.....	211,078	211,078					Telephone and telegraph.....	6,481	4,193	2,288		
	Telephone and telegraph.....	59,013	59,013				131	Augusta.....	21,259	12,850	5,950	2,459	
40	Virginia.....	208,546	68,134	12,808	127,009	895		Street railway, light, power, and heat.....	14,487	7,820	5,000	1,667	
	Richmond.....	139,294	39,249	2,200	97,706	139		Light, power, and heat.....	3,871	3,571	300		
	Street railway, light, power, and heat.....	115,795	31,993	1,600	82,072	130		Telephone and telegraph.....	2,901	1,459	650	792	
	Telephone and telegraph.....	23,499	7,256	600	15,634	9	147	Macon.....	15,288	14,788	500		
	Norfolk.....	69,552	28,885	10,608	29,303	756		Street railway, light, power, and heat.....	6,613	6,613			
81	Street railway, light, power, and heat.....	54,227	21,897	4,500	27,074	756		Light, power, heat, and water.....	5,351	5,351			
	Light, power, and heat.....	4,947	2,947	2,000				Telephone and telegraph.....	3,324	2,824	500		
	Telephone and telegraph.....	10,378	4,041	4,108	2,229		96	Florida.....	61,638	18,681	850	24,734	17,373
	West Virginia.....	26,731	22,000		4,731			Jacksonville.....	61,638	18,681	850	24,734	17,373
	Wheeling.....	26,731	22,000		4,731			Street railway, light, power, and heat.....	52,470	11,264	200	23,633	17,373
130	Street railway.....	17,761	13,030		4,731			Light, power, and heat.....	2,929	2,779	150		
	Light, power, and heat.....	4,379	4,379					Telephone and telegraph.....	6,239	4,638	500	1,101	
	Telephone and telegraph.....	4,591	4,591										

III.—CITIES IN STATES OF THE NORTH CENTRAL DIVISION.

7	Ohio.....	\$1,501,241	\$1,006,811	\$2,510	\$479,005	\$12,915	12	Ohio—Continued.					
	Cleveland.....	529,871	481,584		48,287			Cincinnati.....	\$526,307	\$229,798	\$2,310	\$294,199	
	Street railway.....	194,882	194,882					Street railway.....	353,980	66,319	2,310	285,351	
	Light, power, and heat.....	273,185	224,898		48,287			Light, power, and heat.....	130,245	121,426		8,819	
	Telephone and telegraph.....	61,804	61,804					Telephone and telegraph.....	42,082	42,053		29	

¹ Not reported.

FINANCIAL STATISTICS OF CITIES.

TABLE 33.—RECEIPTS FROM PUBLIC SERVICE CORPORATIONS: 1909—Continued.

[The cities in each state are arranged in the order of their size, and the number assigned to each corresponds with that used for the same city in the other tables of this report. For a text discussion of this table, see page 68.]

III.—CITIES IN STATES OF THE NORTH CENTRAL DIVISION—Continued.

City number.	CITY, AND CLASS OF CORPORATION.	RECEIPTS FROM PUBLIC SERVICE CORPORATIONS.					City number.	CITY, AND CLASS OF CORPORATION.	RECEIPTS FROM PUBLIC SERVICE CORPORATIONS.				
		Total.	Taxes.	Licenses.	Major privileges.	Charges.			Total.	Taxes.	Licenses.	Major privileges.	Charges.
29	Ohio—Continued. Columbus.....	\$103,024	\$87,183	.....	\$15,841	.....	100	Indiana—Continued. South Bend.....	\$12,868	\$12,268	\$100	\$500	.....
	Street railway.....	44,894	44,144	.....	750	.....		Street railway.....	3,962	3,862	100	.....	.....
	Light, power, and heat.....	31,149	16,058	.....	15,091	.....		Light, power, and heat.....	3,500	3,500	.....	.....	.....
	Telephone and telegraph.....	26,981	26,981	.....	.....	.....		Telephone and telegraph.....	5,406	4,906	.....	500	.....
30	Toledo.....	185,323	80,562	.....	104,761	.....		Illinois.....	5,457,951	3,225,579	79,147	1,995,512	\$157,713
	Street railway, light, power, and heat.....	158,027	53,266	.....	104,761	.....	2	Chicago.....	5,367,265	3,147,460	76,980	1,987,129	155,696
	Light, power, and heat.....	4,806	4,806	.....	.....	.....		Street railway.....	3,095,164	1,399,805	76,980	1,476,477	141,902
	Telephone and telegraph.....	22,490	22,490	.....	.....	.....		Light, power, and heat.....	1,737,767	1,398,944	.....	325,241	13,582
46	Dayton.....	70,466	46,206	.....	15,357	\$8,903		Telephone.....	444,762	271,315	.....	173,235	212
	Street railway.....	42,753	20,053	.....	14,145	8,555	86	Subway for freight.....	89,572	77,396	.....	12,176	.....
	Light, power, and heat.....	16,249	14,689	.....	1,212	348		Peoria.....	19,812	17,075	.....	1,000	1,735
	Telephone and telegraph.....	11,464	11,464	.....	.....	.....		Street railway.....	4,402	4,402	.....	.....	.....
	Water.....	(?)	.....	.....	.....	.....		Light, power, and heat.....	7,486	6,930	.....	.....	556
67	Youngstown.....	24,961	22,798	.....	560	1,603		Telephone and telegraph.....	3,403	2,388	.....	1,000	15
	Street railway.....	8,356	6,288	.....	560	1,508		Water.....	4,521	3,355	.....	.....	1,166
	Light, power, and heat.....	11,848	11,790	.....	.....	58	92	East St. Louis.....	17,252	15,385	1,867	.....	.....
	Telephone and telegraph.....	4,757	4,720	.....	.....	37		Street railway.....	10,096	8,496	1,600	.....	.....
80	Akron.....	25,673	25,673	.....	.....	.....		Light, power, and heat.....	880	880	.....	.....	.....
	Street railway.....	6,688	6,688	.....	.....	.....		Telephone and telegraph.....	1,601	1,601	.....	.....	.....
	Light, power, and heat.....	6,468	6,468	.....	.....	.....		Water.....	4,408	4,408	.....	.....	.....
	Telephone and telegraph.....	5,501	5,501	.....	.....	.....	100	Ferries.....	267	.....	267	.....	.....
	Water.....	7,016	7,016	.....	.....	.....		Springfield.....	14,299	13,999	300	.....	.....
107	Canton.....	17,048	17,048	.....	.....	.....		Street railway.....	4,971	4,671	300	.....	.....
	Street railway.....	4,838	4,838	.....	.....	.....		Light, power, and heat.....	3,496	3,496	.....	.....	.....
	Light, power, and heat.....	6,368	6,368	.....	.....	.....	117	Telephone and telegraph.....	5,832	5,832	.....	.....	.....
	Telephone and telegraph.....	5,842	5,842	.....	.....	.....		Rockford.....	17,037	13,400	.....	3,357	280
114	Springfield.....	18,568	15,959	\$200	.....	2,409		Street railway.....	6,425	4,425	.....	2,000	.....
	Street railway.....	8,685	6,076	200	.....	2,409		Light, power, and heat.....	7,371	6,495	.....	596	280
	Light, power, and heat.....	3,931	3,931	.....	.....	.....	144	Telephone and telegraph.....	3,241	2,480	.....	761	.....
	Telephone and telegraph.....	5,952	5,952	.....	.....	.....		Quincy.....	17,319	16,082	.....	1,237	.....
	Indiana.....	394,882	275,882	100	105,730	13,170		Street railway.....	3,864	3,544	.....	320	.....
21	Indianapolis.....	293,540	191,519	.....	90,921	11,100		Light, power, and heat.....	4,068	4,068	.....	.....	.....
	Street railway.....	148,419	107,508	.....	35,185	5,726	150	Telephone.....	3,039	2,122	.....	917	.....
	Light, power, and heat.....	67,192	22,835	.....	41,279	3,078		Water.....	6,348	6,348	.....	.....	.....
	Telephone and telegraph.....	46,365	30,235	.....	14,457	1,673		Joliet.....	4,967	2,178	.....	2,789	.....
	Water.....	31,564	30,941	.....	.....	623		Street railway.....	217	217	.....	.....	.....
78	Evansville.....	42,584	29,461	.....	13,123	.....		Light, power, and heat.....	2,177	677	.....	1,500	.....
	Street railway.....	12,591	6,358	.....	8,233	.....		Telephone and telegraph.....	2,573	1,284	.....	1,289	.....
	Light, power, and heat.....	22,055	20,148	.....	1,907	.....		Michigan.....	183,104	144,974	288	819	37,023
	Telephone and telegraph.....	7,938	2,955	.....	4,983	.....	9	Detroit ¹.....	.....	.....	.....	.....	.....
88	Fort Wayne.....	15,036	12,441	.....	525	2,070	42	Grand Rapids.....	* 90,880	85,277	288	814	* 4,501
	Street railway, light, power, and heat.....	8,375	6,705	.....	500	1,170		Street railway.....	39,663	37,130	288	.....	2,245
	Light, power, and heat.....	3,545	2,645	.....	.....	900		Light, power, and heat.....	46,831	46,831	.....	.....	.....
	Telephone and telegraph.....	3,116	3,091	.....	25	.....		Electric alarm.....	314	.....	.....	314	.....
91	Terre Haute.....	30,854	30,193	.....	661	.....	106	Water.....	1,316	1,316	.....	500	.....
	Street railway, light, power, and heat.....	7,954	7,954	.....	.....	.....		Messenger service.....	500	.....	.....	.....	.....
	Light, power, and heat.....	5,834	5,173	.....	661	.....		Saginaw.....	33,126	31,244	.....	5	1,877
	Telephone and telegraph.....	8,081	8,081	.....	.....	.....		Street railway.....	13,148	11,309	.....	.....	1,839
	Water.....	8,985	8,985	.....	.....	.....	116	Light, power, and heat.....	19,978	19,935	.....	5	38
								Bay City.....	39,637	16,150	.....	.....	23,487
								Street railway.....	33,206	9,719	.....	.....	23,487
								Light, power, and heat.....	6,431	6,431	.....	.....	.....

¹ Not reported.² This amount includes \$2,256 received from the several public utility corporations which can not be segregated.

GENERAL TABLES.

237

TABLE 33.—RECEIPTS FROM PUBLIC SERVICE CORPORATIONS: 1909—Continued.

(The cities in each state are arranged in the order of their size, and the number assigned to each corresponds with that used for the same city in the other tables of this report. For a text discussion of this table, see page 63.)

III.—CITIES IN STATES OF THE NORTH CENTRAL DIVISION—Continued.

City number.	CITY, AND CLASS OF CORPORATION.	RECEIPTS FROM PUBLIC SERVICE CORPORATIONS.					City number.	CITY, AND CLASS OF CORPORATION.	RECEIPTS FROM PUBLIC SERVICE CORPORATIONS.				
		Total.	Taxes.	Licenses.	Major privi- leges.	Charges.			Total.	Taxes.	Licenses.	Major privi- leges.	Charges.
137	Michigan—Continued. Kalamazoo.....	\$19,461	\$12,303	.....	.....	\$7,158		Iowa—Continued. Davenport—Continued. Telephone and tele- graph.....	\$584	\$584	.....	.....	.....
	Street railway.....	11,521	4,363	.....	.....	7,158		Bridge and ferry.....	1,200	1,200	.....	.....	.....
	Light, power, and heat.....	7,940	7,940	.....	.....	.....		Dubuque.....	23,019	23,019	.....	.....	.....
	Wisconsin.....	500,545	212,921	\$286,624	\$1,000	.....	134	Street railway, light, power, and heat.....	19,931	19,931	.....	.....	.....
13	Milwaukee.....	407,172	157,709	249,463	.....	.....		Telephone and tele- graph.....	3,088	3,088	.....	.....	.....
	Street railway, light, power, and heat.....	216,701	.....	216,701	.....	.....		Missouri.....	1,737,216	1,150,276	\$1,256	\$567,650	\$18,034
	Light, power, and heat.....	157,709	157,709	.....	.....	.....		St. Louis.....	1,275,105	877,548	256	380,704	16,597
	Telephone.....	32,762	.....	32,762	.....	.....	4	Street railway.....	581,503	430,765	256	134,109	16,373
132	Superior.....	24,350	15,832	8,418	.....	.....		Light, power, and heat.....	468,380	342,424	.....	125,848	108
	Street railway.....	6,850	.....	6,850	.....	.....		Telephone and tele- graph.....	177,862	57,999	.....	119,747	116
	Light, power, and heat.....	15,990	15,932	58	.....	.....		Subway for wires.....	1,360	360	.....	1,000	.....
	Telephone.....	1,510	.....	1,510	.....	.....		Bridge.....	46,000	46,000	.....	.....	.....
142	Racine.....	33,677	16,352	17,325	.....	.....	20	Kansas City.....	403,221	215,338	.....	186,446	1,437
	Street railway.....	15,176	.....	15,176	.....	.....		Street railway.....	311,344	187,437	.....	123,907	.....
	Light, power, and heat.....	8,176	8,176	.....	.....	.....		Light, power, and heat.....	58,561	21,189	.....	36,497	875
	Telephone.....	2,149	.....	2,149	.....	.....		Telephone.....	32,448	6,712	.....	25,174	562
	Water.....	8,176	8,176	.....	.....	.....		Subway for wires.....	138	.....	.....	138	.....
153	Oshkosh.....	17,030	11,081	4,949	1,000	.....	63	Bridge.....	730	.....	.....	730	.....
	Street railway, light, power, and heat.....	4,068	.....	3,068	1,000	.....		St. Joseph.....	51,200	49,700	1,000	500	.....
	Light, power, and heat.....	5,816	5,816	.....	.....	.....		Street railway.....	25,240	24,340	900	.....	.....
	Telephone.....	1,881	.....	1,881	.....	.....		Light, power, and heat.....	13,287	13,287	.....	.....	.....
	Water.....	5,265	5,265	.....	.....	.....		Telephone and tele- graph.....	3,236	2,636	100	500	.....
156	La Crosse.....	18,316	11,847	6,469	.....	.....	155	Water.....	9,437	9,437	.....	.....	.....
	Street railway.....	4,443	.....	4,443	.....	.....		Joplin.....	7,690	7,690	.....	.....	.....
	Light, power, and heat.....	11,847	11,847	.....	.....	.....		Street railway.....	2,982	2,982	.....	.....	.....
	Telephone.....	2,026	.....	2,026	.....	.....		Light, power, and heat.....	734	734	.....	.....	.....
	Minnesota.....	630,253	480,396	9,830	82,445	57,582		Telephone and tele- graph.....	1,394	1,394	.....	.....	.....
17	Minneapolis.....	336,963	301,834	7,050	.....	28,084		Water.....	2,580	2,580	.....	.....	.....
	Street railway.....	241,800	206,666	7,050	.....	28,084		Nebraska.....	291,562	216,003	.....	75,554	.....
	Light, power, and heat.....	95,168	95,168	.....	.....	.....	37	Omaha.....	224,398	164,238	.....	60,160	.....
26	St. Paul.....	256,644	147,286	2,780	81,704	24,874		Street railway.....	74,006	63,775	.....	10,231	.....
	Street railway.....	144,987	118,511	2,780	.....	23,696		Light, power, and heat.....	102,658	57,616	.....	45,042	.....
	Light, power, and heat.....	111,437	28,775	.....	81,704	958		Telephone and tele- graph.....	14,901	10,014	.....	4,887	.....
	Telephone and tele- graph.....	220	.....	.....	.....	220		Water.....	32,833	32,833	.....	.....	.....
68	Duluth.....	36,641	31,276	.....	741	4,624	119	Lincoln.....	41,094	29,832	.....	11,262	.....
	Street railway.....	30,404	25,780	.....	.....	4,624		Street railway.....	17,197	13,136	.....	4,061	.....
	Light, power, and heat.....	5,703	5,496	.....	207	.....		Light, power, and heat.....	11,064	9,634	.....	1,430	.....
	Telephone.....	534	.....	.....	534	.....		Telephone and tele- graph.....	12,833	7,062	.....	5,771	.....
	Iowa.....	198,032	175,012	800	22,220	.....	158	South Omaha.....	26,070	21,938	.....	4,132	.....
61	Des Moines.....	95,715	82,731	.....	12,984	.....		Street railway.....	7,164	7,164	.....	.....	.....
	Street railway.....	25,560	25,050	.....	510	.....		Light, power, and heat.....	7,073	3,881	.....	3,792	.....
	Light, power, and heat.....	44,150	31,676	.....	12,474	.....		Telephone and tele- graph.....	1,986	1,986	.....	340	.....
	Telephone and tele- graph.....	5,130	5,130	.....	.....	.....		Water.....	9,247	8,907	.....	.....	.....
	Water.....	20,875	20,875	.....	.....	.....		Kansas.....	169,474	141,058	1,300	27,116	.....
112	Sioux City.....	36,663	26,627	800	9,236	.....	71	Kansas City.....	91,641	63,350	1,300	26,991	.....
	Street railway.....	11,425	10,625	800	.....	.....		Street railway.....	46,604	31,574	.....	15,030	.....
	Light, power, and heat.....	20,557	13,225	.....	7,332	.....		Light, power, and heat.....	25,602	14,868	800	9,934	.....
	Telephone and tele- graph.....	4,681	2,777	.....	1,904	.....		Telephone.....	8,156	6,677	100	1,379	.....
128	Davenport.....	42,635	42,635	.....	.....	.....		Bridge (viaduct)....	3,739	3,091	.....	648	.....
	Street railway.....	20,275	20,275	.....	.....	.....		Pipe line.....	170	170	.....	.....	.....
	Light, power, and heat.....	20,576	20,576	.....	.....	.....		Water.....	7,370	6,970	400	.....	.....

FINANCIAL STATISTICS OF CITIES.

TABLE 33.—RECEIPTS FROM PUBLIC SERVICE CORPORATIONS: 1909—Continued.

[The cities in each state are arranged in the order of their size, and the number assigned to each corresponds with that used for the same city in the other tables of this report. For a text discussion of this table, see page 68.]

III.—CITIES IN STATES OF THE NORTH CENTRAL DIVISION—Continued.

City number.	CITY, AND CLASS OF CORPORATION.	RECEIPTS FROM PUBLIC SERVICE CORPORATIONS.					City number.	CITY, AND CLASS OF CORPORATION.	RECEIPTS FROM PUBLIC SERVICE CORPORATIONS.				
		Total.	Taxes.	Licenses.	Major privi- leges.	Charges.			Total.	Taxes.	Licenses.	Major privi- leges.	Charges.
108	Kansas—Continued. Wichita.....	\$40,060	\$40,060	.....	.....	.....	121	Kansas—Continued. Topeka.....	\$37,773	\$37,648	.....	\$125	.....
	Street railway, light, power, and heat.....	14,149	14,149	.....	.....	.....		Street railway.....	11,194	11,194	.....	.....	.....
	Light, power, and heat.....	10,038	10,038	.....	.....	.....		Light, power, and heat.....	20,584	20,459	.....	125	.....
	Telephone and tele- graph.....	6,073	6,073	.....	.....	.....		Telephone and tele- graph.....	5,995	5,995	.....	.....	.....
	Water.....	9,800	9,800	.....	.....	.....							

IV.—CITIES IN STATES OF THE SOUTH CENTRAL DIVISION.

22	Kentucky.....	\$276,028	\$258,729	\$620	\$16,659	\$20	138	Alabama—Continued. Montgomery.....	\$15,213	\$10,913	\$4,300	.....	.....
	Louisville.....	232,642	225,263	.....	7,859	20		Street railway.....	7,640	5,140	2,500	.....	.....
	Street railway.....	142,109	142,089	.....	.....	20		Light, power, and heat.....	5,110	4,360	750	.....	.....
	Light, power, and heat.....	65,831	60,826	.....	5,005	.....		Telephone and tele- graph.....	2,463	1,413	1,050	.....	.....
	Telephone.....	24,702	22,348	.....	2,354	.....		Louisiana.....	475,440	376,377	23,217	\$53,811	\$22,035
99	Covington.....	30,421	21,121	.....	9,300	.....	15	New Orleans.....	475,440	376,377	23,217	53,811	22,035
	Street railway.....	12,241	2,941	.....	9,300	.....		Street railway, light, power, and heat.....	337,359	275,305	17,272	22,747	22,035
	Light, power, and heat.....	5,235	5,235	.....	.....	.....		Light, power, and heat.....	59,217	58,302	915	.....	.....
	Telephone.....	1,099	1,099	.....	.....	.....		Telephone and tele- graph.....	63,362	32,813	4,872	25,677	.....
	Bridge.....	11,846	11,846	.....	.....	.....		Water.....	8,072	8,034	33	.....	.....
157	Newport.....	12,965	12,345	620	.....	.....		Ferry.....	5,841	833	120	4,788	.....
	Street railway.....	6,535	6,035	500	.....	.....		Pipe line.....	1,589	990	.....	599	.....
	Light, power, and heat.....	5,675	5,675	100	.....	.....		Texas.....	258,138	221,614	.....	16,595	19,727
	Telephone and tele- graph.....	755	735	20	.....	.....	53	San Antonio.....	76,439	73,118	.....	.....	3,321
	Tennessee.....	334,177	260,932	9,912	69,251	4,082		Street railway.....	22,626	19,453	.....	.....	3,173
39	Memphis.....	124,605	111,883	5,999	6,390	333		Light, power, and heat.....	19,882	19,734	.....	.....	148
	Street railway.....	66,302	62,503	3,799	.....	.....		Telephone and tele- graph.....	6,243	6,243	.....	.....	.....
	Light, power, and heat.....	43,471	40,938	2,200	.....	333		Water.....	27,688	27,688	.....	.....	.....
	Telephone and tele- graph.....	14,832	8,442	.....	6,390	.....	56	Dallas.....	76,048	68,620	.....	7,428	.....
43	Nashville.....	137,145	74,803	1,450	57,143	3,749		Street railway, light, power, and heat.....	47,888	42,885	.....	5,003	.....
	Street railway, light, power, and heat.....	98,540	56,871	750	37,300	3,619		Light, power, and heat.....	9,028	8,378	.....	650	.....
	Light, power, and heat.....	27,121	11,212	700	15,079	130		Telephone and tele- graph.....	19,132	17,357	.....	1,775	.....
	Telephone and tele- graph.....	11,484	6,720	.....	4,764	.....	69	Houston.....	56,431	44,249	.....	7,292	4,890
120	Chattanooga.....	41,700	38,589	1,461	1,650	.....		Street railway.....	25,109	12,927	.....	7,292	4,890
	Street railway.....	14,983	14,157	176	650	.....		Light, power, and heat.....	21,116	21,116	.....	.....	.....
	Light, power, and heat.....	17,212	15,327	885	1,000	.....		Telephone and tele- graph.....	10,206	10,206	.....	.....	.....
	Telephone and tele- graph.....	2,583	2,583	.....	.....	.....	82	Fort Worth.....	21,478	20,826	.....	650	.....
	Water.....	6,922	6,522	400	.....	.....		Street railway, light, power, and heat.....	10,894	10,894	.....	.....	.....
145	Knoxville.....	30,727	25,657	1,002	4,068	.....		Light, power, and heat.....	1,138	1,138	.....	.....	.....
	Street railway, light, power, and heat.....	10,656	10,004	652	.....	.....		Telephone and tele- graph.....	9,444	8,794	.....	650	.....
	Light, power, and heat.....	7,656	3,238	350	4,068	.....	140	Galveston.....	27,742	15,001	.....	1,225	11,516
	Telephone and tele- graph.....	2,895	2,895	.....	.....	.....		Street railway.....	18,716	7,200	.....	.....	11,516
	Water.....	9,520	9,520	.....	.....	.....		Light, power, and heat.....	4,716	4,716	.....	.....	.....
	Alabama.....	143,202	64,867	69,900	6,732	1,703		Telephone and tele- graph.....	4,310	3,085	.....	1,225	.....
79	Birmingham.....	94,044	36,491	55,850	.....	1,703		Oklahoma.....	27,735	27,410	325	.....	.....
	Street railway, light, power, and heat.....	52,301	29,598	21,000	.....	1,703	97	Oklahoma City.....	27,735	27,410	325	.....	.....
	Light, power, and heat.....	15,000	.....	15,000	.....	.....		Street railway.....	7,597	7,472	125	.....	.....
	Telephone and tele- graph.....	7,436	2,586	4,850	.....	.....		Light, power, and heat.....	11,916	11,816	100	.....	.....
	Water.....	19,307	4,307	15,000	.....	.....		Telephone.....	8,222	8,122	100	.....	.....
103	Mobile.....	33,945	17,463	9,750	6,732	.....		Arkansas.....	26,275	17,295	3,413	5,459	108
	Street railway, light, power, and heat.....	11,405	7,477	2,500	1,428	.....	113	Little Rock.....	26,275	17,295	3,413	5,459	108
	Light, power, and heat.....	16,349	7,820	3,250	5,279	.....		Street railway, light, power, and heat.....	13,745	7,996	1,040	4,709	.....
	Telephone and tele- graph.....	6,191	2,166	4,000	25	.....		Light, power, and heat.....	3,083	2,473	.....	500	108
								Telephone and tele- graph.....	6,066	3,643	2,373	50	.....
								Water.....	3,381	3,181	.....	200	.....

GENERAL TABLES.

239

TABLE 33.—RECEIPTS FROM PUBLIC SERVICE CORPORATIONS: 1909—Continued.

[The cities in each state are arranged in the order of their size, and the number assigned to each corresponds with that used for the same city in the other tables of this report. For a text discussion of this table, see page 68.]

V.—CITIES IN STATES OF THE WESTERN DIVISION.

City number.	CITY, AND CLASS OF CORPORATION.	RECEIPTS FROM PUBLIC SERVICE CORPORATIONS.					City number.	CITY, AND CLASS OF CORPORATION.	RECEIPTS FROM PUBLIC SERVICE CORPORATIONS.				
		Total.	Taxes.	Licenses.	Major privileges.	Charges.			Total.	Taxes.	Licenses.	Major privileges.	Charges.
135	Montana.....	\$35,248	\$18,706	\$4,081	\$12,461	.....	66	Washington—Continued.					
	Butte.....	35,248	18,706	4,081	12,461	.....		Tacoma.....	\$73,967	\$52,560	.....	\$21,407	.....
	Street railway.....	7,633	5,172	.....	2,461	.....		Street railway.....	40,281	22,321	.....	17,960	.....
	Light, power, and heat.....	16,641	6,041	600	10,000	.....		Light, power, and heat.....	17,399	13,952	.....	3,447	.....
	Telephone and telegraph.....	6,446	3,415	3,031	.....	.....		Telephone and telegraph.....	15,704	15,704	.....	.....	.....
	Water.....	4,528	4,078	450	.....	.....		Water.....	583	.....	.....	.....	.....
	Colorado.....	416,900	306,569	.....	110,340	.....	28	Oregon.....	178,661	141,979	\$4,719	31,963	.....
27	Denver.....	402,065	291,725	.....	110,340	.....		Portland.....	178,661	141,979	4,719	31,963	.....
	Street railway.....	164,484	104,300	.....	60,184	.....		Street railway, light, power, and heat.....	128,767	96,232	3,299	29,236	.....
	Light, power, and heat.....	125,344	75,188	.....	50,156	.....		Light, power, and heat.....	23,994	23,494	500	.....	.....
	Telephone and telegraph.....	37,237	37,237	.....	.....	.....		Telephone and telegraph.....	25,900	22,253	920	2,727	.....
	Water.....	75,000	75,000	.....	.....	.....		California.....	1,194,697	1,030,420	31,947	99,048	\$33,272
125	Pueblo.....	14,844	14,844	.....	.....	.....	11	San Francisco.....	614,644	530,376	8,486	75,782	.....
	Street railway, light, power, and heat.....	9,581	9,581	.....	.....	.....		Street railway.....	291,731	210,885	8,486	72,360	.....
	Light, power, and heat.....	1,968	1,968	.....	.....	.....		Light, power, and heat.....	121,470	121,470	.....	.....	.....
	Telephone and telegraph.....	3,279	3,279	.....	.....	.....		Telephone and telegraph.....	63,964	63,964	.....	.....	.....
	Water.....	16	16	.....	.....	.....		Water.....	133,440	133,440	.....	.....	.....
57	Utah.....	61,696	56,147	1,700	3,849	.....	18	Sanitary reduction works.....	4,039	617	.....	3,422	.....
	Salt Lake City.....	61,696	56,147	1,700	3,849	.....		Los Angeles.....	460,140	388,627	23,461	18,072	29,980
	Street railway, light, power, and heat.....	38,541	36,841	1,700	.....	.....		Street railway.....	254,035	197,745	23,461	2,849	29,980
	Light, power, and heat.....	4,487	4,487	.....	.....	.....		Light, power, and heat.....	132,278	132,278	.....	.....	.....
	Telephone and telegraph.....	18,668	14,819	.....	3,849	.....		Telephone and telegraph.....	73,827	58,604	.....	15,223	.....
23	Washington.....	409,573	294,363	.....	91,108	\$24,102	41	Oakland.....	103,251	95,489	.....	4,470	3,292
	Seattle.....	271,103	187,519	.....	59,998	23,586		Street railway.....	50,811	43,125	.....	4,470	3,216
	Street railway, light, power, and heat.....	195,697	116,410	.....	59,998	19,289		Light, power, and heat.....	11,989	11,964	.....	.....	25
	Light, power, and heat.....	47,352	45,444	.....	.....	1,908		Telephone and telegraph.....	14,548	14,497	.....	.....	51
	Telephone and telegraph.....	28,054	25,665	.....	.....	2,389		Water.....	25,903	25,903	.....	.....	.....
49	Spokane.....	64,503	54,284	.....	9,703	516	122	Sacramento.....	16,662	15,938	.....	724	.....
	Street railway.....	22,477	18,037	.....	3,924	516		Street railway, light, power, and heat.....	11,988	11,364	.....	624	.....
	Light, power, and heat.....	34,597	28,818	.....	5,779	.....		Light, power, and heat.....	1,104	1,004	.....	100	.....
	Telephone and telegraph.....	7,429	7,429	.....	.....	.....		Telephone and telegraph.....	3,570	3,570	.....	.....	.....

VI.—CITIES IN INSULAR POSSESSIONS.

Porto Rico ¹	\$5,939	\$5,939	.....	.....	.....	Porto Rico ¹ —Continued.					
San Juan.....	5,939	5,939	.....	.....	.....	San Juan—Continued.					
Street railway, light, power, and heat.....	4,244	4,244	.....	.....	.....	Light, power, and heat.....	1,364	1,364	.....	.....	.....
						Telephone.....	331	331	.....	.....	.....

¹ Amounts for Porto Rico are not included in group or grand totals.

FINANCIAL STATISTICS OF CITIES.

TABLE 34.—ASSESSED VALUATION OF PROPERTY, BASIS

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

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.							
		Total.	Subject to general property taxes.						Subject to special property taxes.
			Real property.	Personal property.	Other property. ¹				
					Total.	Railroads.	Street railways.	All other.	
	Grand total.....	\$24,391,638,237	\$19,640,299,805	\$3,073,721,734	\$269,092,502	\$108,510,046	\$16,322,037	\$144,260,419	\$1,408,524,196
	Group I.....	\$16,451,119,195	\$13,523,967,301	\$1,577,923,803	\$99,337,859	\$44,337,897		\$54,260,419	\$1,249,890,232
	Group II.....	\$3,873,126,373	\$2,900,384,302	\$786,870,773	\$95,692,528	\$34,914,659	\$13,322,037	\$47,613,109	\$90,178,770
	Group III.....	\$2,781,666,325	\$2,232,066,496	\$444,178,164	\$45,500,832	\$17,675,783	\$1,267,138	\$26,657,931	\$59,920,813
	Group IV.....	\$1,285,726,344	\$983,881,706	\$264,748,994	\$28,561,263	\$11,681,707	\$1,790,139	\$15,089,417	\$8,534,381

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

1	New York, N. Y.....	\$8,160,033,736	\$6,807,179,704	\$443,320,855					\$909,533,177
2	Chicago, Ill.....	833,150,897	586,253,655	209,542,722	\$37,354,520	\$37,354,520			
	City corporation.....	833,150,897	586,253,655	209,542,722	37,354,520	37,354,520			
	School district.....	833,150,897	586,253,655	209,542,722	37,354,520	37,354,520			
	Sanitary district.....	871,650,506	613,158,960	214,569,024	43,921,602	43,921,602			
	South Park commission.....	508,338,024	333,624,543	149,865,482	21,847,999	21,847,999			
	West Chicago Park commission.....	181,912,418	144,700,241	27,694,018	9,518,159	9,518,159			
	Lincoln Park commission.....	118,151,935	84,240,583	30,436,078	3,475,274	3,475,274			
	North Shore Park commission.....	2,174,820	1,858,818	231,371	84,631	84,631			
	Ridge Park commission.....	1,094,438	870,239	31,659	192,540	192,540			
	Ridge Avenue Park commission.....	839,920	794,476	45,444					
	Fernwood Park commission.....	759,453	537,292	10,247	211,914	211,914			
	County.....	833,150,897	586,253,655	209,542,722	37,354,520	37,354,520			
3	Philadelphia, Pa.....	1,358,675,057	1,356,869,657	1,805,400					
	City corporation.....	1,358,675,057	1,356,869,657	1,805,400					
	Poor districts.....	143,892,808	143,584,135	308,671					
4	St. Louis, Mo.....	595,800,200	401,603,110	84,101,160	\$34,400,130		\$34,400,130		\$75,695,800
	City corporation.....	595,800,200	401,603,110	84,101,160	34,400,130		34,400,130		75,695,800
	School district.....	599,824,700	401,603,110	84,290,160	38,424,630		38,424,630		75,606,800
5	Boston, Mass.....	1,356,687,327	1,092,672,200	253,289,127					10,726,000
6	Baltimore, Md.....	675,401,372	370,137,707	77,029,655					228,234,010
7	Cleveland, Ohio.....	255,903,870	190,305,920	59,835,770	5,762,180	3,976,495		1,785,685	
	City corporation.....	255,903,870	190,305,920	59,835,770	5,762,180	3,976,495		1,785,685	
	County.....	255,903,870	190,305,920	59,835,770	5,762,180	3,976,495		1,785,685	
	School district.....	258,129,640	192,032,190	60,335,270	5,762,180	3,976,495		1,785,685	
8	Pittsburgh, Pa.....	709,900,718	705,732,883	4,167,835					
	City corporation.....	709,900,718	705,732,883	4,167,835					
	County.....	661,497,090	660,162,610	1,334,480					
	Sixty-two school districts.....	708,778,688	704,612,463	4,166,225					
9	Detroit, Mich.....	350,269,910	249,710,300	100,559,610					
	City corporation.....	350,269,910	249,710,300	100,559,610					
	County.....	348,237,590	241,373,710	106,863,880					
10	Buffalo, N. Y.....	330,451,003	300,076,555	7,224,000					23,150,448
	City corporation.....	330,451,003	300,076,555	7,224,000					23,150,448
	County.....	321,249,416	304,453,483	7,199,000					
11	San Francisco, Cal.....	493,261,319	406,144,061	88,722,976	394,282	394,282			
12	Cincinnati, Ohio.....	250,283,550	194,883,610	51,201,380	4,198,560	2,612,600		1,585,960	
	City corporation.....	250,283,550	194,883,610	51,201,380	4,198,560	2,612,600		1,585,960	
	County.....	250,283,550	194,883,610	51,201,380	4,198,560	2,612,600		1,585,960	
	School district.....	252,536,700	196,467,030	51,870,110	4,198,560	2,612,600		1,585,960	
13	Milwaukee, Wis.....	232,227,790	177,499,925	54,727,865					
	City corporation.....	232,227,790	177,499,925	54,727,865					
	County.....	232,227,790	177,499,925	54,727,865					
14	Newark, N. J.....	327,926,050	260,873,615	64,501,638					2,550,797
	City corporation.....	327,926,050	260,873,615	64,501,638					2,550,797
	County.....	327,926,050	260,873,615	64,501,638					2,550,797
15	New Orleans, La.....	221,373,512	147,433,625	50,711,700	17,228,187		17,228,187		
16	Washington, D. C.....	299,772,884	276,590,774	23,182,110					

¹ Includes only property given a separate classification and not included with real or personal property. In the majority of cities, however, the property of railroad and street railway companies and other property shown under this head are classed as either real or personal property and are so included in this table. (See explanation in text, page 70.)

