

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: 1910

PREPARED UNDER THE SUPERVISION OF LE GRAND POWERS,
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LETTER OF TRANSMITTAL.

DEPARTMENT OF COMMERCE AND LABOR,
BUREAU OF THE CENSUS,
Washington, D. C., February 1, 1913.


SIR:

I have the honor to transmit herewith the annual report on financial statistics of cities having a population of over 30,000 in 1910, this being the ninth 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, and Lemuel A. Carruthers, 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

(7)

FINANCIAL STATISTICS OF CITIES

1910

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FINANCIAL STATISTICS OF CITIES HAVING A POPULATION OF OVER 30,000: 1910.

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 aims to present in comparable form the most important data contained in the financial reports and records of cities. The attainment of this object involves 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 compile 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, and those for St. Louis include data

relating to the city corporation and the school district. A list of the governmental units from which data were obtained for this report is given in Table 3.

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 of 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 warrants or audits paid 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 comptrollers and treasurers, as described above, will not always be comparable, owing to differences in 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 hopes 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 forms 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 introduction 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 comparable 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 municipal administration. The results of these efforts have been of great value in advancing the cause of good government 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 statements 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 GOVERNMENTAL COSTS.

Municipal revenues.—Municipal revenues are the amounts of money or money's worth which are received by municipalities for meeting their expenses, interest, and outlays, and which add to their assets without creating debt liabilities. They comprise amounts 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 incident 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 lending 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 lending 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 those 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 some 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 and other 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 amounts of wealth exacted from individuals and corporations as penalties 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 amounts of money which are collected 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, hospitals, 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, as the Bureau of the Census uses the term, 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, including 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 accruing 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, materials consumed, and the value of property lost, and the depreciation experienced in maintaining the government and carrying on its activities during the year, together with the interest accruing during the year 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 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 9 and 12, and the commercial expenses and outlays, which relate chiefly to public service enterprises, according to the nature of the enterprise, etc., as in Tables 10 and 12.

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 a 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 an excess of governmental revenues over expenses and interest, exhibits 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 indebtedness. 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 a summary of this character less consideration than it deserves by reason of its actual economic and administrative value.

The Bureau of the Census, while recognizing the value of this summary, prefers to speak of the differ-

ence 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 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 under the heading "Accounting 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 the succeeding paragraphs under the heading "Accounting receipts and payments."

Accounting receipts and payments are terms here applied in referring to amounts that are included in the census statistics of municipal receipts and payments to permit the presentation of more comparable statements of governmental costs than could otherwise be presented by such statistics. They comprise (1) current receipts of services and materials and receipts of supplies of prior years, the costs of which constitute parts of the current governmental costs; (2) current payments on account of the governmental costs of other years; (3) amounts credited to cash

other than those disbursed on warrants; (4) receipts balancing depreciation charged as expenses; and (5) other accounting receipts and payments described on page 19 as "Accounting transfer receipts and payments."

The most important accounting receipts and payments are those employed to adjust the comptroller's accounts of warrant payments and 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 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.

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.

Fiscal year of receipts and payments.—Some taxes and other revenues the receipts from which are 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 in the paragraph 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. Revenue receipts are readily classified according to the specific source from which they are derived, and when thus classified fall into three principal classes, namely, general revenue receipts, commercial revenue receipts, and trust revenue receipts. 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 3.

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 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 shown in Tables 13 and 14. Those included under (3) are the amounts which the municipal government receives as

agent for other civil divisions, or receives under circumstances which create a private trust or a public trust for nonmunicipal uses; they are tabulated in Table 14. The receipts mentioned in (4) are further described in a later paragraph and are summarized on page 27.

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 3 and given in detail in Tables 9 to 12.

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 tabulated in Tables 13 and 15. The payments included in class (3) are the amounts which the municipal government disburses as agent for other civil divisions, or disburses in transactions arising from the administration of private trusts or public trusts for nonmunicipal uses; they are tabulated in Table 15. The payments included in class (4) are further described in a later paragraph (p. 21), and are summarized on page 27.

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 pays 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 all amounts received by one administrative or departmental fund that are paid by another. 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 here called *accounting transfer receipts and payments*. The principal classes of such receipts and payments 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 interest payments charged to the outlay accounts, or accounts with the operation of the enterprises must be duplicated, and these payments balanced 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, includes 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 receipts and payments*.

Subclasses of receipts and payments.—The only significant classification of municipal receipts from

and payments to the public is that 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 19.

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 not included in 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 purchased 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. 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 all receipts and payments.—Table 2 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—revenue and nonrevenue receipts and governmental cost and nongovernmental cost payments. 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 net revenue receipts and net governmental cost payments.—In Table 3 of this report is presented a classified summary of the net revenue receipts and the net governmental cost payments. 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).

Summary of revenue receipts and payments for expenses and interest.—Table 3 also presents a comparative exhibit of the revenue receipts 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 revenue receipts 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 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 a summary 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 its 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 properties, improvements, 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 liens 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 invest-

ment, 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 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 properties*.

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 are 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 levees, retaining walls, drainage canals, and unproductive docks and wharves.

When the asset accounts of governments are properly kept, they will be 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 improperly or imperfectly kept, they will not be 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 government.

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 presentation 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 amounts 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 obligations 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 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, the 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 trusts 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 of creditors and of 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 over the resources provided for meeting them shows 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 conditions.

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 measures 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 so 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 summarizes the total receipts, payments, and cash balances of the city governments. Table 3 is also 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 4 to 12 analyze in detail the receipts from revenues and the payments for governmental costs. Tables 13 and 14 summarize the non-revenue receipts, and Tables 13 and 15 the payments other than those for governmental costs. Tables 17, 18, and 19 show the assets and the values of the properties and public improvements of the cities, and Table 20 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 and fund of the city, closing between February 1, 1910, and January 31, 1911. (See text discussion of Table 3, p. 30.)

TABLE 1.

Date of incorporation as a city.—Under this heading 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 laws or by special charter, and (2) the dates of the latest reorganization 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 1910 is shown in the table, and that the date of the first organization as a city corporation is in most instances correctly stated.

Population and area.—Included in this report are the statistics of 183 incorporated cities and the town of West Hoboken, N. J., each of which had in 1910 a population of over 30,000. In Table 1 are shown for each of the cities included in this report, with the exception of the cities of New York and Troy, N. Y.; Pittsburgh and Chester, Pa.; Camden, N. J.; Waterbury, Conn.; Bay City and Flint, Mich.; and Omaha and Lincoln, Nebr., the population enumerated at the Federal censuses of 1890, 1900, and 1910.

In the case of the eight cities first mentioned, which have received since 1890 very large additions to their territory by annexation, the table includes for the years 1890 and 1900 the population of the territory annexed, as well as of that situated within the city limits at the date of the enumeration for the years mentioned. For five of these cities the additions represent the population of the annexed territory as enumerated. For New York and Troy, N. Y., and Camden, N. J., it was necessary to estimate the population for the specified years for a limited portion of the territory thus added. The population of these eight cities as enumerated in the years mentioned, where it differs from that given in Table 1, is shown in the following statement:

CITY.	1900	1890
New York, N. Y. ....	.....	1,515,301
Pittsburgh, Pa.	321,616	239,617
Camden, N. J. ....	.....	58,313
Troy, N. Y.	60,651	60,956
Waterbury, Conn.	45,859	28,646
Bay City, Mich.	27,628	27,839
Chester, Pa. ....	.....	20,226
Flint, Mich. ....	.....	9,803

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

The growing importance of cities having a population of over 30,000 is made clear by the columns showing their population in 1910, 1900, and 1890. The number of these cities in 1910 was 184; in 1900, 135; and in 1890, only 102. The 184 municipalities for which statistics are presented for 1910 do not include the city of South Omaha, Nebr., which was included in former reports, but which at the census of 1910 was found to have a population of less than 30,000. There are included in this report statistics of 27 cities not formerly reported, but which at the census of 1910 were found to have a population of over 30,000

each. The names of these 27 cities, arranged by states, are given below:

CALIFORNIA:	MICHIGAN:	NORTH CAROLINA:
Berkeley.	Flint.	Charlotte.
Pasadena.	Jackson.	OHIO:
San Diego.	Lansing.	Hamilton.
FLORIDA:	MISSOURI:	Lima.
Tampa.	Springfield.	PENNSYLVANIA:
ILLINOIS:	NEW JERSEY:	Williamsport.
Decatur.	East Orange.	TEXAS:
IOWA:	Perth Amboy.	El Paso.
Cedar Rapids.	NEW YORK:	VIRGINIA:
KENTUCKY:	Amsterdam.	Portsmouth.
Lexington.	Jamestown.	Roanoke.
MASSACHUSETTS:	Mount Vernon.	WEST VIRGINIA:
Pittsfield.	Niagara Falls.	Huntington.
Quincy.		

The area given in Table 1 for each of the cities is the number of acres included within the limits of the city on April 15, 1910. This area is subdivided wherever possible into land area and water area.

TABLE 2.

Summary of receipts, payments, and cash balances.—In Tables 3 to 15, inclusive, are shown all receipts and payments of the 184 cities covered by this report, including for 10 cities of Group I a portion of the receipts and payments of counties containing those cities. Table 2 presents a summary of these receipts and payments for the fiscal year 1910, together with a statement of the cash balances at the beginning and close of the year.

In Table 2 the receipts of the several cities are segregated into two principal classes, revenue receipts and nonrevenue receipts, and the payments are classified as governmental cost payments and nongovernmental cost payments. The revenue receipts include all of the amounts recorded in the revenue accounts of the several cities other than receipts in error and receipts of accrued interest that are repaid or to be repaid.

In like manner the governmental cost payments in Table 2 include all of the payments charged in expense, interest, and outlay accounts other than payments in error which are corrected by refund receipts, payments for accrued interest which are balanced by later receipts of interest, and payments for outlays which are offset by amounts credited in outlay accounts.

The revenue receipts and governmental cost payments shown in Table 2 are presented with considerable detail in Table 3 and in still greater detail in Tables 4 to 12, inclusive. The nonrevenue receipts and nongovernmental cost payments shown in Table 2 are given under a number of descriptive headings in Tables 13, 14, and 15. These receipts and payments are readily separable into six general classes, of which mention has been made in the Introduction. They are (1) counterbalancing receipts and payments, (2) receipts from the issue and payments for the redemption of debt obligations, (3) net receipts and net payments recorded on storehouse supply account, (4) receipts and payments on investment account, (5) receipts and payments on agency and trust account, and (6) general transfer receipts and payments, or receipts and payments in transactions between independent divisions and funds of the government of the city.

Table I, which follows, presents a summary of all nonrevenue receipts and nongovernmental cost payments tabulated under the six headings mentioned. An examination of that table discloses the fact that the counterbalancing receipts and payments are not equal. The difference arises from the fact that during the year \$15,483 was paid for correction of erroneous receipts of prior years, and \$4,885 was paid as accrued interest on investments purchased on which the first interest was not receivable until after the close of the year.

TABLE I.—SUMMARY OF NONREVENUE RECEIPTS AND NONGOVERNMENTAL COST PAYMENTS: 1910.

RECEIPTS.	Table in which shown.	Amount.	PAYMENTS.	Table in which shown.	Amount.
Total.....	2	\$759,034,406	Total.....	2	\$842,806,484
1. Counterbalancing receipts.....		8,348,293	1. Counterbalancing payments.....		8,368,955
a. Receipts in error.....	14	2,354,927	a. Payments in error.....	15	1,295,751
b. Refunds in correction of payments in error.....	14	1,295,714	b. Refunds in correction of receipts in error.....	15	2,370,373
c. Accrued interest.....	14	1,429,207	c. Accrued interest.....	15	1,434,386
d. Nonrevenue receipts constituting offsets to outlays.....		3,268,445	d. Outlays offset by sales of real property and by insurance.....		3,268,445
Sales of real property.....	14	3,047,253	Sales of real property.....	15	3,047,253
Insurance.....	14	221,192	Insurance.....	15	221,192
2. Receipts from issue of debt obligations.....	13	558,982,298	2. Payments for redemption of debt obligations.....	13	401,183,243
3. Net receipts on storehouse supply account.....	14	2,284	3. Net payments on storehouse supply account.....	15	132,410
4. Receipts from investments sold.....	14	34,767,495	4. Payments for investments purchased.....	15	75,482,531
a. By sinking funds.....		29,522,509	a. By sinking funds.....		65,676,660
b. By public trust funds for municipal uses.....		2,094,021	b. By public trust funds for municipal uses.....		7,274,712
c. By investment funds.....		308,785	c. By investment funds.....		391,790
d. By public trust funds for nonmunicipal uses.....		202,402	d. By public trust funds for nonmunicipal uses.....		308,280
e. By private trust funds and accounts.....		1,739,768	e. By private trust funds and accounts.....		1,833,159
5. Receipts on agency or trust account.....		47,143,629	5. Payments on agency or trust account.....		46,862,661
a. For other civil divisions.....	14	27,759,154	a. For other civil divisions.....	15	27,675,464
General property taxes.....		23,124,357	To the state.....		19,482,213
Special property, business, and poll taxes.....		2,812,408	To the county.....		8,182,110
Liquor licenses and other liquor taxes.....		1,603,462	To road district.....		11,141
All other.....		218,927	b. For private trusts.....	15	19,115,506
b. For private trusts.....	14	19,182,365	c. For nonmunicipal public trusts.....	15	71,691
c. For nonmunicipal public trusts.....	14	202,110	6. General transfer payments.....	15	110,776,634
6. General transfer receipts.....	14	109,790,427			

Cash balances.—The cash in the possession of the 184 cities increased during the fiscal year 1910 from \$207,901,537 to \$228,472,712, an increase of \$20,571,175, or nearly 10 per cent. All of the four groups of cities show an increase of cash on hand, although the cities containing over 300,000 inhabitants reported the greater portion of the total. Of the 184 cities included in the table, 105, or about three-fifths, reported an increase of cash during the year, and 79 reported a decrease. Similar increases of cash on hand were shown by the cities having a population of over 30,000, for which the Bureau of the Census secured statistics in the fiscal years 1908 and 1909. The increase in 1909 for the cities covered by the census report was \$17,784,932, and in 1908, \$52,742,336.

The increase in three years of over \$90,000,000 in the cash balances represents in large part the accumulation of money obtained from the issue of long-term debt obligations for the acquisition and construction of public improvements. This increase in cash on hand added at least \$2,000,000 to the current governmental costs of the cities covered by the census report, this amount being approximately the excess payments of interest on account of the idle money thus brought into the treasury. This useless municipal expenditure results in most cities not so much from errors or mismanagement on the part of city officials as from the operation of unwise laws relating to the borrowing of money to finance public improvements. These laws burden the city with needless interest payments without accomplishing any good that may not be secured in other ways. New York City has in recent years led in securing legislation which permits public improvements to be economically and safely financed with a minimum of cash on hand derived from bond issues. The economical administration of city business calls for the general adoption of similar laws in all states.

TABLE 3.

Revenue receipts and governmental cost payments.—The object of Table 3 is to present for each city such a summary of its financial transactions as is described on page 16, under the title "Summary of municipal revenues and governmental costs," so far as such a summary can be presented in the form of an exhibit of actual and nominal revenue receipts and governmental cost payments.

The receipts included in Table 3 are the total actual and nominal receipts of the several cities on revenue

account less amounts received and later repaid or refunded. The amounts received and later refunded are shown under descriptive titles in Table 14.

The payments included in Table 3 are the total actual and nominal payments of the several cities for meeting their expenses, interest, and outlays less (1) amounts erroneously paid, (2) amounts paid as accrued interest on investments purchased, and (3) amounts paid for outlays, balanced by receipts from the sale of real property and from fire insurance adjustments. The payments mentioned under (1), (2), and (3) are shown under descriptive titles in Table 15. The amounts paid for outlays which are offset by receipts from the sale of real property and from fire insurance adjustments are also shown in Table 12 under the title "Payments offset by receipts from public on outlay account."

The amounts shown separately in Table 3 as "Net revenue receipts" are the revenue receipts of the several cities which add to their assets without creating debt liabilities, and those shown as "Net governmental cost payments" are the net amounts paid by the cities for meeting their expenses and interest, from which no convertible value is received or receivable, and the net payments for increasing the value of their permanent properties and public improvements. These receipts and payments are the net receipts from the public on revenue account and the net payments to the public on account of governmental costs.

The amounts shown separately in Table 3 as receipts from and payments to city departments, enterprises, and funds are service and interest transfers, the character of which is explained on page 20 of the Introduction. These receipts and payments are included with the revenue receipts given in Tables 4, 5, 7, and 8 and the governmental cost payments given in Tables 9, 10, 11, and 12. The amounts thus included are shown in detail in Table II, which follows.

The aggregate service transfer receipts do not equal the total service transfer payments; neither do the interest transfer receipts exactly balance the interest transfer payments. The difference arises principally from the difference in the fiscal years of the departments, enterprises, and funds between which the transfers take place, on account of which some transfer receipts of a given fiscal year are balanced by the transfer payments of another fiscal year.

TABLE II.—SUMMARY OF SERVICE AND INTEREST TRANSFER RECEIPTS AND PAYMENTS INCLUDED IN GENERAL TABLES 3 TO 12.

CLASS OF RECEIPTS.	Table in which included.	Amount included.	CLASS OF PAYMENTS.	Table in which included.	Amount included.
Total.....	3	\$15,558,570	Total.....	3	\$15,811,326
Service transfer receipts.....		2,545,261	Service transfer payments.....		2,398,017
Receipts from special charges.....	4	61,052	Payments for expenses other than of public service enterprises.....	9	2,022,949
Receipts for departmental services.....	5	460,639	Payments for expenses of public service enterprises.....	10	121,483
Receipts of sinking funds and public trust funds for municipal uses.....	7	54,007	Payments for outlays.....	12	255,585
Receipts of public service enterprises.....	8	1,763,363	Interest transfer payments.....	11	13,413,309
Interest transfer receipts.....	7	13,413,309			

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. 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 governmental unit, and are disbursed for carrying on its governmental functions. To secure complete or comparable statistics of municipal revenues or of governmental costs, 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 has been 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 3 under the heading "City, and divisions of its government." When the city corporation is the only governmental unit having such power, only one line is shown for the city, the revenue receipts and governmental cost payments of all funds and accounts of that city, whether under the accounting control of the auditor or comptroller or not, being shown on that line. For 91 of the 184 cities covered by this report, the city corporation was the only local governmental unit. When there were additional governmental units, the revenue receipts and the governmental cost payments of each unit, including all revenue receipts and governmental cost payments of the funds and accounts belonging to such units are shown after descriptive titles. The governmental units shown in the table, with the possible exception of some of the counties referred to in the following paragraph, all exercise municipal functions.

For 10 of the cities of over 300,000 inhabitants a percentage of the receipts and payments of the counties in which the respective cities are located, based on the ratio between the assessed valuation of the city and that of the county, has been included with the figures for the city corporation and other units of local government. This treatment seems desirable because of the fact that in the remaining 8 cities of 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 the county receipts and payments has thus been added to the city figures are Chicago, Ill.; Cleveland, Ohio; Pittsburgh, Pa.; Detroit, Mich.; Buffalo, N. Y.; Milwaukee, Wis.;

Cincinnati, Ohio; Newark, N. J.; Los Angeles, Cal.; and Minneapolis, Minn. County figures have been similarly added to the city figures in the case of Denver, Colo., 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 3 of the 10 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, Pa.; Milwaukee, Wis.; and Newark, N. J. In the other 7 cities the county government collected revenues for the city corporation and other divisions of the government of the city, as follows: General property taxes and part of the special assessments in Chicago, Ill., Denver, Colo., Cleveland and Cincinnati, Ohio, and Los Angeles, Cal.; liquor licenses in Detroit, Mich., and Cleveland and Cincinnati, Ohio; cigarette licenses in Cleveland and Cincinnati, Ohio; and mortgage and bank taxes in Buffalo, N. Y.

For three cities for which county receipts and payments are included, namely, Pittsburgh, Pa.; Milwaukee, Wis.; and Newark, N. J., and for most other cities, Table 3 presents a correct statement, not only of the city revenue receipts collected by the various divisions of the government of the city, but also of all those that were collected for the use of such divisions. For the other seven cities, namely, Chicago, Ill.; Cleveland, Ohio; Detroit, Mich.; Buffalo, N. Y.; Cincinnati, Ohio; Los Angeles, Cal.; and Minneapolis, Minn., the table shows the revenues collected for the several divisions of the government of the city, but does not show the revenues collected for those divisions by the county. For a number of cities where the city corporation collects taxes, and other revenues for the other divisions of the government of the city as well as for its own use and benefit, the table shows the amounts as collected by the city corporation, and not as collected for the divisions which may eventually use the money in meeting their governmental costs.

Of the independent local governmental units reported, the school districts are the most important and numerous, being reported in 84 cities; park districts are found in 6 cities; districts for charities and corrections in 3 cities; sanitary districts in 2 cities; a poor district in 1 city; a port improvement district in 1 city; a bridge district in 1 city; a water district in 1 city; a district for police and fire protection and for street improvement in 1 city; a district for township expenses in 1 city; and 3 cities, namely, Rochester, Syracuse, and Troy, N. Y., paid some expenses through their county governments.

In each of the three cities mentioned in the last clause, the county levied and collected taxes to

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

reimburse itself for payments for the poor and the delinquent, and for election and other expenses of the city. In certain other cities of New York, namely, Yonkers, Schenectady, Binghamton, Elmira, Auburn, Jamestown, Amsterdam, and Niagara Falls, in which the county performs similar services for the city, the cities reimbursed the counties for these expenses by warrant payments.

Where there were several independent school districts within the limits of a given city, a report was secured for each district, but the figures for the several districts are consolidated into a single total in Table 3. In some cities the school district maintains only a part of the public schools, the city corporation maintaining the rest. The city corporation sometimes expends money for sanitation, parks, poor relief, port improvements, bridge construction, or water supply, in addition to the payments made for the same purposes by the independent districts having these objects particularly in charge. The transactions of all the independent governmental units shown in Table 3 are analyzed and their receipts and payments added to the corresponding receipts and payments of the city corporation in making up the other financial tables of this report. Thus payments of an independent school district and of the city corporation for school expenses are consolidated in Division VI of Table 9, and all payments for school outlays are combined and appear under the appropriate heading in Table 12.

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 for each governmental unit to a fiscal year ending between February 1, 1910, and January 31, 1911.

A uniform date for the close of the fiscal years of all divisions and funds 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 it is the only such unit. The date of the close of the fiscal year of the city corporation of each city is shown in the first column of Table 2. Of the 184 cities covered by this report, 90 closed the fiscal year of the city corpora-

tion on December 31, and each year sees an increasing number of cities adopting this date.

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

In the last three columns of Table 3 are shown the results of comparisons between revenue receipts and governmental cost payments. In the first of these columns is shown the excess of governmental cost payments over revenue receipts for the cities in which such payments were in excess of revenue receipts, and in the second column is shown the excess of revenue receipts over governmental cost payments for cities in which revenue receipts were the greater. Of the 184 cities comprehended by this report, 62 realized enough from revenues to meet their payments for expenses, interest, and outlays, and to have a balance available for paying off debt. The excess of revenue receipts over governmental cost payments for Chicago, Ill., amounted to \$3,187,129, and for Boston, Mass., to \$3,035,947.

Comparison between revenue receipts and payments for expenses and interest.—The final column of Table 3 shows the excess of revenue receipts 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 maintenance, operating expenses, and interest, except that no allowances have been made for depreciation. The 184 cities together collected \$183,489,152 more from revenues than they paid out for expenses and interest. Of these cities, 182 received enough from revenues to meet their expenses and interest and to pay a portion of their outlays. The excess of governmental cost payments over revenue receipts varied greatly among the different cities, and the figures have little significance except as the amounts of the outlays are also taken into consideration. Only 2 cities, Hoboken and West Hoboken, N. J., show revenue receipts smaller than their payments for expenses and interest. The excess of revenue receipts for all cities was equal to 65.7 per cent of the total net payments for outlays. The corresponding percentages for 1909 and 1908 were 61.5 and 49.2, respectively.

In Table III there is presented a summary of the revenue receipts and the payments for expenses, interest, and outlays, for groups of cities classified

by the percentage of their revenue receipts for 1910 that were available for other purposes after their expenses and interest charges had been met therefrom.

TABLE III.—RELATION OF REVENUE RECEIPTS TO PAYMENTS FOR EXPENSES AND INTEREST: 1910.

GROUPS OF CITIES WITH SPECIFIED REVENUE EXCESS.	Number of cities.	REVENUE RECEIPTS.		PAYMENTS FOR EXPENSES AND INTEREST.		PERCENTAGE OF REVENUE RECEIPTS—		EXCESS OF REVENUE RECEIPTS OVER PAYMENTS FOR EXPENSES AND INTEREST.		PAYMENTS FOR OUTLAYS.	
		Amount.	Per capita.	Amount.	Per capita.	Used for expenses and interest.	Available for other purposes.	Amount.	Per capita.	Amount.	Per capita.
Total.....	184	\$759,942,445	\$7.82	\$576,453,293	\$21.10	75.9	24.1	\$183,489,152	\$6.72	\$279,145,899	\$10.22
More than 40 per cent.....	13	47,114,654	33.55	24,382,005	17.36	51.8	48.2	22,732,649	16.19	41,171,708	29.32
From 30 to 40 per cent.....	40	127,273,662	25.36	84,465,760	10.83	60.4	39.6	42,807,902	8.53	45,043,020	8.66
From 20 to 30 per cent.....	68	248,207,967	26.30	185,382,514	19.64	74.7	25.3	62,825,453	6.66	72,241,566	7.60
From 10 to 20 per cent.....	53	323,709,262	30.51	269,332,532	25.39	83.2	16.8	54,376,730	5.13	116,985,719	11.03
Less than 10 per cent.....	10	13,636,700	16.11	12,890,482	15.23	94.6	5.4	746,218	0.88	3,703,826	4.37

The first group includes 13 cities, namely, Los Angeles, Cal.; Seattle, Wash.; Portland, Oreg.; Oakland, Cal.; Spokane and Tacoma, Wash.; Oklahoma City, Okla.; Fort Wayne, Ind.; Sioux City, Iowa; Springfield, Mo.; Lima, Ohio; Niagara Falls, N. Y.; and Pasadena, Cal. The greater number of these are rapidly growing cities. None of them in 1910 employed more than 60 per cent of revenues in meeting expenses and interest, and the cities as a group utilized only 51.8 per cent of their revenues in meeting their expenses and interest. The per capita payments of these 13 cities in 1910 for outlays were nearly three times the corresponding average for the 184 cities, and were nearly seven times that for the last group of cities shown in the table. The per capita revenue receipts of the first group were also higher than those of any other group, and more than twice as great as those of the last group, while the per capita payments for expenses and interest were materially lower than the average for the 184 cities. This group of cities includes none of the larger and but few of the smaller cities, the average population of the cities of the group being 108,026, as compared with an average of 149,546 for the 184 cities. The significance of the facts shown in the table above, as well as those shown in Table 3, can not readily be grasped unless they are considered in connection with the figures of Table 13, which shows the receipts and payments of the several cities on account of debt obligations issued and redeemed.