² For property subject to general property taxes.

³ The grand total and group totals are the sum of the valuations reported for the various city corporations.

⁴ Average rate; for details, see page 71.

⁵ Rate on bank stock was \$10 and on mortgages, \$2.50.

⁶ Figures for city corporation.

GENERAL TABLES.

241

OF ASSESSMENT, AND TAXES LEVIED: 1909.

assigned to each, see page 78. For a text discussion of this table, see page 70.]

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE). ¹		TAX RATES.			TAX LEVIES.				PER CAPITA.		City number.	
		Rate of general property taxes per \$1,000 of—		Rate of special property taxes per \$1,000 of assessed valuation.	Rate of poll taxes.	Total.	General property taxes.	Special property taxes.	Poll taxes.	Total assessed valuation.		General and special property taxes.
		Assessed valuation.	Reported true value.									
Real property.	Personal property.											
.....		\$18.44	.....	.....	\$433,114,470	\$423,825,643	\$7,575,812	\$1,713,015	\$952.65	\$16.85		
.....		18.92	.....	.....	294,040,493	287,538,226	6,231,252	271,015	1,155.12	20.63		
.....		17.86	.....	.....	68,766,206	67,549,094	784,994	432,128	767.87	13.55		
.....		16.87	.....	.....	47,084,768	45,905,020	471,533	708,215	661.25	11.02		
.....		17.88	.....	.....	23,223,003	22,833,313	88,033	301,657	608.98	10.86		

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1909.

100	100	*16.93	\$16.93	(²)	.....	\$127,466,488	\$122,745,210	\$4,721,278	.....	\$1,762.69	\$27.53	1
25	25	*42.63	*10.66	.....	.....	35,520,438	35,520,438	.....	.....	*388.93	16.58	2
25	25	13.50	3.38	.....	.....	11,249,893	11,249,893	.....	.....	.....	.....	
25	25	15.40	3.85	.....	.....	12,832,784	12,832,784	.....	.....	.....	.....	
25	25	2.90	0.72	.....	.....	2,530,967	2,530,967	.....	.....	.....	.....	
25	25	4.40	1.10	.....	.....	2,224,442	2,224,442	.....	.....	.....	.....	
25	25	8.80	2.20	.....	.....	1,602,043	1,602,043	.....	.....	.....	.....	
25	25	*7.62	1.90	.....	.....	902,379	902,379	.....	.....	.....	.....	
25	25	3.10	0.78	.....	.....	6,754	6,754	.....	.....	.....	.....	
25	25	4.90	1.22	.....	.....	5,427	5,427	.....	.....	.....	.....	
25	25	2.40	0.60	.....	.....	2,022	2,022	.....	.....	.....	.....	
25	25	4.00	1.00	.....	.....	3,070	3,070	.....	.....	.....	.....	
25	25	5.00	1.25	.....	.....	4,160,637	4,160,637	.....	.....	.....	.....	
100	100	*14.73	*14.73	.....	\$0.50	20,016,275	20,016,275	.....	(³)	*890.13	13.11	3
100	100	*14.69	14.69	.....	0.50	19,956,591	19,956,591	.....	(³)	.....	.....	
100	100	*0.41	0.41	.....	.....	59,684	59,684	.....	.....	.....	.....	
60	40	*20.55	*11.07	*\$8.00	.....	11,253,590	10,687,600	565,990	.....	*879.90	16.62	4
60	40	14.50	7.81	(¹⁰)	.....	7,692,804	7,541,701	151,203	.....	.....	.....	
60	40	*6.00	3.22	6.00	.....	3,560,686	3,145,899	414,787	.....	.....	.....	
100	100	15.30	15.30	16.50	2.00	20,819,839	20,593,208	176,979	\$49,652	2,063.99	31.60	5
100	100	*18.60	18.60	(¹¹)	.....	8,911,322	8,316,620	594,702	.....	1,218.93	16.08	6
60	60	*34.54	*20.72	.....	.....	8,838,904	8,838,904	.....	.....	*475.33	16.42	7
60	60	*15.47	9.28	.....	.....	3,959,311	3,959,311	.....	.....	.....	.....	
60	60	5.96	3.53	.....	.....	1,523,908	1,523,908	.....	.....	.....	.....	
60	60	13.00	7.80	.....	.....	3,355,685	3,355,685	.....	.....	.....	.....	
80	80	*16.72	*13.38	.....	*2.25	11,974,701	11,871,014	.....	*103,687	*1,345.29	22.50	8
80	80	*12.69	10.15	.....	.....	9,006,328	8,006,328	.....	.....	.....	.....	
80	80	2.25	1.80	.....	*2.25	1,592,055	1,488,368	.....	*103,687	.....	.....	
80	80	*1.94	1.55	.....	.....	1,376,318	1,376,318	.....	.....	.....	.....	
100	100	*19.11	*19.11	.....	.....	6,695,185	6,695,185	.....	.....	*782.75	14.96	9
100	100	18.07	18.07	.....	.....	6,329,536	6,329,536	.....	.....	.....	.....	
100	100	1.05	1.05	.....	.....	365,649	365,649	.....	.....	.....	.....	
75	75	*22.01	*16.51	(¹²)	.....	6,894,801	6,764,948	129,853	.....	*795.67	16.60	10
75	75	18.98	14.24	(¹²)	.....	5,949,585	5,832,564	117,021	.....	.....	.....	
75	75	2.99	2.24	.....	.....	945,216	932,384	12,832	.....	.....	.....	
50	20	16.00	6.32	.....	.....	7,892,181	7,892,181	.....	.....	1,202.07	19.23	11
60	60	*29.83	*17.90	.....	.....	7,466,330	7,466,330	.....	.....	*694.36	20.71	12
60	60	14.71	8.83	.....	.....	3,681,671	3,681,671	.....	.....	.....	.....	
60	60	6.55	3.93	.....	.....	1,638,106	1,638,106	.....	.....	.....	.....	
60	60	8.50	5.10	.....	.....	2,146,553	2,146,553	.....	.....	.....	.....	
50	50	23.03	11.52	.....	.....	5,348,608	5,348,608	.....	.....	646.77	14.90	13
50	50	*19.43	9.72	.....	.....	4,511,845	4,511,845	.....	.....	.....	.....	
50	50	3.60	1.80	.....	.....	836,763	836,763	.....	.....	.....	.....	
100	100	16.64	16.64	16.64	1.00	5,530,021	5,414,895	42,450	72,676	976.12	16.24	14
100	100	12.84	12.84	12.84	1.00	4,284,558	4,179,120	32,762	72,676	.....	.....	
100	100	3.80	3.80	.....	.....	1,245,463	1,235,775	9,688	.....	.....	.....	
75	75	22.00	16.50	.....	1.00	4,915,217	4,870,217	.....	45,000	661.86	14.56	15
67	100	15.00	10.31	.....	.....	4,496,593	4,496,593	.....	.....	918.34	13.78	16

¹ Average obtained by dividing the sum of the levies of all divisions by the valuation of city corporation.² Not reported.³ For merchants' and manufacturers' property only; steamboat property subject to general property tax in school district.⁴ Rate on merchants' and manufacturers' property was \$2; and on steamboat property, \$1.⁵ Rate on securities was \$3; and on savings bank deposits, \$1.875.⁶ Occupation taxes levied on a valuation of \$46,083,150 at rate of \$2.25 per \$1,000 valuation.⁷ Rate on bank stock was \$10 and on mortgages \$2.50.⁸ The valuation of bank stock in the city of Buffalo was \$9,596,900; for the distribution of levy thereon, see footnote 15.⁹ Of the total tax on bank stock, \$12,832 was reported by the local officials as county revenue and \$83,137 as city revenue.

FINANCIAL STATISTICS OF CITIES.

TABLE 34.—ASSESSED VALUATION OF PROPERTY, BASIS

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

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.							
		Total.	Subject to general property taxes.				Subject to special property taxes.		
			Real property.	Personal property.	Other property. ¹				
					Total.	Railroads.		Street rail-ways.	All other.
17	Minneapolis, Minn.....	\$194,287,148	\$131,200,202	\$47,865,787					\$15,221,159
18	Los Angeles, Cal.....	\$ 265,190,030	\$ 201,977,343	\$ 62,545,883	\$ 666,804	\$ 666,804			
	City corporation.....	265,190,030	201,977,343	62,545,883	666,804	666,804			
	City school tax on property outside of city limits.	3,087,790	2,763,510	324,280					
	School district (bond and interest tax on county valuation).	259,501,834	\$ 259,501,834	(*)					
19	Jersey City, N. J.....	235,617,539	179,366,566	17,833,396					38,417,574
20	Kansas City, Mo.....	\$ 142,147,315	\$ 93,716,580	\$ 37,662,005	\$ 10,768,730	\$ 2,782,171	\$ 7,330,458	\$ 656,101	
	City corporation.....	142,147,315	93,716,580	37,662,005	10,768,730	2,782,171	7,330,458	656,101	
	School district.....	128,998,714	\$ 128,998,714	(*)					
21	Indianapolis, Ind.....	179,061,090	120,114,540	43,351,034	15,595,516			15,595,516	
	City corporation.....	179,061,090	120,114,540	43,351,034	15,595,516			15,595,516	
	School district.....	179,061,090	120,114,540	43,351,034	15,595,516			15,595,516	
22	Louisville, Ky.....	167,702,517	105,201,443	54,758,688	7,742,386	7,742,386			
23	Seattle, Wash.....	\$ 185,317,470	\$ 152,550,500	\$ 24,131,007	\$ 8,635,963			\$ 8,635,963	
	City corporation.....	185,317,470	152,550,500	24,131,007	8,635,963			8,635,963	
	School district.....	186,480,300	156,728,177	29,752,123					
24	Providence, R. I.....	240,618,600	177,903,520	62,715,080					
25	Rochester, N. Y.....	\$ 172,372,394	\$ 147,391,470	\$ 7,056,150					\$ 17,924,774
	City corporation.....	172,372,394	147,391,470	7,056,150					17,924,774
	County supervisor's fund.....	165,566,958	146,435,115	6,996,150					12,135,693
26	St. Paul, Minn.....	121,432,643	85,145,793	25,764,250	3,274,332			3,274,332	7,248,268
27	Denver, Colo.....	132,909,000	99,210,930	31,365,840	2,332,230			2,332,230	
	City corporation.....	132,909,000	99,210,930	31,365,840	2,332,230			2,332,230	
	County.....	132,909,000	99,210,930	31,365,840	2,332,230			2,332,230	
	Five school districts.....	132,909,000	99,210,930	31,365,840	2,332,230			2,332,230	
28	Portland, Oreg.....	\$ 215,836,410	\$ 167,335,885	\$ 48,500,525					
	City corporation.....	215,836,410	167,335,885	48,500,525					
	School district.....	220,167,160	\$ 220,167,160	(*)					
	Port of Portland.....	230,764,752	\$ 230,764,752	(*)					
29	Columbus, Ohio.....	\$ 92,913,530	\$ 70,930,470	\$ 18,202,520	\$ 3,780,540	\$ 2,812,320		\$ 968,220	
	City corporation.....	92,913,530	70,930,470	18,202,520	3,780,540	2,812,320		968,220	
	School district.....	93,683,370	71,586,280	18,316,550	3,780,540	2,812,320		968,220	
30	Toledo, Ohio.....	\$ 80,551,930	\$ 60,812,140	\$ 16,271,460	\$ 3,468,330	\$ 2,579,060	\$ 38,870	\$ 850,400	
	City corporation.....	80,551,930	60,812,140	16,271,460	3,468,330	2,579,060	38,870	850,400	
	School district.....	81,046,390	61,232,320	16,310,500	3,503,570	2,608,160	44,210	851,200	
31	Worcester, Mass.....	134,451,902	105,968,050	28,091,450					392,402
32	Atlanta, Ga.....	107,809,813	71,976,069	23,526,380	12,307,364	3,293,411	5,895,432	3,118,521	
33	Syracuse, N. Y.....	\$ 109,513,624	\$ 96,600,938	\$ 4,645,155					\$ 8,267,531
	City corporation.....	109,513,624	96,600,938	4,645,155					8,267,531
	County supervisor's fund.....	105,596,069	96,600,938	4,645,155					4,349,076
34	New Haven, Conn.....	123,508,460	108,748,786	14,759,674					
	City corporation.....	123,508,460	108,748,786	14,759,674					
	School district.....	2,990,581	\$ 2,990,581	(*)					
	Borough of Fairhaven, East.....	1,682,112	\$ 1,682,112	(*)					
35	Scranton, Pa.....	72,049,160	\$ 72,049,160	(*)					
	City corporation.....	72,049,160	\$ 72,049,160	(*)					
	School district.....	72,049,160	\$ 72,049,160	(*)					
36	Paterson, N. J.....	92,456,059	76,171,071	15,907,344					377,644

¹ Includes only property given a separate classification and not included with real or personal property. In the majority of cities, however, the property of railroad and street railway companies and other property shown under this head are classed as either real or personal property and are so included in this table. (See explanation in text, page 70.)

² For property subject to general property taxes.

³ Average rate; for details, see page 71.

⁴ Figures for city corporation.

GENERAL TABLES.

243

OF ASSESSMENT, AND TAXES LEVIED: 1909—Continued.

assigned to each, see page 78. For a text discussion of this table, see page 70.]

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909.

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE). ²		TAX RATES.				TAX LEVIES.				PER CAPITA.		City number.
		Rate of general property taxes per \$1,000 of—		Rate of special property taxes per \$1,000 of assessed valuation.	Rate of poll taxes.	Total.	General property taxes.	Special property taxes.	Poll taxes.	Total assessed valuation.	General and special property taxes.	
Real property.	Personal property.	Assessed valuation.	Reported true value.									
54	25	* \$23.93	\$9.80	\$3.92		\$4,344,549	\$4,284,896	\$59,653		\$660.10	\$14.76	17
50	25	* 12.84	* 5.18			3,404,089	3,404,089			* 911.72	11.70	18
50	25	* 12.43	5.02			3,295,768	3,295,768					19
50	25	1.49	0.66			4,520	4,520					
50	25	0.40	0.17			103,801	103,801					
100	100	12.09	12.09	12.09	\$1.00	2,854,423	2,384,279	464,468	\$5,676	901.09	10.89	19
50	50	* 22.67	* 11.33			3,225,427	3,225,427			* 597.95	13.34	20
50	50	* 13.62	6.80			1,935,440	1,935,440					21
50	50	10.00	5.00			1,289,987	1,289,987					
60	50	14.90	8.39		0.50	2,690,694	2,668,010		22,684	782.99	11.67	
60	50	9.10	5.12		0.50	1,652,140	1,629,456		22,684			22
60	50	5.80	3.27			1,038,554	1,038,554					
70	70	17.70	12.39			2,968,334	2,968,334			754.42	13.35	
48	45	* 20.00	* 9.49			3,707,104	3,707,104			* 836.68	16.74	23
48	45	* 15.43	7.31			2,858,596	2,858,596					24
48	45	4.55	2.16			848,508	848,508					
100	100	14.70	14.70		1.00	3,572,153	3,537,093		35,060	1,095.14	16.10	
80	80	* 20.45	* 16.36	(?)		3,277,386	3,158,817	118,569		* 814.37	15.48	25
80	80	* 19.66	15.73	(?)		3,124,089	3,035,859	88,230				26
80	80	* 0.80	0.64	2.50		153,297	122,958	30,339				
57	25	* 24.04	10.34	3.53		2,771,025	2,745,418	25,607		573.98	13.10	
50	50	31.58	15.80			4,197,955	4,197,955			641.73	20.27	27
50	50	14.90	7.45			1,980,344	1,980,344					28
50	50	7.50	3.75			996,817	996,817					
50	50	* 9.19	4.60			1,220,794	1,220,794					
70	70	* 12.67	* 8.87			2,736,222	2,736,222			* 1,135.88	14.40	28
70	70	6.60	4.62			1,424,520	1,424,520					29
70	70	4.70	3.29			1,034,785	1,034,785					
70	70	1.20	0.84			276,917	276,917					
60	60	* 26.70	* 16.02			2,481,057	2,481,057			* 551.91	14.74	29
60	60	16.62	9.97			1,544,223	1,544,223					30
60	60	10.00	6.00			936,634	936,634					
60	60	* 27.89	* 16.73			2,246,901	2,246,901			* 487.46	13.60	
60	60	17.33	10.40			1,395,933	1,395,933					31
60	60	10.60	6.30			850,968	850,968					
100	100	14.14	14.14	16.40	2.00	1,981,464	1,895,431	6,435	79,598	941.31	13.32	
60	60	12.50	7.50		1.00	1,361,959	1,347,623		14,336	793.21	9.92	32
88	100	19.75	18.02	(?)		2,123,099	2,062,174	60,925		* 818.93	15.88	33
88	100	19.37	17.68	(?)		2,073,168	2,023,118	50,050				34
88	100	0.38	0.34	2.50		49,931	39,056	10,875				
100	100	* 14.88	* 14.88		(*)	1,851,371	1,838,460		12,911	940.39	14.00	
100	100	* 14.67	14.67		(*)	1,825,303	1,812,453		* 12,850			35
100	100	* 5.88	5.88		(*)	17,657	17,596		* 61			
100	100	5.00	5.00			8,411	8,411					
80	80	13.06	10.45		2.00	997,918	940,662		57,256	565.06	7.38	35
80	80	* 5.06	4.05		1.00	392,897	364,269		28,628			36
80	80	8.00	6.40		1.00	605,021	576,393		28,628			
100	100	12.19	12.19	12.19	1.00	1,150,015	1,122,160	4,602	23,253	751.22	9.16	

¹ Average obtained by dividing the sum of the levies of all divisions by the valuation of city corporation.² Valuation of personal property included in real property valuation.³ Rate on bank stock was \$10 and on mortgages, \$2.50.⁴ Polls valued at \$100 each and taxed at rates for general property taxes. In addition, taxes locally known as "poll taxes" and "military commutation taxes" were levied at the rate, respectively, of \$1 and \$2 per capita.⁵ Polls valued at \$100 each and taxed at rates for general property taxes.

FINANCIAL STATISTICS OF CITIES.

TABLE 34.—ASSESSED VALUATION OF PROPERTY, BASIS

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

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909—Continued.

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.						
		Total.	Subject to general property taxes.				Subject to special property taxes.	
			Real property.	Personal property.	Other property. ¹			
					Total.	Railroads.		Street rail-ways.	All other.
37	Omaha, Nebr.....	* \$27,422,318	\$17,309,611	\$7,593,274	* \$2,519,433	* \$2,519,433		
	City corporation.....	27,422,318	17,309,611	7,593,274	2,519,433	2,519,433		
	School district.....	20,087,569	17,309,611	7,593,274	1,184,684	1,184,684		
38	Fall River, Mass.....	88,594,143	53,275,600	33,880,600				\$1,437,943
39	Memphis, Tenn.....	84,091,719	64,279,310	12,946,863	6,865,546		\$6,865,546	
40	Richmond, Va.....	108,551,673	57,682,080	38,731,419	12,138,174	12,138,174		
41	Oakland, Cal.....	* 103,653,400	* 85,773,400	* 17,880,000				
	City corporation.....	103,653,400	85,773,400	17,880,000				
	City school tax on property out- side of city limits.....	937,450	* 937,450	(⁶)				
	School district: Bond and interest tax on county valuation.....	97,778,832	83,980,750	13,798,082				
	Golden Gate sanitary district.....	2,390,650	* 2,390,650	(⁶)				
	Adeline sanitary district.....	608,800	* 608,800	(⁶)				
42	Grand Rapids, Mich.....	80,046,002	54,498,677	25,547,325				
43	Nashville, Tenn.....	70,351,259	47,318,735	17,816,244	5,216,280		5,216,280	
44	Lowell, Mass.....	79,176,837	61,296,360	17,158,100				722,377
45	Cambridge, Mass.....	106,880,298	90,026,300	16,684,900				169,098
46	Dayton, Ohio.....	* 58,612,090	* 44,552,770	* 13,678,420	380,900	380,900		
	City corporation.....	58,612,090	44,552,770	13,678,420	380,900	380,900		
	School district.....	58,718,290	44,635,540	13,701,850	380,900	380,900		

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

47	Albany, N. Y.....	\$94,127,918	\$76,667,475	\$5,546,050				\$11,914,393
48	Bridgeport, Conn.....	79,211,322	68,092,452	10,218,870				
49	Spokane, Wash.....	*67,273,270	*53,055,332	10,466,395	\$3,751,543			\$3,751,543
	City corporation.....	67,273,270	53,055,332	10,466,395	3,751,543			3,751,543
	School district.....	67,357,828	*67,357,828	(*)				
50	Hartford, Conn.....	*71,807,212	*63,723,026	*8,084,186				
	City corporation.....	71,807,212	63,723,026	8,084,186				
	Nine school districts.....	72,155,562	63,951,026	8,204,536				
51	Reading, Pa.....	52,724,600	52,606,600	118,000				
	City corporation.....	52,724,600	52,606,600	118,000				
	School district.....	52,724,600	52,606,600	118,000				
52	Trenton, N. J.....	66,689,176	57,269,050	8,797,275				622,851
53	San Antonio, Tex.....	62,740,785	45,152,615	16,533,170	1,035,000			1,035,000
	City corporation.....	62,740,785	45,152,615	16,533,170	1,035,000			1,035,000
	School district.....	62,740,785	45,152,615	16,533,170	1,035,000			1,035,000
54	New Bedford, Mass.....	77,773,775	46,670,900	29,609,325				1,493,550
55	Camden, N. J.....	51,169,184	45,621,168	3,854,808				1,693,208
56	Dallas, Tex.....	60,249,976	40,497,775	19,752,201				
57	Salt Lake City, Utah.....	52,195,220	37,753,215	14,442,005				
	City corporation.....	52,195,220	37,753,215	14,442,005				
	School district.....	52,195,220	37,753,215	14,442,005				
58	Lynn, Mass.....	70,076,492	56,400,025	12,681,075				995,392
59	Wilmington, Del.....	49,659,406	49,659,406					(12)
60	Springfield, Mass.....	107,875,780	85,403,490	21,721,100				751,190

¹ Includes only property given a separate classification and not included with real or personal property. In the majority of cities, however, the property of railroad and street railway companies and other property shown under this head are classed as either real or personal property and are so included in this table. (See explanation in text, page 70.)

* For property subject to general property taxes.

* Figures for city corporation.

* Average obtained by dividing the sum of the levies of all divisions by the valuation of city corporation.

* Average rate; for details, see page 71.

* Valuation of personal property included in real property valuation.

GENERAL TABLES.

245

OF ASSESSMENT, AND TAXES LEVIED: 1909—Continued.

assigned to each, see page 78. For a text discussion of this table, see page 70.]

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1909—Continued.

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE). ²		TAX RATES.				TAX LEVIES.				PER CAPITA.		City number.
		Rate of general property taxes per \$1,000 of—		Rate of special property taxes per \$1,000 of assessed valuation.	Rate of poll taxes.	Total.	General property taxes.	Special property taxes.	Poll taxes.	Total assessed valuation.	General and special property taxes.	
		Assessed valuation.	Reported true value.									
Real property.	Personal property.											
15	15	\$71.52	\$10.73			\$1,961,277	\$1,961,277			\$224.43	\$16.05	37
15	15	56.20	8.43			1,543,876	1,543,876					
15	15	16.00	2.40			417,401	417,401					
100	100	16.25	16.25	\$18.90	\$2.00	1,506,167	1,416,830	\$27,177	\$62,160	757.82	12.35	38
60	45	17.60	9.86			1,490,014	1,490,014			720.54	12.77	39
75	100	14.00	11.82		0.50	1,534,367	1,519,723		14,644	935.36	13.10	40
50	25	\$12.70	\$5.42			1,316,853	1,316,853			\$897.75	11.41	41
50	25	\$11.94	\$5.09			1,237,349	1,237,349					
50	25	1.58	0.67			1,458	1,458					
50	25	\$0.76	0.33			74,690	74,690					
50	25	1.20	0.51			2,869	2,869					
50	25	0.80	0.34			487	487					
80	80	15.50	12.40			1,241,041	1,241,041			727.29	11.28	42
75	75	\$14.24	10.08			1,036,838	1,036,838			641.78	9.46	43
100	100	17.30	17.30	19.60	2.00	1,421,548	1,354,469	14,159	52,920	760.23	13.14	44
100	100	17.52	17.52	20.10	2.00	1,924,782	1,869,753	3,399	51,630	1,032.35	18.09	45
60	60	\$23.72	\$14.23			1,390,174	1,390,174			\$581.21	13.86	46
60	60	13.65	8.19			800,055	800,055					
60	60	10.05	6.03			590,119	590,119					

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909.

100	100	\$15.39	\$15.39	(*)	.....	\$1,346,118	\$1,265,462	\$80,656	.....	\$943.04	\$13.49	47
100	100	\$15.12	\$15.12	(*)	.....	1,205,980	1,197,947	.....	\$8,033	797.69	12.06	48
52	52	18.51	9.62	.....	.....	1,245,017	1,245,017	.....	.....	\$679.89	12.58	49
52	52	14.00	7.28	.....	.....	941,888	941,888	.....	.....	.....	.....	.....
52	52	4.50	2.34	.....	.....	303,129	303,129	.....	.....	.....	.....	.....
80	80	\$20.85	\$16.68	(10)	.....	1,516,180	1,497,363	.....	18,817	\$738.57	15.40	50
80	80	\$16.80	13.44	(*)	.....	1,223,425	1,205,989	.....	17,436	.....	.....	.....
80	80	\$4.04	3.23	(12)	.....	292,755	291,374	.....	1,381	.....	.....	.....
75	75	14.00	10.50	.....	\$2.00	788,864	738,144	.....	50,720	557.61	7.81	51
75	75	10.00	7.50	.....	1.00	552,606	527,246	.....	25,360	.....	.....	.....
75	75	4.00	3.00	.....	1.00	236,258	210,898	.....	25,360	.....	.....	.....
100	100	9.66	9.66	\$9.66	1.00	662,895	638,088	6,017	18,790	705.35	6.81	52
80	80	\$15.09	\$12.07	.....	1.00	954,165	947,023	.....	7,142	676.25	10.21	53
80	80	\$11.19	8.95	.....	1.00	709,476	702,334	.....	7,142	.....	.....	.....
80	80	3.90	3.12	.....	.....	244,689	244,689	.....	.....	.....	.....	.....
100	100	10.56	16.56	(13)	2.00	1,340,292	1,263,530	28,290	48,472	838.82	13.93	54
100	100	13.10	13.10	13.10	1.00	691,431	648,135	22,181	21,115	552.99	7.24	55
67	67	17.50	11.72	.....	.....	1,054,464	1,054,464	.....	.....	687.74	12.04	56
60	65	22.20	13.01	.....	2.00	1,167,285	1,158,721	.....	8,564	597.68	13.27	57
60	65	13.00	7.97	.....	2.00	687,089	678,525	.....	8,564	.....	.....	.....
60	65	9.20	5.64	.....	.....	480,196	480,196	.....	.....	.....	.....	.....
100	100	17.39	17.39	20.00	2.00	1,275,641	1,201,319	19,908	54,414	803.94	14.01	58
80	.....	\$14.60	11.08	(14)	.....	726,971	724,961	2,010	.....	574.47	8.41	59
100	100	12.85	12.85	14.80	2.00	1,435,524	1,376,788	11,118	47,618	1,251.31	16.10	60

¹ Computed on estimated distribution of property into real and personal.² Rate on bank stock was \$10 and on mortgages, \$2.50.³ So-called "poll taxes" were levied at the rate of \$1 and so-called "military commutation taxes" at the rate of \$2 per capita.⁴ Rates vary from 20 cents to \$2 per capita.⁵ Average rate. The local rates varied from \$2.20 to \$6 per \$1,000 of assessed valuation.⁶ Rates vary from 20 to 60 cents per capita.⁷ Rate on bank stock was \$19; and on ships engaged in foreign trade, \$3.33.⁸ Horses and mules are taxed \$1 each.

FINANCIAL STATISTICS OF CITIES.

TABLE 34.—ASSESSED VALUATION OF PROPERTY, BASIS

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909—Continued.

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.							
		Total.	Subject to general property taxes.				Subject to special property taxes.		
			Real property.	Personal property.	Other property. ¹				
					Total.	Railroads.		Street rail-ways.	All other.
61	Des Moines, Iowa.....	\$19,386,645	\$14,754,880	\$3,747,125	\$84,640	\$805,335		\$79,305	
	City corporation.....	19,386,645	14,754,880	3,747,125	884,640	805,335		79,305	
	School district.....	19,386,645	14,754,880	3,747,125	884,640	805,335		79,305	
62	Lawrence, Mass.....	59,434,446	45,434,075	13,512,900					\$487,471
63	St. Joseph, Mo.....	\$35,271,440	\$23,263,310	\$10,061,810	\$1,946,320			\$1,946,320	
	City corporation.....	35,271,440	23,263,310	10,061,810	1,946,320			1,946,320	
	School district.....	37,077,469	24,479,980	10,686,975	1,910,514			1,910,514	
64	Troy, N. Y.....	\$61,179,723	\$54,096,981	\$2,852,550					4,230,192
	City corporation.....	61,179,723	54,096,981	2,852,550					\$4,230,192
	School district.....	7,511,650	7,184,550	327,000					(?)
	County supervisor's fund.....	56,979,531	54,126,981	2,852,550					(?)
65	Yonkers, N. Y.....	71,577,832	63,657,505	3,362,200					4,558,127
66	Tacoma, Wash.....	\$57,116,072	\$44,032,663	10,312,384	2,771,025			2,771,025	
	City corporation.....	57,116,072	44,032,663	10,312,384	2,771,025			2,771,025	
	Metropolitan Park board.....	57,116,072	44,032,663	10,312,384	2,771,025			2,771,025	
	School district.....	59,390,080	51,593,080	(1)					
67	Youngstown, Ohio.....	32,521,790	22,386,930	10,134,860					
	City corporation.....	32,521,790	22,386,930	10,134,860					
	School district.....	32,521,790	22,386,930	10,134,860					
68	Duluth, Minn.....	38,891,830	27,027,328	8,376,060					3,488,442
	City corporation.....	38,891,830	27,027,328	8,376,060					3,488,442
	School district.....	38,891,830	27,027,328	8,376,060					3,488,442
69	Houston, Tex.....	51,513,615	41,330,083	10,183,532					
70	Somerville, Mass.....	63,658,953	57,295,600	6,310,100					53,233
71	Kansas City, Kans.....	71,199,660	46,684,085	16,666,260	7,849,315	7,849,315			
	City corporation.....	71,199,660	46,684,085	16,666,260	7,849,315	7,849,315			
	School district.....	71,199,660	46,684,085	16,666,260	7,849,315	7,849,315			
	Park district.....	71,199,660	46,684,085	16,666,260	7,849,315	7,849,315			
72	Utica, N. Y.....	50,428,711	36,862,544	5,849,650					7,716,517
73	Waterbury, Conn.....	\$60,272,168	\$49,873,100	\$10,399,068					
	City corporation.....	60,272,168	49,873,100	10,399,068					
	Ten school districts.....	6,186,148	6,186,148	(1)					
74	Elizabeth, N. J.....	52,065,175	44,243,839	5,440,708					2,371,628
75	Schenectady, N. Y.....	51,209,621	44,273,631	2,363,500					4,572,490
76	Hoboken, N. J.....	65,429,204	57,884,600	3,174,400					4,370,204
77	Manchester, N. H.....	36,493,644	30,098,758	5,794,886					
78	Evansville, Ind.....	34,002,970	23,577,250	9,209,310	1,216,410	1,000,330		216,080	
	City corporation.....	34,002,970	23,577,250	9,209,310	1,216,410	1,000,330		216,080	
	School district.....	34,002,970	23,577,250	9,209,310	1,216,410	1,000,330		216,080	
79	Birmingham, Ala.....	43,626,985	36,675,391	6,782,324	169,270			169,270	
80	Akron, Ohio.....	\$28,159,550	\$19,158,740	\$8,407,350	593,460	335,470	\$257,990		
	City corporation.....	28,159,550	19,158,740	8,407,350	593,460	335,470	257,990		
	School district.....	28,225,660	19,215,900	8,416,300	593,460	335,470	257,990		
81	Norfolk, Va.....	51,628,057	36,179,480	2,335,220	4,068,520			4,068,520	9,044,837
82	Fort Worth, Tex.....	48,622,548	34,894,770	13,728,178					
83	Wilkes-Barre, Pa.....	\$44,873,819	\$44,734,654	\$139,165					
	City corporation.....	44,873,819	44,734,654	139,165					
	School district.....	43,836,873	43,706,133	130,740					

¹ Includes only property given a separate classification and not included with real or personal property. In the majority of cities, however, the property of railroad and street railway companies and other property shown under this head are classed as either real or personal property and are so included in this table. (See explanation in text, page 70.)

² For property subject to general property taxes.

³ Average rate; for details, see page 71.

⁴ Figures for city corporation.

⁵ The valuation of bank stock in the city of Troy was \$2,827,584; for the distribution of levy thereon, see footnote 10.

⁶ Average obtained by dividing the sum of the levies of all divisions by the valuation of city corporation.

⁷ Not reported.

⁸ Rate on bank stock was \$10 and on mortgages, \$2.50.

⁹ Computed on basis used in assessment of real property.

GENERAL TABLES.

247

OF ASSESSMENT, AND TAXES LEVIED: 1909—Continued.

assigned to each, see page 78. For a text discussion of this table, see page 70.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909—Continued.

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE). ²		TAX RATES.				TAX LEVIES.				PER CAPITA.		City number.
		Rate of general property taxes per \$1,000 of—		Rate of special property taxes per \$1,000 of assessed valuation.	Rate of poll taxes.	Total.	General property taxes.	Special property taxes.	Poll taxes.	Total assessed valuation.	General and special property taxes.	
Real property.	Personal property.	Assessed valuation.	Reported true value.									
25	25	\$65.02	\$16.23	.....	.....	\$1,260,602	\$1,260,602	.....	.....	\$229.18	\$14.90	61
25	25	\$34.62	8.66	.....	.....	671,248	671,248	.....	.....	.....	.....	62
25	25	30.40	7.60	.....	.....	589,354	589,354	.....	.....	.....	.....	62
100	100	13.98	13.98	\$16.40	\$2.00	873,799	822,646	\$7,995	\$43,158	715.25	10.00	62
50	25	\$24.03	8.97	.....	.....	847,842	847,842	.....	.....	\$455.60	10.95	63
50	25	13.00	4.85	.....	.....	458,529	458,529	.....	.....	.....	.....	64
50	25	10.50	3.92	.....	.....	389,313	389,313	.....	.....	.....	.....	64
90	(¹)	\$19.21	\$17.29	(⁹)	.....	1,125,969	1,094,187	31,782	.....	\$796.98	14.68	64
90	(¹)	\$17.43	\$15.69	(⁹)	.....	1,023,796	992,411	¹⁰ 25,764	.....	.....	.....	65
90	(¹)	7.39	\$8.65	(⁹)	.....	55,892	55,495	¹⁰ 397	.....	.....	.....	65
90	(¹)	0.81	\$0.73	(⁹)	.....	46,281	46,281	¹⁰ 5,621	.....	.....	.....	65
100	100	21.15	21.15	(⁹)	.....	1,430,252	1,417,097	13,155	.....	935.63	18.70	65
44	50	\$21.33	\$9.65	.....	.....	1,218,125	1,218,125	.....	.....	\$748.29	15.96	66
44	50	\$13.80	6.24	.....	.....	788,067	788,067	.....	.....	.....	.....	67
44	50	1.50	0.68	.....	.....	85,670	85,670	.....	.....	.....	.....	67
44	50	5.80	¹² 2.93	.....	.....	344,388	344,388	.....	.....	.....	.....	67
40	40	25.40	10.16	.....	.....	826,053	826,053	.....	.....	426.54	10.83	67
40	40	13.40	5.36	.....	.....	435,792	435,792	.....	.....	.....	.....	68
40	40	12.00	4.80	.....	.....	390,261	390,261	.....	.....	.....	.....	68
40	33	27.80	10.59	3.55	.....	996,602	984,214	12,388	.....	511.48	13.11	68
40	33	16.10	6.13	1.55	.....	575,400	569,994	5,406	.....	.....	.....	69
40	33	11.70	4.46	2.00	.....	421,202	414,220	6,982	.....	.....	.....	69
50	50	18.00	9.00	.....	1.00	934,247	927,245	.....	7,002	678.27	12.21	69
100	100	16.30	16.30	18.60	2.00	1,079,634	1,036,609	991	42,134	839.50	13.68	70
100	100	10.56	10.56	.....	.....	751,868	751,868	.....	.....	951.89	10.05	71
100	100	5.90	5.90	.....	.....	420,078	420,078	.....	.....	.....	.....	72
100	100	4.47	4.47	.....	.....	318,262	318,262	.....	.....	.....	.....	72
100	100	0.19	0.19	.....	.....	13,528	13,528	.....	.....	.....	.....	72
65	65	18.30	11.90	(⁹)	.....	841,962	781,486	60,476	.....	695.71	11.62	72
85	80	\$13.30	11.18	.....	(¹³)	816,262	801,389	.....	14,873	\$846.63	11.26	73
85	80	\$12.93	10.87	.....	(¹³)	794,487	779,614	.....	14,873	.....	.....	74
85	80	¹⁴ 3.52	¹² 2.96	.....	.....	21,775	21,775	.....	.....	.....	.....	74
100	100	9.60	9.60	9.60	1.00	514,539	477,082	22,769	14,688	731.89	7.03	74
75	75	\$20.09	15.07	(⁹)	.....	952,326	936,748	15,578	.....	729.45	13.57	75
100	100	\$8.76	8.76	\$8.76	1.00	574,616	534,795	38,295	1,526	942.08	8.25	76
100	100	15.74	15.74	.....	(¹⁵)	607,298	574,307	.....	¹⁶ 32,991	529.63	8.33	77
70	100	17.90	13.80	.....	1.50	629,351	608,653	.....	20,728	494.61	8.85	78
70	100	11.40	8.79	.....	1.00	401,453	387,034	.....	13,819	.....	.....	79
70	100	6.50	5.01	.....	0.50	227,928	221,019	.....	6,909	.....	.....	79
50	50	10.00	5.00	.....	.....	436,270	436,270	.....	.....	635.96	6.36	79
45	50	\$24.82	\$11.54	.....	.....	699,045	699,045	.....	.....	\$421.97	10.48	80
45	50	14.40	6.69	.....	.....	405,498	405,498	.....	.....	.....	.....	81
45	50	10.40	4.83	.....	.....	293,547	293,547	.....	.....	.....	.....	81
60	30	\$16.53	8.62	\$8.06	0.50	784,183	703,757	72,935	7,491	776.46	11.68	81
55	55	17.50	9.63	.....	1.00	856,601	850,902	.....	5,699	732.05	12.81	82
60	60	\$11.40	\$6.84	.....	(¹⁶)	541,892	511,431	.....	30,461	\$682.57	7.78	83
60	60	6.50	3.90	.....	¹⁷ 6.50	307,819	291,650	.....	16,139	.....	.....	83
60	60	5.00	3.00	.....	1.00	234,073	219,751	.....	14,322	.....	.....	83

¹⁰ The levy on bank stock in the city of Troy was \$28,276, of which \$22,258 was apportioned to the city, \$397 to Lansingburg school district, and \$5,621 to the county supervisors' fund.¹¹ Valuation of personal property included in real property valuation.¹² Computed on estimated distribution of property into real and personal.¹³ So-called "poll taxes" were levied at the rate of \$1, and so-called "military commutation taxes" at the rate of \$2 per capita.¹⁴ Average rate.¹⁵ Polls valued at \$100 each and taxed at \$2.05 per \$100, which is the rate for state, county, and city general property taxes.¹⁶ Occupation taxes are levied at rate of \$6.50 per \$1,000 valuation, and poll taxes at \$1 per capita.¹⁷ Occupation taxes levied on a valuation of \$2,432,918 at rate of \$6.50 per \$1,000 valuation.

FINANCIAL STATISTICS OF CITIES.

TABLE 34.—ASSESSED VALUATION OF PROPERTY, BASIS

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909—Continued.

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.						
		Total.	Subject to general property taxes.				Subject to special property taxes.	
			Real property.	Personal property.	Other property. ¹			
					Total.	Railroads.		Street rail-ways.	All other.
84	Erie, Pa.....	\$23,084,374	\$23,084,374	(¹)				
	City corporation.....	23,084,374	\$23,084,374	(¹)				
	School district.....	23,084,374	\$23,084,374	(²)				
85	Savannah, Ga.....	49,210,457	30,056,095	\$11,499,785	\$7,654,577	\$2,782,571	\$1,009,148	\$3,862,558
86	Peoria, Ill.....	\$19,518,578	\$14,135,915	\$4,515,641	\$867,022	\$867,022		
	City corporation.....	19,518,578	14,135,915	4,515,641	867,022	867,022		
	School district.....	20,091,008	14,638,626	4,585,360	867,022	867,022		
	Pleasure, driveway, and park district.....	19,514,896	14,320,915	4,288,980	905,031	905,031		
87	Harrisburg, Pa.....	41,792,207	\$41,792,207	(¹)				
	City corporation.....	41,792,207	\$41,792,207	(¹)				
	School district.....	41,792,207	\$41,792,207	(¹)				
88	Fort Wayne, Ind.....	31,439,560	23,493,010	6,325,340	1,621,210			1,621,210
	City corporation.....	31,439,560	23,493,010	6,325,340	1,621,210			1,621,210
	School district.....	31,439,560	23,493,010	6,325,340	1,621,210			1,621,210
89	Charleston, S. C.....	17,947,142	12,862,805	4,437,640	646,697	511,360		135,337
	City corporation.....	17,947,142	12,862,805	4,437,640	646,697	511,360		135,337
	School district.....	17,947,142	12,862,805	4,437,640	646,697	511,360		135,337
90	Portland, Me.....	\$58,453,065	\$41,804,650	\$16,648,415				
	City corporation.....	58,453,065	41,804,650	16,648,415				
	Portland bridge district.....	61,952,737	\$61,952,737	(¹)				
91	Terre Haute, Ind.....	30,366,823	21,589,220	7,459,910	1,317,693	935,750		381,943
	City corporation.....	30,366,823	21,589,220	7,459,910	1,317,693	935,750		381,943
	School district.....	30,366,823	21,589,220	7,459,910	1,317,693	935,750		381,943
92	East St. Louis, Ill.....	\$12,722,342	\$9,188,015	\$1,590,882	\$1,943,445			\$1,943,445
	City corporation.....	12,722,342	9,188,015	1,590,882	1,943,445			1,943,445
	School district.....	13,122,056	9,049,262	1,939,930	2,132,864			2,132,864
93	Holyoke, Mass.....	47,390,680	35,732,460	11,153,860				\$504,360
94	Brockton, Mass.....	40,621,439	33,182,175	7,103,379				335,885
95	Johnstown, Pa.....	17,344,622	\$17,344,622	(¹)				
	City corporation.....	17,344,622	\$17,344,622	(¹)				
	School district.....	17,344,622	\$17,344,622	(¹)				
96	Jacksonville, Fla.....	31,321,840	25,100,533	5,769,192	452,115			452,115
97	Oklahoma City, Okla.....	\$26,729,162	\$18,786,834	\$5,552,338	\$2,389,990			\$2,389,990
	City corporation.....	26,729,162	18,786,834	5,552,338	2,389,990			2,389,990
	School district.....	28,648,120	19,889,670	5,673,632	3,084,624			3,084,624
98	Bayonne, N. J.....	37,396,938	32,733,574	4,043,750				619,614
99	Covington, Ky.....	23,667,195	18,434,550	3,398,675	1,833,970			1,833,970
100	South Bend, Ind.....	23,350,550	15,447,700	6,813,910	1,088,940	1,088,940		
	City corporation.....	23,350,550	15,447,700	6,813,910	1,088,940	1,088,940		
	School district.....	23,350,550	15,447,700	6,813,910	1,088,940	1,088,940		
101	Passaic, N. J.....	28,432,904	24,736,875	3,559,100				136,929
102	Altoona, Pa.....	22,991,640	\$22,991,640	(¹)				
	City corporation.....	22,991,640	\$22,991,640	(¹)				
	School district.....	22,991,640	\$22,991,640	(¹)				
103	Mobile, Ala.....	28,935,307	21,185,670	6,349,947	1,399,690	1,399,690		
104	Allentown, Pa.....	31,360,486	31,245,306	115,180				
	City corporation.....	31,360,486	31,245,306	115,180				
	School district.....	31,360,486	31,245,306	115,180				
105	Pawtucket, R. I.....	45,489,760	38,645,540	6,844,220				

¹ Includes only property given a separate classification and not included with real or personal property. In the majority of cities, however, the property of railroad and street railway companies and other property shown under this head are classed as either real or personal property and are so included in this table. (See explanation in text, page 70.)

² For property subject to general property taxes.

³ Valuation of personal property and occupations included in real property valuation.

⁴ Polls valued according to occupations and taxed at regular property tax rate. Amount of occupation tax levies included in general property taxes.

GENERAL TABLES.

249

OF ASSESSMENT, AND TAXES LEVIED: 1909—Continued.

assigned to each, see page 78. For a text discussion of this table, see page 70.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1909—Continued.

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE). ¹		TAX RATES.				TAX LEVIES.				PER CAPITA.		City number.
		Rate of general property taxes per \$1,000 of—		Rate of special property taxes per \$1,000 of assessed valuation.	Rate of poll taxes.	Total.	General property taxes.	Special property taxes.	Poll taxes.	Total assessed valuation.	General and special property taxes.	
		Assessed valuation.	Reported true value.									
Real property.	Personal property.											
60	60	\$23.00	\$13.80	.....	(¹)	\$530,940	\$530,940	.....	(¹)	\$353.50	\$8.13	84
60	60	14.00	8.40	.....	(¹)	323,181	323,181	.....	(¹)			
60	60	9.00	5.40	.....	(¹)	207,759	207,759	.....	(¹)			
75	75	13.90	10.43	.....		684,025	684,025	.....		760.30	10.57	85
20	20	*36.02	*7.20	.....		703,120	703,120	.....		*314.33	11.32	86
20	20	14.50	2.90	.....		283,019	283,019	.....				
20	20	18.70	3.74	.....		355,702	355,702	.....				
20	20	3.30	0.66	.....		64,399	64,399	.....				
67	67	15.25	10.22	.....	\$1.00	644,331	637,331	.....	\$7,000	684.28	10.44	87
67	67	9.00	6.03	.....		376,130	376,130	.....				
67	67	6.25	4.19	.....	1.00	268,201	261,201	.....	7,000			
65	65	17.90	11.64	.....	2.75	591,824	562,768	.....	29,056	516.04	9.24	88
65	65	11.00	7.15	.....	2.00	366,967	345,835	.....	21,132			
65	65	6.90	4.49	.....	0.75	224,857	216,933	.....	7,924			
50	50	30.25	15.13	.....		542,901	542,901	.....		306.45	9.27	89
50	50	27.75	13.83	.....		498,033	498,033	.....				
50	50	2.50	1.25	.....		44,808	44,808	.....				
80	100	*16.54	*14.03	.....	2.00	998,203	966,659	.....	31,544	*1,010.88	10.72	90
80	100	16.09	13.64	.....	2.00	971,373	939,829	.....	31,544			
80	100	0.43	*0.37	.....		26,830	26,830	.....				
60	60	19.40	11.64	.....	1.24	600,068	589,116	.....	10,952	529.81	10.28	91
60	60	11.50	6.90	.....	0.50	353,634	349,218	.....	4,416			
60	60	7.00	4.74	.....	0.74	246,434	239,898	.....	6,536			
22	17	*37.47	*7.60	.....		476,695	476,695	.....		*224.45	8.41	92
22	17	15.50	3.14	.....		197,196	197,196	.....				
22	17	21.30	4.29	.....		279,499	279,499	.....				
100	100	14.81	14.81	\$17.00	2.00	730,245	694,437	\$8,574	27,234	840.60	12.47	93
100	100	18.16	18.16	20.50	2.00	771,181	731,485	6,886	32,810	734.90	13.36	94
60	60	21.03	12.62	.....	2.00	385,013	364,835	.....	20,178	322.19	6.78	95
60	60	11.00	6.00	.....	1.00	200,880	190,791	.....	10,089			
60	60	¹⁰ 10.03	6.02	.....	1.00	184,133	174,044	.....	10,089			
80	80	¹⁰ 14.91	11.93	.....		467,082	467,082	.....		584.28	8.71	96
60	60	*17.55	*10.53	.....		468,993	468,993	.....		*501.74	8.80	97
60	60	7.90	4.74	.....		211,160	211,160	.....				
60	60	9.00	5.40	.....		257,633	257,633	.....				
85	85	13.35	11.35	13.35		499,099	490,630	8,269		703.48	9.39	98
75	75	17.50	13.12	.....		413,367	413,367	.....		448.92	7.84	99
50	50	21.90	10.95	.....	1.00	520,715	511,377	.....	9,338	448.30	9.82	100
50	50	12.90	6.45	.....	0.50	305,891	301,222	.....	4,669			
50	50	9.00	4.50	.....	0.50	214,824	210,155	.....	4,669			
100	100	9.20	9.20	9.20	1.00	266,682	259,230	1,260	6,192	549.61	5.04	101
60	60	17.00	10.20	.....		390,857	390,857	.....		448.29	7.62	102
60	60	10.00	6.00	.....		229,916	229,916	.....				
60	60	7.00	4.20	.....		160,941	160,941	.....				
60	60	11.50	6.90	.....		332,756	332,756	.....		564.59	6.49	103
80	80	11.40	9.12	.....	2.00	381,465	357,509	.....	23,956	619.14	7.06	104
80	80	6.40	5.12	.....	1.00	212,685	200,707	.....	11,978			
80	80	5.00	4.00	.....	1.00	168,780	156,802	.....	11,978			
100	100	14.72	14.72	.....	1.00	675,011	669,492	.....	5,519	907.22	13.35	105

¹ Figures for city corporation.² Average obtained by dividing the sum of the levies of all divisions by the valuation of city corporation.³ Valuation of personal property included in real property valuation.⁴ The Portland water district is omitted from this table, since it levies no taxes.⁵ Computed on estimated distribution of property into real and personal.⁶ Average rate; for details, see page 71.

FINANCIAL STATISTICS OF CITIES.

TABLE 34.—ASSESSED VALUATION OF PROPERTY, BASIS

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.							Subject to special property taxes.
		Total.	Subject to general property taxes.						
			Real property.	Personal property.	Other property. ¹				
					Total.	Railroads.	Street rail-ways.	All other.	
106	Saginaw, Mich.....	\$25,210,038	\$16,213,600	\$8,996,438					
107	Canton, Ohio.....	* 17,780,990	* 12,983,860	* 4,797,130					
	City corporation.....	17,780,990	12,983,860	4,797,130					
	School district.....	17,880,030	13,059,520	4,820,510					
108	Wichita, Kans.....	44,476,739	30,801,545	10,846,740	\$2,828,454			\$2,828,454	
	City corporation.....	44,476,739	30,801,545	10,846,740	2,828,454			2,828,454	
	School district.....	44,476,739	30,801,545	10,846,740	2,828,454			2,828,454	
109	Springfield, Ill.....	* 9,026,219	* 6,491,244	* 2,278,001	* 256,974	* 256,974			
	City corporation.....	9,026,219	6,491,244	2,278,001	256,974	256,974			
	School district.....	9,334,804	* 8,990,444	(*)	344,360	344,360			
	Pleasure, driveway, and park district.....	9,026,219	6,491,244	2,278,001	256,974	256,974			
110	Binghamton, N. Y.....	27,011,092	22,988,500	1,515,350					\$2,507,242
111	Lancaster, Pa.....	21,603,696	* 21,603,696	(*)					
	City corporation.....	21,603,696	* 21,603,696	(*)					
	School district.....	21,603,696	* 21,603,696	(*)					
112	Sioux City, Iowa.....	8,532,684	5,949,839	2,215,452	367,393			367,393	
	City corporation.....	8,532,684	5,949,839	2,215,452	367,393			367,393	
	School district.....	8,532,684	5,949,839	2,215,452	367,393			367,393	
113	Little Rock, Ark.....	* 24,820,132	* 17,145,298	7,058,540	616,294			616,294	
	City corporation.....	24,820,132	17,145,298	7,058,540	616,294			616,294	
	School district.....	27,642,100	* 27,642,100	(*)					
114	Springfield, Ohio.....	* 21,645,630	* 14,745,050	* 6,569,230	331,350	331,350			
	City corporation.....	21,645,630	14,745,050	6,569,230	331,350	331,350			
	School district.....	22,327,190	15,122,900	6,872,940	331,350	331,350			
115	Atlantic City, N. J.....	58,786,872	54,801,400	3,882,640					102,832
116	Bay City, Mich.....	15,762,652	12,151,171	3,611,481					
117	Rockford, Ill.....	17,094,294	11,177,260	5,303,668	613,366	550,798		62,568	
	City corporation.....	17,094,294	11,177,260	5,303,668	613,366	550,798		62,568	
	School district.....	17,094,294	11,177,260	5,303,668	613,366	550,798		62,568	
118	York, Pa.....	20,052,846	19,982,201	70,645					
	City corporation.....	20,052,846	19,982,201	70,645					
	School district.....	20,052,846	19,982,201	70,645					
119	Lincoln, Nebr.....	* 8,517,308	* 4,787,780	3,209,365	520,163			520,163	
	City corporation.....	8,517,308	4,787,780	3,209,365	520,163			520,163	
	School district.....	9,090,466	* 9,090,466	(*)					
120	Chattanooga, Tenn.....	24,358,541	17,012,290	5,136,590	2,209,661	1,195,116	\$857,982	156,563	
121	Topeka, Kans.....	44,210,250	31,006,280	8,678,460	4,525,510	4,525,510			
	City corporation.....	44,210,250	31,006,280	8,678,460	4,525,510	4,525,510			
	School district.....	44,210,250	31,006,280	8,678,460	4,525,510	4,525,510			
122	Sacramento, Cal.....	* 30,406,900	* 24,315,550	* 6,091,350					
	City corporation.....	30,406,900	24,315,550	6,091,350					
	School district.....	32,347,935	25,903,965	6,443,970					
123	Malden, Mass.....	41,496,549	28,438,600	12,889,900					168,049
124	Haverhill, Mass.....	30,991,641	23,598,195	6,646,295					747,151

¹ Includes only property given a separate classification and not included with real or personal property. In the majority of cities, however, the property of railroad and street railway companies and other property shown under this head are classed as either real or personal property and are so included in this table. (See explanation in text, page 70.)

* For property subject to general property taxes.

* Figures for city corporation.

* Average obtained by dividing the sum of the levies of all divisions by the valuation of city corporation.

* Valuation of personal property included in real property valuation.

GENERAL TABLES.

251

OF ASSESSMENT, AND TAXES LEVIED: 1909—Continued.

assigned to each, see page 78. For a text discussion of this table, see page 70.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909.

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE). ²		TAX RATES.				TAX LEVIES.				PER CAPITA.		City number.
		Rate of general property taxes per \$1,000 of—		Rate of special property taxes per \$1,000 of assessed valuation.	Rate of poll taxes.	Total.	General property taxes.	Special property taxes.	Poll taxes.	Total assessed valuation.	General and special property taxes.	
Real property.	Personal property.	Assessed valuation.	Reported true value.									
100	100	\$20.26	\$20.26	.....	.....	\$510,976	\$510,976	.....	.....	\$504.92	\$10.23	106
50	30	* 25.46	* 10.79	.....	.....	452,736	452,736	.....	.....	* 363.42	9.25	107
50	30	14.30	6.06	.....	.....	254,268	254,268	.....	.....	.....	.....	
50	30	11.10	4.70	.....	.....	198,468	198,468	.....	.....	.....	.....	
100	100	15.25	15.25	.....	.....	678,271	678,271	.....	.....	911.30	13.90	108
100	100	10.50	10.50	.....	.....	467,006	467,006	.....	.....	.....	.....	
100	100	4.75	4.75	.....	.....	211,265	211,265	.....	.....	.....	.....	
15	15	* 56.25	* 8.44	.....	.....	507,704	507,704	.....	.....	* 184.97	10.40	109
15	15	21.30	3.20	.....	.....	192,365	192,365	.....	.....	.....	.....	
15	15	27.00	4.05	.....	.....	252,097	252,097	.....	.....	.....	.....	
15	15	7.00	1.05	.....	.....	63,242	63,242	.....	.....	.....	.....	
80	80	* 20.74	16.59	(?)	.....	523,261	508,142	\$15,119	.....	568.86	11.02	110
60	60	13.00	7.80	.....	\$1.00	287,848	280,848	.....	* \$7,000	462.46	6.01	111
60	60	8.00	4.80	.....	.....	172,830	172,830	.....	.....	.....	.....	
60	60	5.00	3.00	.....	1.00	115,018	108,018	.....	* 7,000	.....	.....	
25	25	70.84	17.71	.....	.....	604,455	604,455	.....	.....	182.75	12.95	112
25	25	* 40.34	10.08	.....	.....	344,208	344,208	.....	.....	.....	.....	
25	25	30.50	7.63	.....	.....	260,247	260,247	.....	.....	.....	.....	
33	33	* 12.80	* 4.22	.....	1.00	333,596	317,596	.....	16,000	* 553.48	7.08	113
33	33	5.00	1.65	.....	.....	124,101	124,101	.....	.....	.....	.....	
33	33	7.00	2.31	.....	1.00	209,495	193,495	.....	16,000	.....	.....	
60	60	* 22.74	* 13.64	.....	.....	492,132	492,132	.....	.....	* 484.37	11.01	114
60	60	14.59	8.75	.....	.....	315,745	315,745	.....	.....	.....	.....	
60	60	7.90	4.74	.....	.....	176,387	176,387	.....	.....	.....	.....	
67	67	13.66	9.15	\$13.66	1.00	813,402	801,917	1,405	10,080	1,317.71	18.01	115
100	100	23.82	23.82	.....	.....	375,646	375,646	.....	.....	354.28	8.44	116
33	33	23.23	7.66	.....	.....	397,100	397,100	.....	.....	386.40	8.98	117
33	33	12.53	4.13	.....	.....	214,191	214,191	.....	.....	.....	.....	
33	33	10.70	3.53	.....	.....	182,909	182,909	.....	.....	.....	.....	
67	67	15.50	10.38	.....	(*)	329,916	310,819	.....	* 19,097	458.85	7.11	118
67	67	8.50	5.69	.....	¹⁰ 8.50	177,262	170,449	.....	¹⁰ 6,813	.....	.....	
67	67	7.00	4.69	.....	(¹¹)	152,654	140,370	.....	¹¹ 12,284	.....	.....	
20	20	* 56.32	* 11.28	.....	1.00	489,628	479,628	.....	10,000	* 195.19	10.99	119
20	20	35.50	7.10	.....	1.00	312,364	302,364	.....	10,000	.....	.....	
20	20	19.50	3.90	.....	.....	177,264	177,264	.....	.....	.....	.....	
60	100	16.50	11.26	.....	.....	401,916	401,916	.....	.....	558.25	9.21	120
100	100	12.30	12.30	.....	.....	543,720	543,720	.....	.....	1,015.60	12.49	121
100	100	6.30	6.30	.....	.....	278,491	278,491	.....	.....	.....	.....	
100	100	6.00	6.00	.....	.....	265,229	265,229	.....	.....	.....	.....	
60	40	* 19.51	* 10.64	.....	.....	593,258	593,258	.....	.....	* 701.75	13.69	122
60	40	16.00	8.72	.....	.....	486,510	486,510	.....	.....	.....	.....	
60	40	3.30	1.80	.....	.....	106,748	106,748	.....	.....	.....	.....	
100	100	13.61	13.61	15.70	2.00	587,252	562,294	2,638	22,320	958.79	13.05	123
100	100	15.95	15.95	18.60	2.00	522,276	482,565	13,897	25,814	720.65	11.55	124

² Average rate; for details, see page 71.³ Rate on bank stock was \$10 and on mortgages, \$2.50.⁴ Estimated.⁵ Rate of occupation tax is \$8.50 per \$1,000 valuation for city corporation and \$2.50 for school district. Rate of poll tax is \$1 per capita.¹⁰ Occupation taxes levied on valuation of \$801,575 at rate of \$8.50 per \$1,000 valuation.¹¹ Occupation taxes levied on valuation of \$801,575 at rate of \$2.50 per \$1,000 valuation, and poll taxes at \$1 per capita.

FINANCIAL STATISTICS OF CITIES.

TABLE 34.—ASSESSED VALUATION OF PROPERTY, BASIS

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909—Continued.

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.						
		Total.	Subject to general property taxes.				Subject to special property taxes.	
			Real property.	Personal property.	Other property. ¹			
					Total.	Railroads.	Street rail-ways.	All other.
125	Pueblo, Colo.....	\$16,184,169	\$13,646,582	\$2,279,310	\$258,277	\$122,255		\$136,022
	City corporation.....	16,184,169	13,646,582	2,279,310	258,277	122,255		136,022
	School district No. 1.....	8,727,019	8,727,019	(9)				
	School district No. 2.....	7,457,150	7,457,150	(9)				
126	Salem, Mass.....	32,251,512	22,192,500	9,455,100				\$603,912
127	New Britain, Conn.....	26,702,014	18,737,770	7,964,844				
128	Davenport, Iowa.....	22,644,625	13,487,395	8,924,230	233,000			233,000
	City corporation.....	22,644,625	13,487,395	8,924,230	233,000			233,000
	School district.....	11,683,814	11,683,814	(9)				
129	McKeesport, Pa.....	23,103,637	23,103,637	(9)				
	City corporation.....	23,103,637	23,103,637	(9)				
	School district.....	23,103,637	23,103,637	(9)				
130	Wheeling, W. Va.....	\$60,528,390	36,715,565	\$18,186,525	\$5,626,300			\$5,626,300
	City corporation.....	60,528,390	36,715,565	18,186,525	5,626,300			5,626,300
	School district.....	60,551,634	36,715,565	18,192,200	5,643,869			5,643,869
131	Augusta, Ga.....	25,115,436	16,193,005	6,766,133	2,156,298	503,570	\$844,490	808,238
132	Superior, Wis.....	19,064,765	16,051,035	3,013,730				
133	Newton, Mass.....	71,607,240	51,597,600	19,924,350				\$5,290
134	Dubuque, Iowa.....	\$24,636,180	\$17,812,840	\$6,336,844	\$486,496			\$486,496
	City corporation.....	24,636,180	17,812,840	6,336,844	486,496			486,496
	School district.....	7,587,517	5,664,797	1,800,896	121,824			121,824
135	Butte, Mont.....	22,306,519	\$22,127,680	(9)	178,839	178,839		
	City corporation.....	22,306,519	\$22,127,680	(9)	178,839	178,839		
	School district.....	22,306,519	\$22,127,680	(9)	178,839	178,839		
136	Chester, Pa.....	17,351,430	17,328,155	23,275				
	City corporation.....	17,351,430	17,328,155	23,275				
	School district.....	17,351,430	17,328,155	23,275				
137	Kalamazoo, Mich.....	\$19,861,835	\$13,317,175	\$6,544,660				
	City corporation.....	19,861,835	13,317,175	6,544,660				
	School district.....	20,371,085	13,698,743	6,672,342				
138	Montgomery, Ala.....	21,426,592	15,382,552	4,628,767	1,415,273			1,415,273
139	Woonsocket, R. I.....	20,827,400	17,114,150	3,713,250				
140	Galveston, Tex.....	25,595,377	20,493,704	5,101,673				
	City corporation.....	25,595,377	20,493,704	5,101,673				
	School district.....	25,595,377	20,493,704	5,101,673				
141	Fitchburg, Mass.....	28,571,313	22,010,450	6,251,475				309,388
142	Racine, Wis.....	23,065,135	16,825,555	6,239,580				
143	Elmira, N. Y.....	21,918,995	18,717,766	1,310,500				1,890,729
144	Quincy, Ill.....	6,011,163	3,977,722	1,884,347	149,094	149,094		
	City corporation.....	6,011,163	3,977,722	1,884,347	149,094	149,094		
	School district.....	6,011,163	3,977,722	1,884,347	149,094	149,094		
145	Knoxville, Tenn.....	19,878,124	16,323,687	2,250,947	1,303,490	1,151,187		152,303
146	New Castle, Pa.....	17,532,260	17,479,300	52,960				
	City corporation.....	17,532,260	17,479,300	52,960				
	School district.....	17,532,260	17,479,300	52,960				
147	Macon, Ga.....	21,167,493	13,681,244	7,486,249				
148	Auburn, N. Y.....	18,869,193	16,725,520	894,861				1,248,812
149	West Hoboken, N. J.....	22,154,948	20,622,000	1,525,850				7,098

¹ Includes only property given a separate classification and not included with real or personal property. In the majority of cities, however, the property of railroad and street railway companies and other property shown under this head are classed as either real or personal property and are so included in this table. (See explanation in text, page 70.)

² For property subject to general property taxes.

³ Figures for city corporation.

⁴ Average obtained by dividing the sum of the levies of all divisions by the valuation of city corporation.

GENERAL TABLES.

253

OF ASSESSMENT, AND TAXES LEVIED: 1909—Continued.

assigned to each, see page 78. For a text discussion of this table, see page 70.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909—Continued.