The per capita revenue receipts for the second and third groups shown in Table III do not materially differ, although those of the third group are slightly the greater. In like manner their per capita payments for expenses and interest differ but little. In both of these groups the per capita revenue receipts and the per capita payments for expenses, interest, and outlays are less than the average for the 184 cities. The per capita revenue receipts and the per

capita payments for expenses, interest, and outlays of the fourth group are greater than those for the 184 cities taken together, and their per capita payments for expenses and interest are greater than those of any other group.

The last group includes Jersey City, N. J.; Birmingham, Ala.; Camden, N. J.; Lawrence, Mass.; Hoboken, N. J.; Chattanooga, Tenn.; Butte, Mont.; Montgomery, Ala.; Woonsocket, R. I.; and West Hoboken, N. J., with an average population of only 84,665, or but little more than one-half of the average for the 184 cities. This group of cities has the smallest per capita revenue receipts of any group, as well as very small per capita payments for outlays.

Comparative summary: 1902-1910.—Table IV shows for the 146 cities for which statistics throughout the entire period 1902 to 1910 are available the aggregate net revenue receipts and the aggregate net payments for expenses, interest, and outlays.

TABLE IV.—Summary of net revenue receipts and net governmental cost payments, 1902-1910, with percentages of increase over 1902.

YEAR.	NET REVENUE RECEIPTS.		NET GOVERNMENTAL COST PAYMENTS FOR—			
	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.
1910.....	\$717,882,232	71.0	\$557,559,679	60.6	\$266,244,078	107.9
1909.....	693,378,686	58.0	508,886,120	51.2	255,695,917	99.7
1908.....	624,829,504	48.8	492,494,432	47.2	268,032,874	110.1
1907.....	568,756,856	35.5	452,084,046	35.1	238,849,301	86.5
1906.....	526,334,945	25.5	407,948,955	21.9	192,434,811	50.3
1905.....	500,960,415	19.3	379,980,794	13.6	185,582,105	44.9
1904.....	469,131,231	11.7	367,273,447	9.8	183,364,234	43.2
1903.....	441,161,530	5.1	345,136,171	3.1	173,094,508	35.2
1902.....	419,891,091	.....	334,623,343	.....	128,063,343	.....

As shown by the table above, the revenue receipts increased from \$419,891,091 in 1902 to \$717,882,232 in 1910, or 71 per cent. During the same period the payments for expenses and interest increased

66.6 per cent, and those for outlays increased 107.9 per cent. The revenue receipts and the payments for expenses and interest for the nine years make an unbroken series of increases, the receipts and payments of each year being greater than the corresponding ones of the preceding year. The payments for outlays make a like unbroken series of increases, with the exception of the years 1908 and 1909. The total governmental cost payments increased from \$462,686,686 in 1902 to \$823,803,757 in 1910, or 78 per cent. This is a slightly greater percentage of increase than that of revenues, showing with the markedly greater increase of payments for outlays a small tendency to increase the proportion of outlay payments to be met from the issue of debt obligations.

The following statement shows for the same 146 cities for each year from 1902 to 1910 the percentage of the total payments for outlays which is represented by the excess of revenue receipts over payments for expenses and interest.

YEAR.	Per cent.	YEAR.	Per cent.
1910.....	60.2	1905.....	65.2
1909.....	61.6	1904.....	55.6
1908.....	49.2	1903.....	55.5
1907.....	48.8	1902.....	66.6
1906.....	61.8		

The percentages of the statement show for the cities as a whole the portion of the outlay payments of the nine years that were made directly from revenues, or were indirectly so made by payments into sinking funds which balanced the receipts from loans to finance public improvements. Were it not for depreciation they would measure the portion of the outlays of the given years that added to the proprietary interests of the city, as the revenue accumulations are here called. The figures illustrate for governments the fact, so thoroughly recognized in private accounting, that though much money may be borrowed on long or short term obligations, the relation of revenues to interest, expenses, and outlays is not measured or even affected by the receipts and payments on account of debt.

TABLE 4.

Revenue receipts from taxes, licenses and permits, and special assessments.—In Table 4 are shown the revenue receipts from taxes, licenses and permits, and special assessments, that is, the gross receipts from the revenues mentioned less receipts in error which are later refunded.

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 source of 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 property taxes assessed and collected by the methods usually employed in the taxation of the property of the greater number of citizens. In Table 4 the net receipts from general property taxes are shown under the two headings "Original levies" and "Penalties, interest, and collectors' fees."

Special property taxes are direct taxes assessed upon special classes of property and in most instances are 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 to the city.

Of the 184 cities covered by this report, 69 reported receipts from special property taxes, amounting in the aggregate to \$13,078,209. Of this amount, the 16 cities of New York reported \$5,420,959, or 41.5 per cent, and the 22 cities of Massachusetts, \$4,794,929, or 36.7 per cent.

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

TABLE V.—Specified classes of special property taxes in Massachusetts cities: 1910.

City number.	CITY.	Total.	TAXES ON CAPITAL STOCK OF--				Taxes on ships in foreign trade.	Taxes on property of the state.
			National banks.		Street rail-ways.	Other cor-porations.		
			Located in city.	Located in other cities.				
	All cities....	\$4,794,929	\$392,147	\$135,425	\$751,158	\$3,493,177	\$122	\$22,000
5	Boston.....	2,160,867	107,065	18,004	424,698	1,505,408		15,722
33	Worcester.....	310,729	7,566	4,774	27,392	264,240		6,747
42	Fall River.....	161,055	26,658	1,332	8,173	124,892		
46	Lowell.....	171,131	13,790	3,697	10,430	143,214		
47	Cambridge.....	196,668	3,690	17,782	57,736	117,460		
53	New Bedford.....	350,391	33,771	3,706	24,467	288,426	21	
59	Lynn.....	97,866	16,249	3,092	10,107	68,328		
60	Springfield.....	205,458	16,424	5,825	25,944	157,265		
63	Lawrence.....	212,363	7,744	1,220	4,227	199,172		
71	Somerville.....	76,354	987	3,324	49,645	22,398		
94	Holyoke.....	105,522	8,221	3,316	10,272	83,683		
96	Brockton.....	83,277	6,907	1,023	6,516	68,831		
121	Malden.....	85,626	3,056	4,191	29,542	48,837		
123	Haverhill.....	50,718	14,594	3,520	6,406	26,198		
126	Salem.....	69,246	5,045	4,151	5,571	54,476		
135	Newton.....	158,784	1,637	46,741	4,817	105,488	101	
146	Fitchburg.....	52,560	6,291	1,958	3,309	41,002		
161	Taunton.....	68,645	16,596	2,582	5,993	43,043		431
163	Everett.....	49,500	(¹)	2,358	20,129	26,983		
167	Quincy.....	25,979	4,971	945	4,748	15,315		
168	Chelsea.....	68,350	885	732	7,710	59,003		
170	Pittsfield.....	33,843	(¹)	1,069	3,259	29,515		

¹ No national banks located in city.

TABLE VI.—Specified classes of special property taxes in New York cities: 1910.

City number.	CITY.	Total.	Taxes on bank stock.	Mortgage taxes.
	All cities.....	\$5,420,959	\$3,838,571	\$1,582,388
1	New York.....	4,800,528	3,443,279	1,417,249
10	Buffalo.....	145,049	101,646	43,403
25	Rochester.....	90,302	58,653	31,649
34	Syracuse.....	59,415	39,175	20,240
50	Albany.....	67,827	67,827	(¹)
60	Yonkers.....	17,201	2,310	14,891
72	Troy.....	10,159	5,626	4,533
73	Utica.....	60,416	54,913	5,503
77	Schenectady.....	26,057	5,329	20,728
110	Binghamton.....	15,119	11,801	3,318
148	Elmira.....	12,071	8,232	3,839
159	Auburn.....	8,293	6,815	1,478
174	Jamesstown.....	13,560	11,352	2,208
175	Amsterdam.....	14,943	13,016	1,927
179	Mount Vernon.....	12,085	4,644	7,441
181	Niagara Falls.....	7,934	3,753	4,181

¹ The mortgage taxes of 1910 were not collected by the city during the fiscal year.

Business taxes are taxes upon business transactions, as distinguished from the property employed in the 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 corporations and the city) are tabulated in Table 7 as receipts from public service privileges.

Of the 184 cities covered by this report, 73 reported receipts from business taxes, amounting to \$1,905,677. Of this total, \$682,581 was reported by Washington, D. C., being derived from the following sources: Street railway companies, \$184,059; savings banks, \$10,416; telephone companies, \$45,682; electric light companies, \$54,116; market companies, \$384; gas companies, \$110,762; building and loan associations, \$15,399; national banks, \$98,017; trust companies, \$97,524; and life insurance companies, \$66,222.

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 \$1,462,125 were reported for 1910 by 78 of the 184 cities, located in 19 different states. Of this amount, 22 cities in Massachusetts reported \$746,168, or 51 per cent; 12 cities in Pennsylvania, \$252,567, or 17.3 per cent; 12 cities in New Jersey, \$118,321, or 8.1 per cent; 5 cities in Indiana, \$61,520, or 4.2 per cent; 5 cities in Connecticut, \$41,245, or 2.8 per cent; and 3 cities in Rhode Island, \$28,233, or 1.9 per cent.

Liquor licenses and other liquor taxes.—Under the heading of "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 are collected, the cities being under general or local prohibition, or the revenue belongs to the state or some other civil division. The very small amounts shown under this heading for certain cities indicate that in such cities the only liquor licenses granted were those permitting druggists to sell liquors and alcohol for medicinal purposes only. The city of Portland, Me., from which no receipts from liquor taxes are reported, received \$27,200 from the operation of a liquor agency, which amount is shown in Table 8 under the heading of receipts from "All other enterprises."

Other business licenses.—Under this designation are tabulated 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.

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, however, tabulated as receipts from minor privileges.

Dog licenses.—Of the 184 cities covered by this report, 146 reported receipts from dog licenses. Some of the cities not reporting receipts from this source collected dog taxes for the state, receiving back a portion of such taxes, as subventions, receipts from which are included in Table 6. In other cities dogs are assessed as property and receipts from taxes on dogs are included with general property taxes.

General licenses.—The term "general licenses" is used to cover all licenses granted under general statutes or ordinances, except dog, and liquor or other business licenses. Such licenses are granted without respect to the business that may be carried on by the licensee. Thus licenses that are granted persons owning vehicles, irrespective of whether these are for business or pleasure, are termed general licenses. Among general licenses which are granted by cities are those authorizing business men to erect specified signs advertising their business without giving the right to occupy any portion of the highway. One hundred and four cities reported receipts from such licenses in 1910. Of a total of \$1,290,923 collected, \$1,032,120, or 80 per cent, was reported by 17 cities of Group I, for 8 of which a portion of the receipts of the county are included. (See text descriptive of Table 3.)

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

TABLE VII.—Revenue receipts from specified general licenses, and number of cities reporting such receipts: 1910.

KIND OF LICENSE.	Number of cities reporting.	Aggregate amount reported.
Total.....		\$1,290,923
Horse-drawn vehicle ¹	23	1,013,563
Marriage.....	60	212,563
Automobile and motorcycle.....	28	48,845
Bicycle.....	5	8,266
Automobile and vehicle.....	2	5,592
Hunters'.....	17	1,345
Stable.....	2	352
Not specified.....	1	397

¹ Chicago reported 59.4 per cent of the total amount.

Permits.—Receipts from permits are usually credited to the department issuing the permit. Such receipts are included in Table 4, with the exception of receipts from permits issued by public service enterprises, which are credited to these enterprises and are tabulated in Table 8. Of the 184 cities, 128 reported receipts aggregating \$1,697,010 from permits other than those issued by public service enterprises.

Table VIII, which follows, shows the character or purpose of these permits, the number of cities reporting permits of each kind, and the aggregate receipts reported.

TABLE VIII.—Revenue receipts from permits, and number of cities reporting such receipts: 1910.

CHARACTER OR PURPOSE OF PERMIT.	Number of cities reporting.	Aggregate amount reported.
Total.....		\$1,697,010
Street cuts and excavations.....	39	613,502
Buildings.....	77	545,421
Sewer connections.....	47	283,242
Plumbing.....	29	76,995
Electrical wiring.....	17	43,480
Steam boilers.....	2	9,355
Cesspools and vaults.....	12	9,178
Excavations.....	7	7,407
Selling combustibles.....	6	6,563
Nonresident automobile owners.....	1	4,570
Wharf construction.....	1	4,510
Sewer and gas connections.....	1	4,454
Burials and disinterments.....	7	3,474
Opening sidewalks.....	3	3,017
Auction sales.....	1	3,000
Signs and billboards.....	4	1,235
Carrying deadly weapons.....	1	1,000
Railways.....	8	886
Keeping poultry and animals.....	3	209
Awings.....	2	146
Parades.....	1	78
Miscellaneous.....	20	37,469
Not specified.....	16	38,819

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

Special assessments for outlays.—Receipts from special assessments for outlays were reported by 181 of the 184 cities covered by this report. The outlays

for which the assessments were made varied in the different cities. In a majority of the cities special assessments were levied for the construction of sewers, pavements, curbing, and sidewalks; in many cities for the grading or widening of streets, the grading of hill-sides, and the building of retaining walls, and for parks, bridges, and viaducts; and in some for the laying of water mains. Receipts from special assessments for outlays are shown under the two headings "Original levies" and "Penalties, interest, and collectors' fees."

In many cities there are receipts like those from special assessments for outlays but which are not collected under that name. Thus in some cities the city paving department paves that part of the street lying between the street car rails and for a certain distance outside of the rails, and is reimbursed for that work by the street car company. Street railway companies also often pay a part of the cost of building a new bridge or strengthening an old one. Receipts such as those obtained in this way are designated by the Bureau of the Census as from special charges and are shown in Table 4 in a column with that specific title. There are also included under this title 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 public.

Special assessments for expenses.—Receipts of this character were reported by 61 cities. They are shown in the table under the same general heading as special assessments for outlays, and the segregation of the two classes of assessments is based directly 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 on the deferred payments have been tabulated under the title "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 IX.—Amounts of specified expenses met from special assessments: 1910.

PURPOSE OF ASSESSMENT.	Number of cities reporting.	Aggregate amount reported.
Total.....		\$1,671,518
Boulevard maintenance.....	1	19,775
Garbage and refuse collection.....	5	106,058
Grass and weed cutting.....	6	5,866
Moth extermination.....	17	47,882
Paving repairs and trimming trees.....	1	1,831
Sidewalk repairs.....	7	23,997
Snow removal.....	4	32,286
Street cleaning.....	4	36,319
Street cleaning and sprinkling.....	3	129,445
Street lighting.....	2	35,468
Street repairs.....	2	113,321
Street sprinkling with water.....	40	997,077
Street sprinkling with oil.....	1	10,420
Not specified.....	2	111,773

TABLE 5.

Revenue receipts from departmental fees, charges, rents, and sales.—All departmental receipts from fees and charges for services the costs of which are classified as expenses, receipts from the rent of property used principally for departmental purposes, and receipts from minor sales are tabulated in Table 5. Receipts from charges for services the costs of which are classified as outlays, are shown in Table 4 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 *rents* are tabulated amounts received for the use of real property employed principally for departmental purposes.

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

In this table there are included for certain cities of Group I, receipts from departmental fees, charges, rents, and sales of the counties containing these cities, as follows: Chicago, Ill., \$793,001; Cleveland, Ohio, \$147,883; Pittsburgh, Pa., \$293,329; Detroit, Mich., \$192,839; Buffalo, N. Y., \$71,554; Milwaukee, Wis., \$146,059; Cincinnati, Ohio, \$137,444; Newark, N. J., \$148,937; Los Angeles, Cal., \$165,435; and Minneapolis, Minn., \$59,237.

Of the total amount tabulated in the column headed "Protection to person and property," \$1,459,864, or 48.7 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 is added to those of the city in order to obtain comparable statistics. The receipts from such fees are shown in the following table:

TABLE X.—Revenue receipts from fees of public administrators, registers, and recorders: 1910.

City number.	CITY.	Amount.	City number.	CITY.	Amount.
1	New York, N. Y.....	\$345,532	11	San Francisco, Cal.....	\$100,114
2	Chicago, Ill.....	256,075	12	Milwaukee, Wis.....	28,451
3	Philadelphia, Pa.....	222,507	13	Cincinnati, Ohio.....	22,757
4	St. Louis, Mo.....	67,027	14	Newark, N. J.....	38,745
5	Boston, Mass.....	42,108	15	New Orleans, La.....	66,531
6	Cleveland, Ohio.....	39,721	16	Washington, D. C.....	43,038
8	Pittsburgh, Pa.....	46,840	17	Los Angeles, Cal.....	87,867
9	Detroit, Mich.....	22,289	18	Minneapolis, Minn.....	30,262

The amounts tabulated in Table 5 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 6.

Fines and forfeits.—Receipts from fines and forfeits are classified as 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 regulations 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 by other civil divisions was \$29,078,983, of which \$22,553,695, or 77.6 per cent, was for education. Of the 184 cities there were only 7 which did not receive subventions for education. In the cities of Savannah, Augusta, and Macon, Ga.; Mobile, Ala.; and Jacksonville and Tampa, Fla., the schools are under county control, and no exact segregation of 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 184 cities covered by this report, 114 reported receipts amounting to \$2,237,142 from (1) gifts and donations by private individuals and corporations to be applied to meeting

municipal expenses, and (2) contributions or dues from policemen, firemen, teachers, and others for the maintenance of pension funds and the payment of pensions. The receipts from gifts were in large part for the pension and retirement funds for policemen, firemen, and teachers. Gifts for these three classes of funds were reported by 42, 51, and 13 cities, respectively. The names of these cities and the amounts received by each from gifts for the specified funds are given in Table XI. Fourteen cities reported gifts for meeting park expenses, the amounts received by each being given in Table XII.

TABLE XI.—Gifts for pension and retirement funds: 1910.

City number.	CITY.	For policemen.	For firemen.	For teachers.
	Total.....	\$428,384	\$121,416	\$25,682
1	New York, N. Y.....	299,397	35,925	442
2	Chicago, Ill.....	65,189	2,665	5,687
3	Philadelphia, Pa.....	1,316	1,316	17
4	St. Louis, Mo.....	18,634	14,782	
5	Boston, Mass.....	556	284	
6	Cleveland, Ohio.....	11,139	1,741	
7	Pittsburgh, Pa.....	4		13,013
8	Detroit, Mich.....		65	307
9	Buffalo, N. Y.....	18,486		
10	San Francisco, Cal.....	3,448	50	
11	Milwaukee, Wis.....	203	75	
12	Newark, N. J.....	5	13,191	
13	New Orleans, La.....	353		
14	Washington, D. C.....		25	
15	Los Angeles, Cal.....		375	
16	Minneapolis, Minn.....		3,976	
17	Jersey City, N. J.....	5,485	4,922	
18	Seattle, Wash.....	20	725	5
19	Indianapolis, Ind.....			1,000
20	Providence, R. I.....	5	470	
21	Louisville, Ky.....	1	260	
22	Rochester, N. Y.....			182
23	St. Paul, Minn.....	2,222	3,183	
24	Denver, Colo.....	150		
25	Portland, Oreg.....	203		
26	Columbus, Ohio.....	303		
27	Toledo, Ohio.....	1,898	400	500
28	Syracuse, N. Y.....	45		
29	New Haven, Conn.....	2,199		
30	Richmond, Va.....		3,966	
31	Paterson, N. J.....	4,290		
32	Omaha, Nebr.....	1,154	953	
33	Dayton, Ohio.....		590	
34	Bridgeport, Conn.....	200		556
35	Albany, N. Y.....		115	
36	Hartford, Conn.....	18	250	
37	Trenton, N. J.....		71	
38	Camden, N. J.....		1,730	
39	Tacoma, Wash.....		370	
40	Yonkers, N. Y.....	364	50	
41	Youngstown, Ohio.....		30	
42	St. Joseph, Mo.....	3,459	628	2,535
43	Troy, N. Y.....	400	1	
44	Utica, N. Y.....		45	
45	Elizabeth, N. J.....	386	39	249
46	Schenectady, N. Y.....		50	
47	Hoboken, N. J.....	108		
48	Evansville, Ind.....	1,728	2,444	
49	Peoria, Ill.....	824		
50	Charleston, S. C.....	136	563	
51	Terre Haute, Ind.....		588	
52	Bayonne, N. J.....	35	241	
53	South Bend, Ind.....			
54	Springfield, Ill.....	1,668	76	
55	Pawtucket, R. I.....		75	
56	Canton, Ohio.....	106	114	
57	Springfield, Ohio.....		500	
58	Rockford, Ill.....	25	25	
59	New Britain, Conn.....	1,271	150	
60	Superior, Wis.....			1,089
61	Butte, Mont.....		775	
62	Elmira, N. Y.....		91	
63	Joliet, Ill.....	21	2,332	
64	Auburn, N. Y.....	465		
65	East Orange, N. J.....	2		
66	Oshkosh, Wis.....		1,115	
67	Cedar Rapids, Iowa.....		165	
68	Decatur, Ill.....			
69	Mount Vernon, N. Y.....	363		
70	La Crosse, Wis.....		85	

TABLE XII.—Gifts for park expenses: 1910.

City number.	CITY.	Amount.	City number.	CITY.	Amount.
	Total.....	\$26,101	44	Grand Rapids, Mich.....	\$300
13	Cincinnati, Ohio.....	2,616	58	Dallas, Tex.....	92
15	New Orleans, La.....	7,257	64	Tacoma, Wash.....	300
25	Rochester, N. Y.....	67	84	Peoria, Ill.....	1,764
27	Denver, Colo.....	291	125	New Britain, Conn.....	233
28	Portland, Oreg.....	14	136	San Diego, Cal.....	7,985
37	Memphis, Tenn.....	329	145	Racine, Wis.....	4,110
			150	Quincy, Ill.....	

Receipts from donations for meeting the expenses of hospitals, schools, and libraries and museums were reported by 5, 33, and 26 cities, respectively. The names of the cities reporting these receipts and the amounts so received are given in Table XIII. In addition to the receipts from donations shown in Table XIII and the gifts tabulated in Tables XI and XII, 19 cities reported donations or gifts for miscellaneous and unspecified purposes to the amount of \$15,628.

TABLE XIII.—Donations for expenses of hospitals, schools, and libraries and museums: 1910.

City number.	CITY.	For hospitals.	For schools.	For libraries and museums.
	Total.....	\$3,616	\$44,639	\$58,805
2	Chicago, Ill.....		7,825	500
3	Philadelphia, Pa.....	2,148		4,006
4	St. Louis, Mo.....			15
5	Boston, Mass.....		35	1,240
6	Pittsburgh, Pa.....			65,735
7	Detroit, Mich.....			4,633
8	Milwaukee, Wis.....		10	167
9	Cincinnati, Ohio.....		7,912	
10	Newark, N. J.....			1,020
11	Washington, D. C.....			150
12	Los Angeles, Cal.....	98		
13	Minneapolis, Minn.....		1,819	
14	Jersey City, N. J.....		350	
15	St. Paul, Minn.....		1,805	
16	Denver, Colo.....		2,240	
17	Toledo, Ohio.....		3,198	
18	Oakland, Cal.....		45	
19	Syracuse, N. Y.....		100	
20	Birmingham, Ala.....		120	3,755
21	Memphis, Tenn.....	20		
22	Richmond, Va.....		315	
23	Omaha, Nebr.....			521
24	Fall River, Mass.....		30	
25	Dayton, Ohio.....			50
26	Nashville, Tenn.....			25
27	Cambridge, Mass.....		750	64
28	Spokane, Wash.....		2,426	
29	Hartford, Conn.....		2,400	
30	Trenton, N. J.....		724	
31	San Antonio, Tex.....		942	
32	Lawrence, Mass.....		140	1,000
33	Houston, Tex.....		748	2
34	St. Joseph, Mo.....			2,299
35	Waterbury, Conn.....		40	
36	Portland, Me.....		13	
37	Terre Haute, Ind.....			30
38	Altoona, Pa.....		200	
39	Saginaw, Mich.....		3,000	
40	Canton, Ohio.....			24
41	Chattanooga, Tenn.....			1,348
42	Pueblo, Colo.....		153	
43	Haverhill, Mass.....		300	1,500
44	Lincoln, Nebr.....			10
45	Salem, Mass.....			350
46	McKeesport, Pa.....			314
47	Augusta, Ga.....	44		
48	Newton, Mass.....		5,765	
49	Fitchburg, Mass.....	1,300		
50	Roanoke, Va.....		384	
51	East Orange, N. J.....		150	11
52	Joplin, Mo.....		50	
53	Jackson, Mich.....		50	
54	Lima, Ohio.....			6
55	La Crosse, Wis.....		600	

The aggregate receipts from pension contributions were much greater than those obtained by gifts and donations for meeting expenses other than pensions. Pension contributions for policemen's funds were received by 49 cities; for firemen's funds, by 44 cities; and for teachers' funds, by 22 cities. The names of the cities reporting and the amounts reported are given in Table XIV, which follows. In addition to the pension contributions there shown, Table 5 includes pension contributions by library employees in Chicago amounting to \$1,080 and by health department employees in New York City amounting to \$14,937.