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE). ²		TAX RATES.				TAX LEVIES.				PER CAPITA.		City number.
Real property.	Personal property.	Rate of general property taxes per \$1,000 of—		Rate of special property taxes per \$1,000 of assessed valuation.	Rate of poll taxes.	Total.	General property taxes.	Special property taxes.	Poll taxes.	Total assessed valuation.	General and special property taxes.	
		Assessed valuation.	Reported true value.									
50	25	* \$31.33	* \$13.54			\$507,105	\$507,105			* \$376.38	\$11.79	125
50	25	* 19.66	8.50			318,131	318,131					
50	25	11.40	4.93			99,488	99,488					
50	25	12.00	5.10			89,486	89,486					
100	100	15.60	15.60	\$18.50	\$2.00	527,470	493,778	\$11,172	\$22,520	756.62	11.85	126
75	75	* 16.17	12.13		(¹)	439,375	431,717		7,658	627.96	10.15	127
50	50	* 27.82	* 13.91			629,979	629,979			532.88	14.82	128
50	50	* 17.91	8.96			405,650	405,650					
25	25	19.20	4.80			224,329	224,329					
50	50	20.75	10.37			479,400	479,400			549.67	11.41	129
50	50	10.75	5.37			248,364	248,364					
50	50	10.00	5.00			231,036	231,036					
100	100	* 7.35	* 7.35			444,973	444,973			* 1,462.18	10.75	130
100	100	3.50	3.50			211,849	211,849					
100	100	3.85	3.85			233,124	233,124					
80	80	12.50	10.00			313,943	313,943			614.08	7.68	131
68	60	* 24.93	16.60			475,318	475,318			480.28	11.97	132
100	100	15.82	15.82	18.20	2.00	1,153,865	1,131,329	1,552	20,984	1,822.99	28.84	133
100	100	* 18.24	* 18.24			449,258	449,258			630.65	11.50	134
100	100	13.00	13.00			320,270	320,270					
25	25	17.00	4.25			128,988	128,988					
75	75	17.60	13.20		2.00	407,593	392,593		15,000	576.86	10.15	135
75	75	12.10	9.07		2.00	284,907	269,907		15,000			
75	75	5.50	4.13			122,686	122,686					
70	70	16.00	11.20		1.00	285,931	277,623		8,308	455.01	7.28	136
70	70	10.00	7.00			173,514	173,514					
70	70	6.00	4.20		1.00	112,417	104,109		8,308			
65	65	* 17.62	* 11.45			349,959	349,959			* 522.69	9.21	137
65	65	10.00	6.50			198,618	198,618					
65	65	7.45	4.84			151,341	151,341					
50	50	11.25	5.63		3.00	256,956	241,049		15,907	565.52	6.36	138
67	50	15.25	9.63		1.00	319,672	317,606		2,066	561.99	8.57	139
67	67	18.38	12.31			470,443	470,443			692.12	12.72	140
67	67	16.33	10.97			419,252	419,252					
67	67	2.00	1.34			51,191	51,191					
100	100	16.92	16.92	19.20	2.00	503,788	478,192	5,940	19,656	772.66	13.09	141
50	50	16.35	8.18			377,139	377,139			623.79	10.20	142
80	60	* 20.91	16.37	(¹)		429,566	418,890	10,676		593.77	11.64	143
20	20	62.40	12.48			375,227	375,227			164.43	10.26	144
20	20	40.40	8.08			242,953	242,953					
20	20	22.00	4.40			132,274	132,274					
80	80	17.00	13.60		1.00	343,576	337,928		5,648	551.91	9.38	145
60	60	18.50	11.10		(¹)	339,753	324,371		* 15,382	492.20	9.10	146
60	60	10.50	6.30		(¹)	199,495	184,113		* 15,382			
60	60	8.00	4.80			140,258	140,258					
66	66	12.50	8.25		2.00	267,654	264,594		3,060	596.23	7.45	147
83	100	* 21.62	18.10	(¹)		388,900	381,028	7,872		550.40	11.34	148
100	100	7.32	7.32	7.32	1.00	163,745	162,122	52	1,571	646.52	4.73	149

* Average rate; for details, see page 71.

* Valuation of personal property included in real property valuation.

* So-called "poll taxes" were levied at the rate of \$1 and so-called "military commutation taxes" at the rate of \$2 per capita.

* Rate on bank stock was \$10 and on mortgages, \$2.50.

* Occupation taxes levied on valuation of \$794,330 at rate of \$10.50 per \$1,000 valuation, and poll taxes at \$1 per capita.

FINANCIAL STATISTICS OF CITIES.

TABLE 34.—ASSESSED VALUATION OF PROPERTY, BASIS

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909—Continued.

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.							Subject to special property taxes.		
		Total.	Subject to general property taxes.				Total.	Railroads.		Street rail-ways.	All other.
			Real property.	Personal property.	Other property. ¹						
150	Joliet, Ill.....	\$6,812,455	\$4,973,472	\$1,485,299	\$353,684				\$353,684		
	City corporation	6,812,455	4,973,472	1,485,299	353,684				353,684		
	City schools	6,812,455	4,973,472	1,485,299	353,684				353,684		
	Township high school.....	6,812,455	4,973,472	1,485,299	353,684				353,684		
151	Taunton, Mass.....	22,699,904	16,628,145	5,207,881						\$363,878	
152	Everett, Mass.....	26,733,050	22,763,900	3,969,150							
153	Oshkosh, Wis.....	19,540,785	14,558,465	4,982,320							
154	Chelsea, Mass.....	24,083,200	21,134,400	2,948,800							
155	Joplin, Mo.....	* 7,578,221	* 5,233,450	* 2,005,847	338,924	\$338,924					
	City corporation	7,578,221	5,233,450	2,005,847	338,924	338,924					
	School district.....	7,648,116	5,580,336	2,067,780							
156	La Crosse, Wis.....	20,714,323	14,126,751	5,762,572	825,000				825,000		
157	Newport, Ky.....	12,833,667	11,221,875	979,290	604,823	15,490	87,667		501,666		
158	South Omaha, Nebr.....	* 24,597,000	* 15,383,300	6,851,100	2,362,600	2,362,600					
	City corporation	24,597,000	15,383,300	6,851,100	2,362,600	2,362,600					
	School district.....	4,332,415	* 4,332,415	(*)							
	San Juan, P. R.....	17,664,247	10,922,923	6,741,324							

¹ Includes only property given a separate classification and not included with real or personal property. In the majority of cities, however, the property of railroad and street railway companies and other property shown under this head are classed as either real or personal property and are so included in this table. (See explanation in text, page 70.)

* For property subject to general property taxes.

OF ASSESSMENT, AND TAXES LEVIED: 1909—Continued.

assigned to each, see page 78. For a text discussion of this table, see page 70.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1909—Continued.

REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE). ¹		TAX RATES.				TAX LEVIES.				PER CAPITA.		City number.
		Rate of general property taxes per \$1,000 of—		Rate of special property taxes per \$1,000 of assessed valuation.	Rate of poll taxes.	Total.	General property taxes.	Special property taxes.	Poll taxes.	Total assessed valuation.	General and special property taxes.	
Real property.	Personal property.	Assessed valuation.	Reported true value.									
33	33	\$42.00	\$13.86	.....	.....	\$286,124	\$286,124	.....	.....	\$199.21	\$8.37	150
33	33	17.00	5.61	.....	.....	115,812	115,812	.....	.....	.....	.....	.....
33	33	19.00	6.27	.....	.....	129,437	129,437	.....	.....	.....	.....	.....
33	33	6.00	1.98	.....	.....	40,875	40,875	.....	.....	.....	.....	.....
100	100	17.48	17.48	\$20.50	\$2.00	418,493	381,741	\$17,710	\$19,042	674.03	11.86	151
100	100	16.99	16.99	.....	2.00	471,905	454,117	.....	17,788	817.22	13.88	152
68	68	16.20	11.02	.....	.....	316,607	316,607	.....	.....	599.13	9.71	153
100	100	21.56	21.56	.....	2.00	535,885	519,129	.....	16,756	742.12	16.00	154
40	40	* 29.17	* 11.67	.....	.....	221,033	221,033	.....	.....	* 237.30	6.92	155
40	40	14.00	5.60	.....	.....	106,307	106,307	.....	.....	.....	.....	.....
40	40	15.00	6.00	.....	.....	114,726	114,726	.....	.....	.....	.....	.....
80	80	14.77	11.82	.....	.....	305,928	305,928	.....	.....	686.45	10.14	156
67	67	* 17.29	11.58	.....	.....	220,864	220,864	.....	.....	425.94	7.33	157
100	100	* 12.22	* 12.22	.....	.....	300,483	300,483	.....	.....	* 937.56	11.45	158
100	100	9.31	9.31	.....	.....	228,998	228,998	.....	.....	.....	.....	.....
100	100	16.50	16.50	.....	.....	71,485	71,485	.....	.....	.....	.....	.....
100	100	14.00	14.00	.....	.....	247,299	247,299	.....	.....	.....	.....	.....

* Figures for city corporation.

* Average obtained by dividing the sum of the levies of all divisions by the valuation of city property.

* Average rate; for details, see page 71.

* Valuation of personal property included in real property valuation.

FINANCIAL STATISTICS OF CITIES.

TABLE 35.—SUMMARY OF APPROPRIATIONS AND RECEIPTS FOR SCHOOLS: 1909.

[The cities in each state are arranged in the order of their size, and the number assigned to each corresponds with that used for the same city in the other tables of this report. For a text discussion of this table, see page 73.]

City number.	CITY.	Aggregate appropriations and receipts.	FROM REVENUES. ¹							FROM OTHER SOURCES. ¹			
			Total.	Appropriations from general city revenues.	Taxes for schools. ²	Subventions from—		Tuition fees.	All other.	Total.	Appropriations from bond issues.	Proceeds of loans and bond issues. ³	All other.
						State.	Other civil divisions.						
	Grand total.....	\$170,866,829	\$108,039,841	\$41,314,769	\$42,896,854	\$17,010,651	\$3,886,900	\$458,895	\$2,471,772	\$29,364,693	\$680,139	\$28,362,248	\$322,306
	I.—North Atlantic division..	\$84,870,615	42,427,351	23,213,982	4,697,364	8,318,262	16,705	202,005	979,033	8,980,969	589,774	8,311,287	79,908
	II.—South Atlantic division..	7,996,066	6,599,339	3,531,288	360,578	912,837	1,728,583	28,213	37,840	1,396,727		1,396,361	366
	III.—North Central division..	64,575,743	42,185,036	4,917,141	31,365,868	4,148,565	296,728	160,983	1,305,751	12,380,707		12,224,734	155,973
	IV.—South Central division..	7,091,808	5,067,914	2,521,156	693,319	1,196,763	568,554	53,538	34,584	2,023,894	90,365	1,917,063	16,466
	V.—Western division.....	16,332,597	11,750,201	2,131,202	5,779,725	2,434,224	1,276,330	14,156	114,564	4,582,396		4,512,803	69,593

I.—CITIES IN STATES OF THE NORTH ATLANTIC DIVISION.

90	Maine:												
	Portland.....	\$321,406	\$320,621	\$257,911		\$62,270		\$420	\$20	\$785			\$785
	New Hampshire:												
77	Manchester.....	179,401	179,394	173,752		3,706		1,741	195	7			7
	Massachusetts:												
5	Boston.....	5,504,821	4,453,269	4,313,550	\$26,478			28,315	84,926	1,051,552		\$1,050,000	1,552
31	Worcester.....	914,688	739,499	735,262				3,242	995	175,189		175,000	189
38	Fall River.....	588,835	422,241	413,296	18			7,292	2,645	165,594		165,000	594
44	Lowell.....	444,731	431,612	424,334				7,228		18,139		12,500	639
45	Cambridge.....	613,500	573,301	563,893				7,788	1,620	40,199		40,000	199
54	New Bedford.....	376,974	283,002	280,782				\$2,410	2,113	88,582		88,882	
58	Lynn.....	551,762	332,757	331,861				721	175	219,005		219,000	5
60	Springfield.....	655,915	551,129	530,779				10,477	9,873	104,786		104,786	
62	Lawrence.....	326,196	323,228	323,228		2,385		285	294	4			4
70	Somerville.....	407,697	395,755	394,966				501	288	11,942	\$11,838		4
93	Holyoke.....	286,534	256,534	255,273				946	315	30,000		30,000	
94	Brockton.....	276,393	276,393	273,829			1,808	333	423				
123	Malden.....	239,187	236,731	235,275				856	600	2,456		2,000	456
124	Haverhill.....	195,163	182,130	180,475				1,181	474	13,033		13,000	33
126	Salem.....	162,773	162,773	159,019				1,077	908				
133	Newton.....	360,752	328,752	321,455				3,523	1,084	2,660	32,000	32,000	
141	Fitchburg.....	175,151	147,932	147,148				693	91	27,219		27,219	
151	Taunton.....	159,867	143,867	139,511				4,122	234	16,000		16,000	
152	Everett.....	191,883	191,883	191,219				354	290	20			20
154	Chelsea.....	502,912	199,592	199,467				18	107	303,320	302,577		743
	Rhode Island:												
24	Providence.....	1,222,099	987,592	990,700	32,245	32,412		14,033	8,202	234,507		234,500	7
105	Pawtucket.....	220,813	220,813	220,800	7,008	10,559		225	221				
139	Woonsocket.....	102,931	94,815	78,595	3,975	9,635		2,594	16	8,116			8,116
	Connecticut:												
34	New Haven.....	693,022	613,671	501,150	25,196	67,618	5,575	12,269	1,863	79,351	79,251		100
48	Bridgeport.....	364,419	364,419	312,974		47,805		3,452	188				
50	Hartford.....	1,164,816	616,527	257,511	295,068	49,196		9,655	5,097	548,288		548,257	31
73	Waterbury.....	399,627	397,664	336,683	17,408	41,057		1,995	521	1,963		1,963	
127	New Britain.....	184,044	144,044	117,282		22,602		4,160		40,000		40,000	
	New York:												
1	New York.....	\$35,266,474	(⁹)	(⁹)		1,803,897		69	213	(⁹)	(⁹)	(⁹)	(⁹)
10	Buffalo.....	1,844,261	1,607,252	1,442,497		146,297		3,342	15,116	237,009	4,490	232,413	106
25	Rochester.....	1,102,632	1,065,821	957,186		82,333		4,752	21,550	97,111		97,045	66
33	Syracuse.....	755,612	603,436	534,682		60,503		2,261	5,990	152,176		152,154	22
47	Albany.....	402,708	399,206	353,888		42,715		427	2,176	3,502	3,500		2
64	Troy.....	486,935	304,935	210,995		34,443		1,240	4,084	182,000		182,000	
65	Yonkers.....	688,991	461,846	426,593		33,443		963	847	227,145		226,800	345
72	Utica.....	414,344	287,010	251,826		32,504		1,375	1,305	127,334		127,250	84
75	Schenectady.....	455,901	299,873	263,764		30,081		2,419	3,609	156,028	156,018		10
110	Binghamton.....	186,100	166,097	140,875		23,950		1,177	95	20,000		20,000	3
143	Elmira.....	144,177	142,238	118,139		1,259		261	1,439	1,639			1,639
148	Auburn.....	412,374	152,291	129,457		17,184		2,903	2,747	260,083		260,000	83
	New Jersey:												
14	Newark.....	3,601,726	2,029,883	1,201,602		784,227		3,561	40,433	1,571,843		1,571,843	
19	Jersey City.....	1,789,338	1,457,002	783,060		783,060		2,100	3,010	332,336		332,336	
36	Paterson.....	770,825	558,338	307,447		212,312		7,803	771	212,487		212,150	307
52	Trenton.....	496,545	418,736	40,835		371,629		4,443	1,829	77,809		77,784	15
55	Camden.....	534,940	444,940	175,786		261,406		2,196	5,532	90,000		90,000	
74	Elizabeth.....	383,829	265,829	7,362		255,830		1,001	1,636	118,000		118,000	
76	Hoboken.....	582,368	503,328	170,194		331,628		575	931	70,040		70,000	40
98	Bayonne.....	631,163	300,513	61,325		236,590			2,598	338,656		327,000	3,650
101	Passaic.....	262,932	203,682	52,370		149,962		1,022	328	59,250		59,250	
115	Atlantic City.....	575,490	225,490	91,067		127,597		846	5,980	350,000		350,000	
149	West Hoboken.....	276,817	164,817	47,443		116,822		375	77	112,000		112,000	
	Pennsylvania:												
3	Philadelphia.....	7,351,710	7,351,710	5,728,456		978,015		601	644,638				
8	Pittsburgh.....	3,601,300	3,321,087	1,277,181		1,611,990		6,916	57,361	280,213		278,231	1,982
35	Escranton.....	844,067	690,267	580,373		105,538		2,500	1,856	153,800		153,800	
51	Reading.....	363,977	308,977	222,213		85,124		991	649				
83	Wilkes-Barre.....	292,416	292,305	240,396		47,846		1,096	3,057	21		21	
84	Erie.....	309,062	251,880	192,399		56,196		1,276	2,069	117,182		117,182	
87	Harrisburg.....	370,258	320,053	258,785		52,749		1,607	6,912	50,205		50,200	5
95	Johnstown.....	270,663	214,789	176,941		33,767		2,572	1,509	55,574		53,660	2,214
102	Altoona.....	285,152	167,399	122,775		42,465		1,245	914	117,753		108,148	9,605
104	Allentown.....	242,850	164,493	126,866		35,137		107	703	78,387		65,886	12,501
111	Lancaster.....	229,348	140,680	106,157		39,382		635	3,456	79,668		70,433	235
118	York.....	163,065	163,561	117,283		41,880		590	3,808	104		95	9
129	McKeesport.....	269,757	269,545	227,538		36,304		3,303	2,400	212			212
138	Chester.....	175,674	140,674	106,837		32,569		1,155	113	35,000		35,000	
146	New Castle.....	180,573	173,125	143,754		25,082		3,075	1,214	7,448		7,316	132

¹ The figures for New York City, grand total, and Group I are not complete for columns 2, 3, 9, 10, and 12.

² Under this head are included the general property tax levies for independent school districts, and all other taxes, including those from licenses, which are specifically required by law to go directly to schools.

³ Includes only proceeds of loans and bond issues specifically for schools.

⁴ Includes for New York City an amount equal to the total payments for schools. See explanation in text, page 73.

Not reported.

GENERAL TABLES.

257

TABLE 35.—SUMMARY OF APPROPRIATIONS AND RECEIPTS FOR SCHOOLS: 1909—Continued.

[The cities in each state are arranged in the order of their size, and the number assigned to each corresponds with that used for the same city in the other tables of this report. For a text discussion of this table, see page 73.]

II.—CITIES IN STATES OF THE SOUTH ATLANTIC DIVISION.

City number.	CITY.	Aggregate appropriations and receipts.	FROM REVENUES.						FROM OTHER SOURCES.				
			Total.	Appropriations from general city revenues.	Taxes for schools. ¹	Subventions from—		Tuition fees.	All other.	Total.	Appropriations from bond issues.	Proceeds of loans and bond issues. ²	All other.
						State.	Other civil divisions.						
59	Delaware: Wilmington.....	\$311,421	\$270,109	\$232,524		\$34,980		\$1,445	\$1,160	\$41,312		\$41,297	\$15
6	Maryland: Baltimore.....	2,690,692	1,890,475	1,330,947		541,696		15,279	2,553	800,217		800,000	217
16	District of Columbia: Washington.....	2,838,505	2,838,455	1,418,809			\$1,418,869	333	384	50			50
40	Virginia: Richmond.....	582,030	236,030	174,993		59,088		1,737	212	346,000		346,000	
81	Norfolk.....	200,492	134,492	104,070		30,422				66,000		66,000	
130	West Virginia: Wheeling.....	261,410	248,307		\$215,353	28,153		1,644	3,157	13,103		13,052	51
89	South Carolina: Charleston.....	137,859	137,859		46,873		67,917		23,069				
32	Georgia: Atlanta.....	351,112	351,112	269,885		80,226		1,001					
85	Savannah.....	202,352	150,601			48,659	99,768	50	2,124	51,751		51,750	1
131	Augusta.....	158,841	117,559			36,515	73,029	3,495	4,520	41,282		41,250	32
147	Macon.....	123,643	115,434			42,898	69,000	3,210	326	8,209		8,209	
96	Florida: Jacksonville.....	137,709	108,906		98,352	10,200		19	335	28,803		28,803	

III.—CITIES IN STATES OF THE NORTH CENTRAL DIVISION.

7	Ohio: Cleveland.....	\$3,575,129	\$3,370,224	\$35,852	\$2,962,445	\$243,998		\$3,674	\$124,265	\$204,895		\$202,548	\$2,347
12	Cincinnati.....	4,558,327	3,252,199	130,274	2,763,972	216,155		46,705	95,093	1,306,128		1,304,075	2,053
29	Columbus.....	1,124,318	953,639		855,547	76,039		11,918	10,135	170,679		170,140	539
30	Toledo.....	1,075,450	921,494	1,556	817,196	75,936		12,176	14,620	153,906		153,113	833
46	Dayton.....	556,162	553,923		488,567	53,633		4,859	5,864	3,239		3,239	
67	Youngstown.....	452,702	332,604		296,980	28,974		510	6,134	120,093		120,093	
80	Akron.....	390,564	311,590		278,251	26,846		3,257	3,206	78,974		78,873	101
107	Canton.....	281,674	184,527		156,024	25,328		2,668	2,507	97,147		96,319	828
114	Springfield.....	345,170	207,693		178,678	23,644		1,501	3,870	137,477		135,674	1,803
21	Indiana: Indianapolis.....	1,311,371	1,238,082		924,798	208,719	\$74,394	2,831	25,340	75,289		75,000	289
78	Evansville.....	318,687	317,632		221,092	64,742	27,032	627	4,039	1,155			1,155
88	Fort Wayne.....	367,914	296,825		197,320	61,995	19,930	4,791	2,739	81,069		81,069	
91	Terre Haute.....	315,524	315,522		91,208	81,004	138,150	717	4,443	2			2
100	South Bend.....	357,464	237,889		188,181	35,311	10,575	2,793	1,029	119,575		119,400	175
2	Illinois: Chicago.....	17,052,101	12,395,964		11,397,471	340,585		3,844	654,064	4,686,137		4,672,552	13,585
86	Peoria.....	510,206	362,896		348,477	9,768		482	4,171	147,310		127,800	19,510
92	East St. Louis.....	296,754	230,719		222,455	7,574		612	78	66,035		65,931	104
109	Springfield.....	262,225	260,425		249,447	7,318		1,703	1,957	1,800			1,800
117	Rockford.....	467,289	223,741		214,062	6,119		3,244	316	243,548		243,548	
144	Quincy.....	200,416	140,241		131,315	7,870		869	187	60,175		60,175	
150	Joliet.....	187,267	136,330		130,416	4,635		1,243	36	50,937		50,861	76
9	Michigan: Detroit.....	1,910,566	1,306,771	602,224		670,119		4,886	29,542	603,795		600,000	3,795
42	Grand Rapids.....	727,160	614,452	414,709		187,319		2,604	9,820	112,708		104,295	8,413
106	Saginaw.....	277,803	277,803	167,576		97,097	135	3,602	9,333				
116	Bay City.....	209,755	184,303	80,503		98,879		1,264	3,657	25,452		25,359	93
137	Kalamazoo.....	348,951	213,314	151,510		57,882		1,425	2,497	135,637		135,637	
13	Wisconsin: Milwaukee.....	1,768,722	1,522,539	1,242,159		263,835		8,027	8,518	246,183		245,000	1,183
132	Superior.....	277,863	257,388	232,112		23,219		58	1,999	20,475			20,475
142	Racine.....	156,191	156,191	123,811		29,303		2,121	956				
153	Oshkosh.....	130,090	130,090	104,263		25,520		307					
150	La Crosse.....	135,801	135,801	112,247		23,097		457					
17	Minnesota: Minneapolis.....	2,247,368	1,460,434	1,214,282		228,325		1,090	16,737	786,934		779,157	7,777
26	St. Paul.....	1,115,831	366,458	222,523		137,848	73	2,249	3,766	749,373		744,691	4,682
68	Duluth.....	401,628	397,106		332,018	55,090	7,510	20	2,468	4,522		6	4,516
61	Iowa: Des Moines.....	597,241	596,567		550,596	36,156		2,168	7,647	674		269	405
112	Sioux City.....	503,264	246,690		230,433	15,592		453	212	346,574		344,219	2,355
128	Davenport.....	250,200	249,650		219,985	15,641		2,175	11,849	550		550	
134	Dubuque.....	132,147	132,147		121,360	10,536			251				
4	Missouri: St. Louis.....	4,171,791	4,083,526	80,521	3,550,782	283,243		3,509	165,471	88,265		47,120	41,145
20	Kansas City.....	1,490,175	1,373,472		1,222,265	110,803		8,375	3,439	28,590		114,885	1,818
63	St. Joseph.....	831,012	307,002		285,903	66,305		5,749	530	8,455		510,147	3,823
155	Joplin.....	121,599	114,649		94,795	12,498		4,755	376	2,225		239	6,711
37	Nebraska: Omaha.....	869,239	695,911		641,785	33,685		2,501	17,940	173,328		171,301	2,027
119	Lincoln.....	270,994	191,902		173,378	14,501		1,563	2,460	79,092		79,092	
158	South Omaha.....	153,956	153,956		141,479	9,465		472	2,540				
71	Kansas: Kansas City.....	798,784	318,776		297,828	17,990		600	2,368	480,008		479,007	1,001
108	Wichita.....	165,067	164,996	1,020	153,375	8,728		700	1,173	71		83,325	721
121	Topeka.....	335,831	252,083		235,948	11,648		3,303	1,194	83,748			

¹ Under this head are included the general property tax levies for independent school districts, and all other taxes, including receipts from licenses, which are specifically required by law to go directly to schools.

² Includes only proceeds of loans and bond issues specifically for schools.

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FINANCIAL STATISTICS OF CITIES.

TABLE 35.—SUMMARY OF APPROPRIATIONS AND RECEIPTS FOR SCHOOLS: 1909—Continued.

[The cities in each state are arranged in the order of their size, and the number assigned to each corresponds with that used for the same city in the other tables of this report. For a text discussion of this table, see page 73.]

IV.—CITIES IN STATES OF THE SOUTH CENTRAL DIVISION.

City number.	CITY.	Aggregate appropriations and receipts.	FROM REVENUES.						FROM OTHER SOURCES.				
			Total.	Appropriations from general city revenues.	Taxes for schools. ¹	Subventions from—		Tuition fees.	All other.	Total.	Appropriations from bond issues.	Proceeds of loans and bond issues. ²	All other.
						State.	Other civil divisions.						
22	Kentucky:												
99	Louisville.....	\$871,497	\$871,231	\$579,066		\$271,725		\$11,185	\$9,255	\$266			\$266
99	Covington.....	201,550	145,397	72,652		71,575		1,138	32	56,153		\$56,153	
157	Newport.....	117,697	88,995	42,342		45,709		686	58	28,702		28,702	
	Tennessee:												
39	Memphis.....	396,108	343,931	128,015		43,840	\$159,410	2,623	10,043	52,177		48,187	3,990
43	Nashville.....	545,770	345,770	99,878			242,203	3,364	325	200,000		200,000	
120	Chattanooga.....	87,211	87,211	6,999		7,965	71,035	1,184	28				
145	Knoxville.....	175,361	84,996	24,844		8,909	49,447	1,796		90,365	\$90,365		
	Alabama:												
79	Birmingham.....	181,173	159,414	52,228		50,920	39,273	16,685	308	21,759		21,635	124
103	Mobile.....	66,610	66,610		\$28,950	31,048		6,417	189				
138	Montgomery.....	225,957	80,357	52,545		27,018		794		145,600		145,600	
	Louisiana:												
15	New Orleans.....	1,632,377	1,241,793	999,474	42,576	196,451		595	2,697	390,584		387,330	3,254
	Texas:												
53	San Antonio.....	351,081	350,655		236,751	105,847	713	1,048	6,296	426		276	150
53	Dallas.....	276,137	275,956	178,073		92,036		2,874	2,973	181			181
69	Houston.....	226,232	226,232	123,039		102,413		775	5				
82	Fort Worth.....	595,048	219,992	160,884		53,312	1,976	1,506	2,314	375,656		372,928	2,728
140	Galveston.....	121,530	96,296	872	50,185	43,315	1,924			25,234		25,234	
	Oklahoma:												
97	Oklahoma City.....	674,708	163,660	245	149,609	11,233	2,573			511,048		507,074	3,974
	Arkansas:												
113	Little Rock.....	345,161	219,418		185,242	33,447		668	61	125,743		123,944	1,799

V.—CITIES IN STATES OF THE WESTERN DIVISION.

135	Montana:												
	Butte.....	\$220,897	\$219,007		\$191,826	\$26,656			\$525	\$1,890			\$1,890
27	Colorado:												
125	Denver.....	1,294,844	1,217,500	\$236,324	888,162	84,832		\$1,589	9,593	77,344		\$75,963	1,381
	Pueblo.....	294,064	240,810		190,812	14,572	\$34,693		733	53,254		53,226	28
57	Utah:												
	Salt Lake City.....	915,205	654,084		425,663	115,638	107,208	2	5,573	261,121		254,797	6,324
23	Washington:												
49	Seattle.....	2,209,854	1,362,589	58,062	909,667	371,186	13,748	3,624	6,302	847,265		846,457	808
66	Spokane.....	1,060,175	630,093		449,234	171,832	445	4,277	4,305	430,082		425,884	4,098
	Tacoma.....	733,347	502,491		336,835	154,319	3,475	1,737	6,125	230,856		230,202	654
28	Oregon:												
	Portland.....	1,571,847	1,340,640	2,506	977,713	63,388	292,966	905	3,162	231,207		178,302	52,905
11	California:												
18	San Francisco.....	5,420,052	3,009,393	1,164,101	1,120,598	674,194		332	50,168	2,410,651		2,410,659	
41	Los Angeles.....	1,629,427	1,583,142	418,866	116,588	508,243	521,299	310	27,836	36,285		35,958	327
122	Oakland.....	687,815	687,502	168,229	67,594	189,822	260,344	1,380	133	313			313
	Sacramento.....	295,070	292,950	83,114	105,033	62,542	42,152		109	2,120		1,255	865

¹ Under this head are included the general property tax levies for independent school districts, and all other taxes, including receipts from licenses, which are specifically required by law to go directly to schools.

² Includes only proceeds of loans and bond issues specifically for schools.

GENERAL TABLES.

259

TABLE 36.—PAYMENTS FOR SCHOOLS: 1909.

[The cities in each state are arranged in the order of their size, and the number assigned to each corresponds with that used for the same city in the other tables of this report. For a text discussion of this table, see page 74.]

City number.	CITY.	Total.	For expenses. (Table 37.)	FOR OUTLAYS.				For interest. ¹	For reduction of debt. ¹	To sinking fund. ¹	All other pay-ments.	
				Total.	For buildings and land of—		For equipment of—					
					Elementary schools.	Secondary schools.	Elementary schools.					Secondary schools.
	Grand total.....	\$167,712,746	\$119,213,541	\$33,383,356	\$21,550,661	\$7,048,281	\$4,120,581	\$663,833	\$1,686,495	\$10,425,396	\$882,606	\$2,121,352
	I.—North Atlantic division ...	55,247,049	66,520,680	15,589,762	11,749,144	1,928,633	1,528,021	383,964	495,108	1,549,217	406,606	685,676
	II.—South Atlantic division	7,902,313	5,582,298	2,129,706	1,098,718	924,011	46,849	60,128	34,821	141,285	...	14,203
	III.—North Central division	53,040,995	33,966,348	10,778,505	5,339,988	2,936,327	2,369,614	132,576	689,076	6,648,746	439,750	518,570
	IV.—South Central division.....	6,704,433	4,473,520	1,322,492	843,387	416,765	36,008	21,332	63,785	771,164	18,688	54,484
	V.—Western division.....	14,817,956	8,670,395	3,562,891	2,514,424	842,545	140,089	65,833	403,705	1,314,984	17,562	848,419

I.—CITIES IN STATES OF THE NORTH ATLANTIC DIVISION.

90	Maine:											
	Portland.....	\$319,258	\$270,469	\$47,469	\$47,469							\$1,300
77	New Hampshire:											
	Manchester.....	172,468	162,323	10,145	9,465		\$180	\$500				
5	Massachusetts:											
	Boston.....	5,318,208	4,331,166	817,661	638,924	\$143,449	13,616	21,872				119,181
31	Worcester.....	880,440	737,121	143,319	133,436	6,756	3,127					
38	Fall River.....	480,889	419,919	60,955	56,191		4,764				\$15	
44	Lowell.....	472,100	421,764	42,469	42,469							7,867
45	Cambridge.....	552,105	507,323	44,842	35,558			9,284				
54	New Bedford.....	405,845	346,788	55,387	50,594	200	4,593					3,670
58	Lynn.....	431,301	333,714	97,587	15,596	81,991						
60	Springfield.....	661,137	533,172	106,289	95,071	1,605	4,380	5,233				21,676
62	Lawrence.....	326,196	326,196									
70	Somerville.....	400,640	399,812	628	828							
93	Holyoke.....	269,888	254,561	13,416	9,999		3,417					1,911
94	Brockton.....	308,108	275,877	32,231	29,349		2,882					
123	Malden.....	239,397	228,309	11,088		6,686		3,651				
124	Haverhill.....	348,357	184,854	155,447	10,709	144,738						8,086
126	Salem.....	324,383	159,072	165,316		142,975		22,341				
133	Newton.....	459,980	327,752	132,228	954	112,673		18,601				
141	Fitchburg.....	179,750	145,761	7,117			279	6,838		\$22,344	4,500	28
151	Taunton.....	153,027	143,634	9,193	9,193							
152	Everett.....	192,295	189,484	1,308	1,308							1,503
154	Chelsea.....	522,453	147,002	339,452	318,009	1,863	17,222	2,358				36,029
24	Rhode Island:											
	Providence.....	1,183,716	987,599	196,089	147,397		33,469	15,223			28	
105	Pawtucket.....	221,230	221,230									
139	Woonsocket.....	131,635	95,539	27,977	27,502		470	5				8,119
34	Connecticut:											
	New Haven.....	715,831	599,110	107,596	96,124		11,472	\$570				8,555
48	Bridgeport.....	348,619	289,549	59,070	55,658		3,412		69,757	428,906	14,493	3,542
50	Hartford.....	1,190,824	835,301	138,825	132,000		6,825		21,851	20,231		13
73	Waterbury.....	402,091	316,153	43,856	39,979		3,877					
127	New Britain.....	179,640	143,209	36,418	32,803		3,615					
1	New York:											
	New York.....	35,266,474	29,743,556	5,522,918	3,869,442	315,672	1,218,052	119,752				
10	Buffalo.....	1,997,986	1,607,376	290,167	280,651		9,516			48,418		52,025
25	Rochester.....	1,095,645	893,197	145,170	145,170		955	990			30,000	25,103
33	Syracuse.....	672,588	602,930	69,652	69,652							
47	Albany.....	394,489	384,385	10,104	10,104							
64	Troy.....	492,429	303,092	178,782	177,106		1,676		2,555	8,000		
65	Yonkers.....	706,406	454,071	252,335	166,016	70,492	260	15,567				
72	Utica.....	462,724	299,143	163,581	88,678	56,104	416	18,383				
75	Schenectady.....	448,129	282,812	165,317	140,288		25,029					
110	Binghamton.....	176,135	159,606	16,529	15,969		560					
143	Elmira.....	139,347	135,375					1,972				2,000
148	Auburn.....	265,999	124,083	121,095	11,836	107,907	96	1,256	3,827	10,000		6,994
14	New Jersey:											
	Newark.....	2,575,861	1,944,960	630,901	629,406	1,495						
19	Jersey City.....	1,806,046	1,048,056	526,772	460,612	48,962	15,949	1,249	218	20,000		211,000
36	Paterson.....	708,056	524,307	183,749	183,749							
52	Trenton.....	464,462	408,423	56,039	54,939		1,100					
55	Camden.....	540,777	419,283	11,170	4,345		6,825		10,324	95,000	5,000	
74	Elizabeth.....	296,502	212,509	83,993	77,021	6,972						
76	Hoboken.....	538,142	360,444	96,891	95,914	977		2,307		78,500		
98	Bayonne.....	529,942	287,689	192,475	153,028	39,447		378		50,000		
101	Passaic.....	248,236	209,331	38,878	38,878			27				
115	Atlantic City.....	390,907	197,728	93,224	91,221		2,003		18,955	81,000		
149	West Hoboken.....	250,080	167,235	38,020	38,020			825		44,000		
3	Pennsylvania:											
	Philadelphia.....	9,010,018	6,226,953	2,480,979	1,766,890	489,854	113,304	110,925			156,250	145,836
8	Pittsburgh.....	3,900,746	2,634,532	817,940	774,091	43,249			236,147	264,237		7,890
35	Seranton.....	857,375	552,007	29,087	17,843	8,710	2,504		4,904	194,027	77,117	263
51	Reading.....	325,019	282,263	4,708	4,708				16,739		18,060	3,249
83	Wilkes-Barre.....	290,536	221,000	39,046	19,316	30,630		8,990		20,000		
84	Erie.....	354,435	217,215	89,218	53,737	35,160		1,286		8,743		
87	Harrisburg.....	350,867	253,062	61,971	59,058		2,913		23,378		40,822	1,266
95	Johnstown.....	306,200	159,447	85,703	82,932		2,424	347	12,859	5,108	15,970	3,498
102	Altoona.....	230,228	139,447	12,476	12,476		2,772	8,554		37,000	8,589	2,321
104	Allentown.....	230,609	162,633	64,118	64,118				324	3,000		634
111	Lancaster.....	216,129	136,604	65,056	60,696	2,360	2,000		12,400			2,069
118	York.....	183,755	146,104	37,516	37,516					135		
129	McKeesport.....	263,772	190,873	5,404	5,404			23,353		25,000	19,119	23
136	Chester.....	174,920	122,064					6,213		30,000	16,643	
146	New Castle.....	183,142	148,813	2,155	2,155			7,097		25,052		25

¹ Includes payments by independent school districts and payments from school appropriations by cities with schools operated as city departments.

FINANCIAL STATISTICS OF CITIES.

TABLE 36.—PAYMENTS FOR SCHOOLS: 1909—Continued.

[The cities in each state are arranged in the order of their size, and the number assigned to each corresponds with that used for the same city in the other tables of this report. For a text discussion of this table, see page 74.]

II.—CITIES IN STATES OF THE SOUTH ATLANTIC DIVISION.

City number.	CITY.	Total.	For expenses. (Table 37.)	FOR OUTLAYS.				For interest. ¹	For reduction of debt. ¹	To sinking fund. ¹	All other pay-ments.	
				Total.	For buildings and land of—		For equipment of—					
					Elementary schools.	Secondary schools.	Elementary schools.					Secondary schools.
59	Delaware: Wilmington.....	\$318,002	\$235,293	\$56,530	\$39,940		\$11,340	\$5,250	\$15,000		\$11,179	
6	Maryland: Baltimore.....	2,541,773	1,920,489	619,192	194,976	\$404,514	11,335	8,367			2,092	
16	District of Columbia: Washington.....	2,838,504	1,993,612	844,892	644,070	141,708	13,444	45,670				
40	Virginia: Richmond.....	582,230	275,442	306,779	41,955	262,417	2,407				9	
81	Norfolk.....	196,805	144,720	62,085	14,789	34,773	2,523					
130	West Virginia: Wheeling.....	299,131	152,816	119,701	57,736	60,167	1,181	617	9,175	\$17,016	423	
89	South Carolina: Charleston.....	151,271	103,360	47,911	43,300	4,611						
32	Georgia: Atlanta.....	351,112	317,960	30,532	27,467		3,065		120	2,000	500	
85	Savannah.....	202,269	136,192	18,145	2,100	15,821		224	2,482	45,450		
131	Augusta.....	158,618	101,607	19,619	19,619				1,767	35,625		
147	Macon.....	123,643	115,719	1,554			1,554		493	5,877		
96	Florida: Jacksonville.....	138,955	85,088	12,766	12,766				5,784	35,317		

III.—CITIES IN STATES OF THE NORTH CENTRAL DIVISION.

7	Ohio: Cleveland.....	\$3,699,142	\$2,554,281	\$827,305	\$395,326	\$248,311	\$140,208	\$43,460	\$112,048	\$9,700	\$95,000	\$100,808
12	Cincinnati.....	3,333,548	1,967,369	1,240,032	490,392	715,442	25,256	8,942	.....	84	112,331	13,732
29	Columbus.....	1,055,043	716,783	150,348	129,936	.....	13,269	7,143	38,210	109,000	40,702	.....
30	Toledo.....	1,119,329	723,945	354,438	242,975	94,063	17,400	.....	.....	86	40,860	.....
46	Dayton.....	557,693	499,957	57,536	500	52,892	4,144	.....	.....	200	.....	.....
67	Youngstown.....	447,125	281,375	159,350	103,127	56,223	.....	.....	9,400	14,000	.....	3,000
80	Akron.....	368,269	236,494	97,098	85,934	1,764	.....	.....	9,777	24,300	.....	.....
107	Canton.....	220,476	168,502	51,974	47,206	.....	1,654	2,814	.....	10,201	10,000	.....
114	Springfield.....	263,112	172,362	17,520	.....	17,520	.....	.....	1,670	39,105	32,424	131
21	Indiana: Indianapolis.....	1,213,970	968,184	183,565	156,417	22,524	2,400	2,224	41,916	15,000	.....	5,305
78	Evansville.....	274,230	232,077	24,795	24,795	.....	.....	.....	4,158	13,200	.....	.....
88	Fort Wayne.....	343,188	217,645	78,398	78,398	.....	.....	.....	12,013	35,132	.....	.....
91	Terre Haute.....	312,959	260,800	31,360	31,360	.....	.....	.....	10,799	10,000	.....	.....
100	South Bend.....	362,638	202,424	27,300	17,773	1,679	5,507	2,401	10,201	121,800	.....	853
2	Illinois: Chicago.....	16,952,827	9,464,521	2,505,489	387,383	26,000	2,092,106	.....	30,414	4,818,510	.....	133,893
86	Peoria.....	502,897	270,459	99,923	.....	99,923	.....	.....	3,045	127,800	.....	1,670
92	East St. Louis.....	308,902	187,189	74,930	74,930	.....	.....	.....	17,907	28,876	.....	.....
109	Springfield.....	209,758	192,280	12,918	10,880	.....	1,526	512	647	.....	.....	3,913
117	Rockford.....	442,928	173,058	18,024	12,324	700	.....	.....	7,576	248,921	.....	349
144	Quincy.....	200,433	120,819	.....	.....	.....	.....	.....	6,105	73,609	.....	.....
150	Joliet.....	186,170	117,329	21,025	14,704	4,335	1,986	.....	2,129	45,687	.....	.....
9	Michigan: Detroit.....	2,386,629	1,702,907	667,215	427,132	222,379	8,412	9,292	95	10,000	.....	6,412
42	Grand Rapids.....	801,515	538,899	231,366	154,582	74,925	1,859	.....	140	136	28,678	2,296
106	Saginaw.....	294,442	241,044	23,865	21,465	.....	.....	.....	3,822	14,500	.....	1,211
116	Bay City.....	232,857	168,253	22,116	.....	9,403	1,400	950	5,940	38,548	.....	.....
137	Kalamazoo.....	358,677	173,767	117,275	117,275	.....	.....	.....	11,551	49,443	.....	6,641
13	Wisconsin: Milwaukee.....	1,683,916	1,335,610	348,306	275,526	51,889	20,891	.....	.....	.....	.....	424
132	Superior.....	216,741	181,557	34,760	8,722	26,038	.....	.....	.....	.....	.....	.....
142	Racine.....	179,867	149,067	30,800	26,221	.....	.....	.....	4,579	.....	.....	.....
153	Oshkosh.....	138,971	117,636	21,335	21,335	.....	.....	.....	.....	.....	.....	.....
156	La Crosse.....	135,800	128,734	7,066	5,731	.....	.....	.....	1,335	.....	.....	.....
17	Minnesota: Minneapolis.....	1,795,890	1,487,831	293,829	215,910	74,031	2,863	1,025	12,150	.....	.....	2,080
26	St. Paul.....	1,002,116	794,334	207,782	105,497	102,285	.....	.....	.....	.....	.....	.....
68	Duluth.....	424,148	344,817	79,331	79,331	.....	.....	.....	.....	.....	.....	.....
61	Iowa: Des Moines.....	590,374	495,524	58,782	51,349	2,463	3,112	1,858	31,199	4,560	.....	.....
112	Sioux City.....	618,185	201,947	50,380	49,844	.....	536	.....	15,040	340,004	.....	1,814
128	Davenport.....	272,129	224,264	8,015	5,775	350	1,890	.....	12,570	25,989	.....	1,201
134	Dubuque.....	133,500	118,085	455	.....	.....	.....	.....	4,960	10,000	.....	.....
4	Missouri: St. Louis.....	4,401,598	2,837,453	1,481,376	824,763	640,277	6,164	10,172	.....	82,476	.....	90,293
20	Kansas City.....	1,705,074	1,075,879	433,234	125,644	268,563	1,770	37,257	123,260	14,697	58,004	.....
83	St. Joseph.....	555,009	271,291	182,458	158,661	18,104	3,752	1,941	57,725	4,759	28,755	10,021
155	Joplin.....	173,904	120,340	41,946	38,405	.....	3,541	.....	9,778	43	1,000	788
37	Nebraska: Omaha.....	934,325	589,607	214,100	122,158	91,942	.....	.....	9,925	14,091	60,000	56,527
119	Lincoln.....	268,045	215,148	21,297	20,020	.....	1,277	.....	5,775	21,675	.....	.....
158	South Omaha.....	192,977	150,646	33,107	33,107	.....	.....	.....	.....	.....	.....	3,449
71	Kansas: Kansas City.....	593,494	253,856	89,375	77,073	12,302	.....	.....	27,041	213,829	.....	9,893
108	Wichita.....	156,685	138,620	3,385	3,385	.....	.....	.....	11,694	.....	.....	2,986
121	Topeka.....	339,490	201,870	46,561	45,899	.....	477	185	28,496	61,777	.....	786

¹ Includes payments by independent school districts and payments from school appropriations by cities with schools operated as city departments.

GENERAL TABLES.

261

TABLE 36.—PAYMENTS FOR SCHOOLS: 1909—Continued.

[The cities in each state are arranged in the order of their size, and the number assigned to each corresponds with that used for the same city in the other tables of this report. For a text discussion of this table, see page 74.]

IV.—CITIES IN STATES OF THE SOUTH CENTRAL DIVISION.

City number.	CITY.	Total.	For expenses. (Table 37.)	FOR OUTLAYS.				For interest. ¹	For reduction of debt. ¹	To sinking fund. ¹	All other payments.	
				Total.	For buildings and land of—		For equipment of—					
					Elementary schools.	Secondary schools.	Elementary schools.					Secondary schools.
22	Kentucky:											
99	Louisville.....	\$569,012	\$767,129	\$101,802	\$66,515	\$35,287					\$81	
157	Covington.....	187,962	134,819	53,060	53,060			\$83				
	Newport.....	115,507	84,568	2,100	2,100			107	\$28,702			
39	Tennessee:											
43	Memphis.....	466,027	290,777	93,398	92,801		\$597					
120	Nashville.....	490,820	471,497	19,323	16,567		2,756		35,796	46,056		
145	Chattanooga.....	87,211	85,728	285				\$285			1,200	
	Knoxville.....	175,360	83,199	90,365		90,020		345			1,796	
79	Alabama:											
103	Birmingham.....	189,786	160,318	4,537	3,157			1,380		24,073	858	
138	Mobile.....	66,551	66,551									
	Montgomery.....	90,621	75,514	14,258	288	13,970					849	
15	Louisiana:											
	New Orleans.....	1,632,378	956,021	233,538	168,144	58,500	6,894	2,625	393,343		46,651	
53	Texas:											
58	San Antonio.....	309,006	255,309	34,801	15,622	12,473	3,979	2,727		\$18,688	208	
89	Dallas.....	379,023	235,449	142,796	28,755	86,620	12,828	16,595			778	
82	Houston.....	300,289	219,449	80,840	80,840							
140	Fort Worth.....	317,163	152,986	146,153	143,513	1,130	1,510		738	16,628	658	
	Galveston.....	116,438	116,438									
97	Oklahoma:											
	Oklahoma City.....	535,608	189,442	196,165	95,969	98,996	1,200		12,061	137,940		
113	Arkansas:											
	Little Rock.....	375,671	128,598	109,071	83,056	19,769	6,246		12,175	124,422	1,405	

V.—CITIES IN STATES OF THE WESTERN DIVISION.

135	Montana:										
	Butte.....	\$256,041	\$196,426	\$50,073	\$36,364	\$13,709			\$9,384	\$18	\$140
27	Colorado:										
125	Denver.....	1,337,164	1,106,348	171,213	46,510	104,967	\$20,258	\$5,458	58,309		1,294
	Pueblo.....	315,202	187,327	63,831	17,486	40,647	2,176	3,522	10,205	35,688	589
57	Utah:										
	Salt Lake City.....	785,646	515,099	204,542	199,278	625	4,639		40,550	5,518	19,937
23	Washington:										
49	Seattle.....	2,080,108	1,132,197	567,315	390,629	176,686			128,052	251,966	558
66	Spokane.....	1,088,554	541,637	319,918	169,589	139,005	8,060	8,864	63,053	163,313	633
	Tacoma.....	734,532	363,143	119,062	72,626	28,712	14,968	2,756	42,222	199,229	10,876
28	Oregon:										
	Portland.....	1,506,904	815,403	514,875	259,239	234,997	17,139	3,500	10,604	153,584	12,438
11	California:										
81	San Francisco.....	3,854,247	1,717,250	1,021,674	973,811	24,690	17,173	6,000	26,715	295,451	793,157
41	Los Angeles.....	1,669,774	1,288,862	228,869	141,845		52,575	34,449	29,120	117,882	6,071
122	Oakland.....	860,958	586,025	197,365	191,762	2,343	3,101	159	43,800	31,000	2,768
	Sacramento.....	328,626	220,688	104,154	20,885	82,144		1,125		3,026	958

¹ Includes payments by independent school districts and payments from school appropriations by cities with schools operated as city departments.

TABLE 37.—CURRENT COSTS OF

[The cities in each state are arranged in the order of their size, and the number assigned to each corresponds with

City number.	CITY.	PAYMENTS FOR SCHOOL EXPENSES.											
		Total.	Per capita.	General administration.							Instruction.		
				Total.	Board of education.	Superintendent's office.	Finance offices.	Promotion of health.	Truant officers.	All other.	Total.	Supervisors.	Teachers.
	Grand total.....	\$119,213,541	\$4.66	\$4,425,821	\$1,312,660	\$1,405,286	\$427,440	\$185,067	\$470,429	\$624,639	\$90,749,005	\$2,415,213	\$83,255,457
	I.—North Atlantic division...	66,520,680	5.18	2,199,640	733,063	769,636	70,514	94,421	307,463	224,540	50,906,281	1,120,877	46,676,136
	II.—South Atlantic division...	5,582,298	3.52	152,600	32,698	72,978	7,473	19,629	12,279	7,543	4,265,240	121,602	3,896,347
	III.—North Central division...	33,966,348	4.32	1,596,670	458,529	356,795	335,143	50,872	126,208	269,123	25,405,669	928,017	23,185,683
	IV.—South Central division...	4,473,820	2.86	177,724	29,945	87,644	12,295	6,300	8,510	33,030	3,329,288	166,966	3,034,316
	V.—Western division.....	8,670,395	4.76	299,187	58,725	118,233	2,015	13,842	15,969	90,403	6,842,527	77,751	6,458,975

L—CITIES IN STATES OF THE NORTH ATLANTIC DIVISION.

90	Maine:												
	Portland.....	\$270,489	\$4.68	\$6,563		\$3,493			\$800	\$2,270	\$195,979	\$4,660	\$175,842
77	New Hampshire:												
	Manchester.....	162,323	2.36	5,193	\$360	3,653			1,150		123,014		115,348
	Massachusetts:												
5	Boston.....	4,381,166	6.67	162,277		93,534	\$1,000	\$25,887	31,850	9,086	3,236,426	278,629	2,799,800
31	Worcester.....	737,121	5.16	21,547		13,314		3,162	2,200	2,871	571,247	8,410	524,124
38	Fall River.....	419,919	3.59	16,227		7,110		2,563	4,729	1,825	396,288	5,200	283,867
44	Lowell.....	421,764	4.05	10,389		5,026		1,639	3,683		288,673		273,094
45	Cambridge.....	507,323	4.90	18,364		11,568		2,607	3,651	533	372,061	1,192	346,479
54	New Bedford.....	346,788	3.74	16,850		11,722		2,733	1,935	470	254,333	13,565	221,564
58	Lynn.....	333,714	3.82	17,436		6,839		2,000	2,074	6,523	253,277		235,240
60	Springfield.....	533,172	6.18	19,484		10,876		3,199	2,400	3,009	399,573	41,604	324,321
62	Lawrence.....	326,106	3.92	15,339		4,171		3,000	3,500	4,668	234,819	10,817	210,189
70	Somerville.....	399,812	6.28	7,317		4,275		1,427	1,354	261	314,510		293,210
93	Holyoke.....	254,561	4.51	10,045		5,809		892	2,850	494	199,671	27,601	150,506
94	Brockton.....	275,877	4.99	9,421		6,427		1,957	578	459	218,888	8,643	197,074
123	Malden.....	228,309	5.28	5,858		4,043		505	1,000	310	178,054	3,400	160,412
124	Haverhill.....	184,854	4.30	7,203		3,703		400	813	2,282	141,445	2,386	130,399
126	Salem.....	159,072	3.73	6,344		3,300		500	1,724	620	124,700		115,322
133	Newton.....	327,752	6.33	10,776		7,203		1,500	1,200	868	256,898	8,950	224,550
141	Fitchburg.....	145,761	3.94	6,628		3,325		338	1,200	1,665	102,206	3,915	94,914
146	Taunton.....	143,834	4.27	4,772		2,982		800	750	240	106,222	2,600	96,538
152	Everett.....	189,484	4.79	5,075		3,778		646	551	100	146,440	27,908	105,227
154	Chelsea.....	147,002	4.50	6,882		3,885		600	1,222	175	112,364	14,875	89,729
	Rhode Island:												
24	Providence.....	987,599	4.49	42,875		12,395		2,120	3,555	24,505	710,490	11,604	657,523
105	Pawtucket.....	221,230	4.41	5,646	500	3,818			800	528	154,768	4,690	146,815
139	Woonsocket.....	95,539	2.58	5,359		3,418		300	962	679	71,378	2,350	65,724
	Connecticut:												
34	New Haven.....	599,110	4.57	16,688	7,007	4,807	1,047	1,800	1,300	725	479,044	38,100	412,516
48	Bridgeport.....	299,549	2.91	10,557		7,225			2,365	964	221,241	35,875	170,913
50	Hartford.....	535,301	5.51	15,535	5,000	3,203	1,867	1,800	1,350	2,315	398,691	36,040	331,884
73	Waterbury.....	316,153	4.44	9,386	2,250	4,449	1,476		900	311	237,086	4,900	212,736
127	New Britain.....	143,209	3.37	6,471	50	4,531			700	1,100	97,905	5,234	81,346
	New York:												
1	New York.....	29,743,556	6.43	810,688	539,654	151,742		3,400	109,908	5,984	23,834,453	218,411	22,311,882
10	Buffalo.....	1,607,376	3.87	28,510	4,029	13,141		2,600	7,840		1,207,337	128,375	994,691
25	Rochester.....	893,397	4.22	28,146	13,002	7,178			2,217	5,749	662,172	15,143	605,350
33	Syracuse.....	602,936	4.50	19,911	5,713	4,800		4,450	1,920	3,028	441,840	7,550	417,500
47	Albany.....	384,385	3.85	11,739		9,042			1,500	1,197	298,800	4,700	272,260
64	Troy.....	303,092	3.95	10,899	2,450	5,509	230		1,500	1,180	212,465	8,225	196,189
65	Yonkers.....	454,071	5.93	16,140	5,080	5,500		1,700	1,800	2,110	347,602		314,588
72	Utica.....	299,143	4.13	11,435		4,276			1,800	5,359	219,659		211,413
75	Schenectady.....	282,812	4.03	10,212	2,447	4,001		1,644	1,590	530	216,457	6,530	195,137
110	Binghamton.....	159,008	3.36	7,273	2,000	4,039			720	514	126,107	1,720	120,192
143	Elmira.....	135,375	3.67	4,793	1,075	2,619			960	139	106,096		99,931
148	Auburn.....	124,083	3.62	6,644	2,837	3,094		93	500	120	95,061	2,900	88,883
	New Jersey:												
14	Newark.....	1,944,060	5.78	64,616	36,019	21,350		7,247			1,492,029	27,334	1,382,722
19	Jersey City.....	1,048,056	4.01	31,442	6,298	9,966			4,161	11,017	835,263	11,875	787,360
36	Paterson.....	524,307	4.26	10,015	4,815	3,700			1,500		396,026	1,000	384,826
52	Trenton.....	408,423	4.32	10,654	2,680	5,500			1,289	1,185	326,223	5,305	293,507
55	Camden.....	419,283	4.53	13,672		8,392			2,400	2,880	316,243	1,000	285,617
74	Elizabeth.....	212,509	2.67	7,612	2,663	3,600			950	400	162,106	2,700	143,584
76	Hoboken.....	360,444	5.19	18,145	10,995	4,650			2,200	300	268,164		249,760
98	Bayonne.....	287,089	5.40	8,920	4,018	3,009			625	1,000	219,140	2,340	198,910
101	Passaic.....	209,331	4.04	8,304	3,164	3,540			800		162,313		146,841
115	Atlantic City.....	197,728	4.44	9,937	1,800	3,950	1,050	1,050	2,057		146,713		128,208
149	West Hoboken.....	167,235	4.85	6,542	1,132	3,150		773	1,200	287	121,729	12,270	100,371
	Pennsylvania:												
3	Philadelphia.....	6,226,953	4.08	301,053	28,927	132,464			36,550	103,112	4,266,032		4,022,155
8	Pittsburgh.....	2,634,532	4.99	77,120	23,772	15,672	6,088		29,677	2,911	1,862,066	16,750	1,657,270
35	Scranton.....	552,007	4.33	32,903		16,506	13,538		1,779	1,680	418,294		385,589
51	Reading.....	282,263	2.99	10,547		7,420	1,800	107	720		214,599	1,595	196,238
83	Wilkes-Barre.....	221,600	2.37	13,362		6,178	6,503		415	256	165,714	2,250	147,322
84	Erie.....	217,215	3.33	21,044	6,021	4,185	9,178		1,140	620	156,057	20,873	122,238
87	Harrisburg.....	253,430	4.15	12,800	4,040	2,800	2,020	550	570	2,520	185,051	2,800	158,095
95	Johnstown.....	183,062	4.41	8,376		5,320	2,606		450		127,255	4,700	111,111
102	Altoona.....	189,447	3.69	5,611		4,422	274		900	15	144,726		133,005
104	Allentown.....	162,533	3.51	13,206		5,421	6,535		900	350	110,106	1,645	99,887
111	Lancaster.....	136,604	2.93	6,794		3,458	1,533	500	1,100	203	91,014		84,273
118	York.....	146,104	3.34	9,345		5,301	2,436		405	1,200	105,784	2,295	93,242
129	McKeesport.....	190,873	4.54	14,999	2,235	4,025	4,564		1,800	2,375	132,260	4,400	116,454
136	Chester.....	122,064	2.55	7,982		3,634	3,688		660		85,490		78,879
146	New Castle.....	143,813	3.69	6,843	100	3,201	3,081		405	56	108,164	3,330	94,580

GENERAL TABLES.

263

SCHOOL SERVICES: 1909.

that used for the same city in the other tables of this report. For a text discussion of this table, see page 74.]

PAYMENTS FOR SCHOOL EXPENSES—continued.												INTEREST ON VALUE OF SCHOOL BUILDINGS, GROUNDS, AND EQUIPMENT. ¹		City number.
Instruction—Contd.		Operation and maintenance of school plant.					Miscellaneous.					Total.	Per capita.	
School libraries.	Supplies used in instruction.	Total.	Operation.			Maintenance.	Total.	Payments to private schools and institutions.	Payments to schools and institutions of other civil divisions.	Pensions.	All other.			
			Salaries of janitors, engineers, and firemen.	Fuel, water, light, and power.	All other.									
\$126,452	\$4,951,883	\$20,291,537	\$7,466,026	\$4,064,541	\$1,326,336	\$7,434,634	\$3,747,178	\$1,695,675	\$65,191	\$1,106,246	\$380,066	\$18,793,627	\$0.73	
27,735	3,031,533	10,897,888	3,877,670	2,341,287	766,537	3,912,394	2,516,871	1,042,536	31,110	966,512	476,713	10,027,557	0.78	
5,753	241,538	1,008,095	306,111	193,283	45,905	457,796	156,363	57,126	7,269	1,493	90,475	721,992	0.46	
75,478	1,216,491	6,252,475	2,433,665	1,179,297	338,775	2,250,738	711,534	329,526	3,718	132,221	246,069	5,666,460	0.72	
2,298	121,708	712,413	256,090	77,237	41,828	337,258	254,395	226,937	.....	.....	27,458	747,936	0.48	
15,188	290,613	1,420,666	542,490	263,437	133,291	476,448	108,015	39,550	23,094	6,620	39,351	1,629,682	0.89	

I.—CITIES IN STATES OF THE NORTH ATLANTIC DIVISION.

\$566	\$14,911	\$65,615	\$23,594	\$14,332	\$6,574	\$21,115	\$2,332					\$2,332	\$39,281	\$0.68	90
	7,666	31,456	8,005	12,974	900	9,577	2,660	\$1,905				755	34,583	0.50	77
55	157,942	762,239	256,738	153,878	25,724	325,899	220,224	129,974	\$7,909	\$35,312	47,029	732,818	1.11	5	
545	38,168	139,862	43,721	36,462	11,230	43,449	4,465	2,362			2,103	127,334	0.89	31	
607	16,614	89,962	46,689	16,976	4,863	21,434	7,442	6,496			946	82,889	0.71	38	
	15,579	109,899	46,915	24,401	1,737	36,846	12,803	11,235	34		1,534	78,552	0.75	44	
	24,390	112,311	42,360	31,714	3,846	34,391	4,587	2,570	165	1,528	324	85,751	0.83	45	
9	19,192	65,699	24,580	18,016	6,121	16,982	9,906	8,126			1,780	69,220	0.75	54	
	18,037	59,136	24,584	13,288	6,487	14,777	3,865	3,042	15		808	62,313	0.72	58	
	33,648	104,983	36,042	35,252	13,751	19,938	9,132		568		8,564	110,326	1.28	60	
	13,813	72,920	20,034	16,274	1,886	34,726	3,118		1,918		1,200	48,600	0.59	62	
	21,300	77,193	26,019	18,869	1,339	30,966	792					60,955	0.80	70	
	11,564	52,652	17,489	15,985	4,101	15,077	2,193					1,613	39,875	0.71	93
	13,171	47,009	19,047	12,508	4,273	11,181	559					161	38,429	0.70	94
	14,242	44,189	15,656	17,970	886	9,677	208						43,875	1.01	123
	8,600	33,014	12,674	12,618	774	6,948	3,192					2,412	31,473	0.73	124
	9,378	24,697	10,826	7,600	1,009	5,282	3,331	1,392				1,939	28,053	0.66	126
	17,398	63,192	18,513	20,109	9,564	15,006	2,888	216				2,670	78,800	2.01	133
	10,477	27,226	9,599	10,373	350	6,904	2,801	57				2,744	28,585	0.77	141
	7,054	30,940	10,696	8,728	2,028	9,488	1,900	402	9			1,489	20,120	0.60	151
	13,305	37,865	14,304	11,259	2,640	9,662	104						32,046	0.98	152
	7,760	27,465	10,306	7,573	2,912	6,674	1,291	1,291					26,040	0.80	154
	41,363	210,236	69,489	63,454	5,383	80,910	14,998	1,424	4,834	7,635	1,105	122,966	0.56	24	
	3,353	59,968	19,330	11,764	10,462	18,412	848				848	32,210	0.64	105	
	3,304	18,681	6,774	5,767	906	5,234	121				121	17,374	0.47	139	
2,405	26,023	95,599	47,743	27,068	5,583	15,205	7,781	3,969			3,812	99,120	0.75	34	
1,010	13,413	57,018	10,355	12,945	3,379	21,339	733				733	57,350	0.58	48	
1,744	29,023	118,145	33,315	30,606	19,744	34,490	2,930				2,930	131,203	1.35	50	
	19,450	69,081	18,543	23,538	5,410	21,590	600					49,610	0.70	73	
727	10,688	25,103	9,375	10,122	785	4,821	13,640		13,238		402	31,096	0.73	127	
	1,304,160	3,983,131	1,442,198	828,184	164,725	1,548,024	1,115,284	81,046	2,420	777,942	253,876	4,045,906	0.87	1	
5,720	78,651	338,460	93,279	74,849	44,210	126,122	33,069	13,138		15,057	4,874	271,166	0.65	10	
1,665	40,005	182,037	49,265	54,932	13,673	63,167	21,042	6,589		6,145	8,308	90,403	0.43	25	
	16,790	130,679	40,845	40,096	14,540	35,198	10,506	3,903		5,483	1,120	102,335	0.77	33	
1,346	20,494	70,963	21,335	22,687	3,018	23,923	2,883	707		2,176		57,904	0.58	47	
3,225	4,826	54,290	22,379	13,561	1,627	16,723	25,438	17,615		3,874	4,049	41,453	0.54	64	
697	32,317	87,480	26,760	19,998	6,306	35,416	2,849				2,849	93,294	1.22	65	
819	7,427	65,185	27,054	21,059	1,267	15,805	2,864				2,864	34,261	0.47	72	
3,662	11,128	51,623	13,631	16,160	4,298	17,534	4,520	33		3,609	878	60,544	0.86	75	
	4,195	25,575	11,952	7,651	1,918	4,054	651	300			351	21,213	0.45	110	
1,829	4,326	23,327	8,550	9,097	1,145	4,535	1,169			1,169		23,688	0.64	143	
84	3,194	21,762	8,042	9,499	1,223	2,988	616				616	32,242	0.94	148	
	81,973	346,706	101,878	57,903	16,569	170,356	41,609	14,445		15,058	12,106	221,937	0.67	14	
190	55,838	152,583	60,265	33,447	8,848	50,023	8,768			6,898	1,870	184,271	0.70	19	
	11,100	100,073	26,670	10,067	2,167	61,169	17,293	948		3,078	13,267	81,457	0.66	36	
180	27,231	62,306	22,540	14,754	10,318	14,694	9,240	1,535		3,535	4,170	41,407	0.47	52	
	29,626	85,255	34,603	14,056	2,902	33,694	4,113			3,997	116	46,398	0.50	56	
90	15,732	39,684	13,913	9,419	1,708	14,644	3,106	1,225		1,147	734	22,480	0.32	74	
	18,404	67,799	17,381	10,427	4,043	35,948	6,336			2,834	3,502	46,226	0.67	76	
	17,890	56,410	15,702	6,494	8,995	25,219	2,619				2,619	41,805	0.79	98	
58	15,414	36,704	11,698	9,377	3,007	12,622	2,010	572			838	600	33,935	0.66	101
	18,505	40,478	12,341	7,325	7,201	13,611	600					600	39,890	0.89	115
62	9,026	38,789	7,675	5,885	3,170	22,059	175					175	15,743	0.46	149
	243,877	831,552	382,466	127,591	60,558	260,937	828,316	721,787		63,525	43,004	773,375	0.51	3	
	188,046	682,412	208,044	93,353	182,060	198,955	12,934				12,934	611,131	1.16	8	
	34,705	92,683	44,592	27,320	2,972	17,799	8,127				8,127	105,420	0.83	35	
	16,766	55,917	28,248	12,014	3,592	12,063	1,200			1,200		65,494	0.69	51	
	16,141	42,524	14,039	9,157	1,984	17,344						32,382	0.49	83	
	12,886	39,942	16,335	10,862	2,969	9,776						39,213	0.60	84	
	23,256	51,037	20,859	10,583	530	18,765	4,542	670		3,872		39,710	0.65	87	
	11,444	47,356	13,822	6,077		27,457	75					42,880	0.65	85	
	11,721	39,110	21,090	6,624	1,147	10,249						35,260	0.84	102	
	8,264	39,221	10,776	6,222	3,889	18,834						35,288	0.70	104	
	6,741	37,996	12,000	7,273	4,124	14,599	800	800				39,410	0.90	118	
	10,247	29,875	11,566	8,012		10,297	1,100				1,100	40,916	0.97	123	
	11,406	42,350	14,480	6,457	7,435	13,978	1,264				1,264	40,916	0.97	123	
	6,611	28,592	11,042	6,322	231	10,997						25,345	0.66	136	
	10,254	33,667	11,040	4,070	3,721	14,836	139				139	17,613	0.49	146	

¹ Constituting part of the current costs of school services, although not actual interest payments.