TABLE XIV.—*Pension contributions for public trust funds for municipal uses: 1910.*

City number.	CITY.	For policemen.	For firemen.	For teachers.
	Total.....	\$494,846	\$206,399	\$765,709
1	New York, N. Y.....	172,823	67,567	372,981
2	Chicago, Ill.....	55,977	26,895	95,609
3	Philadelphia, Pa.....	131,003	21,486	80,213
4	St. Louis, Mo.....			55,701
5	Boston, Mass.....	3,966	3,000	19,474
6	Cleveland, Ohio.....			10,936
7	Baltimore, Md.....	6,424		24,193
8	Detroit, Mich.....			12,160
9	Buffalo, N. Y.....	12,160	14,109	7,953
10	Milwaukee, Wis.....	7,953	3,320	10,697
11	Cincinnati, Ohio.....	10,697	4,999	
12	Newark, N. J.....	1,862		
13	New Orleans, La.....	8,754	5,128	
14	Washington, D. C.....	8,378	6,331	
15	Los Angeles, Cal.....	630	3,224	21,917
16	Minneapolis, Minn.....	5,504	2,646	
17	Jersey City, N. J.....	3,847	3,240	9,182
18	Indianapolis, Ind.....	10,702	5,951	5,656
19	Providence, R. I.....	3,583	2,658	
20	Louisville, Ky.....	5,657	6,755	11,600
21	Rochester, N. Y.....	791		3,808
22	St. Paul, Minn.....	1,517	2,414	
23	Portland, Oreg.....	1,463		
24	Toledo, Ohio.....	2,868		
25	Oakland, Cal.....	3,915	1,611	7,911
26	Syracuse, N. Y.....	4,753		
27	New Haven, Conn.....	7,854		
28	Richmond, Va.....	1,593	1,499	4,499
29	Paterson, N. J.....			
30	Omaha, Nebr.....	1,202	2,091	
31	Spokane, Wash.....		1,286	
32	Bridgeport, Conn.....	1,975	2,546	3,247
33	Albany, N. Y.....		683	
34	Hartford, Conn.....	2,559	1,830	4,739
35	Trenton, N. J.....			
36	Salt Lake City, Utah.....	3,238	2,156	3,455
37	Tacoma, Wash.....		891	
38	Yonkers, N. Y.....	1,141	1,939	
39	St. Joseph, Mo.....	742	623	
40	Utica, N. Y.....	935	1,139	974
41	Elizabeth, N. J.....	724	705	
42	Schenectady, N. Y.....	279	377	
43	Evansville, Ind.....			
44	Akron, Ohio.....	453	685	
45	Wilkes-Barre, Pa.....	549	649	
46	Peoria, Ill.....	711	632	
47	Fort Wayne, Ind.....		566	
48	Terre Haute, Ind.....	462	621	
49	Bayonne, N. J.....	124	847	
50	South Bend, Ind.....	561		1,587
51	Springfield, Ill.....			
52	Pawtucket, R. I.....	125	291	
53	Springfield, Ohio.....	726		
54	Rockford, Ill.....	365	419	
55	Sacramento, Cal.....	229	314	
56	Superior, Wis.....	516		
57	Racine, Wis.....	576	375	
58	West Hoboken, N. J.....			400
59	Auburn, N. Y.....	175	270	
60	Portsmouth, Va.....		106	
61	Oshkosh, Wis.....		924	
62	Cedar Rapids, Iowa.....	1,296		
63	Decatur, Ill.....			1,086
64	Mount Vernon, N. Y.....	209	655	
65	Niagara Falls, N. Y.....			
66	La Crosse, Wis.....			

Gifts and donations for outlays.—Gifts and donations for outlays were reported by 42 cities, aggregating \$410,161. Boston, Mass., reported \$111, and Flint, Mich., \$11,718 received as donations for hospital outlays. Donations for school outlays were reported by 5 cities, and for library outlays by 14 cities, and

gifts for park outlays were reported by 18 cities. Gifts and donations for unspecified outlays were reported by 12 cities to the amount of \$40,257. The cities reporting donations for outlays for schools and libraries, and gifts for outlays for parks, together with the amounts reported for each, are given in Table XV, which follows.

TABLE XV.—*Gifts and donations for park, school, and library outlays: 1910.*

City number.	CITY.	Gifts for park outlays.	Donations for school outlays.	Donations for library outlays.
	Total.....	\$86,523	\$46,898	\$224,654
4	St. Louis, Mo.....			75,000
6	Cleveland, Ohio.....			38,700
12	Milwaukee, Wis.....	353		1,000
13	Cincinnati, Ohio.....	10,475		
15	New Orleans, La.....	72		5,000
18	Minneapolis, Minn.....		400	5,244
21	Seattle, Wash.....	239		32,572
22	Indianapolis, Ind.....			38,550
24	Louisville, Ky.....			12,500
25	Rochester, N. Y.....	500	17	
32	Oakland, Cal.....			25
35	New Haven, Conn.....	2,102		
41	Omaha, Nebr.....	22,180		
48	Spokane, Wash.....	2,847		
51	Hartford, Conn.....	500		
55	Reading, Pa.....		654	
58	Dallas, Tex.....			20
60	Springfield, Mo.....	57		
64	Tacoma, Wash.....		44,327	
65	Kansas City, Kans.....	5,000		
75	Fort Worth, Tex.....		1,500	
82	Norfolk, Va.....	10,000		
96	Brockton, Mass.....	5,000		
103	Altoona, Pa.....	25,000		
108	Saginaw, Mich.....	1,251		
115	Little Rock, Ark.....			3,293
121	Malden, Mass.....	70		
123	Haverhill, Mass.....	77		
124	Lincoln, Nebr.....			1,000
145	Racine, Wis.....			1,150
168	Chelsea, Mass.....			10,000
176	Lansing, Mich.....	800		

Gifts and donations to establish trust funds.—Gifts and donations to establish or add to the principal of existing public trust funds for municipal uses were reported by 20 cities. The objects of these trust funds and the amounts received are shown by cities in Table XVI, which follows.

TABLE XVI.—*Gifts and donations to establish or add to specified public trust funds for municipal uses: 1910.*

City number.	CITY.	Object of fund.	Amount.
	Total.....		\$1,093,288
2	Chicago, Ill.....	Library fund.....	1,000
3	Philadelphia, Pa.....	Firemen's pension fund.....	7,133
		Medal fund.....	1,000
		Franklin Institute building fund.....	542
		Hospital fund.....	15,216
5	Boston, Mass.....	Hospital fund.....	500
		Park fund.....	679,222
10	Buffalo, N. Y.....	Library fund.....	10,000
13	Cincinnati, Ohio.....	University endowment fund.....	500
15	New Orleans, La.....	Fund for music in parks.....	10,000
		McDonough school fund.....	1,385
27	Denver, Colo.....	Education of children of widows.....	868,300
29	Columbus, Ohio.....	Teachers' pension fund.....	8,107
30	Toledo, Ohio.....	Library fund.....	500
33	Worcester, Mass.....	Memorial statue funds.....	44
35	New Haven, Conn.....	Library fund.....	10,000
42	Fall River, Mass.....	Fund for school medals.....	974
51	Hartford, Conn.....	Poor relief fund.....	7,354
69	Yonkers, N. Y.....	Fund for library—technical books.....	47,500
73	Utica, N. Y.....	Library fund.....	7,000
91	Portland, Me.....	Fund for perpetual care of cemetery.....	8,666
96	Brockton, Mass.....	Library fund.....	3,000
121	Malden, Mass.....	Library fund.....	1,000
126	Salem, Mass.....	Library fund.....	250
		Poor relief fund.....	3,000
		Fund for care of cemetery.....	1,000
146	Fitchburg, Mass.....	Fund for care of bird collection in library.....	85

TABLE 7.

Revenue receipts from interest.—This table includes all interest received by the general treasury and by the separate funds of the cities covered by this report, except (1) interest on overdue taxes and special assessments, which is shown in Table 4, and (2) accrued interest on original loans, which is shown in Table 14. The table also includes certain amounts received by sinking, investment, and public trust funds for municipal uses as rents of real property held by such funds as investments. The total or gross interest receipts tabulated in Table 7 for some of the cities of Group I include certain amounts representing receipts of the counties containing those cities, as follows: Chicago, Ill., \$361,885; Cleveland, Ohio, \$246,616; Pittsburgh, Pa., \$299,599; Detroit, Mich., \$73,962; Buffalo, N. Y., \$45,580; Milwaukee, Wis., \$17,128; Cincinnati, Ohio, \$86,504; Newark, N. J., \$305,623; Los Angeles, Cal., \$23,502; and Minneapolis, Minn., \$80,380.

The first column of the table shows the total revenue receipts from interest, or the gross receipts from interest less receipts in error later corrected by refund payments, and receipts of accrued interest on original sales of debt obligations. Of the total revenue receipts from the public nearly one-half were from interest on current deposits.

Receipts from rents.—The receipts from rents shown in Table 7 comprise all amounts collected as compensation for the use of buildings or land (exclusive of highways) not used for departmental purposes, whether or not the rent of such buildings or land is associated with the issue or grant of a so-called privilege or of a license or permit, except rents of real property held as investments by the sinking funds, public trust funds for municipal uses, and investment funds which are included with the interest receipts of those funds. Some of the amounts reported as rents, therefore, include compensation 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 real property belonging to the city. Amounts received for certain specified uses of the streets, or rights therein, are carefully distinguished from rents as above defined, being classed as privileges.

Receipts from major privileges.—Under this designation are included, in Table 7, all amounts received from corporations and individuals as compensation for the special privileges, powers, or rights granted them in the streets and alleys of the city for providing the citizens with what are popularly called public utilities. The amounts thus tabulated are what some writers have called compensation for the "operating franchise" 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 7 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 companies, gas, water, telegraph, and telephone companies, heat distribution and refrigeration companies for placing wires, pipes, poles, and other fixtures and equipment in, under, over, or across the streets, incident to the conduct of their business.

It should be noted that only one class of receipts from public utility enterprises are included in Table 7 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 15; and receipts for services rendered by the city are shown in Table 5 as receipts from charges or in Table 4 as 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 other business licenses, according to the method by which they were levied and collected.

Receipts from minor privileges.—Under this heading are included amounts received by cities for grants of what the Bureau of the Census designates as "minor privileges." These are grants to persons and corporations other than those engaged in furnishing a public utility 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 number of these grants are made to those occupying land adjoining the 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 maintain merchandise stands or place other property on the sidewalk; (3) to use certain portions of the street or alley for storing building or other materials; (4) to extend awnings, signs, bay or show windows, and other structures beyond the building line or across the street; and (5) to construct bridges over, or tunnels or connecting pipes under, the street.

Table 7 shows a total of \$924,446 as receipts from minor privileges. Of this aggregate, New York City reported \$441,380, or 47.7 per cent, and Chicago reported \$272,145, or 29.4 per cent, while the other cities reported only \$210,921, or 22.8 per cent. Of the amount last mentioned it is possible that, owing to the lack of

correct or fully descriptive designations in local accounts, a small portion should have been reported under other headings of Table 7 or in other tables. As showing the general character of the minor privileges from which the receipts given in Table 7 were obtained, detailed statements are here given for New York, Chicago, and Baltimore.

New York.—This city received for vaults and tunnels, \$392,001; for bay windows, \$20,389; for ornamental projections, \$11,796; for bridges over streets, \$6,940; for poles and wires, \$6,200; for temporary sheds, \$2,895; and for miscellaneous minor privileges, \$1,159; total, \$441,380.

Chicago.—This city received for sidewalk space and merchandise stands, \$138,549; for switch tracks, pipes, wires, etc., \$59,761; for bay windows, canopies, bridges, etc., \$49,997; for electric lighting privileges by a mercantile company for its own use, \$18,417; for scales, \$3,637; and from telegraph companies for poles in the streets, \$1,784; total, \$272,145.

Baltimore.—This city received for drains and areaways, \$30,278; for tunnels under streets and overhead bridges, \$1,376; for bay and show windows, \$898; for use of sidewalks and streets, \$456; for electric signs, \$1,280; for awnings, \$831; and for other classes of minor privileges, \$2,557; total, \$37,676.

TABLE 8.

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 expense 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 enter-

prises 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.

Revenue receipts of public service enterprises.—The total revenue receipts shown in Table 8 for the different classes of public service enterprises include all revenue receipts of these enterprises recorded in 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., \$53,538; and Milwaukee, Wis., \$42,826. In both cities these receipts were from institutional industries.

Of all the public service enterprises, the water-supply systems are the most important. The total receipts from revenues and payments for expenses of such systems reported for the years 1902 to 1910 in the 146 cities for which statistics were obtained throughout the period are given in Table XVII.

TABLE XVII.—Summary of revenue receipts and payments for expenses of water-supply systems: 1902-1910.

YEAR.	Revenue receipts.	Payments for expenses.
1910.....	\$62,200,103	\$24,459,186
1909.....	57,105,840	23,519,487
1908.....	54,422,470	23,395,699
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.....	42,986,187	17,448,701
1902.....	41,210,322	14,850,566

From 1902 to 1910 the receipts from revenues of water-supply systems increased \$20,989,781, or 50.9 per cent, while the payments for expenses increased \$9,608,620, or 64.7 per cent. The payments for expenses amounted to 36 per cent of the receipts from revenues in 1902 and 39.3 per cent in 1910.

The receipts tabulated for Philadelphia, Pa., and Toledo, Ohio, in the column of Table 8 headed "Gas-supply systems" were derived from rentals of systems formerly operated by the city but at present leased to private companies. The revenue receipts of the different classes of enterprises included in Table 8 under the heading "All other enterprises" are shown in the next table.

TABLE XVIII.—REVENUE RECEIPTS OF SPECIFIED PUBLIC SERVICE ENTERPRISES INCLUDED UNDER THE HEADING "ALL OTHER ENTERPRISES," IN TABLE 8.

City number.	CITY.	Total.	Public halls.	Subways for pipes and wires.	Toll bridges.	Irrigation works.	Rapid transit.	Ferries.	Institutional industries.	Miscellaneous.
	Aggregate.....	\$5,384,013	\$74,481	\$148,573	\$393,211	\$3,005	\$3,046,308	\$174,339	\$669,937	\$374,159
1	New York, N. Y.....	3,190,782			877,581		2,200,773		112,428	
2	Chicago, Ill.....	90,593							90,593	
3	Philadelphia, Pa.....	58,116							58,116	
5	Boston, Mass.....	996,921					845,535	106,739	44,647	
6	Cleveland, Ohio.....	10,047							10,047	
7	Baltimore, Md.....	132,527		132,527						
8	Pittsburgh, Pa.....	53,538							53,538	
9	Detroit, Mich.....	198,966							198,966	
10	Buffalo, N. Y.....	15,266	11,373						3,893	
12	Milwaukee, Wis.....	42,826							42,826	
13	Cincinnati, Ohio.....	17,427								17,427
15	New Orleans, La.....	111,612								111,612
16	Minneapolis, Minn.....	18,936							18,936	
21	Seattle, Wash.....	15,825								15,825
22	Indianapolis, Ind.....	3,248	3,248							
25	Rochester, N. Y.....	5,568	5,568							
26	St. Paul, Minn.....	33,790	15,546							
27	Denver, Colo.....	28,813	26,196			2,617			18,244	
28	Portland, Oreg.....	90,214								90,214
30	Toledo, Ohio.....	4,755							4,755	
54	San Antonio, Tex.....	988				388				600
68	Houston, Tex.....	395	395							
73	Utica, N. Y.....	2,344		2,344						
84	Peoria, Ill.....	14,774	1,826						12,948	
85	Erie, Pa.....	4,536		4,536						
90	Charleston, S. C.....	41,569								41,569
91	Portland, Me.....	27,200								27,200
101	Covington, Ky.....	4,554			4,554					
108	Saginaw, Mich.....	5,540	5,540							
109	Canton, Ohio.....	3,853	3,853							
120	Chattanooga, Tenn.....	936	936							
125	New Britain, Conn.....	3,277		3,277						
131	Augusta, Ga.....	59,551								59,551
145	Racine, Wis.....	64								64
152	New Castle, Pa.....	913		913						
159	Auburn, N. Y.....	4,976		4,976						
164	Portsmouth, Va.....	67,600						67,600		
182	La Crosse, Wis.....	6,522			6,522					
183	Newport, Ky.....	4,554			4,554					
184	Pasadena, Cal.....	10,397								10,397

The revenue receipts of the toll bridges in New York City comprised \$105,082 from charges for work performed by the bridge employees, \$88,223 from rent of piers and abutments, \$681,022 from tolls, and \$3,254 from sales of materials. The tolls collected were as follows: Brooklyn Bridge, \$287,630; Williamsburg Bridge, \$245,962; other bridges, \$147,430.

In Boston, Mass., the tolls from ferries amounted to \$105,253, and those from the East Boston Tunnel to \$139,245. 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 XVIII in the column headed "Miscellaneous" were received from the following sources: Cincinnati, Ohio, leasehold rents, \$17,427; New Orleans, La., sugar sheds, \$2,932, and public belt railroad, \$108,680; Seattle, Wash., an asphalt plant; Portland, Oreg., charges for dredging, piloting, and towage; San Antonio, Tex., stone quarries; Charleston, S. C., filling in lowlands for building lots, called "West end improvements"; Portland, Me., liquor agency; Augusta, Ga., canal; Racine, Wis., artesian well; and Pasadena, Cal., city farm.

TABLE 9.

Governmental cost payments for expenses other than of public service enterprises.—In Table 9 are presented statistics showing payments for the expenses incurred by

various cities during 1910 for objects or purposes other than the operation and maintenance of public service enterprises. Such payments are by far the most important class of payments for the costs of municipal government, comprising 52.5 per cent of the total payments for governmental costs as shown in Table 3. They are given in Table 9 in sufficient detail to show the relative expenses of the several departments and branches of work in each city, and to provide data for comparing the expense payments for a given object in one city with the corresponding payments in other cities.

In making such comparisons it should be noted that while the payments shown in Table 9 for the main groups of departments are fairly accurate, and hence comparable, those for some of the individual objects of expenditure are less exact. For example, the expenses for the care and repair of bridges can not in all cities be segregated from the expenses for the care and repair of streets, pavements, and curbing; hence the individual items of highway expenses are less accurate than the aggregate of all highway expenses. Other items of expense more or less inaccurate, because of imperfect classification by individual cities, are the expenses for street cleaning and snow removal. In some cities the streets are cleaned by an independent street cleaning department, while in

others this work is performed by the health department or 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 statistical data. It must not be inferred, therefore, in the case of objects of expenditure here mentioned, that a blank in Table 9 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 expenses other than of public service enterprises in the various cities are given for groups of departments and for several of the most important departments individually in Tables 26 and 27. A further discussion of these subjects is presented in connection with those tables.

Among the payments for municipal expenses included in Table 9 are those for the so-called forestry departments of many cities in New England. These are branches of the public service called into existence in many cases to combat the destruction of trees in parks and streets by injurious insects and other tree pests. In most cases 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 are incidental operating plants under the control of the park board, highway department, or some other branch of the public service. Their expenses are in this report distributed to the governmental activities for which they render service. Those for the care of trees in parks and streets appear among the park expenses, while the small amount of expense for the care of trees outside of parks and streets is included under the heading "All other," in Division II, "Protection to person and property."

A large number of cities made payments in 1910 for checking the spread of tuberculosis and for the care of patients suffering from that disease. An effort was made to include all payments for this class of expenses among those of the health department as part of the total payments for the prevention and cure of communicable diseases. For most cities the larger part of these payments are tabulated as for the health department, although in several cases some of them are tabulated as for outdoor poor relief and for hospitals.

Under the heading "All other" under Division IV are shown payments for 124 cities, aggregating \$1,866,391. Of this amount, \$663,789 was included with the payments of 10 cities of Group I as part of the payments of the counties in which these cities are located for the maintenance of roads and bridges outside the cities, as follows: Chicago, Ill., \$48,350; Cleveland, Ohio, \$161,604; Pittsburgh, Pa., \$216,716; Detroit, Mich., \$7,324; Buffalo, N. Y., \$9,727; Milwaukee, Wis., \$4,778; Cincinnati, Ohio, \$49,274; Newark, N. J., \$113,968; Los Angeles, Cal., \$28,390; and Minneapolis, Minn., \$23,658. Other payments included under this heading were payments for maintenance of river channels, harbors, and landings; of structures eliminating grade crossings; of bicycle paths; and of a free ferry.

Payments for the expenses of schools are shown in detail in Tables 30 to 37.

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

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 redemption of the debt incurred by the state for their benefit. Other payments to the commonwealth of the same general nature are those for the abolition of grade crossings.

In this report, as in those for 1906, 1907, 1908, and 1909, payments for the maintenance of the metropolitan sewer and park systems are included with other sewer and park expenses in Table 9, and payments for the maintenance of the metropolitan water system with other payments of this nature in Table 10. All payments to the state for interest are tabulated in Table 11, and all payments to sinking funds are tabulated in Table 13. The following table 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 10.

FINANCIAL STATISTICS OF CITIES.

TABLE XIX.—PAYMENTS BY MASSACHUSETTS CITIES TO THE STATE ON SPECIFIED ACCOUNTS: 1910.

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.....	\$308,318	\$280,215	\$28,103		Total.....	\$607,143	\$107,849	\$324,975	\$174,319
5	Boston.....	98,098	82,043	16,055	5	Boston.....	269,659	44,308	152,935	72,416
33	Worcester.....	124,156	124,048	108	47	Cambridge.....	92,920	14,035	49,048	29,837
42	Fall River.....	16,286	14,006	2,280	71	Somerville.....	61,151	14,620	25,836	20,689
47	Cambridge.....	7,528	6,966	562	121	Malden.....	39,210	10,067	17,781	11,362
53	New Bedford.....	20,004	17,650	2,354	135	Newton.....	63,309	9,425	42,431	11,453
71	Somerville.....	3,454	2,688	766	163	Everett.....	25,610	6,116	10,803	8,691
96	Brockton.....	12,560	10,359	2,201	167	Quincy.....	28,372	3,569	16,068	8,735
121	Malden.....	2,682	2,462	120	168	Chelsea.....	26,912	5,703	10,073	11,136
123	Haverhill.....	10,230	8,857	1,373						
135	Newton.....	10,462	8,409	2,053						
146	Fitchburg.....	2,074	2,007	67						
161	Taunton.....	47	45	2						
163	Everett.....	837	675	162						

ON ACCOUNT OF METROPOLITAN PARKS.

City number.	CITY.	Total.	For sinking fund.	For interest.	FOR MAINTENANCE OF—				
					Metropolitan park system.	Parks.	Boulevards.	Nantasket Beach.	Wellington Bridge.
	Total.....	\$1,106,984	\$174,181	\$460,934	\$471,869	\$377,703	\$67,675	\$21,776	\$4,715
5	Boston.....	816,482	121,029	342,030	353,423	280,513	45,058	16,670	2,182
47	Cambridge.....	108,804	25,045	55,567	28,192	22,619	4,061	1,330	182
59	Lynn.....	30,330	3,837	10,863	15,630	12,713	2,089	732	96
71	Somerville.....	39,029	8,879	12,186	17,964	13,332	2,888	768	976
121	Malden.....	22,443	2,775	7,863	11,805	7,503	2,832	432	1,038
135	Newton.....	39,578	6,039	13,784	19,755	16,184	2,517	932	122
163	Everett.....	18,305	2,430	6,892	8,983	4,824	3,845	278	36
167	Quincy.....	15,379	1,987	5,629	7,763	5,419	1,991	312	41
168	Chelsea.....	16,634	2,160	6,120	8,354	5,596	2,394	322	42

TABLE 10.

Governmental cost payments for expenses of public service enterprises.—The nature of these enterprises is explained in the text discussion of Table 8 (p. 39). Payments for municipal service enterprises, as distinguished from public service enterprises, are shown in detail in Table 16. The report for 1910 includes payments for the expenses of public service enterprises of counties, as follows: Pittsburgh, Pa., institutional industries, \$34,617; and Milwaukee, Wis., chair factory at house of correction, \$46,834.

Of the Massachusetts cities of over 30,000 inhabitants, seven are in the metropolitan water district and obtain water for their several systems from the metropolitan waterworks. The metropolitan system is operated by the state and all costs of construction, extension, and maintenance are apportioned among the municipalities benefited. These costs are annually apportioned among the various cities and towns in three parts, (1) for the accumulation of sinking funds to redeem bonds issued for the construction or extension of the metropolitan system, (2) for interest on such bonds, and (3) for expenses of maintenance. The expenses of maintenance are included in the figures shown in Table 10, the interest is tabulated in Table 11 with the payments for interest on debts for public service enterprises of city corporations, and the payments for sink-

ing 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 obligations to the state on this account. The three classes of payments above referred to are shown separately in Table XX. The seven cities for which statistics are presented in this table paid all of these state charges from the earnings of their water-supply systems.

TABLE XX.—Payments by Massachusetts cities to the state on account of metropolitan waterworks: 1910.

City number.	CITY.	Total.	For sinking fund.	For interest.	For maintenance.
	Total.....	\$2,118,901	\$481,700	\$1,286,638	\$350,633
5	Boston.....	1,815,659	412,744	1,102,457	300,458
71	Somerville.....	110,056	25,019	66,825	18,212
121	Malden.....	42,303	9,617	25,686	7,000
135	Newton.....	6,370	1,448	3,868	1,054
163	Everett.....	45,937	10,443	27,892	7,602
167	Quincy.....	50,950	11,582	30,937	8,431
168	Chelsea.....	47,716	10,847	28,973	7,896

The payments for expenses of the different classes of enterprises included in Table 10 under the heading "All other enterprises" are shown separately in Table XXI.

TABLE XXI.—Payments for expenses of specified public service enterprises included under the heading "All other enterprises," in Table 10.

City number.	CITY.	Total.	Public halls.	Subways for pipes and wires.	Toll bridges.	Irrigation works.	Institutional industries.	Miscellaneous.
	Aggregate...	\$2,139,314	\$91,333	\$17,861	\$911,712	\$3,248	\$432,761	\$677,399
1	New York, N. Y.	986,871			897,478		89,393	
2	Chicago, Ill.	9,739					9,739	
3	Philadelphia, Pa.	18,728					18,728	
4	Boston, Mass.	287,508					32,401	255,107
5	Cleveland, Ohio.	10,019					10,019	
6	Baltimore, Md.	15,471		15,471				
7	Pittsburgh, Pa.	34,618					34,618	
8	Buffalo, N. Y.	150,524					150,524	
9	Detroit, Mich.	15,571	11,677				34,618	
10	Milwaukee, Wis.	46,833					46,833	
11	Cincinnati, Ohio.	15,783						15,783
12	New Orleans, La.	139,855						139,855
13	Minneapolis, Minn.	6,304					6,304	
14	Seattle, Wash.	10,997						10,997
15	Indianapolis, Ind.	3,968	3,968					
16	Rochester, N. Y.	16,848	16,848					
17	St. Paul, Minn.	32,651	16,726				15,925	
18	Denver, Colo.	33,229	28,429			4,800		
19	Portland, Oreg.	207,516						207,516
20	Toledo, Ohio.	4,755					4,755	
21	Richmond, Va.	1,433	1,433					
22	San Antonio, Tex.	3,448				3,448		
23	Peoria, Ill.	12,073	2,445				9,628	
24	Erie, Pa.	161		161				
25	Charleston, S. C.	35						35
26	Portland, Me.	21,245						21,245
27	Covington, Ky.	3,473			3,473			
28	Saginaw, Mich.	3,796	3,796					
29	Canton, Ohio.	5,831	5,831					
30	Chattanooga, Tenn.	180	180					
31	New Britain, Conn.	618		618				
32	Augusta, Ga.	13,046						13,046
33	Racine, Wis.	70						70
34	New Castle, Pa.	1,311		1,311				
35	Auburn, N. Y.	300		300				
36	Portsmouth, Va.	2,544						2,544
37	La Crosse, Wis.	7,287				7,287		
38	Newport, Ky.	3,474				3,474		
39	Pasadena, Cal.	11,201						11,201

The toll bridges of the city of New York, which were maintained at a cost of \$897,478, yielded a revenue of \$877,581, as shown in the text for Table 8, on page 40.

The payments shown under the heading "Miscellaneous," in Table XXI were for the following enterprises: Boston, Mass., ferries, \$235,921, and rapid transit subways and tunnels, \$19,186; Cincinnati, Ohio, Cincinnati and Southern Railway, \$1,814, and leasehold rents, \$13,969; New Orleans, La., public belt railroad; Seattle, Wash., asphalt plant; Portland, Oreg., dredges, \$99,441, and towage and pilotage, \$108,075; Charleston, S. C., powder magazine; Portland, Me., liquor agency; Augusta, Ga., canal; Racine, Wis., artesian well; Portsmouth, Va., ferries leased to others; and Pasadena, Cal., city farm.

TABLE 11.

Governmental cost 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 11 are

exclusive of those charged as outlays, the latter being included in Table 12 and shown separately in the text for that table. The interest payments of Table 11 are classified into payments (1) on funded debt obligations, (2) on revenue loans, and (3) on special assessment loans. They are exclusive of payments made in error and later repaid to the city, and of payments of interest which represent refunds of accrued interest formerly received, but include payments to city funds.

Included in this table for certain cities of Group I are payments of the counties containing these cities, as follows: Chicago, Ill., \$361,885; Cleveland, Ohio, \$246,616; Pittsburgh, Pa., \$299,559; Detroit, Mich., \$73,962; Buffalo, N. Y., \$45,580; Milwaukee, Wis., \$17,128; Cincinnati, Ohio, \$86,504; Newark, N. J., \$305,623; Los Angeles, Cal., \$23,502; and Minneapolis, Minn., \$80,380.

Of the total amount of interest payments, 94.3 per cent was reported for the city corporations, 2.4 per cent for independent school districts, and 3.3 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 \$92,847,248. Of this amount, \$13,413,309, or 14.4 per cent, represented 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 by the 184 cities was \$79,433,939, an increase over the corresponding amount paid by the 158 cities covered by the report for 1909 of \$5,521,274, or 7.5 per cent, of which increase \$1,565,358 is accounted for by the addition of 27 cities not reported in 1909, and \$103,882 by the inclusion of county payments with 2 additional cities of Group I. Of the remaining excess, \$1,127,771 was paid by New York City. The report for 1909 presented figures for 1 city, South Omaha, Nebr., not included in the report for 1910.

From the classification of interest according to the kind of debt obligations on which paid, it appears that 86.8 per cent of the total interest payments were on funded debt, 7.7 per cent on revenue loans, and 5.5 per cent on special assessment loans.

The interest on special assessment loans is seldom paid from collections of general property taxes or similar revenue, but from special assessments, such assessments being collected in a number of annual or semiannual installments, each one of which includes an amount for meeting the interest on the bonds for whose amortization 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, no burden being cast upon the general taxpayer. Table 11 does not include any payments for

interest on certain special assessment obligations issued by some cities that are primarily debts of the individuals against whom they are levied and not debts of the city. When the cities collect special assessments of this class and receive interest on deferred payments, such interest collections are included as receipts for private trust funds and accounts recorded in Table 14 and not as receipts from special assessments recorded in Table 4, 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 11.

TABLE 12.

Payments for outlays.—The payments for outlays included in Table 12 comprise all amounts paid by the several cities for the acquisition or construction of the more or less permanent properties and public improvements, including the payments for the additions made to those previously acquired or constructed, but exclusive of payments in error later received in correction of error. The payments last mentioned are included in Table 15 under a descriptive title. The payments shown in Table 12 under the title "Governmental cost payments" are the total payments recorded in the table, less the payments offset by receipts from the public on outlay account, the most important of which receipts are those from the sales of real property and from fire insurance adjustments. The amount of the payments thus offset is shown separately in Tables 12 and 15. The governmental cost payments of the table are thus the net payments on outlay account, and measure the increase in the value of the permanent properties and public improvements which result from the cash transactions of the year, including the transactions between departments, enterprises, funds, and accounts on outlay account.

The grand total of the governmental cost payments for outlays for the 184 cities was \$279,145,899. The excess of receipts from the issue of city debt obligations to the public over payments to the public for the redemption of city debt obligations, as shown in Table 13, was \$125,568,426. The excess of outlay payments over the excess last referred to is \$153,577,473. This shows that for the 184 cities as a whole the net 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, 51 decreased their indebtedness; in 27 the net receipts from increase of debts was less than 20 per cent of the payments for outlays; in 26 such receipts constituted over 20 and less than 40 per cent of the outlay payments; and in 30 such receipts were more than 40 and less than 60 per cent of the payments for outlays. In the other cities the net receipts from an increase of debts were the follow-

ing percentages of the payments for outlays: In 23 cities the percentage was over 60 and less than 80, in 13 it was over 80 and less than 100, and in 14 it was greater than the outlay payments.

After making all needed allowances for different 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 a majority of the cities are increasing the valuation of their permanent properties and public improvements faster than they are increasing their debts, while in the case of a few, if any consideration is given to depreciation, the opposite condition of affairs must be assumed.

The figures presented in Table 12 for certain cities of Group I include outlays for the counties containing these cities, as follows: Chicago, Ill., \$500,764; Cleveland, Ohio, \$2,239,014; Pittsburgh, Pa., \$1,362,664; Detroit, Mich., \$141,599; Buffalo, N. Y., \$176,218; Milwaukee, Wis., \$347,377; Cincinnati, Ohio, \$619,570; Newark, N. J., \$541,196; Los Angeles, Cal., \$476,073; and Minneapolis, Minn., \$83,755. 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 the interest on debts incurred for construction work are made before the completion of the work, they are tabulated as outlays, if so charged on the city books. The figures in Table 12 include such interest payments charged as outlays for cities of Group I, as follows: New York, N. Y., \$502,604; Boston, Mass., \$31,575; and Detroit, Mich., \$228.

The payments included in the column headed "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 structures for guarding against damage by lakes or rivers, lifeboats, and of the permanent equipment of electrical departments or bureaus, departments of public safety, and the offices of recorders or registers of deeds.

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

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

The payments tabulated in the column headed "Miscellaneous" were for the following purposes: Unclassified real estate in Chicago, Ill., Buffalo, N. Y.,

Milwaukee, Wis. (\$11,258), New Orleans, La., Paterson, N. J., Omaha, Nebr., and San Diego, Cal. (\$1,973); Grant's Tomb in New York, N. Y.; miscellaneous buildings (\$3,088) and public clock (\$1,200) in Boston, Mass.; soldiers', sailors', and other monuments in Baltimore, Md., New Haven, Conn., Albany, N. Y., Manchester, N. H., and Malden, Mass.; memorial hall (\$235,192) and bureau of supplies (\$6,357) in Pittsburgh, Pa.; auditorium (\$25,000) and armory (\$1,680) in Milwaukee, Wis.; fair grounds in Cincinnati, Ohio, and Richmond, Va.; property yard in Washington, D. C.; fountains in streets, drinking fountains, and city wells in Seattle, Wash., Holyoke, Mass. (\$28), Saginaw, Mich., Haverhill, Mass., and Superior, Wis.; city stables in Yonkers, N. Y., and Roanoke, Va. (\$6,000); annexation costs in Holyoke, Mass. (\$52,000); warehouse in San Diego, Cal. (\$3,350); and official maps in Roanoke, Va. (\$4,814).

The greater part of the payments for outlays for municipal service enterprises was for electric light plants for lighting city streets or municipal buildings.

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; in 1909, 21.8 per cent; and in 1910, 22.9 per cent. The purposes of the outlays of this class that are included in the column headed "For all other purposes" are shown in Table XXII.

TABLE XXII.—Payments for outlays included in column headed "For all other purposes," in Table 12, met or to be met from special assessments.

City number.	CITY.	Total.	Water-supply system.	Parks.	Miscellaneous.
	Total.....	\$2,353,642	\$1,509,949	\$681,746	\$161,947
2	Chicago, Ill.....	142,613	142,613		
18	Minneapolis, Minn.....	102,733	86,550	13,910	2,273
20	Kansas City, Mo.....	643,552		643,552	
21	Seattle, Wash.....	596,137	436,423		159,674
28	Portland, Oreg.....	519,711	519,711		
64	Tacoma, Wash.....	218,472	218,472		
65	Kansas City, Kans.....	18,220		18,220	
66	Yonkers, N. Y.....	621		621	
77	Schenectady, N. Y.....	14,381	14,381		
103	Altoona, Pa.....	78,816	78,816		
108	Saginaw, Mich.....	6,478	6,478		
127	Topeka, Kans.....	443		443	
158	Joliet, Ill.....	6,465	6,465		

The payments included in the column headed "Miscellaneous" in the above table were for the following purposes: Minneapolis, Minn., trees in streets; Seattle, Wash., electric light system.

For the following cities none of the outlays shown in Table 12 were payable from special assessments: Newport, Ky.; New Orleans, La.; Manchester, N. H.; Johnstown and Lancaster, Pa.; Charleston, S. C.; Nashville, Tenn.; San Antonio, Houston, El Paso, and Galveston, Tex.; Portsmouth, Va.; and Wheeling, W. Va.

TABLE 13.

Receipts and payments on account of debt.—The receipts and payments on account of debt shown in Table 13, like those for other purposes included in this report, comprise those by independent school districts and other governmental units mentioned by name in Table 3. Of the receipts and payments thus included, attention is called to those by the counties in which certain of the cities of Group I are situated. These amounts are as follows: Chicago, Ill., receipts \$1,518,693 and payments \$2,241,398; Cleveland, Ohio, receipts \$1,507,070 and payments \$389,711; Pittsburgh, Pa., receipts \$1,422,337 and payments \$138,316; Detroit, Mich., receipts \$925,722 and payments \$1,255,500; Buffalo, N. Y., receipts \$252,186 and payments \$70,069; Milwaukee, Wis., receipts \$181,256 and payments \$80,633; Cincinnati, Ohio, receipts \$167,401 and payments \$37,365; Newark, N. J., receipts \$921,177 and payments \$355,258; Los Angeles, Cal., receipts \$10,071 and payments \$6,875; and Minneapolis, Minn., receipts \$33,694 and payments \$49,527.

Of the 184 cities for which statistics are given in the table, 136 are shown by the table to have received more from the issue of debt obligations than they paid for the redemption, while 48 are shown to have paid more for the redemption than they received from the issue of debt obligations. The excess of receipts from the issue over payments for the redemption of debt obligations in the fiscal year 1910 was \$157,799,055. This excess is here spoken of as the *net receipts from the issue of debt obligations* by the 184 cities.

The figures of the table are not exact, however, for certain Massachusetts cities, owing to the inclusion in Table 13 of payments to state sinking funds, as explained on pages 41 and 42. No receipts corresponding to those sinking fund payments of \$1,043,945 are shown in Table 13, and to that extent the figures of the table exaggerate the net receipts from the issue of debt obligations by the cities.

The receipts in any fiscal year from the issue of funded debt obligations are generally used in paying for outlays during that year or are held for the payment of outlays in subsequent years, while the payments of the year for the purchase of sinking fund investments are legally made only from the revenue receipts of the current or preceding years, as are all payments for expenses and interest charges. Sinking fund assets are, however, all used to redeem funded or other debts, and hence payments in any fiscal year for the purchase of additional sinking fund investments are in reality offsets to the receipts of that year from the issue of debt obligations, the same as receipts from the issue of debt obligations are offsets to payments for the redemption of old ones. In like manner,

receipts from bond issues of prior years paid for the outlays of the current year are offsets to the receipts from current bond issues retained in the treasury to pay for the outlays of subsequent years. Under these circumstances it is instructive to ascertain the relation between the net receipts from the issue of debt obligations and (1) the net payments from bond issues for outlays, (2) the net payments for the purchase of sinking fund investments, (3) the net increase during the year in the cash on hand, and (4) the net reduction in cash as the result of nongovernmental cost transactions other than those already mentioned, which are the net payments for the redemption of debt and the net payments for the purchase of sinking fund investments.

By net payments for outlays from bond issues is meant the amount of payments for outlays in the year which are made from the cash obtained from bond

issues of the current or prior years. This is always the same as the excess of governmental costs over revenue receipts. By the net payments for the purchase of sinking fund investments is meant the excess of the payments for such investments over the receipts from their sales, and by the net increase in the cash on hand is meant the additions made during the year to the aggregate cash in the treasury of all the divisions of the government of the city. The relation mentioned is shown in Table XXIII for the year 1910, not only for the 184 cities whose statistics are included in this report, but also for each of the five groups of cities employed for the classification of the data given in Table III, page 31. They are the groups obtained by classifying the cities according to the percentage of their revenue receipts in excess of their payments for expenses and interest.

TABLE XXIII.—RELATION BETWEEN THE NET RECEIPTS FROM THE ISSUE OF DEBT OBLIGATIONS AND THE NET PAYMENTS FOR OUTLAYS FROM BOND ISSUES, THE NET PAYMENTS FOR SINKING FUND INVESTMENTS, THE NET INCREASE OF CASH ON HAND, AND THE NET PAYMENTS IN NONGOVERNMENTAL COST TRANSACTIONS OTHER THAN THOSE FOR THE REDEMPTION OF DEBT AND THE PURCHASE OF SINKING FUND INVESTMENTS: 1910.

GROUPS OF CITIES WITH SPECIFIED REVENUE EXCESS.	Number of cities.	NET RECEIPTS FROM ISSUE OF DEBT OBLIGATIONS.		NET PAYMENTS FOR OUTLAYS FROM BOND ISSUES.		NET PAYMENTS FOR SINKING FUND INVESTMENTS.		NET INCREASE OF CASH ON HAND.		NET PAYMENTS IN NONGOVERNMENTAL COST TRANSACTIONS. ¹	
		Total.	Per capita.	Amount.	Per cent of total. ²	Amount.	Per cent of total. ²	Amount.	Per cent of total. ²	Amount.	Per cent of total. ²
Total.....	184	\$157,799,055	\$5.78	\$95,656,747	60.6	\$36,154,151	22.9	\$20,571,175	13.0	\$5,416,982	3.4
More than 40 per cent.....	13	21,888,459	15.59	18,438,919	84.2	1,744,106	8.0	1,526,149	7.0	179,265	0.8
From 30 to 40 per cent.....	40	7,203,364	1.44	2,235,118	31.0	116,471	0.2	3,468,126	48.1	1,516,591	21.1
From 20 to 30 per cent.....	68	39,478,126	4.18	9,416,113	23.9	7,606,451	19.3	20,474,433	51.9	1,931,129	5.0
From 10 to 20 per cent.....	53	85,965,513	8.10	62,608,989	72.8	26,540,293	30.9	4,913,364	5.7	1,729,595	2.0
Less than 10 per cent.....	10	3,263,593	3.85	2,957,608	90.6	279,772	8.6	15,631	0.5	10,332	0.3

¹ Other than net payments for redemption of debt and net payments for sinking fund investments.

² Per cent of total net receipts from the issue of debt obligations.

³ Net amount received from sales of investments.

⁴ Per cent of decrease.

⁵ Net decrease of cash on hand.

For the 184 cities the net payments for outlays from bond issues and increase of sinking fund investments, plus the decrease in cash, are equal to 96.6 per cent of the net receipts from the issue of debt obligations. The difference between the first-mentioned amount and the sum of the other three is \$5,416,982. This amount is the net reduction of cash during the year by reason of all nonrevenue and nongovernmental cost transactions not included in Table XXIII.

The per capita net receipts from the issue of debt obligations was \$5.78 for the 184 cities and varied from \$1.44 in Group II to \$15.59 for Group I. The per capita expenditures for outlays of the several groups are shown in Table III. The second group had the lowest per capita receipts from bond issues and also the largest revenue receipts as compared with the governmental cost payments. The cash on hand belonging to the first and fifth groups was but slightly affected during the year by the nonrevenue and nongovernmental cost transactions, the net payments for

which are tabulated in the last column of Table XXIII, while those payments of the second group were equal to 21.1 per cent of the net receipts from the issue of debt obligations. The second group received more from the sale of sinking fund investments than it paid for such investments, while the fourth group—the group making the largest aggregate, but not the largest per capita payments for outlays—decreased, rather than increased, its cash on hand.

The 131 cities of the first, second, third, and fifth groups had net receipts from the issue of debt obligations amounting to \$71,833,542. The net payments by the same cities for outlays from bond issues were \$33,047,758 and for added sinking fund investments, \$9,613,858, while the increase in their cash on hand was \$25,484,539. In contrast, the cities of the fourth group had net receipts from the issue of debt obligations of \$85,965,513, net payments from bond issues for outlays of \$62,608,989, and net payments for sinking fund investments of \$26,540,293. These cities

reduced their cash on hand to the amount of \$4,913,364. The losses of the cities of the fourth group, due to the borrowing of money to lie unused in banks, were less than those of any other group. In this group the net payments for outlays from bond issues constituted 72.8 per cent of the net receipts from the issue of debt obligations, while in the other four groups they constituted only 45 per cent. For nearly all of the groups the necessity of maintaining sinking funds with investments requires payments that balance a large portion of their net receipts from the issue of debt obligations. This fact emphasizes the statement made over 100 years ago by the English economist Hamilton that there is but one actual sinking fund, namely, the excess of revenues over governmental costs. The percentage in 1910 of the net receipts from the issue of debt obligations represented by the net payments for sinking fund investments for the 184 cities was 22.9, for the fourth group it was 30.9, and for the cities of the other four groups it was 13.5. The fact that cities borrowing much money for making public improvements are compelled to use such a large proportion of the net receipts from the issue of debt obligations in purchasing sinking fund investments and allowing other portions to lie idle in bank is being recognized by many cities as a potent reason why cities should not maintain sinking funds with investments, but make provision for the systematic redemption of city debts through the issue of serial bonds or the periodical purchase in the open market of outstanding debt obligations for cancellation.

Receipts from the issue or sale of city debt obligations to city sinking and investment funds and public trust funds for municipal uses amounted to \$55,262,427, or 9.9 per cent of the total receipts from debt obligations issued. Payments to these funds for the redemption of debt obligations held by them amounted to \$23,031,798, or 5.7 per cent of the total payments for the redemption of municipal debt obligations. The excess of the receipts from the public from the issue of debt obligations over the payments to the public, for their redemption, amounted to \$125,568,426. Of the 184 cities, 132 received more from the public for the issue of new debt obligations than they paid it in redemption; while 52 cities paid more to the public for the redemption of debt obligations than they received from the public from the issue of new debt obligations. The 52 cities paid the public \$6,380,458 more than they received on account of city debt obligations; and the 132 cities received \$131,948,884 more than they paid. The net receipts from the public from the issue of debt obligations, or the excess of the receipts from the public from the issue of debt obligations over the payments to the public for the redemption of such obligations, constituted quite different proportions of the payments of the cities for outlays. Of the 132 cities with net receipts from the issue of debt obliga-

tions, the net receipts in 25 cities constituted less than 20 per cent of the payments for their outlays. They constituted over 20 per cent and less than 40, in 29 cities; over 40 and less than 60, in 31 cities; over 60 and less than 80, in 20 cities; over 80 and less than 100, in 13 cities; and over 100 per cent in 14 cities. The excess of receipts from debts in the 14 cities last referred to and much of the receipts of the 13 previously mentioned was unexpended for outlays during the year, and was reflected in the statistics of those cities by an increase of cash on hand at the close of the year as compared with that at the beginning.

TABLE 14.

Nonrevenue receipts other than from the issue of debt obligations.—In the columns of Tables 4 to 8, inclusive, with the title "Total" are shown the total revenue receipts of city governments; while in Table 13 are shown the nonrevenue receipts from the issue of debt obligations, and in Table 14, all other nonrevenue receipts classified by the sources from which they were obtained, or the object for which, or the persons from whom, they were received.

In the reports of years preceding 1909 the receipts and payments of funds have been shown in special tables separate from other receipts and payments. 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 4 to 8, and the nonrevenue receipts are shown in Tables 13 and 14. In Table 14 under the designation "From sales of investments" are shown the receipts of sinking and investment funds, of public trust funds for municipal uses, of public trust funds for nonmunicipal uses, and of private trust funds, from the disposal of investments.

In the two columns of Table 14 under the designation "On outlay account" are shown the receipts from the sales of real property and other sales on outlay account, and from the adjustment of fire insurance losses. These receipts are offsets to the payments for outlays included in Table 12, where they are deducted from the governmental cost payments for outlays or the gross payments for outlays less counterbalancing receipts in outlay accounts.

The amounts shown in the column of Table 14 with the title "Receipts from decreased supplies" represent the value of the supplies consumed and charged as expenses and outlays in excess of the payments for supplies purchased during the year. The amounts thus tabulated are accounting receipts to balance the payments for supplies included with the other payments for expenses and outlays that represent the decreased value of supplies on hand.

The amounts included in the column with the title "Accrued interest" are (1) amounts received on account of interest already accrued upon city debt obligations sold at the original issue of such obligations, which are later repaid to the holders of the obligations; and (2) amounts received as interest on investments by the sinking and investment funds and public trust funds for municipal uses, balancing payments by the funds for accrued interest at the purchase of investments.

In the column with the title "Receipts in error subsequently corrected by refund payments" are tabulated the amounts erroneously received as revenue or otherwise which are later refunded; while in the column with the title "For correction of erroneous payments" are tabulated the amounts of money received in correction of payments in error for any purpose.

All receipts of public trust funds for nonmunicipal uses and of private trust funds and all receipts on private trust account, with the exception of receipts from sales of investments by the two classes of funds, are shown under two general designations in four columns with appropriate headings.

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

Receipts on account of interdepartmental transactions between the different governmental units composing the government of the city are shown in the column with the title "From divisions of city government by general transfer." The amounts tabulated in this column agree in most instances with those tabulated in the corresponding column of Table 15, any difference being due to a difference in the dates of the close of the fiscal years of the several governmental units.

In the last two columns of the table all the amounts reported in the preceding column are classified according as they are obtained from the public or from the various divisions and funds of the government of the city.

TABLE 15.

Nongovernmental cost payments other than for the redemption of debt obligations.—In the columns with the title "Total" in Tables 9 to 11, inclusive, and in the column headed "Governmental cost payments" of Table 12, are tabulated all governmental cost payments. In Table 13 are tabulated the nongovernmental cost payments for the redemption of 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 are tabulated all payments for the purchase of investments which were made in 1910. These include payments by the sinking and investment funds, public trust funds for municipal and nonmunicipal uses and private trust funds, and payments

for investments other than those made by the funds mentioned. The governmental cost payments for the sinking and investment funds and the public trust funds for municipal uses, as well as the governmental cost payments made in connection with the management of investments not belonging to these funds, are included with other governmental cost payments in Tables 9 to 12.

In Table 15 under the designation "Payments on outlay account offset by receipts" are given in two columns the payments for outlays that are balanced by receipts from sales of real property and from other sales on outlay account, together with the payments for outlays that are balanced by receipts from fire insurance adjustments.

In the column with the title "Payments for increased supplies" are shown the amounts expended by certain cities with supply departments for supplies in excess of the aggregate amount of supplies delivered to the departments and branches of the service and charged as expenses and outlays.

In the column with the heading "Accrued interest" are tabulated (1) the total payments by the sinking and investment funds and public trust funds for municipal uses for accrued interest on investments purchased by them and (2) the payments by the divisions of the government of the city which balance the receipts by such divisions of accrued interest on original issues of debt obligations.

In the columns with the titles "Payments in error subsequently corrected by refund receipts" and "In correction of erroneous receipts" are tabulated the amounts of all erroneous payments and all payments to correct erroneous receipts.

In the two columns with the titles "For purposes of public trust funds for nonmunicipal uses" and "For purposes of private trust funds and accounts" are tabulated all payments other than those for investments purchased that were made in connection with the administration of public trusts for nonmunicipal uses and of private trusts.

In the three columns under the general designation "To other civil divisions" are shown the total payments to the state, county, and other civil divisions of revenue collected for them in agency transactions.

In the column with the title "To divisions of city government by general transfer" are tabulated the transfers of money between the different governmental units of the city, such as those between the city corporation and the county or school district.

In the last two columns of the table the amounts included in the preceding columns are classified as "Payments to public" and "Payments to city divisions and funds." The amounts included in the column with the title last mentioned differ from those included in the column headed "To divisions of city government by general transfer" by the amount of transfers of city securities between the divisions of the city and their

sinking and investment funds and public trust funds for municipal uses, and the transfer of investments of various kinds between the funds mentioned.

TABLE 16.

Municipal service enterprises.—Under the designation "Municipal service enterprises," the Bureau of the Census includes those enterprises of a city which are organized for the purpose of furnishing the city with some public utility or service which most cities obtain from or through a private enterprise. They include such enterprises as municipal electric light plants, asphalt repair plants, municipal printing offices, and municipal repair shops. Some of these enterprises perform services or supply materials for a single department or office, and others for a number of different offices or departments. Two different methods of accounting for the operating expenses of these enterprises are in use. One of these methods is to treat such an enterprise as a separate department and its costs of operation as those of other departments. The second method is to distribute the expenses of the enterprise to the departments or branches of the service 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 for the 1910 report has treated all of these enterprises as if the latter method of accounting had been followed by the several cities.

Table 16 sets forth the expenses and receipts of these enterprises as they might be briefly summed up if the accounts of the cities with such enterprises were kept as distributing accounts for assigning the costs 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 costs and allowances which the city has recognized in its statement of the costs of services rendered. This includes for one city a charge for interest on the value of the plant, though for most cities no allowance is made for this item. The variation in the procedure of the different cities with respect to this and other subjects 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 designation "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 enterprises, and also

the allowances, if any, which are shown in city reports for interest on the value of the plant, though these allowances are only accounting payments.

As counterbalancing these payments for expenses Table 16 shows (1) the amounts received as compensation for services that were rendered to the public incidental to the performance of services for the city and (2) the charges made to the 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; so long, however, as 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 the statistics of municipal service enterprises.

TABLE 17.

Amount of specified assets and value of public properties at close of year.—Table 17 shows, in addition to the cash of the cities in their general funds, the cash and investments in their sinking and investment funds, public trust funds and private trust funds, as well as the value of other properties held as investments. If a city is to present a complete balance sheet it must include therein statements of the amounts that will probably be collected from assessed but uncollected taxes and special assessments, of accrued interest on investments held, and of certain contingent assets that have a monetary value. No effort is here made to present exhibits of these assets or resources, however, for the reason that but very few cities of the United States make such statements of all their assets, and of these few, only a limited number make any allowance for revenues that may prove uncollectible. The figures in the last column of Table 17 represent the total value of the public properties which is shown in detail in Table 18. The term "Public properties," as here used, comprises the land belonging to the city and used for municipal purposes, together with all the structures upon such land, including buildings and machinery and all appliances and equipment used for carrying on the work of the city departments and the various public service and municipal service enterprises operated by the city. These properties are to be distinguished from public improvements as defined on page 22, a statement of whose replacement value is given in Table 19.