FINANCIAL STATISTICS OF CITIES.

TABLE 37.—CURRENT COSTS OF

[The cities in each state are arranged in the order of their size, and the number assigned to each corresponds with

II.—CITIES IN STATES OF THE SOUTH ATLANTIC DIVISION.

City number.	CITY.	PAYMENTS FOR SCHOOL EXPENSES.											
		Total.	Per capita.	General administration.							Instruction.		
				Total.	Board of education.	Superintendent's office.	Finance offices.	Promotion of health.	Truant officers.	All other.	Total.	Supervisors.	Teachers.
59	Delaware: Wilmington.....	\$235,293	\$2.72	\$8,683		\$8,264				\$419	\$184,753		\$173,075
6	Maryland: Baltimore.....	1,920,489	3.46	44,935	\$13,315	15,698		\$6,000	\$8,904	958	1,409,691	\$7,238	1,302,225
16	District of Columbia: Washington.....	1,993,612	6.11	40,041	13,369	13,750		6,091	2,365	4,466	1,570,454	84,007	1,374,587
40	Virginia: Richmond.....	275,442	2.37	6,399	2,604	1,360	\$585	1,800		50	223,360	5,666	211,018
81	Norfolk.....	144,720	2.17	4,400	1,229	1,615	228			1,328	114,014		110,859
130	West Virginia: Wheeling.....	152,816	3.69	10,309	1,340	3,207	4,490		950	322	113,733	14,750	95,855
89	South Carolina: Charleston.....	103,360	1.76	2,720		2,720					58,563		58,301
32	Georgia: Atlanta.....	317,900	2.34	14,270	26	8,406	100	5,738			261,578	6,821	251,204
85	Savannah.....	136,192	2.10	5,349		5,349					119,672		114,778
131	Augusta.....	101,607	2.48	5,086	485	4,601					68,633		68,633
147	Macon.....	115,719	3.26	4,604		4,604					83,217	2,520	78,376
96	Florida: Jacksonville.....	85,088	1.59	5,804	330	3,404	2,070				57,572		57,436

III.—CITIES IN STATES OF THE NORTH CENTRAL DIVISION.

7	Ohio: Cleveland.....	\$2,555,464	\$4.75	\$128,534	\$13,614	\$24,700	\$38,544	\$4,409	\$9,806	\$37,461	\$1,848,301	\$161,450	\$1,632,469
12	Cincinnati.....	1,967,369	5.46	147,582	10,135	30,200	74,579	3,600	5,556	23,512	1,341,838	152,815	1,111,472
20	Columbus.....	716,783	4.26	25,800	5,862	3,470	1,200	.....	1,500	11,263	675,809	73,877	465,914
80	Toledo.....	723,945	4.38	26,807	4,628	4,280	480	.....	3,345	14,074	678,846	53,783	485,633
46	Dayton.....	499,957	4.98	15,138	6,466	5,166	1,200	.....	1,500	806	438,620	7,350	354,568
67	Youngstown.....	261,375	3.43	9,807	1,007	6,107	.....	.....	1,800	.....	199,499	3,400	180,791
80	Akron.....	236,494	3.55	9,409	3,544	4,205	.....	.....	1,008	652	189,461	2,600	177,432
107	Canton.....	168,502	3.45	7,980	2,475	3,540	720	.....	860	385	135,670	3,760	117,247
114	Springfield.....	172,362	3.23	7,192	900	3,228	300	.....	750	2,014	123,544	6,700	112,540
21	Indiana: Indianapolis.....	968,184	4.24	39,844	9,882	8,002	5,005	3,039	1,381	12,535	751,246	55,850	645,008
78	Evansville.....	232,077	3.38	8,324	1,645	4,450	800	.....	600	769	189,663	22,850	161,828
88	Fort Wayne.....	217,645	3.57	5,934	750	4,430	.....	.....	.....	754	153,588	5,823	144,321
91	Terre Haute.....	260,800	4.55	12,776	1,800	8,417	.....	.....	.....	2,559	184,144	.....	180,670
100	South Bend.....	202,424	3.88	7,151	450	3,712	53	.....	.....	2,936	154,624	3,869	127,339
2	Illinois: Chicago.....	9,464,521	4.42	438,043	100,768	36,929	191,537	24,701	46,684	37,221	6,870,347	27,900	6,570,729
86	Peoria.....	270,459	4.36	16,661	3,821	3,000	600	.....	720	8,520	212,616	9,107	195,386
92	East St. Louis.....	187,189	3.30	11,038	3,500	.....	2,683	.....	2,074	2,781	134,414	22,893	104,555
109	Springfield.....	192,280	3.94	6,050	1,155	2,750	300	.....	835	1,010	151,607	30,593	111,441
117	Rockford.....	173,058	3.19	4,583	1,116	2,867	.....	.....	400	200	130,064	4,849	117,367
144	Quincy.....	120,819	3.31	4,887	150	2,678	.....	.....	720	1,339	91,679	10,350	77,336
150	Joliet.....	117,329	2.63	8,486	2,616	4,512	.....	.....	397	961	82,955	2,446	77,147
9	Michigan: Detroit.....	1,702,907	3.81	49,194	.....	29,922	.....	6,750	8,000	4,522	1,368,557	13,500	1,262,230
42	Grand Rapids.....	538,899	4.90	20,910	2,095	12,782	85	.....	1,320	4,628	416,150	48,175	346,647
106	Saginaw.....	241,044	4.83	12,053	468	6,746	2,823	.....	.....	2,016	177,892	5,200	154,297
116	Bay City.....	168,253	3.78	8,146	500	3,550	250	.....	.....	1,272	128,758	14,350	103,348
137	Kalamazoo.....	173,767	4.57	7,336	.....	4,133	.....	.....	900	2,303	134,751	5,300	110,115
13	Wisconsin: Milwaukee.....	1,335,610	3.72	59,124	19,277	23,053	.....	3,593	6,061	7,140	1,066,150	19,753	990,135
132	Superior.....	181,557	4.57	7,021	.....	4,891	.....	290	810	1,030	136,870	.....	127,671
142	Racine.....	149,067	4.03	5,175	1,322	3,549	.....	.....	.....	304	119,685	6,725	106,210
153	Oshkosh.....	117,036	3.61	4,396	.....	3,451	.....	.....	550	395	91,330	6,250	80,414
156	La Crosse.....	128,734	4.26	4,634	1,200	2,400	.....	.....	350	684	96,480	7,857	82,138
17	Minnesota: Minneapolis.....	1,487,831	5.05	28,363	3,837	9,877	.....	.....	2,300	10,349	1,238,701	18,905	1,131,519
26	St. Paul.....	794,334	3.76	15,299	4,150	9,454	.....	780	915	617,995	14,268	586,566	.....
68	Duluth.....	344,817	3.82	14,754	5,207	4,900	405	.....	675	3,507	249,254	.....	229,074
61	Iowa: Des Moines.....	495,524	5.85	16,646	4,333	5,217	875	790	.....	5,431	375,039	14,067	324,212
112	Sioux City.....	201,947	4.33	7,144	.....	6,544	.....	.....	600	.....	142,788	1,700	138,244
128	Davenport.....	224,264	5.27	8,587	1,800	2,750	100	.....	600	3,337	151,188	29,727	116,532
134	Dubuque.....	118,085	3.02	5,402	1,480	2,700	420	.....	360	442	86,527	.....	77,097
4	Missouri: St. Louis.....	2,837,453	4.19	253,217	103,866	7,000	7,609	2,500	14,667	27,575	2,087,864	41,972	1,895,900
20	Kansas City.....	1,075,879	4.45	37,803	7,698	8,234	1,530	.....	162	20,179	815,025	.....	795,178
63	St. Joseph.....	271,291	3.51	14,196	6,327	3,032	600	.....	900	2,017	203,514	4,410	192,532
155	Joplin.....	120,349	3.77	7,069	300	3,060	1,685	.....	720	1,304	79,391	1,260	72,953
37	Nebraska: Omaha.....	589,607	4.82	25,705	14,164	7,083	.....	.....	1,479	2,979	438,019	.....	412,600
119	Lincoln.....	215,148	4.93	8,516	.....	7,481	.....	.....	725	310	170,928	.....	155,777
158	South Omaha.....	150,646	5.74	8,270	2,100	5,270	.....	.....	900	.....	107,050	.....	100,628
71	Kansas: Kansas City.....	253,356	3.38	17,435	9,349	4,273	50	.....	936	2,827	180,800	.....	180,377
108	Wichita.....	138,620	2.84	5,901	1,371	2,500	300	.....	450	1,280	98,127	3,633	90,767
121	Topeka.....	201,870	3.81	5,748	1,408	3,400	350	.....	360	230	155,411	1,710	148,309

* Constituting part of the current costs of school services, although not actual interest payments.

* Included with payments for fuel, water, light, and power.

GENERAL TABLES.

265

SCHOOL SERVICES: 1909—Continued.

that used for the same city in the other tables of this report. For a text discussion of this table, see page 74.]

II.—CITIES IN STATES OF THE SOUTH ATLANTIC DIVISION.

PAYMENTS FOR SCHOOL EXPENSES—continued.											INTEREST ON VALUE OF SCHOOL BUILDINGS, GROUNDS, AND EQUIPMENT. ¹		City number.	
Instruction—Contd.		Operation and maintenance of school plant.					Miscellaneous.				Total.	Per capita.		
School libraries.	Supplies used in instruction.	Total.	Operation.			Maintenance.	Total.	Payments to private schools and institutions.	Payments to schools and institutions of other civil divisions.	Pensions.				All other.
			Salaries of janitors, engineers, and firemen.	Fuel, water, light, and power.	All other.									
.....	\$11,678	\$41,593	\$13,450	\$9,986	\$2,014	\$16,143	\$264	.....	.....	.....	\$264	\$40,638	\$0.47	59
.....	100,228	405,506	120,621	67,754	7,485	209,646	60,357	\$12,007	.....	.....	48,350	191,615	0.35	6
\$5,150	106,110	347,262	104,377	83,079	19,918	139,888	35,855	5,250	\$6,800	.....	23,805	262,191	0.77	18
49	6,627	32,443	14,039	4,301	2,303	11,800	13,240	11,200	.....	.....	2,040	51,232	0.44	40
.....	3,155	24,551	12,591	3,676	1,192	7,092	1,755	.....	.....	.....	1,755	27,000	0.41	81
.....	3,128	22,720	6,105	5,182	2,151	9,282	6,054	.....	111	.....	5,943	38,445	0.93	130
.....	262	17,515	1,600	10,781	(*)	5,134	24,562	23,069	.....	\$1,493	.....	16,779	0.29	89
500	3,053	36,264	10,323	6,158	4,866	14,917	5,848	5,600	.....	.....	248	46,134	0.34	32
.....	4,894	10,973	4,986	1,570	.....	4,417	198	.....	.....	.....	198	\$13,977	0.22	85
.....	.....	27,888	10,001	2,545	3,301	12,041	.....	.....	.....	.....	.....	\$19,125	0.47	131
54	2,267	26,586	5,245	2,409	452	18,480	1,312	.....	.....	.....	1,312	\$12,336	0.35	147
.....	136	14,794	2,773	842	\$2,223	8,956	6,918	.....	358	.....	6,560	\$12,520	0.23	96

III.—CITIES IN STATES OF THE NORTH CENTRAL DIVISION.

.....	\$54,382	\$483,679	\$206,284	\$83,314	\$51,153	\$142,928	\$93,767	\$31,304	.....	\$9,780	\$32,683	\$416,469	\$0.77	7
\$5,123	72,398	356,152	99,558	34,008	22,431	200,155	121,797	78,543	.....	31,735	11,519	309,679	0.86	12
14,000	22,018	111,989	57,271	24,421	3,580	26,677	3,715	3,571	.....	.....	144	133,028	0.79	29
.....	40,430	112,234	29,576	25,906	31,980	24,712	5,058	.....	.....	.....	5,058	112,688	0.68	30
2,942	23,150	96,269	37,160	17,418	2,100	39,583	530	.....	.....	.....	.....	79,798	0.80	46
223	15,085	51,732	24,112	8,254	8,410	10,946	1,237	.....	.....	.....	1,237	54,900	0.72	67
.....	9,429	37,624	18,845	7,432	1,500	9,847	.....	.....	.....	.....	.....	52,800	0.79	80
.....	14,663	24,852	13,500	3,885	451	7,216	.....	.....	.....	.....	.....	31,394	0.64	107
.....	4,304	39,822	17,256	5,392	1,202	15,972	1,804	.....	.....	928	876	28,094	0.63	114
7,708	42,680	145,921	61,317	45,994	461	38,149	31,173	19,849	.....	6,041	5,283	133,356	0.58	21
.....	5,185	33,524	16,773	5,018	4,602	7,131	366	.....	.....	.....	366	44,000	0.64	78
.....	8,444	52,984	15,146	14,398	2,367	21,073	139	.....	\$12	.....	127	41,880	0.69	88
.....	3,474	63,880	19,035	6,470	615	37,760	.....	.....	.....	.....	.....	43,189	0.75	91
121	23,295	40,459	15,395	13,667	834	10,563	190	.....	33	.....	157	43,008	0.83	100
17,237	245,451	1,899,816	762,187	324,861	46,532	766,236	256,315	122,221	260	67,883	65,951	1,675,108	0.78	2
.....	8,123	40,043	16,745	7,480	470	15,348	1,139	.....	75	.....	1,064	53,373	0.86	86
1,064	5,902	39,531	21,067	6,446	1,583	10,435	2,206	.....	.....	.....	2,206	49,412	0.87	92
789	8,984	33,643	12,377	4,507	450	16,309	780	.....	.....	.....	780	37,849	0.78	109
1,012	6,836	38,002	19,262	11,240	205	7,295	409	.....	.....	.....	409	31,732	0.72	117
.....	3,993	23,956	9,361	4,930	950	8,715	297	.....	.....	.....	297	22,704	0.62	144
167	3,195	25,359	11,563	5,891	1,314	6,591	529	.....	.....	.....	529	27,342	0.80	150
.....	92,827	267,414	141,773	48,209	31,797	45,635	17,742	.....	.....	14,992	2,750	238,634	0.53	9
610	20,718	100,912	33,215	18,052	2,263	47,382	927	.....	.....	.....	927	58,338	0.53	42
4,448	13,947	50,099	19,795	11,910	2,471	15,923	1,000	.....	1,000	.....	.....	42,091	0.84	106
.....	6,060	31,349	12,045	6,425	1,642	11,237	.....	.....	.....	.....	.....	29,795	0.67	116
.....	10,336	31,680	10,887	9,118	822	10,853	.....	.....	.....	.....	.....	26,916	0.71	137
6,073	50,189	200,488	72,822	50,482	4,440	72,744	9,848	.....	.....	.....	9,848	185,200	0.52	13
465	8,734	37,232	17,589	6,987	1,197	11,459	434	.....	.....	.....	434	26,622	0.67	132
604	6,146	24,050	10,403	8,314	1,064	3,369	157	.....	.....	.....	157	25,800	0.70	142
755	3,011	21,910	8,765	3,369	915	3,861	.....	.....	.....	.....	.....	16,903	0.52	153
2,785	3,700	27,620	11,807	9,570	1,655	4,288	.....	.....	.....	.....	.....	24,017	0.80	156
.....	88,187	222,237	96,289	50,641	8,995	66,312	530	.....	.....	.....	530	188,007	0.64	17
5,583	11,578	157,291	54,679	29,017	2,625	70,967	3,749	.....	.....	120	3,629	114,737	0.54	26
111	20,069	80,269	33,594	16,141	1,951	25,583	540	.....	.....	.....	540	53,724	0.71	68
.....	36,760	96,680	37,012	22,233	2,940	34,495	7,159	.....	2,413	.....	4,746	65,719	0.78	61
.....	2,844	50,135	17,162	12,348	3,794	16,831	1,850	.....	.....	.....	1,850	43,934	0.94	112
358	4,571	65,412	15,754	6,362	1,329	31,967	9,077	.....	.....	.....	9,077	35,550	0.84	128
478	2,102	25,556	8,415	6,487	531	10,123	600	.....	.....	.....	600	24,284	0.62	134
1,043	118,349	395,054	189,283	66,916	36,465	105,420	128,283	73,243	.....	.....	55,045	495,429	0.73	4
.....	19,847	219,620	61,208	54,137	12,915	91,400	3,391	.....	.....	.....	3,391	184,463	0.76	20
650	5,022	50,959	29,369	12,141	1,554	9,295	2,622	.....	.....	.....	2,622	55,855	0.72	63
47	5,131	33,889	6,210	2,827	1,555	23,297	.....	.....	.....	.....	.....	18,234	0.57	155
.....	23,419	126,651	43,097	22,250	6,988	54,316	1,232	375	.....	667	190	114,707	0.94	37
.....	15,151	35,585	11,352	7,487	4,032	12,714	119	.....	.....	.....	119	25,244	0.58	119
.....	6,422	35,326	15,985	5,936	\$13,405	.....	.....	.....	.....	.....	.....	35,814	1.37	158
212	9,301	46,031	17,676	12,183	2,763	13,209	.....	.....	.....	.....	.....	51,420	0.69	71
.....	3,697	33,804	8,237	3,577	4,974	17,016	788	420	.....	.....	368	26,950	0.55	108
270	5,122	40,711	15,246	10,076	990	14,399	.....	.....	.....	.....	.....	35,180	0.83	121

* Includes payments for water, light, and power.

* Interest on estimated value of county school property within the city.

FINANCIAL STATISTICS OF CITIES.

TABLE 37.—CURRENT COSTS OF

[The cities in each state are arranged in the order of their size, and the number assigned to each corresponds with
IV.—CITIES IN STATES OF THE SOUTH CENTRAL DIVISION.

City number.	CITY.	PAYMENTS FOR SCHOOL EXPENSES.											
		Total.	Per capita.	General administration.							Instruction.		
				Total.	Board of education.	Superintendent's office.	Finance offices.	Promotion of health.	Truant officers.	All other.	Total.	Supervisors.	Teachers.
22	Kentucky:												
99	Louisville.....	\$767,129	\$3.45	\$29,109	\$6,029	\$6,895			\$4,686	\$11,499	\$576,837	\$5,700	\$550,402
157	Covington.....	134,819	2.56	8,727	2,111	2,400			1,474	2,742	95,511	5,030	90,315
	Newport.....	84,598	2.81	6,392	1,445	2,160	\$174	\$1,000	1,000	613	59,679	2,450	55,080
39	Tennessee:												
43	Memphis.....	290,777	2.50	13,764	5,871	5,400				2,493	224,300	8,110	206,031
120	Nashville.....	471,497	4.30	7,665	2,155	3,000		500		2,010	224,846	5,593	213,743
145	Chattanooga.....	85,720	1.97	4,099	1,295	2,679				225	70,470		69,895
	Knoxville.....	83,199	2.31	3,691		3,391		300			65,864	665	64,188
79	Alabama:												
103	Birmingham.....	160,318	2.34	6,970		6,427				543	125,467	14,533	107,433
138	Mobile.....	66,551	1.30	3,299		3,299					53,359	1,440	51,439
	Montgomery.....	75,514	1.99	3,550		3,550					65,074	2,475	60,918
15	Louisiana:												
	New Orleans.....	956,021	2.86	30,080		22,422	3,758	3,900			745,004	13,800	693,341
53	Texas:												
56	San Antonio.....	255,309	2.75	10,765	2,295	3,000	1,398			4,072	212,632	6,892	201,977
69	Dallas.....	235,440	2.69	8,511	1,738	3,672				3,101	198,912	30,113	162,497
82	Houston.....	219,440	2.89	8,405	1,500	4,300		600		2,005	174,154	27,155	134,786
140	Fort Worth.....	152,086	2.31	7,188		4,100	1,798			1,290	121,305	22,000	95,871
	Galveston.....	116,438	3.15	6,480	1,200	3,642	507			1,131	72,375	12,710	59,136
97	Oklahoma:												
	Oklahoma City.....	189,442	3.56	6,896	1,945	3,320	250		1,350	31	147,289	5,000	133,301
113	Arkansas:												
	Little Rock.....	128,598	2.87	12,133	2,361	4,087	4,410			1,275	94,210	3,300	87,963

V.—CITIES IN STATES OF THE WESTERN DIVISION.

135	Montana:												
	Butte.....	\$196,426	\$5.08	\$9,422	\$4,099	\$2,520			\$1,305	\$1,498	\$141,070	\$3,906	\$129,193
27	Colorado:												
125	Denver.....	1,106,348	5.35	31,506		13,720		\$834	2,736	14,216	885,485		852,068
	Pueblo.....	187,327	4.35	11,900	2,133	5,756	\$1,850		1,350	811	142,227	8,004	128,499
57	Utah:												
	Salt Lake City.....	515,099	5.90	25,637	5,097	5,512	165	255	1,095	13,513	384,051	10,583	343,223
23	Washington:												
49	Seattle.....	1,132,197	5.12	47,732	5,958	13,112		6,997	2,700	18,965	892,970	16,363	792,835
66	Spokane.....	541,637	5.48	15,143	6,322	3,500			1,080	4,241	418,542	4,933	370,993
	Tacoma.....	383,143	4.76	13,694	4,466	7,928			720	5,580	287,686	27,131	240,639
28	Oregon:												
	Portland.....	815,403	4.29	22,538	4,594	9,030		2,506	1,200	5,208	654,002		634,984
11	California:												
18	San Francisco.....	1,717,250	4.19	50,412	11,960	30,325				8,127	1,318,198		1,305,520
41	Los Angeles.....	1,288,852	4.44	46,000	14,096	11,600		3,250	2,000	15,054	1,065,328	1,331	1,036,208
122	Oakland.....	588,025	5.08	14,282		10,968			720	2,594	482,503		460,356
	Sacramento.....	220,688	5.09	5,921		4,262			1,063	696	180,465	5,500	164,448

¹ Constituting part of the current costs of school services, although not actual interest payments.

GENERAL TABLES.

267

SCHOOL SERVICES: 1909—Continued.

that used for the same city in the other tables of this report. For a text discussion of this table, see page 74.]

IV.—CITIES IN STATES OF THE SOUTH CENTRAL DIVISION.

PAYMENTS FOR SCHOOL EXPENSES—continued.												INTEREST ON VALUE OF SCHOOL BUILDINGS, GROUNDS, AND EQUIPMENT. ¹		City number.
Instruction—Contd.		Operation and maintenance of school plant.					Miscellaneous.					Total.	Per capita.	
School libraries.	Supplies used in instruction.	Total.	Operation.			Maintenance.	Total.	Payments to private schools and institutions.	Payments to schools and institutions of other civil divisions.	Pensions.	All other.			
			Salaries of janitors, engineers, and firemen.	Fuel, water, light, and power.	All other.									
	\$20,735	\$134,683	\$60,826	\$14,954	\$9,641	\$49,262	\$26,500	\$25,000			\$1,500	\$66,835	\$0.30	22
	166	28,049	8,280	3,025	1,994	14,750	2,532			2,532		17,600	0.33	99
	2,149	18,118	6,300	1,552	55	10,211	409			409		28,371	0.94	157
\$227	9,932	51,074	22,019	7,986	3,009	18,060	1,639				1,639	47,128	0.40	39
150	5,360	37,786	14,437	4,968	2,615	15,766	201,200	200,000			1,200	39,646	0.36	43
	575	10,170	3,852	1,989	820	3,509	987	325			662	19,718	0.45	120
	1,011	13,562	4,873	1,380	703	6,606	82	37			45	23,175	0.64	145
270	3,231	26,314	9,819	6,137	1,715	8,643	1,567	1,075			492	38,564	0.56	79
	2,480	7,893	2,157	1,109		4,627						*19,395	0.38	103
	1,681	6,890	2,817	1,380	1,022	1,671						27,132	0.72	138
	37,863	167,170	45,639	4,825	14,004	102,702	13,767				13,767	114,723	0.34	15
	3,763	31,116	18,388	3,753	988	7,987	796				796	36,890	0.40	53
1,651	4,651	27,451	14,103	5,439	853	7,056	575				575	41,910	0.48	56
	12,213	35,702	12,825	3,200	1,500	18,177	1,188				1,188	50,194	0.66	69
	3,434	23,033	8,647	5,146	1,373	7,867	1,460	500			960	52,663	0.79	82
	529	36,358	4,526	1,128	347	30,357	1,225				1,225	25,421	0.69	140
	8,988	34,789	9,920	3,525		21,344	468				468	57,576	1.08	97
	2,947	22,255	6,662	5,741	1,189	8,663						40,995	0.91	113

V.—CITIES IN STATES OF THE WESTERN DIVISION.

\$819	\$7,152	\$37,357	\$14,002	\$10,388	\$2,241	\$10,726	\$8,577	\$8,447	.....	.....	\$130	\$27,681	\$0.72	136
3,716	29,701	178,256	61,930	53,183	4,125	59,018	11,101	6,082	\$9	.....	5,010	243,235	1.17	27
50	5,674	33,127	15,325	5,823	1,377	10,602	73	.....	.....	.....	73	38,569	0.90	125
.....	30,245	104,106	32,328	17,266	2,775	51,737	1,305	.....	.....	.....	1,305	82,261	0.94	57
.....	73,772	176,369	69,001	48,593	20,293	38,482	25,126	18,044	.....	.....	7,082	215,600	0.97	23
1,547	41,069	97,489	34,448	22,196	19,214	21,631	10,463	.....	.....	.....	10,463	104,187	1.05	49
599	19,317	55,009	21,702	12,527	6,129	14,651	1,754	1,754	.....	.....	.....	97,318	1.27	66
100	18,918	138,253	42,224	30,303	6,533	59,193	610	.....	.....	.....	610	165,649	0.87	28
.....	12,669	306,210	145,379	29,785	42,647	88,399	42,430	5,223	23,085	\$6,020	8,102	333,797	0.81	11
3,788	24,001	172,270	61,208	25,308	18,734	67,020	5,254	.....	.....	.....	5,254	164,213	0.56	18
3,453	18,689	89,188	29,807	9,786	5,388	44,207	52	.....	.....	.....	52	111,276	0.96	41
1,111	9,406	33,032	15,136	3,279	3,835	10,782	1,270	.....	.....	.....	1,270	45,896	1.06	122

¹ On estimated value of county school property within the city.

FINANCIAL STATISTICS OF CITIES.

TABLE 38.—PAYMENTS¹ FOR EXPENSES OF ELEMENTARY DAY SCHOOLS: 1909.

[The cities in each state are arranged in the order of their size, and the number assigned to each corresponds with that used for the same city in the other tables of this report. For a text discussion of this table, see page 75.]

City number.	CITY.	Total.	INSTRUCTION.				OPERATION AND MAINTENANCE OF SCHOOL BUILDINGS.				Transportation of pupils.
			Supervisors.	Teachers.	School libraries.	Supplies used in instruction.	Operation.			Maintenance.	
							Salaries of janitors, engineers, and firemen.	Fuel, water, light, and power.	All other.		
	Grand total.....	\$89,091,494	\$1,966,810	\$66,531,866	\$70,661	\$3,570,054	\$6,203,967	\$3,378,935	\$954,830	\$6,306,806	\$107,555
	I.—North Atlantic division.....	49,921,634	927,472	37,505,722	18,945	2,257,329	3,263,963	1,991,548	507,645	3,358,242	90,768
	II.—South Atlantic division.....	4,243,253	79,622	3,121,250	68	184,104	239,018	165,625	36,999	390,037	6,530
	III.—North Central division.....	25,176,137	754,639	18,391,389	42,010	846,496	2,009,550	951,035	271,202	1,902,465	7,351
	IV.—South Central division.....	3,265,991	146,144	2,438,585	150	87,783	211,600	62,535	33,213	285,891	.....
	V.—Western division.....	6,484,469	58,933	5,074,920	9,488	194,342	459,836	208,192	105,771	370,081	2,906

I.—CITIES IN STATES OF THE NORTH ATLANTIC DIVISION.

90	Maine:										
	Portland.....	\$213,823	\$4,660	\$141,010	\$566	\$12,160	\$20,617	\$12,415	\$6,096	\$14,882	\$1,417
77	New Hampshire:										
	Manchester.....	118,192		88,404		4,269	6,543	10,960	692	7,304	
	Massachusetts:										
5	Boston.....	2,902,456	199,958	2,008,530	55	93,048	197,979	110,227	12,851	279,808	
31	Worcester.....	533,575	6,200	388,410	150	23,864	40,693	29,194	9,230	34,038	896
38	Fall River.....	335,489	4,520	236,252		13,437	42,317	14,240	4,019	19,870	834
44	Lowell.....	314,979		214,145		9,658	38,840	17,568	1,421	32,972	375
45	Cambridge.....	346,326	1,192	251,470		13,552	31,562	22,229	2,278	23,719	324
54	New Bedford.....	258,412	10,326	176,696		14,082	21,192	15,458	4,757	15,525	346
58	Lynn.....	228,582		174,848		11,250	19,639	10,496	4,290	8,059	
60	Springfield.....	360,935	30,900	229,985		22,060	26,000	27,450	7,684	15,887	939
62	Lawrence.....	213,903	7,282	162,407		8,698	15,843	14,290	1,163	4,320	
70	Somerville.....	294,602		217,296		12,951	20,733	15,215	1,195	27,212	
93	Holyoke.....	187,753	22,675	115,862		8,258	11,999	12,059	2,561	13,426	913
94	Brockton.....	194,862	3,760	147,769		8,048	13,266	9,677	2,659	9,583	100
123	Malden.....	153,339	2,400	113,779		8,126	11,729	12,029	599	9,077	
124	Haverhill.....	139,784	1,980	102,783		5,389	11,471	11,592	734	4,173	1,662
126	Salem.....	112,879		86,917		5,866	7,930	5,671	673	5,172	650
133	Newton.....	228,675	6,927	157,160		12,120	14,546	15,258	7,129	13,585	1,950
141	Fitchburg.....	90,117	2,748	66,783		6,506	6,241	6,264	189	6,237	2,144
151	Taunton.....	115,299	2,340	80,759		5,796	9,041	6,945	1,619	7,310	1,489
152	Everett.....	151,611	25,225	84,880		9,590	11,688	9,358	2,122	8,668	
154	Chelsea.....	105,193	11,975	69,006		5,170	7,521	5,140	2,339	4,042	
	Rhode Island:										
24	Providence.....	674,635	8,704	472,665		22,857	51,607	46,026	2,117	70,659	
105	Pawtucket.....	184,120	3,892	122,419		2,336	17,926	10,832	10,064	16,651	
139	Woonsocket.....	74,508	2,305	53,648		2,573	5,776	5,300	680	4,226	
	Connecticut:										
34	New Haven.....	450,631	32,400	322,249	1,950	19,613	37,963	22,522	4,683	9,251	
48	Bridgeport.....	231,771	31,675	140,353	825	12,353	16,621	10,779	2,254	16,011	
50	Hartford.....	398,511	30,600	254,187	1,744	21,272	27,382	22,615	15,382	24,599	730
73	Waterbury.....	255,821	2,300	174,957		17,025	16,676	21,137	4,910	18,786	
127	New Britain.....	97,757	1,969	65,793	471	10,083	7,417	8,779	390	2,453	402
	New York:										
1	New York.....	22,897,739	205,244	18,130,226		1,010,258	1,271,547	754,348	69,867	1,382,649	73,300
10	Buffalo.....	1,299,343	114,625	625,588	4,231	62,038	78,724	66,318	38,321	109,498	
25	Rochester.....	633,505	10,600	436,191	688	31,243	41,080	47,093	9,785	56,825	
33	Syracuse.....	439,130	7,550	312,050		15,986	30,805	34,211	10,500	28,028	
47	Albany.....	294,520	4,300	218,033	768	13,624	18,000	17,721	1,803	20,250	
64	Troy.....	214,859	7,425	154,122	2,932	3,650	18,630	11,857	1,301	14,003	
65	Yonkers.....	346,475		255,572	697	22,808	20,034	15,391	4,642	24,168	2,263
72	Utica.....	236,853		175,967	819	5,413	22,591	17,248	1,029	13,466	
75	Schenectady.....	222,688	6,530	159,550	1,061	10,308	11,622	14,143	4,100	15,374	
110	Binghamton.....	122,431	1,720	96,551		3,424	9,735	6,758	1,079	3,064	
143	Elmira.....	101,841		76,393	1,372	3,514	7,722	8,287	1,007	3,546	
148	Auburn.....	91,939	2,300	68,236	36	2,514	7,147	8,248	724	2,734	
	New Jersey:										
14	Newark.....	1,516,593	24,992	1,126,725		66,488	88,968	44,700	10,115	154,605	
19	Jersey City.....	851,763	11,875	697,952	190	47,246	49,198	27,650	7,766	39,886	
36	Paterson.....	426,816	1,000	322,018		7,782	23,650	9,747	2,041	60,578	
52	Trenton.....	310,379	5,050	241,124	180	14,014	18,936	12,465	8,560	10,050	
55	Camden.....	352,139	500	259,107		24,360	29,573	13,081	2,336	23,182	
74	Elizabeth.....	160,715	2,700	114,503	90	12,530	11,450	7,655	1,108	10,645	34
76	Hoboken.....	287,445		217,209		12,795	14,660	8,104	3,592	31,016	
98	Bayonne.....	245,017	2,340	175,756		18,804	14,133	6,000	7,787	23,497	
101	Passaic.....	161,284		119,497	58	8,401	10,410	8,255	2,942	11,721	
115	Atlantic City.....	151,537		102,432		14,545	10,000	5,543	5,426	13,611	
149	West Hoboken.....	138,637	9,600	87,712	62	7,011	6,965	5,160	2,902	19,225	
	Pennsylvania:										
3	Philadelphia.....	4,168,379		3,316,655		201,213	301,758	109,985	8,996	229,742	
8	Pittsburgh.....	2,128,580	14,430	1,433,267		83,473	182,109	85,306	159,200	170,795	
35	Scranton.....	395,504	1,595	287,794		30,018	33,692	25,194	1,998	12,408	
51	Reading.....	219,690		152,871		11,368	23,709	10,553	2,497	10,009	
83	Wilkes-Barre.....	176,964	2,187	122,597		14,201	12,636	8,698	1,539	15,006	
84	Erie.....	150,859	15,685	97,834		8,269	13,695	9,058	916	5,402	
87	Harrisburg.....	183,865	2,800	121,918		16,835	17,520	8,460	755	15,577	
95	Johnstown.....	141,031	2,400	90,492		6,134	12,342	5,725		23,938	
102	Altoona.....	147,892		110,690		6,158	14,468	5,797	600	8,181	
104	Allentown.....	125,997	1,545	82,977		6,495	9,951	5,122	2,889	17,018	
111	Lancaster.....	100,236		68,232		4,509	9,800	5,299	3,624	10,472	
118	York.....	112,439	1,836	77,966		8,037	9,946	6,425		8,222	
129	McKeesport.....	139,765	4,400	96,204		7,984	12,320	5,948		7,563	
136	Chester.....	98,315		67,432		5,667	9,542	5,271	206	10,147	
146	New Castle.....	118,901	3,330	79,362		7,295	10,230	3,641	2,934	12,109	

¹ Constituting part of payments reported in Table 37.

GENERAL TABLES.

269

TABLE 38.—PAYMENTS¹ FOR EXPENSES OF ELEMENTARY DAY SCHOOLS: 1909.—Continued.

[The cities in each state are arranged in the order of their size, and the number assigned to each corresponds with that used for the same city in the other tables of this report. For a text discussion of this table, see page 75.]

II.—CITIES IN STATES OF THE SOUTH ATLANTIC DIVISION.

City number.	CITY.	Total.	INSTRUCTION.				OPERATION AND MAINTENANCE OF SCHOOL BUILDINGS.				Transportation of pupils.
			Supervisors.	Teachers.	School libraries.	Supplies used in instruction.	Operation.			Maintenance.	
							Salaries of janitors, engineers, and firemen.	Fuel, water, light, and power.	All other.		
59	Delaware: Wilmington.....	\$185,346		\$141,433		\$8,735	\$11,200	\$9,045	\$1,361	\$13,572	
6	Maryland: Baltimore.....	1,488,248	\$2,987	1,071,820		73,919	99,678	53,578	6,233	180,033	
16	District of Columbia: Washington.....	1,475,771	52,225	1,040,259		85,166	87,845	72,037	16,590	121,649	
40	Virginia: Richmond.....	212,408	5,243	172,733	\$14	5,744	12,419	3,658	2,018	10,579	
81	Norfolk.....	123,298		97,210		2,833	11,707	3,393	1,088	7,067	
130	West Virginia: Wheeling.....	118,517	12,810	85,134		2,123	5,665	4,766	1,797	6,222	
89	South Carolina: Charleston.....	60,234		46,890		262	1,300	\$ 8,625		3,157	
32	Georgia: Atlanta.....	230,914	5,457	196,536		1,657	8,554	4,664	3,871	10,175	
85	Savannah.....	108,026		96,985		1,475	4,150	1,273		4,143	
131	Augusta.....	84,036		59,539			9,582	2,121	1,922	10,872	
147	Macon.....	94,779	900	68,400	54	2,054	4,520	1,833	452	16,631	\$35
96	Florida: Jacksonville.....	61,676		44,311		136	2,398	\$ 632	\$ 1,667	6,037	6,495

III.—CITIES IN STATES OF THE NORTH CENTRAL DIVISION.

7	Ohio: Cleveland.....	\$1,785,252	\$123,450	\$1,233,036		\$35,722	\$158,690	\$67,038	\$49,254	\$118,062	
12	Cincinnati.....	1,282,093	120,900	807,195		53,858	79,806	27,720	12,851	178,733	
29	Columbus.....	456,409	58,575	317,656		21,143	46,741	20,193	2,720	19,381	
30	Toledo.....	561,589	48,631	391,012		26,039	25,353	24,291	29,596	16,637	
46	Dayton.....	369,949	7,350	273,558	\$2,841	6,320	31,149	14,216	1,864	32,752	
67	Youngstown.....	213,544		153,447		13,456	22,381	7,311	1,864	8,831	
80	Akron.....	175,815	2,600	137,435		5,786	15,375	5,549	1,062	7,508	
107	Canton.....	129,544	2,240	96,227		10,528	12,060	2,363	407	5,719	
114	Springfield.....	134,449	5,250	92,490		2,476	15,156	4,663	921	13,493	
21	Indiana: Indianapolis.....	717,282	49,950	508,233	7,708	37,494	44,944	36,289		32,600	\$64
78	Evansville.....	178,860	21,050	127,878		4,007	13,963	4,051	3,787	4,124	
83	Fort Wayne.....	168,348	5,823	112,899		6,540	12,131	10,661	2,085	18,209	
91	Terre Haute.....	211,364		151,154		2,952	16,997	5,670	593	33,998	
100	South Bend.....	140,153	3,869	101,132		3,794	12,336	10,857	636	7,525	4
2	Illinois: Chicago.....	7,360,704	22,500	5,501,792	15,573	159,782	664,414	270,734	39,611	686,298	
86	Peoria.....	218,850	6,607	171,701		7,344	15,085	6,286	379	11,448	
92	East St. Louis.....	150,059	21,293	88,034	965	5,591	19,417	5,282	1,448	8,029	
109	Springfield.....	144,147	25,993	86,361	634	5,789	9,908	3,282	405	11,775	
117	Rockford.....	127,561	4,849	87,490	701	5,609	14,223	8,196	205	6,236	347
144	Quincy.....	94,215	8,650	62,626		3,993	7,663	4,231	760	6,292	
150	Joliet.....	81,500	2,446	55,479		2,750	9,258	4,640	1,223	5,704	
9	Michigan: Detroit.....	1,299,279	13,500	996,944		81,179	110,730	38,969	18,765	39,192	
42	Grand Rapids.....	410,320	37,088	270,174		16,361	26,579	14,403	1,943	43,781	
106	Saginaw.....	156,439	4,300	103,122	3,804	9,715	13,425	8,951	1,629	11,493	
116	Bay City.....	122,539	11,150	81,039		4,722	10,243	5,215	1,332	8,838	
138	Kalamazoo.....	126,094	5,300	84,859		9,336	9,387	7,718	822	8,672	
13	Wisconsin: Milwaukee.....	1,002,698	8,643	800,677	3,952	22,973	58,730	36,250	3,541	67,932	
133	Superior.....	141,288		103,016	414	7,773	15,655	6,218	1,065	6,783	364
142	Racine.....	110,682	4,475	83,615	289	3,574	8,784	6,377	1,739	1,829	
153	Oshkosh.....	89,043	6,250	61,506	454	2,785	7,190	6,966	695	3,187	
156	La Crosse.....	93,844	4,177	62,526	2,120	2,880	9,363	7,810	1,341	3,627	
17	Minnesota: Minneapolis.....	1,124,378	18,995	871,960		55,455	79,350	39,608	7,091	51,919	
26	St. Paul.....	630,563	14,268	472,617		10,131	46,477	23,299	2,299	61,477	
68	Duluth.....	269,543		190,625		10,254	29,216	13,075	1,741	24,092	540
61	Iowa: Des Moines.....	370,631	6,867	258,789		31,618	29,781	16,844	2,390	23,460	882
112	Sioux City.....	162,225	1,700	117,332		1,167	14,214	10,744	3,294	12,326	1,448
128	Davenport.....	161,599	22,398	91,732	180	2,646	9,743	4,128	873	29,897	
134	Dubuque.....	91,115	5,050	62,222	62	1,900	7,285	4,772	232	9,583	
4	Missouri: St. Louis.....	1,909,912	39,658	1,503,994	1,483	81,313	114,096	51,918	27,710	86,038	3,702
20	Kansas City.....	712,675		560,486		13,601	38,613	45,190	7,112	47,673	
63	St. Joseph.....	208,321	4,104	154,814	593	4,554	26,085	10,072	133	7,966	
155	Joplin.....	96,816	1,260	61,005		2,421	5,400	2,090	1,343	23,297	
37	Nebraska: Omaha.....	446,055		319,589		19,251	36,727	18,842	2,897	48,749	
119	Lincoln.....	155,827		114,603		12,121	9,246	5,716	3,032	11,049	
158	South Omaha.....	120,704		83,866		5,352	13,645	\$ 4,436	\$ 13,405		
71	Kansas: Kansas City.....	173,903		136,342		4,675	12,870	8,648	1,550	9,818	
108	Wichita.....	108,014	1,720	72,876		2,835	7,056	2,927	4,451	16,149	
121	Topeka.....	150,229	1,710	114,384	237	4,882	12,576	6,326	850	9,284	

¹ Constituting part of payments reported in Table 37.² Includes payments for janitors' supplies, etc.³ Payments for fuel.⁴ Includes payments for water, light, and power.

FINANCIAL STATISTICS OF CITIES.

TABLE 38.—PAYMENTS¹ FOR EXPENSES OF ELEMENTARY DAY SCHOOLS: 1909—Continued.

[The cities in each state are arranged in the order of their size, and the number assigned to each corresponds with that used for the same city in the other tables of this report. For a text discussion of this table, see page 75.]

IV.—CITIES IN STATES OF THE SOUTH CENTRAL DIVISION.

City number.	CITY.	Total.	INSTRUCTION.				OPERATION AND MAINTENANCE OF SCHOOL BUILDINGS.				Transportation of pupils.
			Supervisors.	Teachers.	School libraries.	Supplies used in instruction.	Operation.			Maintenance.	
							Salaries of janitors, engineers, and firemen.	Fuel, water, light, and power.	All other.		
22	Kentucky:										
99	Louisville.....	\$506,896	\$5,700	\$382,092	.....	\$12,800	\$44,919	\$11,454	\$4,987	\$44,944	.....
157	Covington.....	107,143	5,030	78,534	.....	166	7,320	2,533	1,538	12,022	.....
	Newport.....	64,045	2,450	43,958	.....	2,027	5,460	1,283	35	8,832	.....
39	Tennessee:										
43	Memphis.....	246,388	8,110	185,073	.....	9,408	20,159	7,448	2,424	13,766	.....
120	Nashville.....	227,387	5,593	181,614	\$150	4,965	13,175	4,764	2,440	14,686	.....
145	Chattanooga.....	67,144	.....	57,967	.....	416	3,402	1,747	729	2,883	.....
	Knoxville.....	63,253	665	50,942	.....	757	4,233	1,094	580	4,982	.....
79	Alabama:										
103	Birmingham.....	114,305	12,433	84,289	.....	753	6,785	3,758	1,356	4,931	.....
138	Mobile.....	51,483	1,200	41,655	.....	2,304	1,389	893	.....	4,042	.....
	Montgomery.....	56,417	1,980	47,789	.....	1,275	2,153	1,051	876	1,293	.....
15	Louisiana:										
	New Orleans.....	785,383	9,000	591,404	.....	29,757	41,049	3,350	13,257	97,566	.....
53	Texas:										
56	San Antonio.....	203,755	4,892	170,358	.....	2,531	17,018	3,239	865	4,552	.....
69	Dallas.....	170,700	27,188	121,371	.....	2,244	9,918	4,080	569	5,330	.....
82	Houston.....	163,254	24,210	103,336	.....	8,054	10,350	2,592	1,250	13,462	.....
140	Fort Worth.....	111,851	20,000	74,143	.....	1,077	6,572	4,335	1,030	4,694	.....
	Galveston.....	91,934	9,393	49,754	.....	414	3,603	948	278	27,544	.....
97	Oklahoma:										
	Oklahoma City.....	139,998	5,000	101,653	.....	6,288	8,858	3,175	.....	15,024	.....
113	Arkansas:										
	Little Rock.....	94,655	3,300	72,653	.....	2,547	5,237	4,791	999	5,128	.....

V.—CITIES IN STATES OF THE WESTERN DIVISION.

136	Montana:										
	Butte.....	\$141,384	\$2,331	\$104,523	.....	\$4,506	\$11,608	\$7,969	\$1,926	\$3,521	.....
	Colorado:										
27	Denver.....	818,478	.....	653,968	\$3,453	18,209	49,254	44,105	3,216	43,379	\$2,894
125	Pueblo.....	138,833	8,004	100,884	.....	4,649	12,164	5,019	1,149	6,964	.....
	Utah:										
57	Salt Lake City.....	413,577	10,583	288,975	.....	25,355	26,936	14,486	2,405	44,837	.....
	Washington:										
23	Seattle.....	700,424	7,499	574,814	.....	44,949	55,752	38,614	15,708	24,998	.....
49	Spokane.....	390,734	4,933	284,726	455	25,875	28,677	17,188	14,967	13,913	.....
66	Tacoma.....	257,829	23,083	182,474	.....	12,340	17,625	9,894	4,276	8,137	.....
	Oregon:										
28	Portland.....	634,378	.....	515,149	100	10,618	35,612	22,359	4,113	46,427	.....
	California:										
11	San Francisco.....	1,332,016	.....	1,049,003	.....	10,756	134,153	22,591	38,029	77,454	.....
18	Los Angeles.....	969,739	.....	820,493	1,318	15,294	50,990	18,273	14,230	40,141	.....
41	Oakland.....	462,948	.....	363,371	3,051	16,634	25,389	7,448	3,716	38,327	12
122	Sacramento.....	164,129	2,500	131,540	1,111	5,157	11,676	2,246	1,946	7,953	.....

¹ Constituting part of payments reported in Table 37.

GENERAL TABLES.

271

TABLE 39.—PAYMENTS¹ FOR EXPENSES OF SECONDARY DAY SCHOOLS: 1909.

[The cities in each state are arranged in the order of their size, and the number assigned to each corresponds with that used for the same city in the other tables of this report. For a text discussion of this table, see page 78.]

City number.	CITY.	Total.	INSTRUCTION.				OPERATION AND MAINTENANCE OF SCHOOL BUILDINGS.				Transportation of pupils.
			Supervisors.	Teachers.	School libraries.	Supplies used in instruction.	Operation.			Maintenance.	
							Salaries of janitors, engineers, and firemen.	Fuel, water, light, and power.	All other.		
	Grand total.....	\$17,377,618	\$341,594	\$13,256,431	\$48,070	\$1,063,638	\$1,051,244	\$551,847	\$241,045	\$823,358	\$391
	I.—North Atlantic division.....	8,818,202	140,638	6,724,886	8,480	592,361	519,243	201,655	143,333	427,606	.....
	II.—South Atlantic division.....	928,846	33,923	700,154	5,270	52,003	42,657	31,305	8,188	52,340	.....
	III.—North Central division.....	5,421,120	128,993	4,069,062	26,522	305,432	374,918	197,587	56,148	262,351	107
	IV.—South Central division.....	668,214	19,222	533,846	2,148	28,813	39,506	13,092	8,206	21,351	.....
	V.—Western division.....	1,546,236	18,818	1,228,483	5,650	85,029	74,920	48,208	25,170	59,674	284

I.—CITIES IN STATES OF THE NORTH ATLANTIC DIVISION.

90	Maine:										
	Portland.....	\$43,549		\$33,392		\$2,658	\$2,824	\$1,917	\$478	\$2,280	.....
77	New Hampshire:										
	Manchester.....	33,909		25,140		3,351	1,350	1,994	208	1,866	.....
5	Massachusetts:										
31	Boston.....	862,614	\$52,632	631,078		55,744	44,265	24,444	8,901	45,550	.....
38	Worcester.....	146,166	1,150	113,465	\$395	12,276	5,832	4,167	970	7,911	.....
44	Fall River.....	48,130	680	37,357	607	2,642	3,279	1,698	517	1,370	.....
45	Lowell.....	58,804		41,016		5,356	5,090	4,481	210	2,651	.....
54	Cambridge.....	120,712		81,753		9,901	9,405	7,583	1,568	10,502	.....
60	New Bedford.....	35,410	243	27,182	9	3,418	1,652	1,270	301	1,714	.....
62	Lynn.....	71,431		54,138		6,195	4,238	2,772	2,124	1,944	.....
70	Springfield.....	126,130	9,200	80,500		9,775	9,144	7,772	5,479	4,051	.....
93	Lawrence.....	66,764	1,175	38,850		1,970	2,652	1,736	104	28,517	.....
94	Somerville.....	37,076		28,305		7,707	4,928	2,148	144	3,754	.....
123	Holyoke.....	47,028	4,022	28,640		2,936	4,313	3,926	1,540	1,651	.....
124	Brockton.....	62,518	3,675	42,984		4,933	5,351	1,440	2,537	1,598	.....
126	Malden.....	57,858	1,000	41,692		5,813	3,800	5,273	280	.....	.....
133	Haverhill.....	30,375	406	24,757		3,271	875	1,028	40	.....	.....
141	Salem.....	34,687		26,216		3,512	2,611	1,929	336	83	.....
151	Newton.....	81,165	2,023	63,496		4,040	3,745	4,651	1,789	1,421	.....
152	Fitchburg.....	39,114	1,067	25,615		3,412	3,358	3,834	161	1,667	.....
154	Taunton.....	18,384	260	12,935		1,238	1,328	1,357	409	827	.....
	Everett.....	29,864	2,500	18,235		3,080	2,616	1,921	518	994	.....
	Chelsea.....	29,528	2,500	18,230		2,226	2,625	2,433	573	941	.....
24	Rhode Island:										
105	Providence.....	195,740	2,000	141,469		16,232	12,804	12,439	2,133	8,663	.....
139	Pawtucket.....	23,638	708	17,464		1,017	1,404	932	352	1,781	.....
	Woonsocket.....	11,477	45	9,425		652	560	267	200	328	.....
34	Connecticut:										
48	New Haven.....	109,716	5,700	81,780	400	5,817	8,273	4,546	900	2,300	.....
50	Bridgeport.....	27,286	2,600	19,499	110	886	1,197	1,232	620	1,142	.....
73	Hartford.....	88,040	4,000	60,944		5,999	4,844	5,895	3,899	2,459	.....
127	Waterbury.....	40,090	2,600	31,950		1,200	1,590	1,050	500	1,200	.....
	New Britain.....	20,801	3,265	12,918	256	510	1,678	1,343	370	561	.....
1	New York:										
10	New York.....	3,163,828	6,974	2,611,415		194,303	145,753	47,295	6,061	152,027	.....
25	Buffalo.....	198,330	12,250	131,708	1,369	15,638	12,200	8,531	5,889	10,685	.....
33	Rochester.....	148,382	3,033	113,979	947	6,150	6,377	7,839	4,460	5,597	.....
47	Syracuse.....	121,442		98,950		804	9,560	5,885	3,493	2,750	.....
64	Albany.....	65,501	400	45,284	578	6,771	2,775	4,966	1,174	3,643	.....
65	Troy.....	47,244	800	38,156	293	1,167	3,512	1,524	326	1,466	.....
72	Yonkers.....	74,420		50,028		8,928	3,177	3,157	460	8,661	.....
75	Utica.....	44,069		31,569		2,014	4,163	3,811	238	2,274	.....
110	Schenectady.....	40,092		32,013	2,601	820	1,563	2,017	198	800	.....
143	Binghamton.....	27,544		22,874		603	2,217	893	804	63	.....
148	Elmira.....	26,185		23,097	457	611	756	670	115	479	.....
	Auburn.....	22,884	600	18,814	48	604	833	1,251	489	245	.....
14	New Jersey:										
19	Newark.....	155,729		122,663		9,465	7,456	4,122	1,183	10,840	.....
36	Jersey City.....	98,928		75,637		7,093	10,845	3,765	776	812	.....
52	Paterson.....	61,764		56,019		3,318	2,000	.....	100	327	.....
55	Trenton.....	55,653		38,133		11,487	2,435	1,374	673	1,546	.....
74	Camden.....	45,921	500	24,339		5,144	4,570	975	553	9,840	.....
76	Elizabeth.....	26,936		20,132		2,122	1,765	764	191	1,962	.....
98	Hoboken.....	38,630		27,003		5,278	2,400	840	318	2,791	.....
101	Bayonne.....	24,125		18,290		1,888	1,240	494	1,208	1,005	.....
115	Passaic.....	31,406		22,807		6,862	960	712	65	.....	.....
149	Atlantic City.....	33,192		23,475		3,960	2,200	1,782	1,775	.....	.....
	West Hoboken.....	17,643	2,300	10,800		2,015	600	520	233	1,170	.....
3	Pennsylvania:										
8	Philadelphia.....	838,422		631,787		42,159	74,034	17,385	42,533	30,524	.....
35	Pittsburgh.....	294,849	2,320	200,026		21,361	25,095	8,047	22,860	15,140	.....
51	Scranton.....	101,759		85,695		4,187	5,500	1,626	974	1,770	.....
83	Reading.....	44,706		31,871		5,400	3,879	1,461	1,095	1,000	.....
84	Wilkes-Barre.....	28,945	63	23,400		1,940	1,200	459	445	1,438	.....
87	Eric.....	38,265	5,188	21,767		4,534	2,520	1,804	1,918	534	.....
95	Harrisburg.....	49,928		35,593		6,241	3,234	2,123	75	2,662	.....
102	Johnstown.....	32,256	2,300	20,619		5,310	1,480	352	.....	2,195	.....
104	Altoona.....	34,371		22,203		3,563	6,624	827	547	607	.....
111	Allentown.....	20,914		16,010	410	1,769	725	1,000	500	500	.....
118	Lancaster.....	26,083		16,600		1,500	1,884	1,580	500	4,019	.....
129	York.....	21,470	459	15,276		2,210	1,620	1,597	.....	318	.....
136	McKeesport.....	31,797		17,750		3,422	2,160	1,211	1,487	5,767	.....
146	Chester.....	15,667		11,397		944	1,500	1,051	25	750	.....
	New Castle.....	20,799		15,218		2,959	810	429	787	596	.....

¹ Constituting part of payments reported in Table 37.

FINANCIAL STATISTICS OF CITIES.

TABLE 39.—PAYMENTS¹ FOR EXPENSES OF SECONDARY DAY SCHOOLS: 1909—Continued.

[The cities in each state are arranged in the order of their size, and the number assigned to each corresponds with that used for the same city in the other tables of this report. For a text discussion of this table, see page 76.]

II.—CITIES IN STATES OF THE SOUTH ATLANTIC DIVISION.

City number.	CITY.	Total.	INSTRUCTION.				OPERATION AND MAINTENANCE OF SCHOOL BUILDINGS.				Transportation of pupils.
			Supervisors.	Teachers.	School libraries.	Supplies used in instruction.	Operation.			Maintenance.	
							Salaries of janitors, engineers, and firemen.	Fuel, water, light, and power.	All other.		
59	Delaware: Wilmington.....	\$38,994		\$30,022		\$2,943	\$2,250	\$941	\$630	\$2,208	
6	Maryland: Baltimore.....	298,404	\$4,251	213,074		24,331	19,008	13,076	1,252	23,412	
16	District of Columbia: Washington.....	382,079	24,325	289,873	\$4,735	17,532	14,209	11,042	2,691	17,672	
40	Virginia: Richmond.....	39,968	423	34,967	35	842	1,620	584	276	1,221	
81	Norfolk.....	14,429		13,019		322	500	198	90		
30	West Virginia: Wheeling.....	15,045	1,940	10,721		1,005	440	416	354	169	
89	South Carolina: Charleston.....	14,657		11,411			300	\$2,156		790	
32	Georgia: Atlanta.....	58,172	1,364	48,247	500	1,396	1,711	1,450	960	2,544	
85	Savannah.....	21,076		16,625		3,419	800	232			
131	Augusta.....	11,316		9,094			419	424	1,379		
147	Macon.....	15,059	1,620	9,976		213	725	576		1,949	
96	Florida: Jacksonville.....	16,647		13,125			375	\$210	\$556	2,381	

III.—CITIES IN STATES OF THE NORTH CENTRAL DIVISION.

7	Ohio: Cleveland.....	\$463,726	\$33,500	\$344,244		\$13,665	\$38,637	\$15,208	\$688	\$17,784	
12	Cincinnati.....	176,615	11,639	137,934		9,315	4,585	2,898	2,000	8,264	
29	Columbus.....	196,814	12,317	147,155	\$14,000	782	10,368	4,228	753	7,271	
30	Toledo.....	122,227	4,319	91,631		14,042	4,193	1,675	2,384	3,883	
46	Dayton.....	106,105		77,020	101	16,779	5,668	3,202	236	3,099	
67	Youngstown.....	37,203	3,400	26,971	223	1,629	1,620	933	292	2,115	
80	Akron.....	50,349		39,238		3,643	3,265	1,683	438	1,882	
107	Canton.....	30,721	1,520	21,020		4,135	1,440	1,322	44	1,240	
114	Springfield.....	27,940	1,450	20,050		1,828	2,100	729	251	1,502	
21	Indiana: Indianapolis.....	171,648	5,900	130,936		5,100	16,236	9,705	461	3,310	
78	Evansville.....	42,860	1,800	33,950		1,178	2,810	967	815	1,340	
88	Fort Wayne.....	42,148		31,422		1,904	3,015	3,737	252	1,788	
91	Terre Haute.....	34,390		20,516		822	2,038	800	22	1,492	
100	South Bend.....	50,881		24,128	121	19,114	2,383	2,728	148	2,359	
2	Illinois: Chicago.....	1,073,248	2,400	820,868		63,118	69,913	34,204	6,174	76,571	
86	Peoria.....	29,807	2,500	22,815		779	1,560	1,194	91	868	
92	East St. Louis.....	21,315	1,600	15,926	96	301	1,475	1,114	135	668	
109	Springfield.....	34,718	3,000	23,080	100	3,070	1,749	1,004	45	2,670	
117	Rockford.....	40,106		29,502	311	1,227	4,991	3,044		1,059	\$62
144	Quincy.....	20,224	1,700	14,710			1,698	699	100	1,227	
150	Joliet.....	25,908		21,315	167	445	2,305	1,251	91	334	
9	Michigan: Detroit.....	297,035		229,972		11,648	27,370	9,240	12,557	6,248	
42	Grand Rapids.....	92,513	8,100	66,885	610	4,073	5,630	3,539	320	3,336	
106	Saginaw.....	64,906	900	47,205	644	4,169	5,930	2,959	699	2,400	
116	Bay City.....	35,533	3,200	26,125		1,150	1,710	1,123	310	1,915	
137	Kalamazoo.....	36,216		32,316		1,000	1,500	1,400			
13	Wisconsin: Milwaukee.....	175,307	5,250	130,941	2,121	8,022	12,250	11,012	809	4,812	
133	Superior.....	27,524		22,897	51	961	1,934	769	132	735	45
142	Racine.....	28,193	2,250	18,149	315	2,471	1,395	1,848	225	1,540	
153	Oshkosh.....	22,671		17,422	301	1,101	1,550	1,403	220	674	
156	La Crosse.....	29,386	3,680	18,562	665	820	2,444	2,060	314	541	
17	Minnesota: Minneapolis.....	329,753		254,908		32,390	16,539	11,033	1,904	12,079	
26	St. Paul.....	138,630		108,501	5,583	1,447	8,272	5,718	329	8,850	
68	Duluth.....	59,736		38,449	111	9,815	4,378	3,066	210	3,707	
61	Iowa: Des Moines.....	95,978	7,200	61,213		5,123	7,231	5,389	550	9,272	
112	Sioux City.....	28,761		20,912		1,677	2,918	1,604	500	1,120	
123	Davenport.....	43,706	7,329	24,800	178	1,925	6,011	2,234	454	775	
134	Dubuque.....	20,882	1,800	14,875	416	193	1,130	1,715	299	454	
4	Missouri: St. Louis.....	407,571		306,525	59	31,115	38,873	12,774	7,660	10,565	
20	Kansas City.....	317,553		234,672		6,246	22,535	8,947	5,803	39,270	
63	St. Joseph.....	45,700	306	37,718	57	1,368	3,284	2,069	21	877	
155	Joplin.....	16,464		11,948	47	2,710	810	737	212		
37	Nebraska: Omaha.....	110,605		88,571		4,104	5,852	3,197	4,084	4,797	
119	Lincoln.....	50,309		41,114		3,030	2,106	1,771	1,000	1,288	
158	South Omaha.....	21,672		16,762		1,070	2,340	1,500			
71	Kansas: Kansas City.....	60,779		44,035	212	4,626	5,006	3,635	1,213	2,152	
103	Wichita.....	20,960	1,933	15,849		362	1,181	650	523	462	
121	Topeka.....	43,534		33,945	33	240	2,670	3,750	140	2,756	

¹ Constituting part of payments reported in Table 37.

² Includes payments for janitors' supplies, etc.

³ Payments for fuel.

⁴ Includes payments for water, light, and power.

GENERAL TABLES.

273

TABLE 39.—PAYMENTS¹ FOR EXPENSES OF SECONDARY DAY SCHOOLS: 1909—Continued.

[The cities in each state are arranged in the order of their size, and the number assigned to each corresponds with that used for the same city in the other tables of this report. For a text discussion of this table, see page 76.]

IV.—CITIES IN STATES OF THE SOUTH CENTRAL DIVISION.

City number.	CITY.	Total.	INSTRUCTION.				OPERATION AND MAINTENANCE OF SCHOOL BUILDINGS.				Transportation of pupils.
			Supervisors.	Teachers.	School libraries.	Supplies used in instruction.	Operation.			Maintenance.	
							Salaries of janitors, engineers, and firemen.	Fuel, water, light, and power.	All other.		
229	Kentucky:										
99	Louisville.....	\$183,665		\$151,536		\$7,177	\$13,299	\$3,026	\$4,432	\$4,195	
157	Covington.....	15,809		11,551			960	492	456	2,350	
	Newport.....	13,313		11,122		122	840	269	20	940	
39	Tennessee:										
43	Memphis.....	22,909		19,553	\$227	216	1,680	438	585	210	
120	Nashville.....	31,614		28,908		395	852	204	175	1,080	
145	Chattanooga.....	12,970		11,928		159	450	242	91	100	
	Knoxville.....	16,023		13,246		254	640	286	123	1,474	
79	Alabama:										
103	Birmingham.....	34,448	\$2,100	23,144	270	2,478	3,034	2,379	359	684	
138	Mobile.....	11,769	240	9,784		176	768	216		585	
	Montgomery.....	14,721	495	12,348		406	630	318	146	378	
15	Louisiana:										
	New Orleans.....	79,056	3,200	63,567		4,260	2,910	450	560	4,109	
53	Texas:										
56	San Antonio.....	37,293	2,000	31,619		1,232	1,370	514	123	435	
69	Dallas.....	52,239	2,925	39,286	1,651	2,407	4,185	1,359	284	142	
82	Houston.....	41,007	2,945	29,470		4,159	2,475	608	250	1,100	
140	Fort Worth.....	30,412	2,000	21,728		2,357	2,075	811	343	1,098	
	Galveston.....	14,006	3,317	9,382		115	923	180	69	20	
97	Oklahoma:										
	Oklahoma City.....	35,935		30,364		2,500	990	350		1,731	
113	Arkansas:										
	Little Rock.....	19,025		15,310		400	1,425	950	190	750	

V.—CITIES IN STATES OF THE WESTERN DIVISION.

135	Montana:										
	Butte.....	\$34,838	\$1,575	\$24,670	\$819	\$2,646	\$2,394	\$2,419	\$315		
27	Colorado:										
125	Denver.....	213,355		177,045	213	6,087	11,552	8,773	628	\$3,773	\$284
	Pueblo.....	34,726		27,615	50	1,025	3,161	804	228	1,843	
57	Utah:										
	Salt Lake City.....	73,540		54,248		4,890	5,392	2,760	370	5,860	
23	Washington:										
49	Seattle.....	263,914	8,564	197,344		28,483	11,529	9,896	4,495	3,301	
66	Spokane.....	119,425		84,837	1,092	15,142	5,771	5,008	4,247	3,328	
	Tacoma.....	81,634	4,048	58,165	599	6,977	4,077	2,633	1,853	3,282	
28	Oregon:										
	Portland.....	127,322		107,363		5,082	5,122	5,794	1,770	2,191	
11	California:										
18	San Francisco.....	206,526		178,070		1,422	9,326	3,270	4,023	10,415	
41	Los Angeles.....	256,105	1,331	210,643	2,470	8,707	9,418	4,713	4,464	14,359	
122	Oakland.....	98,017		82,823	407	1,879	4,418	1,772	1,672	5,046	
	Sacramento.....	36,834	3,000	25,660		2,689	2,760	344	1,105	1,276	

¹ Constituting part of payments reported in Table 37.

FINANCIAL STATISTICS OF CITIES.

TABLE 40.—PAYMENTS¹ FOR EXPENSES OF NIGHT, NORMAL, AND VACATION SCHOOLS: 1909.

[The cities in each state are arranged in the order of their size, and the number assigned to each corresponds with that used for the same city in the other tables of this report. For a text discussion of this table, see page 76.]

City number.	CITY.	NIGHT.				NORMAL.				Vacation.
		Total.	Instruction.		All other.	Total.	Instruction.		All other.	
			Salaries.	All other.			Salaries.	All other.		
	Grand total.....	\$2,198,209	\$1,911,461	\$86,968	\$199,780	\$1,362,653	\$1,116,916	\$50,926	\$194,811	\$301,985
	I.—North Atlantic division.....	1,614,987	1,424,506	68,838	121,643	886,976	779,131	10,583	97,262	237,444
	II.—South Atlantic division.....	55,964	44,801	4,763	6,400	40,002	38,199	1,083	720	.....
	III.—North Central division.....	339,419	284,033	6,910	48,476	407,765	276,589	37,297	93,879	64,541
	IV.—South Central division.....	52,840	44,488	3,149	5,203	27,910	22,997	1,963	2,950	.....
	V.—Western division.....	134,999	113,633	3,308	18,058	.....	.....	.....	.....	.....

I.—CITIES IN STATES OF THE NORTH ATLANTIC DIVISION.