The assets shown in Table 17 are classified according to the fund of which they form a part and to the character of the security or other investment held.

Sinking funds.—Sinking funds, the assets in which are shown in Table 17 are of two classes—those with and those without investments. The cities with funds of the first class number 111, and those with funds of the second class number 43. The cities of the latter class

are Chicago, Ill.; St. Louis, Mo.; Milwaukee, Wis.; Washington, D. C.; Seattle, Wash.; Indianapolis, Ind.; Syracuse, N. Y.; Memphis and Nashville, Tenn.; Spokane, Wash.; Salt Lake City, Utah; Wilmington, Del.; Kansas City, Kans.; St. Joseph, Mo.; Utica, N. Y.; Evansville, Ind.; Peoria, Ill.; Oklahoma City, Okla.; East St. Louis, Ill.; Terre Haute and South Bend, Ind.; Covington, Ky.; Mobile, Ala.; Canton, Ohio; Bay City, Mich.; Lincoln, Nebr.; Davenport, Iowa; Wheeling, W. Va.; Macon, Ga.; Berkeley, Cal.; Superior, Wis.; San Diego, Cal.; Butte, Mont.; Dubuque, Iowa; Quincy, Ill.; New Castle, Pa.; West Hoboken, N. J.; Springfield, Mo.; Lexington, Ky.; Portsmouth, Va.; Joplin, Mo.; Amsterdam, N. Y.; and Pasadena, Cal.

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) the amounts annually appropriated by the city corporation and other governmental units for sinking fund purposes and (2) certain city revenues that have been permanently set apart or pledged for such purposes. In addition to the revenues mentioned, nearly all sinking funds receive interest on their 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 revenues during the year in which received, while the revenues of the funds of the first class are in part or wholly accumulated from year to year and expended at the maturity of the various bond issues.

In some states, cities borrowing money on long-term bonds are required by statute to maintain sinking funds with investments, and in a limited number of states cities under these statutes are further required to maintain a separate fund for the amortization of each bond issue. In states without such laws 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 a sinking fund. In both classes of states an increasing number of officials are becoming convinced that it is financially inadvisable to maintain sinking funds with investments, and are advocating sinking funds of the second class or the issue of serial bonds so maturing as to obviate the necessity of any kind of sinking fund. It is to be noted in this connection that of the 30 cities with no sinking funds in 1910, the majority

reported no funded debt obligations other than serial bonds. Sixty-five cities reported city securities alone as constituting the assets, other than cash balances, in their sinking funds; 8 cities reported other investments but no city securities; 38 reported both city securities and other investments; and 43 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 in the funds are mere accounting entries, and, since they do not constitute true offsets to the bonded debt, are not taken into consideration in the preparation of this report.

The figures shown in Table 17 include for seven 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 1910 were as follows: Pittsburgh, Pa., \$1,379,071; Detroit, Mich., \$88,157; Milwaukee, Wis., \$40,288; Cincinnati, Ohio, \$1,169,495; Newark, N. J., \$1,284,521; Los Angeles, Cal., \$46,728; Minneapolis, Minn., \$666,247.

At the close of the fiscal year 1910 the aggregate assets in the sinking funds reported equaled 18.9 per cent of the total indebtedness of the 184 cities covered by this investigation, as compared with 19 per cent in 1909, 18.5 per cent in 1908, 19.2 per cent in 1907, and 20 per cent in 1906. The percentage which the value of the assets in the sinking funds represented of the aggregate amount of funded debt was 21.4 in 1910 as compared with 21.5 in 1909, 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 "charitable uses" for which the city can not make appropriations, but the administration of which may legally be intrusted to municipalities as constituting convenient agencies for accomplishing the desired end. Funds established for city uses are termed *public trust funds for municipal uses*, while those established for

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

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

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

Of the 184 cities covered by the present report, 125 reported public trust funds for municipal uses, the number of such funds being 631. Of these trust funds, 187 were for pensions, 129 for libraries, 108 for charities, 64 for education (exclusive of funds for medals and prizes), 42 for hospitals, 8 for parks, 11

for cemeteries, 5 for monuments, and the remaining 77 for miscellaneous and unspecified purposes.

Of the pension and relief funds, 84 were for firemen and 70 for policemen. In most instances a city having a pension fund for firemen has one for policemen also. Of the teachers' retirement funds, 28 in number, New York cities reported 10. The 5 other pension funds were as follows: in New York City 1 for the employees of the health department; in Chicago 1 for the employees of the public library and 1 for the employees (other than teachers) of the public schools; and in Cleveland 2 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 129 funds for libraries, 31 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 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 children, 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 numbers, especially in Boston, Mass.; Chicago, Ill.; Philadelphia, Pa.; and Cambridge, Mass. These funds were usually for books, medals, prizes, or scholarships, though four of them were for the maintenance of trade schools.

Thirty-nine of the 42 hospital funds were in Massachusetts; Boston reporting 20, Worcester 17, Fitchburg 1, and Chelsea 1.

Of the 11 cemetery trust funds for municipal uses, 1 was devoted to the care of a cemetery entrance and chapel, and the other 10 were for the perpetual care of the cemetery grounds. Funds for the perpetual care of private cemetery lots are classed 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 77 funds for miscellaneous objects: Immigrant relief; medals and prizes for inventors, firemen, and school children; loans to artisans; street cleaning, lighting, and repairing; Pasteur or other treatment for hydrophobia; music for the public; trees in parks; public celebrations; drinking fountains; buildings; and observatories.

At the close of the year 1910, 111 cities reported public trust funds for municipal uses which had no investments in city securities, 15 reported funds hold-

ing no investments other than city securities, and 79 reported funds holding no investments. The receipts from interest or other earnings derived from investments and cash balances were \$3,967,523—an average of 5.46 per cent on the assets at the close of the year.

Investment funds and miscellaneous investments.—Under the heading “Assets of investment funds and miscellaneous investments” are shown (1) all assets of funds with investments other than sinking and trust funds and (2) all interest bearing securities and investments other than those of the funds mentioned. Although the term “investment fund” is seldom, if ever, employed by city officials, it seems to be an appropriate designation for the class of funds first mentioned. The value of real estate incidentally acquired and yielding little or no income is not included under the given heading, but under that of “Public properties.” In some instances the assets in investment funds consist of bonds or stocks acquired by the city in consideration of financial aid or grants to railroads or other public service corporations; in a few instances they consist of real estate held for the purpose of securing rents or the profit that may result from an increase in value; and in other cases they consist of bonds or mortgages received in exchange for real estate and held as investments awaiting maturity or a favorable market.

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

Of the 184 cities covered by the investigation for 1910, 59 reported 80 investment funds or miscellaneous investments, their assets aggregating \$70,873,283.

Public trust funds for nonmunicipal uses.—These are city funds the income of which is devoted to purposes that are not municipal, and for which the 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.

In 40 of the 184 cities covered by the present report there were public trust funds for nonmunicipal uses. Of these cities, 17 were in Massachusetts, 3 in New York, 3 in Connecticut, 2 in Rhode Island, 2 in Ohio, 6 in Michigan, and 1 each in Maine, New Hampshire, New Jersey, Pennsylvania, Indiana, Virginia, and Utah. All of these 40 cities reported 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, to promote the cause of temperance; Lowell, Mass., a fund of \$1,000 for the benefit of a Sunday school; and Cleveland, Ohio, a fund for the purchase of cloth for uniforms for policemen.

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

In Table 17 the assets in public trust funds for nonmunicipal uses and in private trust funds are shown together. The assets in the public trust funds for nonmunicipal uses amounted to \$1,950,076 and were reported by 40 cities. The assets in private trust funds amounted to \$10,110,967 and were reported by 60 cities.

The credit balances of private trust accounts represent liabilities of the city. These liabilities were reported by 96 cities and amounted in the aggregate at the close of 1910 to \$2,869,776. In 1909 these accounts were reported by 81 cities, in amounts aggregating \$2,850,877. Many cities besides those reporting private trust accounts had incurred private trust lia-

bilities both in 1908 and 1909, but owing to lack of proper methods of accounting no statistical data were available.

TABLE 18.

Value of properties employed or held for specified purposes.—The value of all permanent public properties except those in funds with investments is shown in Table 18, in which for convenience in treatment those properties are classified as "Land, buildings, and equipment of departments," "Real property held as investments," "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 headings are essential to the conduct of municipal affairs and are unproductive, that is, any income that may be derived from them is merely incidental. The real property held as investments was acquired incidentally to the conduct of governmental business and is neither employed in carrying on the governmental functions of a 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 given a book value equal to their original cost, while in others the valuation given for the year 1910 is an estimate of the value made several years before. The result is that the valuations of public possessions included in this report for different cities do not furnish reliable data for comparisons.

The valuation of properties employed in public service enterprises has received more consideration from city officials than that of any other class of permanent public properties, yet the need of still more exact and systematic valuation for accounting purposes is almost universal. Wide differences exist in accounting usage with respect to depreciation and with respect to the inclusion of the franchise or privilege value of a public utility enterprise with the physical value of plant and equipment. A closer approach to uniformity of method is needed to make the financial statement of an enterprise in one city comparable with that of a similar enterprise in another. Only in case of such uniformity can the figures concerning an enterprise in one city be clearly intelligible to those in charge of a similar enterprise in another city, so that the experience of one may be made available to all. Further, more regard should be given to the importance of a full and careful consideration of all factors affecting the present value 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 1910 are represented by the payments for outlays. Inasmuch as the increase in the value of municipal properties from the beginning to the end of the year should correspond approximately to the outlays for such properties less depreciation during the same year, a comparative presentation based on certain data for 1910 is of interest.

TABLE XXIV.—OUTLAYS COMPARED WITH INCREASE IN VALUATION OF PROPERTIES: 1910.

GROUP.	Number of cities.	Outlays in 1910 (exclusive of outlays for sewers and highways).	TOTAL VALUE OF MUNICIPAL PROPERTIES.		Increase in valuation of municipal properties in 1910.	Excess of payments for outlays over increase in valuation.
			1910	1909		
Grand total.....	157	\$161,136,082	\$3,061,083,409	\$2,572,286,686	\$188,796,723	\$27,660,641
Group I.....	18	115,050,047	2,306,111,728	2,168,871,238	137,240,492	\$22,190,445
Group II.....	32	22,521,731	369,764,186	340,910,380	28,853,806	\$6,332,075
Group III.....	69	18,530,252	269,921,243	251,111,986	18,809,257	\$127,005
Group IV.....	48	5,034,032	115,256,252	111,393,084	3,863,168	\$1,140,884

† Excess of increase in valuation over payments for outlays.

From the above table it appears that the increase in the reported estimated valuation of permanent properties exclusive of sewers and highways exceeded the outlay payments for these properties by \$27,660,641. The reported payments for outlays by the cities of the fourth group exceeded the increase in reported estimated valuation; but the cities of the first, second, and third groups, like the 157 cities taken as a whole, reported an excess of property valuations over outlay payments. The greater in-

crease in property valuations here noted arises from the extension of territory in a few cities, and new valuations in a few others that were materially greater as well as more accurate than the valuations reported in 1909.

Properties of departments.—Of the valuation reported for departmental properties, amounting to \$1,927,720,797, \$876,823,501, or 45.5 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 \$520,108,229, general government buildings with a valuation of \$175,624,008, and properties of fire departments with a valuation of \$85,726,351. Nearly one-fourth, or 21.6 per cent, of the total valuation for schools, was reported by New York City.

Of the total valuation, amounting to \$27,890,282, of the departmental properties reported under the heading "All other," nearly one-half, or \$14,177,879, represents the valuation of armories and rifle ranges. Twenty cities reported armories, namely, New York, N. Y.; Philadelphia, Pa.; Boston, Mass.; Cleveland, Ohio; Baltimore, Md.; Cincinnati, Ohio; Minneapolis, and St. Paul, Minn.; Atlanta, Ga.; Richmond, Va.; Lawrence, Mass.; Duluth, Minn.; Elizabeth, N. J.; Portland, Me.; Chattanooga, Tenn.; Augusta, Ga.; Newton and Taunton, Mass.; Portsmouth, Va.; and Chelsea, Mass. Rifle ranges are shown for eight cities in Massachusetts and for Portsmouth, Va.

The value of electric light and power properties and combined police and fire-alarm systems, which were reported for 29 cities, was \$5,596,145, and that of municipal baths and gymnasiums, reported by 39 cities, was \$3,293,206.

The remaining items included under the heading "All other" are as follows: Public buildings, other than those mentioned above, \$1,774,626; election booths and voting machines, \$924,161; street lights, \$584,303; city engineers' equipment, \$381,524; morgues, \$182,241; public comfort stations, \$124,122; potter's fields and unproductive cemeteries, \$50,836; pounds, \$20,020; and miscellaneous, \$781,219. Under the heading last mentioned 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 equipment, harbor dredging properties, lifeboats, forestry department properties, drinking fountains, clocks and bells, a city store, an ambulance house, moth exterminating department properties, and a greenhouse.

Real property held as investments.—The column bearing this heading is designed 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 invested fund nor belong to any enterprise or governmental department. In many cases such property consists of land held temporarily for a profitable sale, having been obtained by a tax sale or received as a governmental grant or private bequest, without conditions creating a trust. The value of this class of property in 1910 was \$23,098,496, which is \$1,856,278 greater than the corresponding amount reported for 1909.

Properties of municipal service enterprises.—Of the total valuation reported for properties of municipal service enterprises, amounting to \$16,580,707, 59.1

per cent, or \$9,797,643, represented the value of electric light systems. The other enterprises of this type, named in the order of the valuations reported, were high pressure water systems and service pipes, asphalt repair and paving plants, waterworks repair shops, a printing department, city shops, and a quarry and stone crusher. Electric light systems were reported by 18 cities, Chicago, Ill., reporting over one-half of the total value of such properties, while for New York, N. Y.; Pittsburgh, Pa.; and Nashville, Tenn., the valuations given were between \$575,000 and \$725,000. The other municipalities operating electric light systems as municipal service enterprises were Milwaukee, Wis.; Denver, Colo.; Richmond, Va.; Grand Rapids, Mich.; St. Joseph, Mo.; Little Rock, Ark.; Lincoln, Nebr.; Topeka, Kans.; Wheeling, W. Va.; Kalamazoo, Mich.; Galveston, Tex.; Decatur, Ill.; Fort Worth, Tex.; and Springfield, Ill.

The high pressure water system in New York City was valued at \$5,527,767 and the high pressure service pipes in Baltimore at \$581,598.

Sixteen cities, New York, N. Y.; Pittsburgh, Pa.; Cincinnati, Ohio; New Orleans, La.; Kansas City, Mo.; Indianapolis, Ind.; Denver, Colo.; Columbus, Ohio; Omaha, Nebr.; Dayton, Ohio; Spokane, Wash.; San Antonio and Houston, Tex.; St. Joseph, Mo.; Topeka, Kans.; and Fort Worth, Tex., reported asphalt repair and paving plants valued together at \$491,461. The values of the properties held by the other municipal service enterprises reported were as follows: Waterworks repair shops in Chicago, Ill., \$131,238; printing department in Boston, Mass., \$36,000; city shops in Denver, Colo., \$15,000.

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 such valuations can statistics be compiled which will have no great value for purposes of comparison.

Properties of public service enterprises.—The reported value of properties held by public service enterprises increased during 1910 from \$1,120,492,407 to \$1,144,007,040, or 2.1 per cent. Of the total value of public service enterprises, 68.5 per cent represents the value of water-supply systems, 10.8 per cent the value of docks, wharves, and landings, and 15.6 per cent the value of all other enterprises. Thirty-eight 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 \$20,125,105. Electric light systems were reported by 17 cities: Chicago, Ill.; Cleveland, Ohio; Detroit, Mich.; Seattle, Wash.; Columbus, Ohio; Birmingham, Ala.; Tacoma,

Wash.; Fort Wayne, Ind.; Holyoke, Mass.; Jacksonville, Fla.; Bay City, Mich.; Hamilton, Ohio; Taunton, Mass.; Joplin, Mo.; Jamestown, N. Y.; Lansing, Mich.; and Pasadena, Cal. Gas-supply systems were reported by Richmond, Va.; Duluth, Minn.; Holyoke, Mass.; Wheeling, W. Va.; and Hamilton, Ohio. Holyoke, Mass., and Hamilton, Ohio, operate both electric light and gas-supply systems. The value of the plant and equipment for electric lighting in Holyoke was \$802,294, and that for gas lighting was \$605,941. The corresponding figures for Hamilton were \$267,409 and \$208,336.

The several items constituting the group of miscellaneous public service enterprises included under the title "All other," in Table 18, are shown in Table XXV, which follows.

TABLE XXV.—Value of public service enterprises included in column headed "All other," in Table 18.

City number.	ENTERPRISE AND CITY.	Value.
	Toll bridges.....	\$84,755,997
1	New York, N. Y.....	84,478,997
101	Covington, Ky.....	45,000
182	La Crosse, Wis.....	185,000
183	Newport, Ky.....	45,000
	Rapid transit subways.....	83,560,651
1	New York, N. Y.....	64,539,751
5	Boston, Mass.....	18,720,900
	Subways for pipes and wires.....	2,325,698
7	Baltimore, Md.....	2,092,662
73	Utica, N. Y.....	18,495
85	Erie, Pa.....	25,650
125	New Britain, Conn.....	35,700
152	New Castle, Pa.....	90,000
159	Auburn, N. Y.....	63,191
	Public halls.....	2,137,894
10	Buffalo, N. Y.....	120,656
25	Rochester, N. Y.....	115,711
26	St. Paul, Minn.....	425,000
27	Denver, Colo.....	672,000
39	Richmond, Va.....	33,500
68	Houston, Tex.....	99,923
84	Peoria, Ill.....	70,650
102	Wichita, Kans.....	150,330
103	Saginaw, Mich.....	194,424
109	Canton, Ohio.....	200,000
120	Chattanooga, Tenn.....	55,700
	Ferries.....	834,850
5	Boston, Mass.....	616,400
28	Portland, Oreg.....	95,450
164	Portsmouth, Va.....	125,000
	Miscellaneous.....	4,300,489
1	New Orleans, La.— Public belt railroad.....	475,793
	Sugar sheds.....	200,000
21	Seattle, Wash.—Asphalt plant.....	25,000
27	Denver, Colo.—Irrigation works.....	275,000
28	Portland, Oreg.— Dredges.....	362,000
	Towage equipment.....	110,000
90	Charleston, S. C.— Public land.....	300,000
	Powder magazine.....	8,500
131	Augusta, Ga.—Canal.....	2,100,596
184	Pasadena, Cal.—City farm.....	443,600

TABLE 19.

Replacement value of public improvements.—The value shown for public improvements is either (1) the original cost of construction less allowances for changes that may have occurred in the price of materials and of labor and for depreciation, or (2) the estimated present cost less depreciation of original structures. In theory

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

Nearly all public improvements fall naturally under one or the other of the broad headings "Sewer systems" and "Highways." A few cities, however, reported a valuation, 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 184 cities, 161 reported for sewer and drainage systems an aggregate value of \$425,012,172; 137 reported for street pavements, gutters, and curbs an aggregate value of \$592,361,752; 86 reported for sidewalks a value of \$53,767,427; 136 reported for bridges other than toll a value of \$137,914,944; 46 reported for all other highway improvements a value of \$49,974,157; and 10 reported for all other public improvements a value of \$2,135,524.

It is apparent that there is little comparability between the figures for the different cities reporting except in the case of sewer and drainage systems. The mileage and present cost of construction of each type of sewer 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 value. 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 to affect seriously the comparability of the figures. Chicago reported a greater valuation for its sewer and drainage system than any other city, but the figures included the valuation of a drainage canal amounting to \$34,488,980. The sewer system of Atlantic City, N. J., 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 reports for a larger number of cities were secured for such valuations than in any prior year. The valuations of street pavements and bridges have received more careful consideration from city officials than those of other highway improvements, and for many cities the values of these improvements are all that were reported under this heading. There are, how-

ever, other highway improvements which are entitled to be listed in a complete inventory. Nearly every city has in years past made large outlays for the purchase of land for street purposes, for grading, etc., and as such outlays represent wealth of the city invested in highways, in a broad sense, a comparison of expenditures for such purposes in different cities would be of interest. Many cities have made large outlays for grading, but, so far as reported, Seattle, Wash.; Lincoln, Nebr.; and St. Paul, Minn., are the only cities that have inventoried such improvements.

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

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

The column in Table 19 headed "All other" under "Highways" includes the valuation of various highway improvements, the specific character of which was not reported; also for Lincoln, Nebr., and St. Paul, Minn., certain amounts for grading; and for Cleveland, Ohio, Pittsburgh, Pa., and Cincinnati, Ohio, 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 20.

Debt obligations classified by division of the government issuing.—In Table 20 are shown the debt liabilities of the 184 cities covered by the present report. Of the total debt of these cities at the close of the fiscal year 1910, 94.4 per cent was incurred by the city corporation, 2.4 per cent by independent school districts, and 3.2 per cent by other civil divisions having power to incur indebtedness. 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, \$8,823,979 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.; Los Angeles, Cal.; Minneapolis, Minn.; and Denver, Colo.; park or park and driveway districts, \$11,147,234 in Chicago, Ill., and the total amount reported in the specified column for Tacoma, Wash.; Kansas City, Kans.;

and Peoria, Springfield, and Rockford, Ill.; sanitary districts, \$20,154,370 in Chicago, Ill., and the total amount reported in the specified column for Oakland, Cal.; poor district, the total amount reported in the specified column for Philadelphia, Pa.; Port of Portland, the total amount reported in the specified column for Portland, Oreg.; bridge district, \$370,000 in Portland, Me.; water district, \$4,129,500 in Portland, Me.; and county supervisors' fund, the total amounts reported in the specified column for Rochester, Syracuse, and Troy, N. Y.

Debt obligations classified according to provision made for payment.—The outstanding debt obligations classified according to the provisions made for their payment are shown in Table 20 under three principal headings "Funded or fixed," "Floating," and "Current." The first two classes are not subdivided, but the current debts are tabulated under four subheadings: "Special assessment loans," "Revenue loans," "Outstanding warrants," and "Private trust liabilities."

Under the title "Funded or fixed" are tabulated (1) those debts evidenced by formal instruments which have a number of years to run and for the amortization of which no assets other than those of sinking funds have as yet been specifically authorized or appropriated and (2) those on which interest is to be paid in perpetuity. The first class of debts 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 \$913,481, were reported by 18 cities, as follows:

TABLE XXVI.—Special debt obligations to public trust funds for municipal uses: 1910.

City number.	CITY.	Amount of debt.	City number.	CITY.	Amount of debt.
39	Richmond, Va.....	\$2,500	63	Lawrence, Mass.....	\$94,147
42	Fall River, Mass.....	133,493	91	Portland, Me.....	320,262
44	Grand Rapids, Mich..	2,000	109	Canton, Ohio.....	7,000
45	Nashville, Tenn.....	3,700	117	Bay City, Mich.....	1,240
46	Lowell, Mass.....	36,200	118	York, Pa.....	7,824
47	Cambridge, Mass.....	25,000	121	Malden, Mass.....	300
49	Bridgeport, Conn.....	6,000	135	Newton, Mass.....	3,500
51	Hartford, Conn.....	23,481	146	Fitchburg, Mass.....	58,649
53	New Bedford, Mass..	143,835	161	Taunton, Mass.....	36,350

In the column with the title "Floating" are tabulated the amounts of indebtedness represented by outstanding judgments, time warrants, and certificates of indebtedness that do not conform to the census definition of revenue loans, together with the special revenue loans and the short-term loans to be redeemed from the issue of corporation stock of New York,

N. Y., and the interest accrued on premium bonds issued by New Orleans, La. These bonds were issued in 1876 on condition that no interest should be paid until redemption, the date of which is determined by lot, at which time interest at the rate of 5 per cent for 30 years is to be paid with the principal.

In the column headed "Special assessment loans" are tabulated those obligations which are to be paid from special assessments. These obligations may be long or short term bonds or certificates, or outstanding warrants payable at a specified time.

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

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

Outstanding warrants were reported by two-thirds of the 184 cities covered by the present report, including 13 of the 18 cities in Group I, 23 of the 32 cities in Group II, 38 of the 59 cities in Group III, and 49 of the 75 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.

In the column with the title "Private trust liabilities" are tabulated debt obligations arising from the trusteeship of private trusts and public trusts for non-municipal uses.

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 the sinking and investment funds and

public trust funds for municipal uses. The former are included in the column with the title "Public" and the latter, in the column headed "Invested funds." In the latter column is included the par value of all city securities held by the sinking and investment funds and public trust funds for municipal uses, while in the first column is included the par value of all other city debt outstanding, including the municipal liabilities by reason of public trusts for nonmunicipal uses and private trusts. Of the total debt, \$433,866,097, or 17.8 per cent, was held by the three classes of funds mentioned. In some cities more than one-third of the total debt outstanding was held by these funds, the largest 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, 71.5 per cent was incurred for general purposes and 28.5 per cent for public service enterprises and investments. The revenues derived by most cities from public service enterprises and investments are sufficient to meet the interest accruing from the second class of debts. Those debts, as a rule, do not rest as burdens upon the general taxpayers, as they are not met from their contributions, but, like special assessment loans, are paid from revenues derived from those specially benefited. The special assessment loans constituted 4.8 per cent of the total indebtedness reported; hence the total burden of debt that rests upon special classes of citizens is 33.3 per cent of the total, while that which is to be paid by taxation of the general body of citizens without regard to special benefits received is 66.7 per cent of the total.

Included in the debt shown in Table 20 as incurred for public service enterprises and investments are debt obligations of Philadelphia, Pa., and Toledo, Ohio, issued for the construction and acquisition of gas works, and the debt obligations of Cincinnati, Ohio, issued for the construction of the Cincinnati and Southern Railway. These properties are now leased to and operated by private corporations, and hence are investments, and not public service enterprises.

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

GROUP.	Highest city.	Amount.	Lowest city.	Amount.
I.....	Boston, Mass.....	\$140.35	Los Angeles, Cal.....	\$17.32
II.....	Seattle, Wash.....	95.27	Kansas City, Mo.....	20.01
III.....	Norfolk, Va.....	96.69	South Bend, Ind.....	11.88
IV.....	Newton, Mass.....	129.75	Springfield, Mo.....	1.93

Net funded and floating debt.—In its reports of the statistics of cities having a population of over 30,000, the Bureau of the Census applied, prior to 1909, the term "net debt" to the total outstanding debt obligations of cities, less the amount of sinking fund assets. The net debt so computed seldom represented the actual net debt, because it did not take account of the various assets that are provided or set aside by the several cities for the payment of current debts including special assessment loans. Recognizing this fact, the Bureau of the Census in Table 20 of this report applies the term *net funded and floating debt* to the difference between the gross funded and floating debt and those sinking fund assets which have been specifically provided for the amortization of such debts. In computing the net funded and floating debt for the several cities, no account was taken of \$6,931,478 of assets in sinking funds which was provided specifically for the amortization of special assessment loans.