90	Maine:									
	Portland.....	\$1,686	\$1,440	\$93	\$153					
77	New Hampshire:									
	Manchester.....	1,992	1,804	46	142					
5	Massachusetts:									
31	Boston.....	134,706	110,573	4,000	20,133	\$40,947	\$33,304	\$2,230	\$5,413	\$2,066
38	Worcester.....	31,619	22,811	1,926	6,882					645
33	Fall River.....	13,251	10,258	635	2,458					
44	Lowell.....	24,141	17,933	565	5,643					
45	Cambridge.....	15,831	11,859	837	3,035					1,657
54	New Bedford.....	7,374	6,228	216	930	13,208	9,552	791	2,865	
53	Lynn.....	13,544	11,408	851	1,285	7,628	6,254	592	780	
62	Springfield.....	13,054	11,258	807	989					868
70	Somerville.....	10,025	7,519	642	1,864					
93	Holyoke.....	8,455	6,908	370	1,177					
94	Brockton.....	8,617	7,529	190	898					
123	Malden.....	6,046	4,941	303	802					
124	Haverhill.....	3,187	2,859	.....	328					
126	Salem.....	2,481	2,189	.....	292					
133	Newton.....	2,593	1,889	.....	704					967
141	Fitchburg.....	3,345	2,511	559	275					
151	Taunton.....	3,617	2,844	50	723					
152	Everett.....	2,830	2,195	635	.....					
154	Chelsea.....	3,417	2,893	364	160					
24	Rhode Island:									
105	Providence.....	36,806	28,589	1,777	6,440					
139	Pawtucket.....	6,978	6,932	46	46					
	Woonsocket.....	3,395	2,651	79	665					
34	Connecticut:									
48	New Haven.....	7,626	6,021	248	1,357					3,016
50	Bridgeport.....	2,350	1,605	745	.....					
73	Hartford.....	19,786	14,552	1,366	3,868	14,081	11,056	279	2,746	4,217
127	Waterbury.....	8,652	5,799	1,225	1,628					
	New Britain.....	3,135	2,735	95	305					
1	New York:									
10	New York.....	778,469	737,769	40,700	.....	777,985	690,221	5,050	82,714	184,325
25	Buffalo.....	33,823	31,194	474	2,155	3,870	3,750	120	4,492	4,492
33	Rochester.....	46,523	43,734	814	1,975	5,129	4,789	227	113	3,450
47	Syracuse.....	7,095	6,500	595	595					432
64	Albany.....	9,643	8,943	99	601					
72	Troy.....	4,298	3,911	387	.....					
73	Yonkers.....	10,611	6,783	69	379	1,915	733	512	670	1,687
75	Utica.....	3,857	3,857	.....	.....					
76	Schenectady.....	4,030	3,574	456	.....					
110	Binghamton.....	4,780	3,677	78	35					
143	Elmira.....	877	441	201	235					
148	Auburn.....	915	833	20	62	1,066	1,000	56	10	
14	New Jersey:									
19	Newark.....	123,246	99,094	4,557	19,595	13,590	11,234	438	1,918	27,397
36	Jersey City.....	15,605	13,045	.....	2,560					2,225
52	Paterson.....	8,155	6,789	.....	1,366					
55	Trenton.....	6,296	5,063	406	827					
74	Camden.....	2,766	2,171	122	473					
76	Elizabeth.....	9,683	6,649	927	2,107	2,453	2,300	153		
98	Hoboken.....	7,747	5,488	331	1,928					
101	Bayonne.....	5,691	4,864	498	329					
115	Passaic.....	5,426	4,537	151	738					
149	Atlantic City.....	2,442	2,301	141	.....					
	West Hoboken.....	2,574	2,229	345	.....					
3	Pennsylvania:									
8	Philadelphia.....	73,935	61,342	12,593	.....					
35	Pittsburgh.....	25,269	23,977	452	840					
51	Seranton.....	12,100	10,100	500	1,500					
83	Reading.....	5,158	4,496	660	.....					
84	Wilkes-Barre.....	1,429	1,226	203	.....					
87	Erie.....	1,465	1,226	3	236	1,584	1,471	80	32	
95	Harrisburg.....	747	517	125	105	1,022	967	55		
102	Johnstown.....	112	112	.....	.....					
104	Altoona.....	1,100	900	200	.....					
111	Allentown.....	2,583	1,441	432	710					
118	Lancaster.....									
129	York.....									
136	McKeesport.....					2,500	2,500			
146	Chester.....									
	New Castle.....									

¹ Constituting part of payments reported in Table 37.

GENERAL TABLES.

275

TABLE 40.—PAYMENTS¹ FOR EXPENSES OF NIGHT, NORMAL, AND VACATION SCHOOLS: 1909—Continued.

[The cities in each state are arranged in the order of their size, and the number assigned to each corresponds with that used for the same city in the other tables of this report. For a text discussion of this table, see page 76.]

II.—CITIES IN STATES OF THE SOUTH ATLANTIC DIVISION.

City number.	CITY.	NIGHT.			NORMAL.				Vacation.	
		Total.	Instruction.		All other.	Total.	Instruction.			All other.
			Salaries.	All other.			Salaries.	All other.		
59	Delaware: Wilmington.....	\$1,643	\$1,620		\$23					
6	Maryland: Baltimore.....	22,390	17,331	\$1,078	3,081					
16	District of Columbia: Washington.....	21,363	15,762	2,744	2,857	\$38,503	\$36,750	\$1,083	\$670	
40	Virginia: Richmond.....	3,427	3,318	41	68					
81	Norfolk.....	813	630		183					
130	West Virginia: Wheeling.....									
89	South Carolina: Charleston.....									
32	Georgia: Atlanta.....	5,059	4,972		87	1,499	1,449		50	
85	Savannah.....	1,269	1,168		101					
131	Augusta.....									
147	Macon.....									
96	Florida: Jacksonville.....									

III.—CITIES IN STATES OF THE NORTH CENTRAL DIVISION.

7	Ohio:								
12	Cleveland.....	\$32,676	\$23,829	\$2,736	\$6,111	\$21,979	\$15,437	\$825	\$5,717
29	Cincinnati.....	27,058	24,202	300	2,556	194,700	150,017	12,779	31,904
39	Columbus.....	845	683		162	3,092	2,950		142
46	Toledo.....	611							
67	Dayton.....	514	290		224	2,557	2,400	31	126
80	Youngstown.....	454	373		111				
107	Akron.....	964	769		205				
114	Canton.....								
	Springfield.....								
21	Indiana:								
	Indianapolis.....	1,828	1,681	10	137	3,077	2,958	76	43
78	Evansville.....								
88	Fort Wayne.....								
91	Terre Haute.....								
100	South Bend.....	544	453		91				
2	Illinois:								
	Chicago.....	159,307	127,672	1,793	29,842	115,355	75,465	21,230	18,660
86	Peoria.....	970	870		100				
92	East St. Louis.....	833	595	13	225				
109	Springfield.....	595	550		45	5,354	3,050	180	2,124
117	Rockford.....	418	875		43				
144	Quincy.....								
150	Joliet.....	353	353						
9	Michigan:								
	Detroit.....	25,580	23,102		2,478				4,460
42	Grand Rapids.....	8,571	7,657	132	782				1,476
106	Saginaw.....	2,170	1,850		320	1,270	1,270		
116	Bay City.....	438	184	75	179				
137	Kalamazoo.....	1,115	1,115						
13	Wisconsin:								
	Milwaukee.....	26,715	24,873		1,842				4,201
132	Superior.....								
142	Racine.....	1,337	1,285	53	49				
153	Oshkosh.....	561	536		25				
156	La Crosse.....								
17	Minnesota:								
	Minneapolis.....	3,317	3,026		291				2,076
26	St. Paul.....	3,516	3,516						1,932
68	Duluth.....								
61	Iowa:								
	Des Moines.....	1,001	1,001						3,228
112	Sioux City.....								
128	Davenport.....								
134	Dubuque.....								
4	Missouri:								
	St. Louis.....	31,766	28,152	1,734	1,880	57,792	20,980	1,686	35,126
20	Kansas City.....								
63	St. Joseph.....								
155	Joplin.....								
37	Nebraska:								
	Omaha.....	5,282	4,440	64	778				
119	Lincoln.....								
158	South Omaha.....								
71	Kansas:								
	Kansas City.....								
108	Wichita.....					2,589	2,062	490	37
121	Topeka.....								

¹ Constituting part of payments reported in Table 37.

FINANCIAL STATISTICS OF CITIES.

TABLE 40.—PAYMENTS¹ FOR EXPENSES OF NIGHT, NORMAL, AND VACATION SCHOOLS: 1909—Continued.

[The cities in each state are arranged in the order of their size, and the number assigned to each corresponds with that used for the same city in the other tables of this report. For a text discussion of this table, see page 76.]

IV.—CITIES IN STATES OF THE SOUTH CENTRAL DIVISION.

City number.	CITY.	NIGHT.				NORMAL.				Vacation.
		Total.	Instruction.		All other.	Total.	Instruction.		All other.	
			Salaries.	All other.			Salaries.	All other.		
22	Kentucky:									
99	Louisville.....	\$12,008	\$9,497	\$215	\$2,296	\$3,951	\$7,277	\$543	\$1,131	
157	Covington.....	230	230							
	Newport.....									
	Tennessee:									
39	Memphis.....	1,993	1,405	308	280					
43	Nashville.....	3,631	3,221		410					
120	Chattanooga.....									
145	Knoxville.....									
	Alabama:									
79	Birmingham.....									
103	Mobile.....									
138	Montgomery.....	826	781		45					
	Louisiana:									
15	New Orleans.....	28,776	24,250	2,426	2,100	18,959	15,720	1,420	1,819	
	Texas:									
53	San Antonio.....									
56	Dallas.....	1,840	1,840							
69	Houston.....	1,980	1,980							
82	Fort Worth.....									
140	Galveston.....									
	Oklahoma:									
97	Oklahoma City.....	1,556	1,284	200	72					
	Arkansas:									
113	Little Rock.....									

V.—CITIES IN STATES OF THE WESTERN DIVISION.

135	Montana:									
	Butte.....									
27	Colorado:									
125	Denver.....	\$5,205	\$4,520	\$133	\$552					
	Pueblo.....									
	Utah:									
57	Salt Lake City.....									
	Washington:									
23	Seattle.....	22,516	18,277	340	3,899					
49	Spokane.....	1,482	1,430	52						
66	Tacoma.....									
	Oregon:									
23	Portland.....	4,887	2,422	865	1,600					
	California:									
11	San Francisco.....	72,447	66,702	186	5,559					
18	Los Angeles.....	8,234	5,072		3,162					
41	Oakland.....	10,151	9,162	176	813					
122	Sacramento.....	10,077	6,048	1,556	2,473					

¹ Constituting part of payments reported in Table 37.

INDEX.

- Accounting, lack of uniformity in systems, 11; need for standard terminology, 13; importance of summaries, 16.
- Accounting receipts and payments, use of term, 17.
- Accounts, improvement in governmental, 12; asset and property, 23.
- Actual receipts and payments, use of term, 20.
- Administration, net payments for expenses, 207.
- Almshouses. *See* Asylums, almshouses, and other charitable institutions.
- Armories. *See* Militia and armories.
- Art galleries and museums, gross payments for expenses, 123. *See also* Libraries, art galleries, and museums.
- Assessed valuation, differences in, 70, 240.
- Assessment, basis of, 70, 241; special methods of, 71.
- Assets, classification of, 22, 25; amount of specified, 48, 164, 165.
- Asylums, almshouses, and other charitable institutions, value of land, buildings, and equipment, 170.
- Bank stock, assessed valuation in New York cities, 73.
- Bonds, use of term, 24.
- Bridges and abolition of grade crossings, funded debt and special assessment loans issued for, 186.
- Bridges other than toll, receipts from departmental fees, charges, and sales for, 105; gross payments for expenses of care and repair of, 122; for outlays, 139; replacement value, 176.
- Building and other inspection, gross payments for expenses of protection, 121.
- Business licenses. *See* Licenses.
- Business taxes. *See* Taxes.
- Capitation taxes. *See* Taxes.
- Cash on hand, amount, 45, 159.
- Cemeteries and crematories, receipts from, 116; payments for expenses, 132; value of land, buildings, and equipment, 171.
- Charges, use of term, 15, 33, 69; receipts from departmental, 105; from public service corporations, 232.
- Charitable institutions. *See* Asylums, almshouses, and other charitable institutions.
- Charities, payments from public trust funds for, 62; gross payments for expenses, 123; receipts from departmental fees, charges, and sales for, 105.
- Charities, hospitals, and corrections, gross payments for expenses, 123, 217; per capita, 217; per cent distribution, 222; for outlays, 139; funded debt and special assessment loans issued for, 186.
- Chief executive offices, gross payments for expenses, 120. *See also* Legislative and chief executive offices.
- Cities, governmental organization of, 27; date of incorporation, 81; population and area, 81.
- City corporation, gross payments on debts of, 135; gross receipts from issue of city debt obligations by, 144; payments for redemption of, 147; gross debt, 180.
- City debt obligations, receipts from issue and sale of, 43, 144, 150; payments for redemption and purchase of, 44, 147.
- City debts, payments for interest on, 41, 135.
- City departments, offices, and enterprises (service transfers), receipts from, 104, 116.
- City departments and accounts, expenses distributed to, 162.
- City numbers, list of, 78.
- Commercial forfeits. *See* Fines and forfeits.
- Corrections. *See* Charities, hospitals, and corrections.
- Council and legislative offices, gross payments for expenses, 120. *See also* Legislative and chief executive offices.
- Counterbalancing receipts and payments, use of term, 21.
- Court fines and forfeits. *See* Fines and forfeits.
- Courts, receipts from departmental fees, charges, and sales for, 104; gross payments for expenses, 121, 216; per capita, 216; per cent distribution, 222; for outlays, 138.
- Crematories. *See* Cemeteries and crematories.
- Current assets, use of term, 22.
- Current debt liabilities, use of term, 23.
- Current debts, use of term, 23.
- Damage settlements for personal injuries, gross payments for expenses, 123.
- Debt, gross and net funded, total and per capita, 180.
- Debt liabilities, use of term, 23.
- Debt obligations, held by public or by invested funds, 55; classified according to purpose of issue, 56, 180; issued for miscellaneous purposes, 57, 187; issued and redeemed, par value of, 59, 144, 201.
- Debts, use of term, 23; classified by division of government of city issuing, 54; according to provision made for payment, 54; gross payments on, 135.
- Departmental fees, charges, and sales, net receipts from, 84, 104; per capita, 209; per cent distribution, 212.
- Departments, value of land, buildings, and equipment, 52, 170.
- Docks, wharves, and landings, receipts from, 116; payments for expenses, 132; value of land, buildings, and equipment, 171.
- Dog licenses. *See* Licenses.
- Donations, use of term, 15; for expenses of schools, libraries, and museums, 35. *See also* Gifts and donations and Gifts, donations, and pension contributions.
- Education, receipts from departmental fees, charges, and sales for, 105; from subventions and grants, 110; gross payments for expenses, 123, 217; per capita, 217; per cent distribution, 222; for outlays, 139; for governmental costs, 207.
- Elections, gross payments for expenses, 120.
- Electric light and power systems and gas-supply systems, receipts from, 116; payments for expenses, 132; value of land, buildings, and equipment, 171; funded debt and special assessment loans issued for, 187. *See also* Gas-supply systems.
- Elementary day schools. *See* Schools.
- Escheats, use of term, 15, 34; net receipts from, 84, 110. *See also* Fines, forfeits, and escheats.
- Expenses, of municipal service enterprises, 47; of public service enterprises, 85, 132; net receipts from gifts, donations, and pension contributions for, 110; distributed to city departments and accounts, 162; payments for, 162, 216; per capita, 216; per cent distribution, 222; street cleaning, refuse collection and disposal, street sprinkling, and care of parks, 226; schools, 268, 271, 274.
- Fees, use of term, 15, 33; departmental, gross receipts from, 105.
- Finance offices and accounts, receipts from departmental fees, charges, and sales for, 104; gross payments for expenses, 120.
- Fines, forfeits, and escheats, net receipts from, 207; per capita, 209; per cent distribution, 212.
- Fines and forfeits, use of term, 14, 34; net receipts from, 84, 110.
- commercial, net receipts from, 110.
- court, net receipts from, 110.
- police and firemen's, net receipts from, 110.
- Fire department, gross payments for expenses of protection, 121, 216; per cent distribution, 222; for outlays, 138; for governmental costs, 207; value of land, buildings, and equipment, 170. *See also* Police and fire departments.
- Firemen, contributions for pension and retirement funds for, 35. *See also* Police and firemen's fines.
- Fixed assets, use of term, 22.
- Floating debt liabilities, use of term, 23.
- Floating debts, use of term, 23.
- Forfeits. *See* Fines and forfeits and Fines, forfeits, and escheats.
- Funded debt, purpose of issue, 57; issued for combined or unreported purposes, 187; obligations issued and redeemed, 201; interest rates on, 204.
- Funded debt, special assessment loans, and revenue loans, classified by rate of interest, 58, 198.
- Funded debt and special assessment loans, classified by purpose of issue, 57, 186; by year of maturity, 58, 192.
- Funded debt obligations, par value, premiums, discounts, and interest rates on, 204.
- Funded or fixed debt liabilities, use of term, 23.
- Funded or fixed debts, use of term, 23.
- Funds, use of term, 22.
- Gardens. *See* Parks, gardens, etc.; Parks, gardens, and playgrounds; and Parks and gardens.
- Gas-supply systems, receipts from, 116; payments for expenses, 132. *See also* Electric light and power systems and gas-supply systems.
- General and contagious disease hospitals, value of land, buildings, and equipment, 170.
- General government, receipts from departmental fees, charges, and sales for, 104; payments for outlays, 138; for expenses, 120, 216; per capita, 216; per cent distribution, 222; value of land, buildings, and equipment, 170.
- General government buildings, gross payments for expenses, 121; funded debt and special assessment loans issued for, 186.
- General law offices, gross payments for expenses, 120.
- General licenses. *See* Licenses.
- General property taxes. *See* Taxes.
- General transfer receipts and payments, use of term, 20.
- General transfers, use of term, 46; amount, 47, 151.
- Gifts, use of term, 15; for parks, 34, 35; for pension and retirement funds, 34.
- Gifts, donations, and pension contributions, net receipts from, 84, 110.
- Gifts and donations, to establish public trust funds, 36. *See also* Donations.

- Government offices and buildings, miscellaneous chief, receipts from departmental fees, charges, and sales for, 104. *See also* General government buildings.
- Governmental costs, use of term, 15; receipts from revenues, 21, 27, 30, 84; payments for, 21, 27, 30, 62, 85; per capita, 64, 209; per cent distribution, 212.
- Grants. *See* Subventions and grants.
- Health conservation and sanitation, receipts from departmental fees, charges, and sales for, 104; gross payments for expenses, 121, 217; per cent distribution, 222; for outlays, 138.
- Health departments, payments from public trust funds for, 62.
- Highway department. *See* Sewer and highway departments.
- Highways, use of term, 22; receipts from departmental fees, charges, and sales for, 105; gross payments for expenses, 122, 217; per cent distribution, 222; for outlays, 139; replacement value of, 176; funded debt and special assessment loans issued for, 186.
- Hospitals. *See* Charities, hospitals, and corrections and General and contagious disease hospitals.
- Hospitals and insane in institutions, receipts from departmental fees, charges, and sales for, 105; gross payments for expenses, 123.
- Income from investments, net receipts from revenues, 207.
- Institutional industries, receipts from, 116; payments for expenses, 132.
- Interest, receipts from, 36, 84, 113; rates of, 59, 60, 61, 204; on value of school buildings, grounds, and equipment, 75; rates paid by specified cities on funded debt, 61; net payments for, 85, 135; per cent distribution, 212; on city debts, 41.
- Interest, rents, and privileges, receipts from, 113; per capita, 209; per cent distribution, 212.
- Interest transfer receipts and payments, use of term, 20.
- Interest transfers, use of term, 46; amount, 47, 113, 150.
- Invested assets, use of term, 22.
- Investment funds, gross receipts from sales of city debt obligations by, 144; payments for purchase of, 147; assets, 165.
- Investment funds and miscellaneous investments, use of term, 50.
- Investment transfer receipts and payments, use of term, 20.
- Investment transfers, use of term, 46; amount, 47.
- Investments, use of term, 22; net receipts from, 207.
- Jails and reformatories, value of land, buildings, and equipment, 170.
- Landings. *See* Docks, wharves, and landings.
- Law offices. *See* General law offices.
- Legislative and chief executive offices, receipts from departmental fees, charges, and sales for, 104. *See also* Chief executive offices and Council and legislative offices.
- Liabilities, use of term, 23, 25; classification of, 23.
- Libraries, gifts and donations for outlays, 35; gross payments for expenses, 123; for governmental costs, 207.
- Libraries, art galleries, and museums, receipts from departmental fees, charges, and sales for, 105; payments for outlays, 139; for expenses, 217; per capita, 217; per cent distribution, 222; value of land, buildings, and equipment, 171; funded debt and special assessment loans issued for, 187.
- Libraries and museums, donations for expenses, 35.
- License or permit taxes, use of term, 14.
- Licenses, revenue receipts from specified general, and number of cities reporting, 32; net receipts from, 99; receipts from public service corporations, 232.
- business, use of term, 31; net receipts from, 98.
- dog, number of cities reporting receipts from, 32; net receipts from, 99.
- general, use of term, 32.
- liquor, use of term, 31; net receipts from, 98.
- Licenses and permits, net receipts from, 84, 98; per capita, 209; per cent distribution, 212.
- Liquor licenses. *See* Licenses.
- Loans, amount at exceptional rates of interest, 58.
- Major privileges, use of term, 15; receipts from, 113.
- Major transfer receipts and payments, use of term, 20.
- Markets and public scales, receipts from, 116; payments for expenses, 132; value of land, buildings, and equipment, 171.
- Massachusetts, specified classes of special property taxes in cities of, 31; payments by cities to state on specified accounts, 39, 40.
- Militia and armories, gross payments for expenses of protection, 121.
- Minor privileges, use of term, 15; receipts from, 36, 113.
- Minor transfer receipts and payments, use of term, 20.
- Mortgages, assessed valuation in New York cities, 73.
- Municipal assets, use of term, 22.
- Municipal expenses, use of term, 15.
- Municipal governmental costs, use of term, 15.
- Municipal interest charges, use of term, 16.
- Municipal outlays, use of term, 16.
- Municipal properties, valuation of, 51, 170.
- Municipal proprietary interests, use of term, 24.
- Municipal receipts from and payments to the public, use of term, 19.
- Municipal revenues, use of term, 13.
- Municipal service enterprises, use of term, 47; properties of, 52; payments for outlays, 139; for expenses, 162; receipts and distributed expenses, 162; funded debt and special assessment loans issued for, 187.
- Municipal transfer receipts and payments, use of term, 19.
- Museums. *See* Art galleries and museums; Libraries and museums; and Libraries, art galleries, and museums.
- Net debt, use of term, 56.
- Net funded debt, use of term, 56; total and per capita, 181.
- Net payments for governmental costs, comparison with net receipts from revenues, 29, 30, 207; per capita, 63, 64, 209; per cent distribution, 65, 212; classified by division of government, source of receipt, and object of payment, 84; according to character or purpose, 159.
- Net receipts, from fines, forfeits, escheats, subventions, grants, gifts, donations, and pension contributions, 110; from property, business, and poll taxes, licenses and permits, and special assessments, 98.
- Net receipts from revenues, comparison with net payments for governmental costs, 29, 30, 207; per capita, 63, 64, 209; per cent distribution, 65, 212; classified by division of government, source of receipt, and object of payment, 84; according to character or purpose, 159.
- New York, specified classes of special property taxes in cities of, 31; assessed valuation of bank stock and mortgages, 73.
- Night schools. *See* Schools.
- Nominal liabilities, use of term, 24.
- Nominal receipts and payments, significance of second classification, 20.
- Nongovernmental cost payments, classified according to object or purpose and by payee, 156.
- Nonrevenue receipts, use of term, 18; classified by character of receipt or object of payment, 46; by source or object and by contributor, 150.
- Normal schools. *See* Schools.
- Offices, miscellaneous general, payments for expenses, 121.
- Outlays, payments for, 42, 85, 138; per capita, 209; per cent distribution, 212; classification of, 43; comparison with increase in valuation, 52; net receipts from gifts, donations, and pension contributions for, 110.
- Parks, gifts for expenses, 34; for outlays, 35; receipts from departmental fees, charges, and sales for, 105.
- Parks, gardens, etc., payments for expenses, 227.
- Parks, gardens, and playgrounds, value of land, buildings, and equipment, 171.
- Parks and gardens, funded debt and special assessment loans issued for, 187.
- Pavements, payments for outlays, 139.
- Payments, use of term, 17; classes of, 18, 19, 46; subclasses, 20; for governmental costs, 21, 84; for expenses other than of public service enterprises, 38, 120, 216; per capita, 66, 216; per cent distribution, 67, 222; of public service enterprises, 132; for water-supply systems, 38; by Massachusetts cities to state on specified accounts, 39, 40; for public service enterprises, 40, 41, 132; for interest on city debts, 41, 135; for outlays, 42, 138; for redemption and purchase of city debt obligations, 44, 147, 156; to public for purposes other than governmental costs, 46; from public trust funds for charities, health departments, and recreation, 62; for school expenses, 75, 76, 77, 259, 262, 268, 271, 274; classified according to character or purpose, 159; for expenses of municipal service enterprises, 162; for expenses of street cleaning, refuse collection and disposal, street sprinkling, and care of parks, 226.
- Payments for expenses and interest, comparison with receipts from revenues, 30.
- Payments for governmental costs, use of term, 19.
- Payments other than for governmental costs, use of term, 19.
- Pension and retirement funds, gifts for, 34; pension contributions, 35.
- Pension contributions, use of term, 15; for pension and retirement funds, 35. *See also* Gifts, donations, and pension contributions.
- Permit taxes. *See* Taxes.
- Permits, revenue receipts from, and number of cities reporting, 32, 99. *See also* Licenses and permits.
- Personal property, assessed valuation, 240; basis of assessment, 241.
- Playgrounds. *See* Parks, gardens, and playgrounds.
- Police and fire departments, funded debt and special assessment loans issued for, 186.
- Police and firemen's fines. *See* Fines and forfeits.
- Police department, gross payments for expenses of protection, 121, 216; per capita, 216; per cent distribution, 222; for outlays, 138; for governmental costs, 207; value of land, buildings, and equipment, 170.
- Policemen, contributions for pension and retirement funds for, 35.
- Poll taxes. *See* Taxes.
- Premiums, on funded debt obligations, 204.

- Prisons and reformatories, receipts from departmental fees, charges, and sales for, 105; gross payments for expenses, 123.
- Private trust funds, use of term, 51.
- Privilege taxes. *See* Taxes.
- Privileges, classes of, 15; receipts from, 84, 113. *See also* Interest, rents, and privileges.
- Properties, use of term, 22, 25; valuation of municipal, 51; of departments, 52; of municipal service enterprises, 52; of public service enterprises, 53; comparison of funded debt and special assessment loans with value of, 57; employed or held for specified purposes, value of, 170.
- Property, assessed valuation of, 71, 73, 240; basis of assessment and taxes levied, 240.
- Proprietary interests, classes of, 24, 25.
- Property taxes. *See* Taxes.
- Protection to person and property, receipts from departmental fees, charges, and sales for, 104; gross payments for expenses, 121, 216; per capita, 216; per cent distribution, 222; for outlays, 138.
- Public, receipts from and payments to, 159, 162.
- Public improvements, use of term, 22, 25; replacement value of, 53, 176.
- Public properties, value of, 48, 51, 165, 170.
- Public scales. *See* Markets and public scales.
- Public service corporations, receipts from, 68, 232.
- Public service enterprises, use of term, 37; value of, 53; receipts from, 38, 84, 116, 209; per capita, 209; per cent distribution, 212; payments for expenses, 40, 41, 85, 132; for outlays, 139; value of land, buildings, and equipment, 53, 171.
- Public service privileges, receipts from, 36, 113, 232; in specified cities, 69.
- Public services and productive investments, funded debt and special assessment loans issued for, 187.
- Public trust funds, gifts and donations to establish, 36; objects to which applied, 49, 50; receipts from revenues, 61, 207; from sales of city debt obligations by, 144; payments for charities, health departments, and recreation, 62; for purchase of city debt obligations by, 147; assets, 164.
- Railroads, assessed valuation of property, 240.
- Real and other property held as investments, value of, 171.
- Real property, assessed valuation of, 240; basis of assessment, 241.
- Receipts, use of term, 17; classes of, 18, 19, 46; subclasses, 20; from revenue, 21, 37, 61, 207; from interest, rents, and privileges, 36, 113; from water-supply systems, 38; from public service enterprises, 38, 116; from issue and sale of city debt obligations, 43, 144, 150; from public service corporations, 68, 232; from public service privileges in specified cities, 69; from departmental fees, charges, and sales, 104; from public service enterprises, 116; from issue and sale of city debt obligations, 144, 150; classified according to character or purpose, 159; from the public for municipal service enterprises, 162; from schools, 256.
- Receipts from revenues, use of term, 18; comparison with payments for expenses and interest, 30.
- Recreation, payments from public trust funds for, 62; gross payments for expenses, 123, 217; per capita, 217; per cent distribution, 222; for outlays, 139; receipts from departmental fees, charges, and sales for, 105.
- Reformatories. *See* Jails and reformatories and Prisons and reformatories.
- Refuse collection and disposal, gross payments for expenses, 122, 226.
- Refuse disposal plants and properties of health departments, value of land, buildings, and equipment, 170.
- Rents, receipts from, 36, 84, 113. *See also* Interest, rents, and privileges.
- Retirement funds. *See* Pension and retirement funds.
- Revenue loans, gross debt, 180; obligations issued and redeemed, 201; interest rates on, 204. *See also* Funded debt, special assessment loans, and revenue loans.
- Revenues, classification of, 14; receipts from, 37, 38, 61, 84, 116, 120, 159, 207; per cent distribution, 65, 212; from public service corporations in different sections of country, 70, 232.
- Revenues from privileges, use of term, 15.
- Sales, use of term, 33; receipts from departments, 105.
- Sanitation. *See* Health conservation and sanitation.
- School buildings and sites, funded debt and special assessment loans issued for, 186.
- School district, gross payments on debts of, 135; for redemption of, 147; gross receipts from issue of city debt obligations by, 144; gross debt, 180.
- School employees, contributions for pension and retirement funds for, 35.
- Schools, donations for, 35; appropriations and receipts for, 73, 256; payments for expenses, 74, 259, 262; gross payments, 123, 217; per capita, 217; per cent distribution, 222; for outlays, 139; for governmental costs, 207; receipts for, from public trust and investment funds, 74; from interest on deposits, 74; interest on value of buildings, grounds, and equipment, 75; receipts from departmental fees, charges, and sales for, 105; value of land, buildings, and equipment, 170; current costs of services, 262; expenses of elementary day, 75, 268; of secondary day, 76, 271; of night, normal, and vacation, 76, 274; of special, 77.
- Service transfer receipts and payments, use of term, 20.
- Service transfers, use of term, 46; amount, 47, 104, 116.
- Sewer and highway departments, value of land, buildings, and equipment, 170.
- Sewer systems, replacement value of, 176.
- Sewers and sewage disposal, gross payments for expenses, 121; for outlays, 138; funded debt and special assessment loans issued for, 186.
- Sidewalks, replacement value of, 176.
- Sinking funds, cities with and without investments, 48; gross receipts from sales of city debt obligations by, 144; payments for purchase of, 147; assets, 164.
- Sinking fund assets, increase in, 181.
- Snow and ice removal, gross payments for expenses, 122.
- Special assessment loans, purpose of issue, 57; gross payments on, 135; gross debt, 180; issued for combined or unreported purposes, 187; obligations issued and redeemed, 201; interest rates on, 204.
- Special assessments, use of term, 14, 32; amounts of specified expenses met from, 33; net receipts from, 84, 99; per capita, 209; per cent distribution, 212.
- Special assessments for expenses, use of term, 33.
- Special assessment for outlays, use of term, 32.
- Special property taxes. *See* Taxes.
- Special schools. *See* Schools.
- Street cleaning, gross payments for expenses, 122, 226.
- Street lighting, gross payments for expenses, 122.
- Street pavements, funded debt and special assessment loans issued for, 186.
- Street pavements, gutters, and curbing, replacement value of, 176.
- Street railways, assessed valuation of property, 240.
- Street sprinkling, gross payments for expenses, 122, 227.
- Streets, pavements, and curbing, care and repair of, gross payments for expenses, 122.
- Streets and sidewalks, receipts from departmental fees, charges, and sales for, 105.
- Subventions, gifts, donations, and pension contributions, net receipts from, 110, 207; per capita, 209; per cent distribution, 212.
- Subventions and grants, use of term, 15; net receipts from, 84, 110.
- Taxation, special methods of, 71.
- Taxes, use of term, 14, 30; on franchise valuations, 68; rates and levies, 71, 241; receipts from public service corporations, 232.
- business, use of term, 14, 31; net receipts from, 98.
- capitation, use of term, 14.
- general property, use of term, 14, 30; rates and levies, 241.
- permit, use of term, 14.
- poll, use of term, 14, 31; net receipts from, 98; rates and levies, 241.
- privilege, use of term, 14.
- property, business, and poll, net receipts from, 84, 98; per capita, 209; per cent distribution, 212.
- special property, use of term, 31; specified classes in Massachusetts cities, 31; in New York cities, 31; rates and levies, 241.
- Taxes, licenses, and permits, net receipts from, 207.
- Transfer receipts and payments, use of term, 19; classified by character, 47. *See also* General transfer receipts and payments.
- Transfers. *See* General transfers.
- Trust funds, net receipts from gifts, donations, and pension contributions for principal of, 110.
- Trust liabilities, use of term, 24.
- Trusts, use of term, 24.
- Vacation schools. *See* Schools.
- Warrants, gross debt, 180; obligations issued and redeemed, 201.
- Water-supply systems, payments for expenses, 38, 132; for outlays, 139; receipts from revenues, 38, 116; value of land, buildings, and equipment, 171; funded debt and special assessment loans issued for, 187.
- Wharves. *See* Docks, wharves, and landings.