The net funded and floating debt shown in Table 20 is for the great majority of cities a very close approximation to the actual net debt, or the total debt less the total assets available for its amortization, since the payment of current debts is, as a rule, wholly provided for by such current assets as taxes and special assessments levied but uncollected, and the cash in the city treasury. The net funded and floating debt of the 184 cities covered by this report was \$1,707,350,033, or 78.5 per cent of the gross funded and floating debt, and 70 per cent of the total debt outstanding.

A comparison of the per capita figures for net funded and floating 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 and floating 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. The per capita net funded and floating indebtedness was in excess of \$100 for New York, N. Y.; Boston, Mass.; Cincinnati, Ohio; New Orleans, La.; Portland, Me.; Atlantic City, N. J.; and Galveston, Tex. Five cities showed net per capita funded and floating indebtedness of less than \$10. The cities of the four groups with the highest and the lowest per capita of net funded indebtedness were as follows:

GROUP.	Highest city.	Amount.	Lowest city.	Amount.
I.....	Cincinnati, Ohio.....	\$140.33	Detroit, Mich.....	\$20.13
II.....	Cambridge, Mass.....	76.90	Denver, Colo.....	5.93
III.....	Portland, Me.....	109.70	Erie, Pa.....	9.04
IV.....	Galveston, Tex.....	115.39	Springfield, Mo.....	1.42

Increase during year in net funded and floating debt.—The last column of Table 20 shows the increase or decrease during the fiscal year 1910 in the net funded and floating debt of the 184 cities covered by the report. Of these cities, 119 show increases in their net funded and floating debt amounting in the aggregate to \$120,609,363, and 63 cities show decreases aggregating \$5,965,425.

TABLE 21.

Funded debt and special assessment loans, classified by purpose of issue.—Table 21 presents a summary of those portions of the total city indebtedness defined in the text description of Table 20 as "funded debt" and "special assessment loans," classified according to the reported purpose of issue.

The classes of debt obligations by purpose of issue most accurately shown are those for the water-supply and lighting systems. The debt incurred for other public service enterprises is not so fully exhibited, as is also true of the debt incurred for municipal service enterprises. Of the debt incurred for general purposes the segregation is thoroughly made for but few cities, as is shown by the fact that the amount tabulated as incurred for "Combined or unreported purposes" forms 7.1 per cent of the total. Debt tabulated as for funding purposes is in much the same category as that tabulated for combined or unreported purposes, though it is possible that some of that issued for refunding purposes was tabulated for constructing municipal service or public service enterprises.

Bonds issued under such terms as "local improvement," "street improvement," and "general improvement," have so far as possible been tabulated under the more descriptive headings of the table, and when such tabulation was impossible they have been tabulated as for "Combined or unreported purposes." Issues of bonds described as "refunding" have been classified according to the purposes for which the debt they replaced were issued, whenever these purposes could be discovered without too extended a search of the earlier records, and the amount tabulated under this heading in Table 21, representing 3.5 per cent of the grand total of funded and special assessment debt, indicates only what could not be so classified. This amount is \$3,935,311 less than the corresponding amount shown in Table 22 of the report for 1909.

The designation "funding" is applied to bonds issued to meet unpaid claims and judgments and outstanding warrants, but the column so headed doubtless includes many obligations that would more properly be classified as issued for refunding. The debt reported as issued for funding purposes amounted in all to 8.1 per cent of the grand total and was \$19,173,945 more than the amount reported under that designation for 1909.

In Table XXVII that portion of the debt incurred for general purposes which is included in the column headed "Miscellaneous purposes" is further classified by the specific purpose for which incurred.

TABLE XXVII.—*Debt obligations shown in Table 21 as issued for miscellaneous general purposes.*

PURPOSE OF ISSUE.	Number of cities reporting.	Amount reported.
Total.....		\$57,590,751
Aid to railroads.....	28	15,981,652
Armories and military equipment.....	15	6,252,324
Bathhouses and public comfort stations.....	14	4,220,112
Canals and drainage.....	6	1,056,152
Damage settlements and judgments.....	1	70,000
Expositions.....	2	7,723,000
Garbage disposal plants.....	25	2,702,380
Health department appropriations.....	16	3,965,495
Improvement of watercourses.....	5	295,500
Interest.....	2	93,500
Protection from floods.....	2	1,043,000
Public buildings and grounds.....	7	4,478,837
Public halls.....	5	1,551,060
Reclamation of land.....	3	593,550
State capitals and county courthouses.....	4	1,177,500
Street cleaning.....	5	3,601,788
Sundry department expenses and minor improvements.....	22	1,080,524
Sundry purposes.....		
Tunnel.....	1	496,000
University.....	1	100,000
Voting machines and election booths.....	11	322,677
War appropriations.....	2	1,084,700

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, \$117,935,073, as shown by Table 20, no less than \$65,211,294, or 55.3 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 Table 18. 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 departmental properties is included under the heading "Issued for general purposes" in Table 21, 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 reported as issued for general purposes, the remainder, \$1,216,077,605, may be divided into two parts. One part, the total debt for sewers and highways, plus the special assessment loans for

combined or unreported purposes, amounting to \$592,309,160, may be said to have been incurred for public improvements. The other part, amounting to \$623,768,445, or 51.3 per cent of the total, may be considered as having been incurred for the properties of departments. To this should be added a portion of the funded debt classified as 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 (51.3 per cent) was for the acquisition of departmental properties, the outstanding debt on account of such properties would amount to \$808,796,133. The total valuation of departmental properties in 1910, as given in Table 18, was \$1,927,720,797, and the ratio of debt to valuation was therefore 42 per cent, as compared with 41.3 per cent in 1909. The foregoing percentages take no account of sinking fund assets which at the close of 1910 constituted 21.7 per cent of the outstanding funded and floating debt. If consideration is taken of these assets, the ratio of net funded and floating debt to property valuation was, for the year 1910, 33 per cent. This would indicate that the revenue accumulations of the cities—that is, the interests of the cities in their permanent properties as proprietors—were equal to 67 per cent of the value of those properties. This percentage is materially larger than those given on page 32, showing the proportion of revenue receipts expended directly or indirectly by 147 cities during nine years for outlays. This greater percentage affords evidence that the revenue expenditures for outlays are greater than the depreciation in property values due to use in service and obsolescence. The percentage given above indicates that something more than two-thirds of the reported valuation of the properties of departments represents property that has already been paid for by the cities from revenues received. (See also tabular statement on page 31.)

The ratio between the debt incurred for water-supply systems and the total valuation of such systems is of especial interest. The valuation of the water-supply systems reported for 1910, as shown in Table 18, was \$783,126,016. For these properties Table 21 shows a debt of \$387,362,964, or 49.4 per cent of the valuation, as compared with 46.7 per cent in 1909 and 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 system was in excess of its valuation.

TABLE 22.

Funded debt and special assessment loans, classified by year of maturity.—Table 22 shows the debt obligations for which statistics are given in Table 21, classified according to year of maturity for the 20 years

next following 1910. For \$1,034,598,125, or 45.4 per cent of the total, the year of maturity is later than 1930; and for \$58,327,524, or 2.2 per cent, it was not ascertained. Of this latter amount \$2,847,900 represents the principal of "premium bonds" in New Orleans, already mentioned in the discussion of Table 20, 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 23.

Funded debt, floating debt, and special assessment and revenue loans, classified by rate of interest.—The debt for which statistics are presented in Table 23 comprises the funded debt and special assessment loans which are shown in the two tables immediately preceding, together with the outstanding revenue loans and floating debt; it is the sum of the debt shown in the first four columns under the heading "Classified according to provision made for payment," in Table 20. The larger part of the current debt shown in the columns, headed "Outstanding warrants" and "Private trust liabilities," in Table 20, is debt bearing no interest. For \$10,440,457, or four-tenths of 1 per cent of the total amount shown in Table 23, 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 XXVIII.—Amount of loans reported at exceptional rates of interest: 1910.

RATE PER CENT.	Amount.	RATE PER CENT.	Amount.
Total.....	\$168,384,484	3.98.....	\$100,000
No interest.....	7,704,548	4.09.....	250,000
2.....	3,277,679	4.1.....	1,858,964
2.4.....	4,000	4.125.....	6,248,423
2.5.....	10,630,583	4.15.....	3,200,000
2.75.....	160,000	4.24.....	30,000
3.1.....	17,900	4.25.....	90,927,359
3.125.....	1,000	4.27.....	100,000
3.25.....	12,494,130	4.31.....	100,000
3.3.....	8,710,190	4.35.....	125,000
3.35.....	208,000	4.375.....	15,052
3.375.....	53,427	4.4.....	127,000
3.39.....	100,000	4.45.....	22,000
3.5.....	129,000	4.6.....	508,000
3.57.....	200,000	4.625.....	325,000
3.6.....	700,000	4.75.....	1,017,700
3.625.....	131,076	4.78.....	53,000
3.64.....	100,000	4.85.....	33,400
3.71.....	50,000	4.87.....	20,000
3.75.....	5,973,765	4.875.....	160,921
3.79.....	125,000	4.9.....	25,000
3.8.....	4,830,235	5.125.....	50,000
3.83.....	50,000	5.25.....	50,000
3.84.....	65,000	5.375.....	150,000
3.85.....	52,000	5.4.....	44,150
3.875.....	5,390,695	5.5.....	817,159
3.9.....	88,210	7.3.....	10,000
3.95.....	100,000	8.0.....	669,888

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 the debt bearing interest at the rate of 2 per cent, \$3,274,279 was reported by Washington, D. C.; \$3,000, by Albany, N. Y.; and \$400, by Worcester, Mass.; that bearing interest at the rate of 2.4 per cent was reported by Pittsburgh, Pa.; at 2.5 per cent, by New York City; and at 2.75, by Cambridge, Mass.

The total interest bearing debt for which the rates were reported was \$2,381,787,021. This is exclusive of the \$7,704,548 that was reported as bearing no interest. The average rate of interest on the interest bearing debt was 3.92 per cent, as compared with 3.91 for 1909, 3.92 for 1908, 3.88 for 1907, and 3.85 for 1906.

TABLE 24.

Par value of debt obligations issued and redeemed during the year.—In Table 13 are shown the receipts from the issue of city debt obligations by the various divisions of the city government, and the payments by those divisions for the redemption of such obligations, including the payments by Massachusetts cities to the state on sinking fund account, as explained on pages 41 and 42, and shown in Tables XIX and XX. In Table 24 is shown the par value of all the principal classes of debt obligations issued and redeemed during the year. Owing to the fact that the great majority of cities issue debt obligations only when they can be disposed of at or above par, the total receipts tabulated in Table 13 exceed the par value of obligations issued as tabulated in Table 24 by \$1,995,253; and since more cities in redeeming their debt obligations before maturity are compelled to pay a premium than are able to secure a discount, the payments for such redemption included in Table 13 exceed the par value of those redeemed as tabulated in Table 24. That excess, however, is not as great as the difference between the totals of the two tables, owing to the inclusion of the payments by Massachusetts cities to the state sinking funds recorded in Tables XIX and XX. Making allowance for these payments, it is found that the payments for the redemption of debt obligations during the year exceeded the par value of those redeemed by \$198,941. The excess of premiums secured over discounts allowed at issue was therefore greater than the premiums paid less discounts secured at redemption, by \$1,796,313.

As shown in Table 24, the par value of debt obligations issued during the year exceeded the par value of those redeemed by \$157,046,688; and the nominal debt of the 184 cities covered by the report was therefore increased by that amount. The actual debt was not, however, so increased, owing to the payments by the Massachusetts cities to the state on sinking fund account, and the earnings of the state sinking funds on their investments, which are offsets to the debt of the several cities. The amount of such earnings was not ascertained. The excess of the par value of obligations issued over the par value of those redeemed and shown in Table 24, and thus the increase of the cities' nominal indebtedness during the year, was \$150,654,416 in the case of funded and floating debt obligations, \$5,003,824 in the case of special assessment loans, and \$1,931,761 in the case of revenue loans; while the warrant and allied obligations redeemed exceeded those issued by \$543,313.

TABLE 25.

Per capita revenue receipts and governmental cost payments.—The per capita receipts and payments presented in Table 25 are based upon the absolute amounts shown in Table 3, which include certain transfers between enterprises, departments, and funds, and exclude receipts and payments in error and all other counterbalancing receipts and payments which constitute no part of the revenue receipts or governmental cost payments.

Of special significance are the amounts in the column showing the total per capita revenue receipts which are largest for Group I and decrease successively from group to group. The per capita receipts for special assessments were considerably larger for Group II than for any of the other groups, being notably large for Seattle, Wash. (\$21.16), Portland, Oreg. (\$11.21), and Spokane, Wash. (\$10.25). The cities of Groups III and IV reporting the highest per capita receipts from special assessments were Tacoma, Wash. (\$15.35), and Pasadena, Cal. (\$7.98).

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 cities for the 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 except Group III. Among the individual cities Boston, Mass.; New York, N. Y.; Washington, D. C.; and Newton, Mass., had the largest per capita payments for expenses other than of public service enterprises—\$27, \$25.11, \$24.70, and \$24.24, respectively. The smallest payments were for Flint, Mich.; Portsmouth, Va.; and Charlotte, N. C.—\$6.05, \$5.98, and \$5.22, respectively.

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

GROUP.	Highest city.	Payment.	Lowest city.	Payment.
I.....	Boston, Mass.....	\$3.65	Detroit, Mich.....	\$1.12
II.....	Seattle, Wash.....	5.51	Indianapolis, Ind.....	0.72
III.....	Tacoma, Wash.....	5.11	Johnstown, Pa.....	0.53
IV.....	Newton, Mass.....	8.08	Springfield, Mo.....	0.12

Comparative summary of per capita net revenue receipts and per capita net governmental cost payments: 1902-1910.—In Table XXIX, which follows, is presented a summary of the per capita net revenue receipts and the per capita net governmental cost payments for all cities covered by the several census reports from 1902 to 1910, and for each group of cities. The receipts and payments in this table are on a different basis from those included in Table 25, inasmuch as the absolute amounts upon which the averages of Table 25 are computed are included in Table 3,

while the figures of Table XXIX are computed after excluding the service and interest transfers that they may be made fully comparable with the figures of prior years.

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

TABLE XXIX.—Comparative summary of per capita net revenue receipts and per capita net governmental cost payments: 1902-1910.

GROUP AND YEAR.	PER CAPITA NET REVENUE RECEIPTS.			PER CAPITA NET GOVERNMENTAL COST PAYMENTS.				
	Total.	Other than of public service enterprises.	Of public service enterprises.	Total.	For expenses other than of public service enterprises.	For expenses of public service enterprises.	For interest.	For outlays.
ALL CITIES:								
1910.....	\$27.24	\$24.26	\$2.97	\$30.74	\$16.37	\$1.25	\$2.91	\$10.21
1909.....	26.21	23.34	2.87	30.12	15.92	1.22	2.84	10.14
1908.....	26.28	23.47	2.81	32.02	16.53	1.28	2.89	11.32
1907.....	24.50	21.74	2.76	29.73	15.72	1.18	2.55	10.28
1906.....	23.18	20.41	2.77	26.29	14.37	1.14	2.43	8.35
1905.....	22.61	20.03	2.58	25.89	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:								
1910.....	32.40	28.93	3.47	36.32	20.04	1.38	3.61	11.28
1909.....	30.72	27.42	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	33.25	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	19.93	2.99	30.42	15.83	1.48	2.48	10.63
1903.....	23.87	21.00	2.87	28.78	15.72	1.31	2.20	10.65
1902.....	23.43	20.61	2.82	26.96	15.86	1.14	2.20	7.76
GROUP II:								
1910.....	23.33	20.89	2.43	26.01	12.89	1.07	2.16	12.89
1909.....	23.45	21.01	2.44	26.76	12.63	1.06	2.05	11.02
1908.....	23.02	21.35	2.67	27.34	13.35	1.15	2.15	10.69
1907.....	23.21	20.60	2.65	25.47	12.67	0.93	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	0.83	2.03	6.16
1904.....	21.07	18.97	2.10	22.20	12.41	0.83	1.98	6.98
1903.....	20.00	18.09	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:								
1910.....	19.24	16.71	2.53	22.81	10.98	1.21	1.98	8.64
1909.....	18.43	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	1.05	1.89	6.52
1905.....	18.37	16.17	2.20	19.32	10.83	0.99	1.99	5.61
1904.....	17.90	15.75	2.15	19.46	9.86	0.93	1.97	5.70
1903.....	17.09	14.86	2.23	18.54	10.67	0.88	1.93	5.04
1902.....	16.64	14.53	2.11	17.92	10.73	0.83	1.96	4.40
GROUP IV:								
1910.....	18.41	16.45	1.96	19.45	10.84	0.97	1.80	5.77
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	6.99
1907.....	17.30	15.19	2.11	19.26	10.15	1.04	1.82	6.25
1906.....	16.93	14.93	2.00	18.35	9.81	0.92	1.84	5.76
1905.....	16.29	14.36	1.93	17.74	9.80	0.95	1.70	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 revenue receipts.—The per capita net revenue receipts for all the cities combined increased from \$20.12 in 1902 to \$27.24 in 1910, a gain of 35.4 per cent. The per capita net revenue receipts other than those of public service enterprises increased from \$17.76 in 1902 to \$24.26 in 1910, a gain of 36 per cent, while those of public service enterprises increased during the same period from \$2.36 to \$2.97, a gain of only 25.8 per cent. The net revenue receipts of public service enterprises have therefore increased somewhat less rapidly than other revenue receipts, and as a result the percentage which the revenue receipts of public service enterprises constitute of all revenue receipts decreased from 11.8 in 1902 to 10.9 in 1910. An examination of the per capita figures for the nine years discloses the general characteristics of the figures to which attention has been called in the analysis for 1910, as shown in Table 25. The receipts are largest in every case for Group I, and, with a few exceptions, decrease successively from group to group.

Per capita net governmental cost payments.—The per capita net governmental cost payments increased from \$22.50 in 1902 to \$30.74 in 1910, a gain of 36.6 per cent. The corresponding percentages for the various classes of per capita net governmental cost payments for the same period were as follows: Expenses other than of public service enterprises, 22.3; expenses of public service enterprises, 30.2; interest, 43.3; and outlays, 66.6. The per capita net payments for both classes of expenses shown in the table increased less rapidly than did the per capita net revenue receipts, but the per capita payments for outlays show a much greater relative increase than the per capita revenue receipts. This condition comports with the great increase in public indebtedness recorded in other tables of this report, and is reflected in the increase of per capita payments for interest on municipal debt shown in Table XXIX. The increasing relative magnitude of outlay payments is also shown by a comparison of the payments for 1902 with those for 1910, whereby it is found that in 1902, 58.9 per cent of the payments for governmental costs were for expenses other than of public service enterprises, 4.3 for expenses of public service enterprises, 9 for interest, and 27.7 for outlays; the corresponding percentages for 1910 were 53.3, 4.1, 9.5, and 33.2.

Comparative summary of per capita net revenue receipts other than of public service enterprises: 1902-1910.—In Table XXX, which follows, are shown the per capita averages of all net revenue receipts other than of public service enterprises and those of a number of the principal classes of such receipts. The summary is for all cities covered by the census reports from 1902 to 1910, and for each group of cities. The revenue receipts that are included in the column headed "All other" are those from special assessments, depart-

mental fees, charges, and sales, interest, rents, privileges, subventions, grants, gifts, donations, pension contributions, fines, penalties, and escheats. The per capita receipts from general property taxes and special property and business taxes show an increase from 1902 to 1910, 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, those for all cities reported being greatest in 1906; for Group IV, in 1905; for Groups II and III, in 1907; and for Group I, in 1908.

TABLE XXX.—Comparative summary of per capita net revenue receipts other than of public service enterprises, by principal classes of revenue: 1902-1910.

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:							
1910	\$24.26	\$16.77	\$0.55	\$0.05	\$1.43	\$0.41	\$5.05
1909	23.34	15.99	0.54	0.05	1.46	0.39	4.91
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	3.89
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:							
1910	28.93	20.83	0.69	0.02	1.77	0.40	5.22
1909	27.42	19.49	0.69	0.02	1.50	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	15.68	0.51	0.02	1.50	0.27	2.02
1903	21.00	15.03	0.49	0.01	1.52	0.23	3.72
1902	20.61	15.44	0.43	0.02	1.47	0.26	2.99
GROUP II:							
1910	20.89	12.56	0.30	0.06	1.20	0.44	6.32
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	5.83
1906	19.28	12.24	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:							
1910	16.71	10.95	0.49	0.13	0.93	0.36	3.85
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	2.48
1905	16.17	10.88	0.45	0.11	1.04	0.31	3.38
1904	15.75	10.44	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:							
1910	16.45	11.18	0.31	0.09	0.79	0.47	3.61
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	3.52
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

TABLE 26.

Per cent distribution of revenue receipts and governmental cost payments.—The percentages in Table 26 are based on the amounts reported in Table 3, which show the revenue receipts and governmental cost payments after the elimination of receipts and pay-

ments in error and all other duplications except service and interest transfers.

The service and interest transfers included in Table 3 constituted 2.1 per cent of the revenue receipts, and 1.8 per cent of the governmental cost payments; the net governmental receipts thus constituted 97.9 per cent of the total revenue receipts, and the net governmental cost payments constituted 98.2 per cent of the total governmental cost payments. The percentage of service and interest transfers was largest in Group I and smallest in Group III. These are the groups whose funds with investments hold the largest and the smallest relative amounts of city securities as investments, and which thus have the largest and the smallest relative amounts of interest transfer receipts.

Of the total receipts from revenues, 62.4 per cent were from property, business, and poll taxes. The percentages from this source of revenue for the different groups of cities were fairly uniform, though that for Group II was less than that for any other group. The only cities of over 100,000 inhabitants that realized less than 50 per cent of their revenues from property, business, and poll taxes were Washington, D. C., 41.4 per cent; Jersey City, N. J., 40.2 per cent; Kansas City, Mo., 45.9 per cent; Seattle, Wash., 31.8 per cent; Portland, Oreg., 39.4 per cent; Oakland, Cal., 41.7 per cent; Birmingham, Ala., 35.1 per cent; and Spokane, Wash., 34.8 per cent.

Of the cities having between 30,000 and 100,000 inhabitants, 18 realized less than 50 per cent of their net revenue receipts from these taxes, the city showing the smallest percentage, 22.8, being West Hoboken, N. J.

All cities had receipts from licenses and permits, including liquor and other business licenses. The percentage of receipts from this class of revenue varied from 27.2 for Birmingham, Ala., to 0.1 for Somerville, Mass.; Portland, Me.; and Malden, Newton, and Quincy, Mass. In addition to Birmingham, Ala., the following cities received more than 20 per cent of their net revenue from licenses and permits: Joliet, Ill., 24.7 per cent; East St. Louis, Ill., 24.1 per cent; Norfolk, Va., 21.2 per cent; and Macon, Ga., 20.2 per cent.

Of the 184 cities covered by this report, 181 had receipts from special assessments and the following cities derived more than a third of their revenue from this source: Seattle, Wash., 43.3 per cent; Portland, Oreg., 34.4 per cent; Oakland, Cal., 36 per cent; Tacoma, Wash., 33.5 per cent; and Oklahoma City, Okla., 36 per cent.

From subventions, grants, gifts, and donations, Washington, D. C., derived a larger percentage of its revenues than from taxes. Most of this revenue was from a grant by the United States Government to defray a part of the costs of maintaining the city government. The entire subvention for West Hoboken, N. J., 44.2 per cent, was received from the state and county for educational purposes.

From public service enterprises the following cities derived more than a fourth of their revenue: Holyoke, Mass., 35.5 per cent; Jacksonville, Fla., 41.1 per cent; Lancaster, Pa., 30.1 per cent; Wheeling, W. Va., 28.9 per cent; Jamestown, N. Y., 25.2 per cent; and Lansing, Mich., 27.6 per cent.

Payments for outlays constituted 32.6 per cent of the total payments for governmental costs. Twelve cities had larger percentages of governmental cost payments for outlays than for expenses and interest. The percentages of the governmental cost payments of these cities represented by their payments for outlays are as follows: Los Angeles, Cal., 62.7; Seattle, Wash., 64.7; Portland, Oreg., 70; Memphis, Tenn., 49.6; Spokane, Wash., 67.6; Tacoma, Wash., 58.6; Kansas City, Kans., 68; Fort Worth, Tex., 58.5; Oklahoma City, Okla., 76.2; Fort Wayne, Ind., 49.2; Wichita, Kans., 72.9; and Atlantic City, N. J., 50.

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

GROUP.	Highest city.	Per cent.	Lowest city.	Per cent.
I.....	Boston, Mass.....	18.6	San Francisco, Cal.....	2.8
II.....	Cambridge, Mass.....	21.3	Oakland, Cal.....	3.2
III.....	Mobile, Ala.....	21.8	Fort Wayne, Ind.....	3.1
IV.....	Woonsocket, R. I.....	25.0	Springfield, Mo.....	1.2

TABLE 27.

Governmental cost payments for expenses other than of public service enterprises, total and per capita.—In this table are presented the governmental cost payments, total and per capita, for expenses other than of public service enterprises, arranged in most cases according to the main groups of municipal departments, offices, and accounts given in Table 9, 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 figures for individual cities of the different groups show striking variations, indicating that there are other factors besides size which influence expense payments.

The high per capita payments for courts and other general governmental expenses 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., maintain all the executive and judicial functions usually maintained by counties. To secure comparability between the payments for courts and other functions in these cities and in other cities

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of Group I which 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 discussion of Table 3, page 29. This combination of payments for county and city expenses secures comparability of per capita payments for court and other general governmental 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 as well as those of the city.

Comparative summary: 1902 - 1909.—In Table XXXI, which follows, are shown the per capita payments for different classes of expenses other than those of public service enterprises for all cities covered by the different census reports from 1902 to 1910 and for the different groups of cities. There has been a general increase in the total number of cities covered by the reports as cities have reached, or have been 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 this has had no appreciable effect upon the per capita payments for the several groups.

TABLE XXXI.—COMPARATIVE SUMMARY OF PER CAPITA PAYMENTS FOR EXPENSES OTHER THAN OF PUBLIC SERVICE ENTERPRISES: 1902-1910.

GROUP.	Total.	General government.	PROTECTION TO PERSON AND PROPERTY.			HEALTH CONSERVATION AND SANITATION.		Highways.	Charities, hospitals, and corrections.	EDUCATION.		Recreation.	Miscellaneous.
			Police department.	Fire department.	All other.	Health conservation.	Sanitation.			Schools.	Libraries, art galleries, and museums.		
ALL CITIES:													
1910.....	\$16.45	\$1.95	\$2.15	\$1.65	\$0.30	\$0.33	\$1.29	\$2.01	\$1.08	\$4.62	\$0.27	\$0.59	\$0.20
1909.....	16.07	1.96	2.15	1.65	0.29	0.31	1.31	1.71	1.10	4.58	0.25	0.55	0.21
1908.....	16.18	1.96	2.17	1.66	0.29	0.29	1.32	1.76	1.13	4.55	0.24	0.55	0.25
1907.....	15.82	1.85	2.09	1.61	0.29	0.29	1.30	1.91	1.05	4.46	0.21	0.51	0.23
1906.....	14.53	1.50	1.99	1.51	0.20	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.....	13.66	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:													
1910.....	20.12	2.68	2.82	1.78	0.44	0.41	1.60	2.40	1.55	5.10	0.32	0.78	0.26
1909.....	19.63	2.71	2.83	1.78	0.43	0.38	1.66	1.90	1.59	5.04	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	2.62	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	0.51	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	0.62
GROUP II:													
1910.....	12.97	1.19	1.53	1.65	0.15	0.27	1.01	1.60	0.59	4.16	0.21	0.44	0.15
1909.....	12.72	1.11	1.48	1.60	0.15	0.24	0.96	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	0.56	4.00	0.17	0.35	0.15
1905.....	11.79	0.98	1.38	1.45	0.11	0.18	0.82	1.85	0.57	3.77	0.15	0.34	0.19
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	0.80	3.56	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:													
1910.....	11.07	0.93	1.22	1.45	0.11	0.21	0.88	1.36	0.42	3.90	0.18	0.30	0.11
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.....	10.66	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:													
1910.....	10.95	0.97	1.05	1.31	0.09	0.19	0.77	1.55	0.47	3.95	0.20	0.27	0.12
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	1.26	0.08	0.14	0.63	1.66	0.39	3.61	0.13	0.17	0.20
1905.....	10.02	0.79	0.97	1.26	0.07	0.15	0.69	1.66	0.39	3.61	0.14	0.14	0.25
1904.....	9.53	0.75	0.88	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	0.79	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 of public service enterprises increased from \$13.02 in 1902 to \$16.45 in 1910, a gain of 26.3 per cent. The per capita payments for each year have shown an increase over those of the preceding year, except that those for 1909 were slightly less than those for 1908. The per capita payments for the expenses of the general government,

including those for courts, have increased more uniformly during the nine-year period for all cities combined than for the different groups of cities. It is noticeable that the increases for 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, which includes sewers, sewage disposal, and refuse disposal, and for education.

TABLE 28.

Per cent distribution of payments for expenses other than of public service enterprises.—Table 28 shows, by object of payment, the per cent distribution of the payments for expenses other than of public service enterprises. This distribution broadly represents the relative importance of the principal classes of expenses in the several cities and groups of cities.

The percentages for legislative expenses are lowest in Group I and highest in Group IV, while those for judicial expenses decrease from 4.8 in Group I to 0.6 in Group IV. The high percentage for judicial expenses in Group I is due to the exercise of the functions of county government by the cities of that group.

The percentages for police department expenses decrease from Group I to Group IV, being 14, 11.8, 11, and 9.6, respectively, for the different groups; for this class of expenses Macon, Ga., shows the largest percentage, 23.3, and Flint, Mich., the smallest percentage, 4. For fire department expenses the proportion was largest for the cities of Group III, 13.1 per cent, and smallest for the cities of Group I, 8.8; the highest percentage for any city was 28, reported for Macon, Ga., and the lowest 3.3, reported for Perth Amboy, N. J.

The percentages represented by expenses for health conservation and by those for libraries, art galleries, and museums vary but little for the different groups. Among the individual cities the largest percentage for health conservation, 6.5, was reported for Montgomery, Ala., and the smallest, 0.3, for Quincy, Ill.

The percentages of expenses for highways and for schools were smallest for Group I and largest for Group IV. Tampa, Fla., shows the highest percentage of expenses for highways, 26.7, and Hamilton, Ohio, the lowest, 1.2. The largest percentage of expenses for schools, 54.2, was reported for Lincoln, Nebr., while for five cities, Savannah, Augusta, and Macon, Ga., and Jacksonville and Tampa, Fla., no expenses for such purposes were included in Table 9 or in Table 28. In these cities, and in Mobile, Ala., for which the expenses for schools included in the table mentioned consisted merely of a small payment for taking a school census, the schools were managed directly by the counties. For nearly 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 27, 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 28, are greater for the cities of Group IV than for those of Group I.

TABLE 29.

Assessed valuation of property.—The valuations given in Table 29 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 difference results largely from the fact that certain classes of property, especially that of corporations, are in these states subject to state taxation only, so that the valuation of such property does not appear in the report of property taxed by the city. In some instances the assessed valuation of an independent division of the government of a city, such as a school or park district, or of six counties in the case of cities of Group I, differs from that of the city corporation. These differences are due to (1) differences in the areas of the city corporation and of the independent division; for example, the school districts of most Ohio cities, the sanitary district of Chicago, and the bridge district of Portland, Me., include territory outside of the city limits, while some school districts include only a portion of the territory within the city; (2) different bases of assessment, as in Dubuque, Iowa, where the city makes its own assessments 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 under the jurisdiction 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 the city. In such cases the Bureau of the Census, in making up the report for the government of a city as a whole, includes the aggregate figures for the various independent divisions, unless the assessed valuation of the independent division exceeds that of the city corporation when computed on a common basis by 10 per cent or more. In the latter case the same figures are shown for the independent division as for the city corporation. In only two cities, however, Joliet, Ill., and Pueblo, Colo., did the valuations of any independent division, other than the counties combined with the cities of Group I, exceed that of the cities by as much as 10 per cent; so that for all cities, except these two and nine cities of Group I, the total valuations and the total tax levies of all independent divisions have been used.

The table gives separately for the city corporation and for each independent division the valuations subject to general property taxes 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, telegraph companies, and a number of similar corporations, varies in the different states; in some states such properties are classified as real, in some as personal, in others as both real and personal, and in still others are given a separate classification. Where such property is given a separate classification and is taxed for city purposes the valuation given it is shown in the table under the heading "Other property," under which are also tabulated those property and franchise valuations of corporations for which the details secured were insufficient to supply data for a more complete tabulation.

Reported basis of assessment in practice.—The reported basis of assessment in practice is for most cities an estimate, furnished by city officials, of the percentage which the assessed valuation of property forms of its true value. For certain of the cities of Minnesota, Washington, and Wisconsin the figures were obtained from the state tax commissions and represent approximately the proportion that the assessed value bears to the selling value, the figures given having been determined by a critical investigation involving a comparison between the assessed valuations of property sold and the considerations received at such sales. The figures for both real and personal property for most cities outside of these three states are far from correct, although those for real property are the 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 districts. In the case of cities in which property is taxed at two or more rates the figures

shown in Table 29 represent average rates, the specific rates of levy for the various divisions of the government of such cities being given in Table XXXII, which follows. The rates based on the reported true value are subject to all the errors in the estimates given in the column headed "Reported basis of assessment in practice (per cent of true value)."

Tax levies.—Under the heading "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 divisions of the city government having two or more rates of levy, together with the specific levies in the different districts of the cities, are given in Table XXXII. Table XXXIII 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 of property subject to different rates of taxation, together with the local rates and the amounts of taxes levied.

TABLE XXXII.—ASSESSED VALUATION OF PROPERTY SUBJECT TO GENERAL PROPERTY TAXES IN DIVISIONS OF THE CITY GOVERNMENT HAVING TWO OR MORE RATES OF LEVY, WITH RATES AND AMOUNTS OF LEVIES FOR EACH TAXING DISTRICT OR CLASS OF PROPERTY: 1910.

[NOTE.—On the line "City corporation proper" in this table are shown the assessed valuation for the city as a whole together with the rates 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.	Rates per \$1,000 of valuation.	Levies.	City number.	CITY, DIVISION OF CITY, AND CLASS OF PROPERTY.	Assessed valuation.	Rates per \$1,000 of valuation.	Levies.
1	New York, N. Y.: City corporation— City corporation proper.....	\$7,416,837,499	\$16.94	\$125,742,156	8	Pittsburgh, Pa.: City corporation.....	\$755,818,383	\$12.70	\$9,598,190
	County of New York.....	5,543,421,737	0.63	3,467,020		School district.....	\$755,818,383	\$1.88	1,420,836
	County of Kings.....	1,463,368,346	1.20	1,750,738	12	Milwaukee, Wis.: City corporation—			
	County of Queens.....	339,922,440	1.15	392,388		City corporation proper.....	247,573,150	15.34	3,796,462
	County of Richmond.....	70,124,976	1.80	125,981		Property taxed for school purpose.....	245,914,240	4.06	1,219,735
2	Chicago, Ill.: Lincoln Park district—					Sewer districts—			
	North town.....	69,330,444	6.20	423,807		East.....	70,231,700	0.39	27,420
	Lakeview town.....	54,224,144	7.60	412,268		West.....	122,743,605	0.87	106,550
3	Philadelphia, Pa.: City corporation—					South.....	54,597,845	1.11	60,592
	City property.....	1,359,619,285	15.00	20,394,289		Bayview ¹	6,241,000	0.46	2,975
	Suburban property.....	75,905,295	10.00	759,052	17	Los Angeles, Cal.: City corporation—			
	Farm property.....	23,327,300	7.50	174,956		Old city.....	232,453,559	14.70	3,416,068
	Poor districts—					Annexation of 1896.....	36,023,491	14.30	514,959
	City property.....	81,889,481	0.50	40,945		Annexation of 1896.....	3,759,438	14.20	53,371
	Suburban property.....	49,043,980	0.33	16,348		Annexation of 1906.....	4,562,246	13.30	60,596
	Farm property.....	12,562,800	0.25	3,141		Old city of San Pedro.....	4,698,000	4.50	19,356
7	Baltimore, Md.: City corporation—					Annexation of San Pedro.....	863,450	4.00	3,554
	Old city.....	403,760,250	19.90	8,034,829		Terminal, San Pedro.....	814,372	3.30	2,467
	Suburban property.....	9,780,570	13.00	127,147		Wilmington.....	1,996,473	10.50	20,694
	Farm property.....	28,425,648	6.03	168,557		Hollywood.....	5,714,605	15.20	86,861

¹ The details for the various rates on city, rural, and agricultural property were not reported.
² New part of south sewer district. Taxed separately for old debt.

DESCRIPTION OF GENERAL TABLES.

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TABLE XXXII.—ASSESSED VALUATION OF PROPERTY SUBJECT TO GENERAL PROPERTY TAXES IN DIVISIONS OF THE CITY GOVERNMENT HAVING TWO OR MORE RATES OF LEVY, WITH RATES AND AMOUNTS OF LEVIES FOR EACH TAXING DISTRICT OR CLASS OF PROPERTY: 1910—Continued.

City number.	CITY, DIVISION OF CITY, AND CLASS OF PROPERTY.	Assessed valuation.	Rates per \$1,000 of valuation.	Levies.	City number.	CITY, DIVISION OF CITY, AND CLASS OF PROPERTY.	Assessed valuation.	Rates per \$1,000 of valuation.	Levies.
17	Los Angeles, Cal.—Continued. School districts— Old district, Los Angeles..... Lincoln, San Pedro, and Wilmington..... Cahuengo..... Domiguez..... Coldwater, Los Feliz, Hollywood..... Ivanhoe..... Lankershim..... Laurel..... Colegrove.....	\$269,973,492 7,319,984 3,222,365 308,769 7,330,542 226,292 435,846 1,032,963 1,014,521	\$1.50 1.80 5.00 2.20 3.80 6.70 7.70 2.80 3.60	\$486,952 12,176 16,112 679 27,856 1,516 3,356 2,976 3,652	54	San Antonio, Tex.: City corporation— City corporation proper..... Improvement district No. 1..... Improvement districts No. 2 and No. 3..... Improvement district No. 4..... Improvement district No. 5..... Improvement district No. 6..... Improvement district No. 7..... Improvement district No. 8..... Improvement district No. 9..... Improvement district No. 10..... Improvement district No. 11..... Improvement districts No. 12 and No. 13.....	\$73,814,090 2,048,505 4,932,875 7,044,165 714,805 1,151,225 2,107,500 4,778,180 2,992,925 2,173,440 13,456,700 1,064,550	\$10.60 0.80 1.00 0.20 0.70 1.60 1.50 1.10 1.30 1.40 0.60 2.50	\$782,429 1,639 4,933 1,409 500 1,842 3,161 5,253 3,891 3,043 8,074 2,661
20	Kansas City, Mo.: City corporation— City corporation proper..... Property taxed for park maintenance.....	149,632,785 53,357,960	12.50 2.50	1,870,410 133,395	59	Wilmington, Del.: City corporation— Property taxed at full rate..... Property taxed at half rate.....	51,155,648 1,182,918	15.00 7.50	767,335 8,872
21	Seattle, Wash.: City corporation— Old city, property taxed at first rate..... Old city, property taxed at second rate..... South Seattle..... Ravenna, Southeast Seattle..... Ballard..... Columbia..... South Park..... Dunlap and West Seattle..... Georgetown.....	155,256,748 23,532,532 1,439,008 4,526,825 5,202,436 1,012,938 458,533 10,736,023 3,097,107	17.90 17.23 16.49 16.05 17.59 15.76 15.63 15.60 15.28	2,779,096 405,465 23,729 72,655 91,511 15,954 7,172 167,482 47,324	64	Tacoma, Wash.: City corporation— District No. 1..... District No. 2..... Districts No. 3 and No. 4..... District No. 5.....	58,170,087 8,981,666 2,229,413 558,021	12.00 11.60 9.10 8.60	698,076 103,283 20,230 4,833
25	Rochester, N. Y.: City corporation— City corporation proper..... Real estate purchased with pension money..... County supervisors— Property taxed for town audit..... Property taxed for railroad sinking fund.....	164,986,535 424,950 164,439,265 164,439,265	19.32 7.50 0.78 (1)	3,187,529 3,211 128,469 (1)	65	Kansas City, Kans.: City corporation— Old city..... Annexed territory.....	71,341,695 4,806,210	7.50 0.20	535,064 961
26	St. Paul, Minn.: City corporation— City corporation proper..... Suburban area.....	107,622,275 17,658,905	22.08 21.56	2,374,147 380,726	72	Troy, N. Y.: City corporation— City corporation proper..... Old Troy..... Sycamore..... North Greenbush and St. Marys.....	57,764,009 49,204,300 214,750 648,631	14.30 4.87 3.95 2.78	826,199 239,773 847 1,804
27	Denver, Colo.: School district— General levy..... District No. 2 (special)..... District No. 7 (special)..... District No. 17 (special)..... District No. 21 (special).....	135,467,050 14,185,925 2,561,350 9,990,165 2,071,170	9.50 3.00 4.50 4.00 4.00	1,266,937 42,558 11,527 39,984 8,285	76	Waterbury, Conn.: City corporation— Old city..... City annexation..... School annexation.....	52,247,869 6,854,253 4,551,989	16.00 8.00 14.22	835,966 41,126 64,729
32	Oakland, Cal.: City corporation— Real estate and secured personal property— Old city..... Annexation of 1891..... Annexation of 1897..... Unsecured personal— Old city..... Annexation of 1891..... Annexation of 1897..... School district— Property taxed at first rate..... Property taxed at second rate.....	81,296,050 8,716,900 14,004,650 5,847,775 39,200 252,475 101,088,721 8,705,392	12.60 12.50 12.30 12.00 11.90 11.60 2.50 2.28	1,024,330 71,461 172,257 70,173 467 2,929 283,048 19,503	82	Norfolk, Va.: City corporation— Old city..... Park Place.....	41,637,500 2,535,420	16.50 17.00	687,019 43,102
35	New Haven, Conn.: City corporation— Wards 1 to 12— Property taxed at first rate..... Property taxed at second rate..... Wards 13 to 15— Property taxed at first rate..... Property taxed at second rate..... Westville school district— Wards 1 to 12..... Ward 13.....	118,545,683 480,956 4,900,396 2,595,513 480,956 2,593,603	16.48 11.00 6.50 4.00 5.00 7.50	1,947,724 5,291 31,854 11,594 2,404 21,704	84	Erie, Pa.: City corporation— City corporation proper..... Third ward (special).....	23,464,115 101,410	14.00 11.27	328,498 1,144
45	Nashville, Tenn.: City corporation— Old city..... Annexed territory.....	66,152,398 9,743,850	15.00 13.00	992,268 126,670	85	Jacksonville, Fla.: City corporation— Inside fire district..... Outside fire district.....	32,243,330 1,352,890	15.00 10.90	483,650 14,746
49	Bridgeport, Conn.: City corporation— City property..... Farm property.....	80,953,735 3,770,743	16.11 7.11	1,303,841 26,795	98	Johnstown, Pa.: School district— Property taxed for general school levy..... Property taxed for Cooper-ville levy (special).....	18,155,495 217,113	11.00 3.00	200,044 651
50	Albany, N. Y.: City corporation— Property taxed at first rate..... Property taxed at second rate.....	86,046,980 223,090	15.40 12.80	1,334,363 2,856	111	Sioux City, Iowa: City corporation— City corporation proper..... Lighting district (special).....	8,733,046 8,166,632	35.60 2.30	310,896 18,783
51	Hartford, Conn.: City corporation— City property..... Farm property.....	73,335,763 604,712	16.78 6.00	1,229,594 3,628	122	Pueblo, Colo.: City corporation— City corporation proper..... Former city of Pueblo (special)..... Former city of South Pueblo (special)..... Park district No. 1..... Park district No. 2..... Park district No. 3..... School district— District No. 1..... District No. 20.....	16,097,034 8,677,200 4,215,100 6,332,693 6,332,695 912,665 8,675,670 7,420,360	20.00 0.50 0.60 1.50 1.50 1.50 12.00 13.00	321,841 4,339 2,629 9,498 9,578 1,369 104,120 96,465
					125	New Britain, Conn.: City corporation— City property..... Farm property.....	26,767,666 492,731	17.53 10.62	469,457 5,231
					128	Davenport, Iowa: City corporation— City property..... Water district (special)..... Agricultural property.....	23,281,665 23,141,605 144,940	16.50 1.50 5.00	384,151 34,712 725

1 Not reported.

FINANCIAL STATISTICS OF CITIES.

TABLE XXXII.—ASSESSED VALUATION OF PROPERTY SUBJECT TO GENERAL PROPERTY TAXES IN DIVISIONS OF THE CITY GOVERNMENT HAVING TWO OR MORE RATES OF LEVY, WITH RATES AND AMOUNTS OF LEVIES FOR EACH TAXING DISTRICT OR CLASS OF PROPERTY: 1910—Continued.

City number.	CITY, DIVISION OF CITY, AND CLASS OF PROPERTY.	Assessed valuation.	Rates per \$1,000 of valuation.	Levies.	City number.	CITY, DIVISION OF CITY, AND CLASS OF PROPERTY.	Assessed valuation.	Rates per \$1,000 of valuation.	Levies.
133	Berkeley, Cal.: City corporation— Old city..... First annexation..... Lorin annexation..... Claremont annexation.....	 \$32,790,851 1,479,935 981,250 396,125	 \$9.90 9.80 9.60 9.00	 \$324,631 14,503 9,420 8,565	164	Portsmouth, Va.: City corporation— Old city..... Wards 6 and 7.....	 \$8,292,971 1,047,118	 \$17.50 8.00	 \$145,127 13,177
124	Superior, Wis.: City corporation— City corporation proper..... Sewer districts Nos. 1, 3, and 6..... Sewer district No. 4..... Sewer district No. 5.....	 21,943,605 5,257,590 1,455,630 328,160	 20.30 1.00 4.00 5.00	 445,455 5,257 5,823 1,626	174	Jamestown, N. Y.: City corporation— City corporation proper..... Real estate purchased with pension money..... Property taxed for town audits.....	 13,498,331 146,339 13,499,776	 14.25 (¹) 0.13	 192,486 (¹) 1,814
138	El Paso, Tex.: City corporation— City corporation proper..... Improvement district.....	 28,581,420 8,905,480	 19.00 1.50	 543,047 13,358	177	Huntington, W. Va.: City corporation— City corporation proper..... Central city.....	 21,493,833 589,568	 6.00 4.90	 128,963 2,845
148	Elmira, N. Y.: City corporation— City corporation proper..... Real estate purchased with pension money..... Property taxed for audits of city board..... Property taxed for audits of county board.....	 20,219,384 205,829 20,009,948 20,009,948	 18.88 9.50 1.79 0.34	 381,742 1,955 35,854 6,804	183	Newport, Ky.: City corporation— City corporation proper..... Sewer district A..... Sewer district B..... Sewer district C..... Sewer district D..... Sewer district E.....	 13,639,056 1,380,400 3,253,940 2,493,245 2,744,700 308,950	 15.00 3.00 1.80 3.20 3.00 5.60	 195,846 4,141 3,857 7,994 8,235 1,720
159	Auburn, N. Y.: City corporation— City corporation proper..... Real estate purchased with pension money..... Property taxed for town audits.....	 17,558,277 135,279 17,558,277	 21.75 11.59 0.46	 381,822 1,568 8,112	184	Pasadena, Cal.: City corporation— Old city..... North Pasadena annexation..... East side annexation.....	 30,927,691 3,950,210 4,018,640	 9.80 9.20 9.04	 303,091 36,342 36,329

¹ No taxes levied in 1910.

TABLE XXXIII.—Assessed valuation of property subject to special property taxes in cities having two or more rates of levy, with rates and amounts of levies for each class of property: 1910.

City number.	CITY, DIVISION OF GOVERNMENT, AND CLASS OF PROPERTY.	Assessed valuation.	Rates per \$1,000 of valuation.	Levies.
4	St. Louis, Mo.: City corporation— Steamboats..... Dramshops..... Merchants' and manufacturers' property.....	 \$179,450 3,971,863 77,585,319	 \$1.00 2.00 2.00	 \$179 7,944 155,131
7	Baltimore, Md.: City corporation— Securities..... Savings bank deposits.....	 188,666,848 82,000,000	 3.00 1.88	 476,001 153,750
53	New Bedford, Mass.: City corporation— Bank stock..... Ships in foreign trade.....	 1,584,159 6,200	 19.00 3.33	 30,099 21
78	Hoboken, N. J.: City corporation— Old city..... Weehawken addition.....	 3,978,304 994,759	 10.56 9.86	 42,011 9,808
82	Norfolk, Va.: City corporation— Bank stock..... Intangible personal property..... Income tax.....	 5,254,605 3,570,245 1,176,675	 8.00 18.15 14.00	 42,037 29,081 16,473

¹ Average rate.

Table XXXIV shows the assessed valuation of property subject to special property taxes together with the special property taxes levied in New York cities on bank stock and on mortgages recorded in 1910. 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 included \$402 distributed to the Lansingburgh school district.

TABLE XXXIV.—Assessed valuation of bank stock and mortgages in New York cities, with amount of taxes levied: 1910.

City number.	CITY.	ASSESSED VALUATION.		LEVIES.	
		Bank stock.	Mortgages.	Bank stock.	Mortgages.
1	New York.....	\$344,553,823	\$561,567,630	\$3,445,538	\$1,403,919
10	Buffalo.....	10,164,563	17,361,172	101,646	43,403
25	Rochester.....	5,865,299	6,587,456	58,653	32,938
34	Syracuse.....	4,300,608	4,048,088	43,006	20,240
50	Albany.....	6,625,248	(¹)	66,252	(¹)
66	Yonkers.....	231,028	5,956,368	2,310	14,891
72	Troy.....	2,936,489	1,813,636	29,565	4,530
73	Utica.....	5,420,770	2,737,872	54,208	6,844
77	Schenectady.....	575,281	4,112,934	5,753	10,282
110	Binghamton.....	1,219,887	1,348,475	12,199	3,371
148	Elmira.....	823,192	1,097,504	8,232	2,743
159	Auburn.....	688,414	591,064	6,884	1,478
174	Jamestown.....	1,146,621	1,047,404	11,466	2,619
175	Amsterdam.....	1,329,660	918,640	13,297	2,296
179	Mount Vernon.....	469,109	3,052,090	4,691	7,628
181	Niagara Falls.....	522,697	11,754,016	5,227	29,385

¹ Of this amount, \$13,011 was county levy.² Of this amount, \$16,469 was town audit levy.³ Of this amount, \$10,120 was town audit levy.⁴ The 1910 mortgage tax was not collected until after the close of the fiscal year.⁵ Of this amount, \$322,915 was assessed for the county supervisors and \$40,264 for schools.⁶ Of this amount, \$411,770 was assessed for school district.

TABLE 30.

Summary of appropriations, receipts, payments, and balances for schools.—Table 30 presents a summary of school appropriations, receipts, payments, and balances for 178 of the 184 cities covered by this report. It was impracticable to secure complete statistics for the other 6 cities, because their schools are under county control and operated, in each case, as a part of the county school system. The estimated payments for the expenses of these schools are, however, presented in Table XXXVII, on page 75.

Appropriations and receipts.—School appropriations and receipts are classified in Table 30 under five general

headings: (1) "Revenue appropriations of city," (2) "Revenue receipts," (3) "Receipts from issue of city and district debt obligations," (4) "Receipts from sales of property, investments, and supplies," and (5) "Receipts from other sources." Revenue receipts are further classified under eight different subheadings, according to the revenues from which derived.

Revenue appropriations of city and receipts from general property tax.—The figures included in the two columns headed "Revenue appropriations of city" and "General property tax" should be studied together. In these two columns are included 83.2 per cent of the total revenue appropriations and revenue receipts and 66.7 per cent of the total appropriations and receipts from all sources shown in the table. As a rule, in cities for which amounts are shown in the column headed "Revenue appropriations of city" the schools are operated as a department of the city government, while in those for which amounts are shown in the column headed "General property tax" they are operated by independent school districts. For most cities, therefore, amounts are reported in only one of the two columns mentioned. For a few cities, however, the table shows amounts in both columns, as in Pittsburgh, Pa., where in 1910 a part of the schools were operated as a department of the city corporation and the remainder by independent school districts; and in Cincinnati, Ohio, where the schools are operated by an independent school district, with the exception of the University of Cincinnati, which is operated as a department of the city corporation.

For the cities in which the schools are operated as departments of the city corporation, the amounts reported in the column headed "Revenue appropriations of city" represent as accurately as could be ascertained the school income from the general property tax. For cities of this class whose revenue appropriations include amounts derived from other sources such amounts have been deducted, so far as they could be ascertained, and are presented in the other columns for revenue receipts. This method of presentation has been adopted to permit of the compilation of statistics that would be comparable as between cities with schools under the two types of administration referred to.

Liquor taxes and liquor licenses.—Only a few cities reported receipts for school purposes from liquor taxes or liquor licenses. In most states receipts from these sources are applied to purposes other than the support of schools.

Other taxes, licenses, and permits.—The receipts reported in the column headed "Other taxes, licenses, and permits" were from the following sources: Special taxes on merchants and manufacturers in St. Louis, Mo., mortgage taxes in New York cities, poll taxes in New Orleans, La., and newsboys' permits and dog licenses in a number of cities.

Subventions by other civil divisions.—The principal revenue receipts for schools, other than from the general property tax, are from subventions by the state or county. In some states subventions are apportioned upon the basis of the number of children of school age or the number of days of school attendance, while in others a part is apportioned in one of the ways mentioned and the remainder in proportion to the number of teachers or otherwise. The amounts thus apportioned are derived largely by the state and county from the general property tax and from interest on permanent school funds, although in some states they are in part derived from poll taxes.

Fees and charges, including tuition fees.—The amounts tabulated in the column headed "Fees and charges, including tuition fees," were derived largely from tuition fees. The other receipts so tabulated represent amounts received as compensation for damages to books and other property, as reimbursement for expenses, and as teachers' examination fees, laboratory fees and charges, library fees and charges, fees for diplomas, use of telephone, etc.

Interest and rents.—In the column headed "Interest and rents" are included receipts from interest on bank balances and the income of trust and investment funds which are in the custody of the school authorities. The column does not include all interest received on permanent funds set apart for educational purposes, since a part of these funds are under the control of officials other than the school authorities, their revenue being turned over to the city and later appropriated to the schools. It will be observed that most of the entries in this column are for cities having independent school districts.

Other general fund revenues.—The amounts tabulated in the column headed "Other general fund revenues" were receipts derived principally from sales of old material.

Revenues of special funds.—The amounts tabulated in the column headed "Revenues of special funds" represent (1) amounts equal to the payments for educational purposes from trust funds whose other transactions are not shown and (2) amounts equal to the payments for school purposes made by departments other than schools, such as payments by departments of health for the physical examination of the school children and for nurses. As these payments are made from the appropriations of departments other than schools, the amounts necessary to balance them (representing definite, if not always tangible, value received by the schools) are tabulated as above described rather than in the column headed "Revenue appropriations of the city corporation," which includes only appropriations made specifically for school purposes.

Nonrevenue receipts.—The nonrevenue receipts tabulated in the table include those derived (1) from the

issue of city or district debt obligations; (2) from sale of property, investments, and supplies; and (3) from other sources.

Receipts from issue of debt obligations.—The amounts reported in the column headed "Receipts from issue of city and district debt obligations" were derived (1) from the sale of general bonds, (2) from revenue loans, and (3) from warrants issued for school purposes and remaining unpaid at the close of the year.

Receipts from sales of property, investments, and supplies.—In the column headed "Receipts from sales of property, investments, and supplies" are included receipts from sales of real property and securities, and of such books and supplies as were sold to teachers and pupils.

Receipts from other sources.—In the column headed "Receipts from other sources" are included the non-revenue receipts that can not be classified under either of the two heads immediately preceding. Among these receipts are receipts in error, refunds, receipts from a decrease in stocks of supplies (see under "Accounting receipts and payments," Introduction, p. 17), and receipts from premiums and accrued interest on bonds sold, and from fire insurance adjustments.

Payments.—Payments for school purposes are classified under six headings: (1) "For expenses," (2) "For outlays," (3) "For interest," (4) "For redemption of city and district debt obligations," (5) "For investments and supplies," and (6) "For other objects."

Payments for governmental costs.—The terms "expenses," "outlays," and "interest" are here used with the same significance as in other tables of this report. The payments therefor comprise those which in this report are given the designation "governmental cost payments." In the column headed "For expenses" are presented as nearly as can be determined the actual costs of school administration and instruction, and of the maintenance and operation of school buildings. The column headed "For outlays" includes payments for the purchase of land, the construction of new buildings, the alteration of old buildings, and new equipment. The payments recorded in these two columns are the only ones in the table that are strictly comparable for all cities. The column headed "For interest" includes only those payments for interest which were made by school districts or directly from school appropriations by cities operating their schools as de-

partments of the city corporation. In this connection it should be noted that in most cities with schools operated as a department of the city corporation, payments on account of the principal and interest of public debt incurred for school purposes are never separately stated, and hence are never shown as payments on account of debt in the reports upon which these statistics are necessarily based.

Nongovernmental cost payments.—The nongovernmental cost payments included in the column headed "For redemption of city and district debt obligations" were for the redemption of general bonds and revenue loans, and for the redemption of warrants of former years. The amounts reported in the column headed "For investments and supplies" represent nongovernmental cost payments for investments acquired for profit, and for the purchase of such books and supplies as were designed to be sold to teachers and pupils. The column headed "For other objects" includes nongovernmental cost payments for a number of purposes, the principal of which were payments in error, refunds, payments of special assessments, payments for increasing stocks of supplies, and canceled appropriations.

Receipts and payments of independent school districts.—Table XXXV, which follows, presents an analytical summary of the revenue receipts and the payments for governmental costs of the 64 cities with independent school districts whose receipts and payments are included in Tables 30 to 37. This table is arranged to show to what extent those districts are meeting their governmental costs, including outlays as well as expenses and interest charges, without incurring indebtedness therefor. From the figures of that table it appears that of the 64 cities, 28 incurred indebtedness in meeting their governmental costs for schools, while 36 incurred no such indebtedness. Of the latter number, 22 paid all current costs of schools from revenue receipts, 12 met them from revenue receipts and cash on hand at the beginning of the year, and 2 from current revenue receipts and sales of real property offsetting expenditures for new buildings and other construction. No corresponding statistics can be presented for the cities not included in this table, since, as a rule, no accurate statement of the interest payments on account of city indebtedness for schools can be made for the other cities.

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TABLE XXXV.—Revenue receipts and governmental cost payments for cities with independent school districts: 1910.

I.—CITIES IN WHICH ALL GOVERNMENTAL COSTS FOR SCHOOLS WERE PAID FROM REVENUES.

City number.	CITY.	Revenue receipts.	GOVERNMENTAL COST PAYMENTS.			
			Total.	For expenses.	For outlays.	For interest.
	Total.....	\$21,084,783	\$19,580,568	\$15,119,744	\$4,022,798	\$438,026
2	Chicago, Ill.....	13,829,585	12,913,442	9,675,924	3,216,534	20,984
20	Kansas City, Mo.....	1,532,589	1,460,307	1,131,066	198,807	130,494
32	Oakland, Cal.....	790,348	716,721	605,894	63,307	47,520
55	Reading, Pa.....	318,023	305,274	283,467	4,500	17,307
64	Tacoma, Wash.....	661,541	601,958	393,593	166,151	42,214
80	Evansville, Ind.....	323,277	310,280	241,693	64,891	3,696
84	Peoria, Ill.....	399,779	398,946	313,287	84,322	1,337
93	Terre Haute, Ind.....	326,767	277,182	233,087	33,744	10,331
111	Sioux City, Iowa.....	261,940	232,348	216,120	.....	16,228
115	Little Rock, Ark.....	190,002	179,243	141,572	26,137	11,534
118	York, Pa.....	200,171	187,838	151,948	20,612	15,078
124	Lincoln, Nebr.....	269,968	233,080	219,195	1,185	12,700
127	Topeka, Kans.....	295,987	290,037	219,667	43,565	26,805
129	McKeesport, Pa.....	283,441	239,264	206,598	9,181	23,185
141	Chester, Pa.....	145,038	132,395	126,242	500	5,633
142	Dubuque, Iowa.....	133,018	123,398	116,874	1,764	4,760
150	Quincy, Ill.....	153,205	139,640	131,117	3,000	5,523
152	New Castle, Pa.....	186,919	157,710	150,179	1,500	6,831
158	Joliet, Ill.....	183,819	154,184	126,869	5,941	1,274
177	Huntington, W. Va.....	87,223	85,632	79,509	2,408	3,765
180	Lima, Ohio.....	157,817	158,149	108,805	40,887	11,457
194	Pasadena, Cal.....	344,328	303,510	249,698	33,662	20,150

II.—CITIES IN WHICH ALL GOVERNMENTAL COSTS FOR SCHOOLS WERE PAID FROM REVENUES AND FROM CASH ON HAND AT BEGINNING OF YEAR.

	Total.....	\$5,191,954	\$6,092,512	\$4,205,313	\$1,574,506	\$312,693
22	Indianapolis, Ind.....	1,238,745	1,279,663	1,015,747	220,140	43,776
41	Omaha, Nebr.....	748,812	891,064	593,946	243,768	53,350
57	Salt Lake City, Utah.....	692,907	804,823	565,457	199,211	40,125
65	Kansas City, Kans.....	467,400	609,710	325,024	250,177	34,509
70	St. Joseph, Mo.....	455,443	700,319	323,905	320,380	56,034
85	Erie, Pa.....	245,768	233,743	210,484	32,918	10,341
90	Charleston, S. C.....	108,453	118,638	97,660	20,978	.....
105	Springfield, Ill.....	255,306	272,506	214,577	57,184	745
130	Wheeling, W. Va.....	191,443	257,184	155,128	93,058	8,998
133	Berkeley, Cal.....	374,015	433,912	289,581	110,200	34,131
137	Kalamazoo, Mich.....	217,470	224,114	194,130	26,494	13,490
179	Mount Vernon, N. Y.....	206,172	236,838	219,644	.....	17,194

III.—CITIES IN WHICH ALL GOVERNMENTAL COSTS FOR SCHOOLS WERE PAID FROM REVENUES AND FROM RECEIPTS FROM SALES OF REAL PROPERTY.

	Total.....	\$5,546,427	\$5,633,871	\$3,767,359	\$1,862,719	\$3,793
4	St. Louis, Mo.....	4,025,509	4,072,942	2,875,406	1,197,536	.....
28	Portland, Oreg.....	1,520,918	1,560,929	891,953	665,183	3,793

IV.—CITIES IN WHICH ALL GOVERNMENTAL COSTS FOR SCHOOLS WERE PAID FROM REVENUES AND FROM RECEIPTS FROM SALES OF DEBT OBLIGATIONS.

	Total.....	\$14,250,565	\$17,251,006	\$11,630,183	\$4,893,212	\$728,211
6	Cleveland, Ohio.....	3,473,989	3,637,309	2,683,888	529,328	124,093
17	Los Angeles, Cal.....	1,288,973	1,594,175	1,220,556	328,480	45,139
21	Seattle, Wash.....	1,535,130	2,022,027	1,202,152	619,742	140,133
29	Columbus, Ohio.....	1,051,302	942,258	765,656	135,683	40,919
38	Scranton, Pa.....	584,892	711,472	572,827	133,968	4,677
48	Spokane, Wash.....	668,663	1,123,721	868,590	474,451	80,680
62	Des Moines, Iowa.....	621,338	880,375	554,588	294,533	31,254
67	Youngstown, Ohio.....	418,104	441,986	288,753	141,636	11,597
81	Akron, Ohio.....	321,830	372,463	270,181	90,526	11,756
83	Wilkes-Barre, Pa.....	301,191	491,862	211,769	257,173	22,920
87	Oklahoma City, Okla.....	458,842	727,559	243,730	444,760	39,069
88	Harrisburg, Pa.....	337,940	471,595	273,455	173,719	24,421
89	Fort Wayne, Ind.....	299,666	390,334	224,226	149,731	16,377
92	East St. Louis, Ill.....	232,078	292,048	209,638	74,280	8,120
96	Johnstown, Pa.....	221,063	279,151	182,426	83,504	13,221
100	South Bend, Ind.....	268,389	345,310	197,228	40,406	7,676
102	Wichita, Kans.....	213,313	256,354	171,788	66,496	18,070
104	Allentown, Pa.....	159,218	261,152	172,170	88,682	390
112	Lancaster, Pa.....	158,153	237,265	139,254	82,629	15,402
113	Springfield, Ohio.....	202,688	312,828	170,021	141,035	1,772
122	Rockford, Ill.....	192,859	240,746	211,388	27,736	6,622
128	Pueblo, Colo.....	215,483	249,534	194,480	37,037	18,017
140	Davenport, Iowa.....	262,954	277,937	212,022	53,715	12,200
166	Flint, Mich.....	116,685	117,600	90,632	22,248	4,500
	Cedar Rapids, Iowa.....	219,475	208,067	171,339	29,487	7,241
171	Joplin, Mo.....	122,867	148,035	112,905	26,075	9,055
172	Williamsport, Pa.....	149,162	153,494	120,364	30,210	2,920
174	Jamestown, N. Y.....	154,318	164,929	133,937	21,022	9,970

TABLE 31.

Payments for school expenses.—Table 31 presents in considerable detail the payments for school expenses of 178 out of the 184 cities covered by this report, including the payments for expenses of school administration, instruction, operation of school plant, and maintenance of school plant, together with other school expenses grouped under the designation "Miscellaneous expenses." With the exception of the payments for expenses of administration, the payments for school expenses, as given in Table 31, are classified according to the kind of school or other educational activity for which they were made. The payments thus presented are as nearly comparable as it has been possible to make them from data derived from local accounts, in which they were usually classified on a different basis from that employed in this table. The school authorities of many cities have expressed great interest in the classification employed by the Bureau of the Census, and promise to cooperate in establishing standard accounts with classifications more or less in harmony with that used in Table 31. To the extent that this cooperation is secured it is believed that the corresponding tables of future reports will contain statistics more accurate and more nearly comparable than those given in Table 31.

Expenses of general administration.—The expenses of general administration include all general expenses, or "overhead charges," as they are frequently called in the commercial world. They are the costs that can not readily be assigned to functional groups and classified according to the kind of school or educational activity for which they are incurred. The various expenses included in this group are described in the text accompanying Table 32, and the payments for each subdivision or class are given in that table.

Expenses of instruction.—The payments for expenses of instruction, as shown in Table 31, are arranged in seven groups under specific and descriptive titles. The first two groups, with the titles "Salaries and other expenses of supervisors of grades and subjects" and "Salaries and other expenses of principals," comprise the payments for the expenses of supervision. The payments for the first of these groups are not given separately for all cities. In some of the cities for which no payments for "Salaries and other expenses of supervisors of grades and subjects" are shown, the school principals act as supervisors, and the amounts shown in the column headed "Salaries and other expenses of principals" include the payments for both classes of supervision. In a second class of cities the supervision of grades and subjects constitutes a part of the duties of the general superintendent of schools, and the payments for this class of expenses are included among the expenses of general administration. In a limited number of cities

the total payments for the expenses of supervision referred to are included under one or the other of the two titles above mentioned by reason of the fact that the local accounts are so kept that no proper segregation of the two classes of expenses could be secured. It should be noted that the expenses of the supervisors of grades and subjects and those of principals include the salaries of the clerks employed to assist them.

The character of the payments shown in the columns headed "Salaries of teachers" and "Free textbooks" is fully indicated by their titles. In the column with the title "Other supplies used in instruction" are included payments for such supplies as maps, charts, globes, paper, pencils, erasers, rulers, and chalk; the wood, clay, metal, and tools used in art and manual training instruction; the cloth, scissors, and cooking supplies used in domestic science instruction; typewriters and supplies used in instruction in commercial branches; laboratory apparatus and supplies, including chemicals and biological material; gas, electricity, and fuel for cooking and manual training; and all materials destroyed in the using, as well as the charges for freight, express, and cartage on such supplies.

In the column headed "School library" are included the salaries and other expenses not only for libraries maintained exclusively for the benefit of the teachers and pupils of certain schools, but also for those maintained by boards of education for the use of the general public. The expenses for the two classes of libraries can readily be distinguished by the fact that those for libraries maintained for the use of the public are tabulated on a line by themselves with the designation "Library" in the stub, while those for school purposes only are tabulated with the expenses of the particular class of schools using them. Table 31, by including statistics of the cost of operating and maintaining these public libraries and other exceptional institutions and branches of service, gives a complete statement of the expenses of all the different activities under school authorities and financed from school

revenues or appropriations; but in computing the per capita cost of school instruction, these special costs must be disregarded, or the figures obtained will not be comparable.

In the column with the title "All other" are included those costs of instruction, such as expenses connected with graduation exercises and flags for school buildings, which are not assignable to any of the other columns in this division of the table.

Expenses of operation of school plant.—Under the foregoing heading are shown all payments for the operation of the school plant, including those for salaries and wages of janitors, engineers, and others employed in this branch of the school service, together with the payments for janitors' and other supplies, fuel, light, water, and power.

Expenses of maintenance of school plant.—Under the heading "Expenses of maintenance of school plant" are shown payments for the maintenance of the buildings and grounds of the school system, including those for repairs and insurance, which are tabulated in columns with descriptive headings.

Miscellaneous expenses.—Under the heading "Miscellaneous expenses" are tabulated the payments to private schools and institutions, to schools and institutions of other civil divisions, and to schools for the instruction or care of children who from choice or necessity are attending or are confined at the school for which or to which the money is paid; payments for the transportation of pupils to and from schools; payments for pensions granted to teachers and employees; and payments for rent of school buildings. In the case of a few cities payments for other objects are tabulated as for "Miscellaneous expenses," because the method of keeping the accounts in these cities was such that payments could not be otherwise classified.

Schools for colored pupils.—The payments for the expenses of schools for colored pupils in the 35 cities for which separate statistics could be obtained are presented in Table XXXVI, which follows. This is an exhibit table, all the data being included in Table 31.

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TABLE XXXVI.—PAYMENTS FOR EXPENSES OF SCHOOLS FOR COLORED PUPILS IN THIRTY-FIVE CITIES, CLASSIFIED BY OBJECT AND BY KIND OF SCHOOL: 1910.

City number.	CITY, AND KIND OF SCHOOL OR OTHER OBJECT OF EXPENSE.	Total payments for expenses. ¹	Salaries for instruction.	Supplies and free text-books.	Salaries and supplies for janitors, etc.	Fuel.	Water, light, and power.	Repairs and insurance.	School library.	Transportation of pupils.	Rent.	All other.
	Grand total.....	\$1,982,773	\$1,573,996	\$34,045	\$136,756	\$47,902	\$10,051	\$93,627	\$2,383	\$1,079	\$17,038	\$15,896
4	St. Louis, Mo.....	170,807	134,144	11,450	13,549	2,720	2,097	5,821		412		614
	Elementary.....		110,761	6,260	10,870	2,231	1,446	5,069		412		495
	Secondary.....		23,059	5,190	2,679	489	651	752				119
	Vacation.....		324									
7	Baltimore, Md.....	207,832	166,668	17,427	13,188	3,995	800	1,389			4,211	154
	Elementary.....		130,232	12,744	10,433	3,458		1,163			3,011	
	Secondary.....		27,363	4,683	2,155	507	800	226			1,200	154
	Normal.....		6,085									
	Night.....		2,978		600							
15	New Orleans, La.....	71,147	56,704	3,542	5,124	900		3,000			1,877	
	Elementary.....		56,704	3,542	5,124	900		3,000			1,877	
16	Washington, D. C.....	656,257	530,242	33,081	37,237	22,305	3,084	16,435	1,570		6,865	\$ 5,438
	Elementary.....		418,132	28,611	31,439	20,456	2,230	13,389			6,865	602
	Secondary.....		90,118	3,420	4,624	1,849	854	2,772	765			390
	Normal.....		14,555	136				274	805			23
	Night.....		6,821	914	1,174							
	Defective.....											\$ 3,988
	School gardens.....		216									148
	Playgrounds.....											197
20	Kansas City, Mo.....	92,903	71,291	1,902	8,184	4,396	881	5,108	476		600	65
	Elementary.....		53,572	1,190	5,453	3,279	481	4,466	289		360	
	Secondary.....		17,213	681	2,731	1,117	400	630	187			65
	Truant.....		506	31				12			240	
24	Louisville, Ky.....	109,804	87,913	5,805	7,846	1,495	392	5,609			744	
	Elementary.....		67,208	4,414	6,301	1,359	76	4,042			744	
	Secondary.....		15,377	1,210	656	136	38	1,567				
	Night.....		5,328	181	889		280					
36	Birmingham, Ala.....	35,521	31,185	117	1,714	413	211	771			589	521
	Elementary.....		28,552	104	1,608	374	187	771			589	499
	Secondary.....		2,633	13	106	39	24					22
37	Memphis, Tenn.....	71,792	59,204		4,951	1,281	266	3,178			792	2,120
	Elementary.....		53,645		4,541	1,175	248	2,937			792	2,120
	Secondary.....		5,559		410	106	18	241				
39	Richmond, Va.....	54,814	43,829	375	5,350	385	340	4,200				335
	Elementary.....		41,619	375	4,295	350	250	3,700				300
	Secondary.....		1,650		1,055	35	90	500				35
	Night.....		660									
45	Nashville, Tenn.....	57,862	46,130	865	4,602	870	230	3,700				1,465
	Elementary.....		39,550	785	4,010	820	230	3,700				1,400
	Secondary.....		5,600	20	460	50						65
	Night.....		980	60	132							
54	San Antonio, Tex.....	20,769	23,173		2,702	261		343				290
	Elementary.....		22,033		2,702	261		343				290
	Secondary.....		1,140									
58	Dallas, Tex.....	35,965	31,138	440	1,732	737		1,828			90	
	Elementary.....		20,124	300	1,092	673		1,512			90	
	Secondary.....		5,014	140	640	64		316				
65	Kansas City, Kans.....	39,815	31,388	934	3,600	1,735	413	1,078		667		
	Elementary.....		22,121	355	2,299	859	152	467		667		
	Secondary.....		9,267	579	1,301	876	261	611				
68	Houston, Tex.....	39,528	33,585	1,546	2,900	510		967				
	Elementary.....		27,690	1,506	2,830	446		865				
	Secondary.....		5,895	40	370	64		92				
70	St. Joseph, Mo.....	30,927	14,022	546	1,744	570	19	13,908				118
	Elementary.....		8,766	45	1,218	420	5	10,731				99
	Secondary.....		5,256	501	526	150	14	3,177				19
75	Fort Worth, Tex.....	16,080	12,810	340	1,287	308	385	950				
	Elementary.....		8,550	250	912	188	195	610				
	Secondary.....		4,260	90	375	120	190	340				
80	Evansville, Ind.....	26,526	20,342	970	1,970	417		2,627				
	Elementary.....		13,851	370	1,450	224		545				
	Secondary.....		6,491	600	520	193		2,282				

¹ Exclusive of payments for expenses of general administration.² For care of defective pupils in schools of other civil divisions.

FINANCIAL STATISTICS OF CITIES.

TABLE XXXVI.—PAYMENTS FOR EXPENSES OF SCHOOLS FOR COLORED PUPILS IN THIRTY-FIVE CITIES, CLASSIFIED BY OBJECT AND BY KIND OF SCHOOL: 1910—Continued.

City number.	CITY, AND KIND OF SCHOOL OR OTHER OBJECT OF EXPENSE.	Total payments for expenses. ¹	Salaries for instruction.	Supplies and free text-books.	Salaries and supplies for janitors, etc.	Fuel.	Water, light, and power.	Repairs and insurance.	School library.	Transportation of pupils.	Rent.	All other.
82	Norfolk, Va.	\$16,593	\$14,762	\$149	\$1,146	\$536						
	Elementary		14,762	149	1,146	536						
90	Charleston, S. C.	30,411	23,567	307	770	226	\$91	\$1,701	\$124			\$3,625
	Elementary		23,567	307	770	226	91	1,701	124			3,625
92	East St. Louis, Ill.	22,846	15,236	717	2,600	515	165	2,693	213		\$315	337
	Elementary		15,111	717	2,530	515	142	2,693	210		315	337
	Night		175		70		23		3			
93	Terre Haute, Ind.	8,126	6,524	123	1,105	134	24	216				
	Elementary		6,524	123	1,105	134	24	216				
101	Covington, Ky.	17,923	12,650	1,094	2,220	455	337	861			210	96
	Elementary		11,050	934	2,120	390	270	861			210	60
	Secondary		1,600	160	100	65	67					36
120	Chattanooga, Tenn.	25,287	18,242	193	1,664	441	15	4,732				
	Elementary		16,928	172	1,664	441	15	4,732				
	Secondary		1,314	21								
130	Wheeling, W. Va.	6,677	4,612	85	334	339		790				457
	Elementary		4,612	85	334	339		790				457
138	El Paso, Tex.	5,236	4,329		525	170	125	87				
	Elementary		4,329		525	170	125	87				
149	Galveston, Tex.	20,971	12,418	67	1,701	230		6,535				
	Elementary		8,741	67	1,325	175		4,335				
	Secondary		3,677		376	75		2,200				
151	Knoxville, Tenn.	11,326	10,295		1,031							
	Elementary		8,209		1,031							
	Secondary		2,086									
155	Springfield, Mo.	6,220	4,320	100	989	250	160	353			45	
	Elementary		2,965	50	879	200	150	323			45	
	Secondary		1,355	50	110	50	10	25				
156	Lexington, Ky.	27,799	23,245	1,128	2,230	366		567			223	35
	Elementary		20,245	965	2,031	295		567			223	35
	Secondary		3,000	163	199	71						
157	Roanoke, Va.	11,551	9,673	333	562	256	3	608				116
	Elementary		9,673	333	562	256	3	608				116
162	Charlotte, N. C.	8,431	7,445	50	711	200		75				
	Elementary		7,445	50	711	200		75				
164	Portsmouth, Va.	6,345	4,976	33	331	264		172			469	\$ 50
	Elementary		4,976	33	331	264		172			469	\$ 50
171	Joplin, Mo.	2,129	1,507	300	145	115		62				
	Elementary		1,507	300	145	115		62				
177	Huntington, W. Va.	4,327	3,847		480							
	Elementary		2,205		480							
	Secondary		1,642									
183	Newport, Ky.	6,176	2,530	26	432	87	13	3,033				50
	Elementary		2,530	26	432	87	13	3,033				50

¹ Exclusive of payments for expenses of general administration.² Pensions paid to teachers.

Expenses of city schools under county control.—Table XXXVII, which follows, presents the estimated payments for the expenses of the schools in the six cities (Savannah, Augusta, and Macon, Ga.; Mobile, Ala.; and Jacksonville and Tampa, Fla.) which are omitted

from the general tables because their schools are under county control. The estimates presented for each city represent the same proportion of the total county expenditures for schools as the pupils enrolled in the city form of the total enrollment in the county.

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TABLE XXXVII.—ESTIMATED PAYMENTS FOR EXPENSES OF SCHOOLS OF SIX CITIES UNDER COUNTY CONTROL, CLASSIFIED BY OBJECT AND BY KIND OF SCHOOL: 1910.

City number.	CITY AND KIND OF SCHOOL.	Total payments for expenses.	Expenses of administration.	Salaries for instruction.	Supplies and free textbooks.	Salaries and supplies for operation.	Fuel.	Water, light, and power.	Repairs and insurance.	Pensions.	Rent.	All other.
86	Savannah, Ga.....	\$144,310	\$5,461	\$125,064	\$1,666	\$5,601	\$1,999	\$103	\$3,014	.....	\$144	\$1,258
	Elementary.....			101,135	877	4,669	1,764	24	2,931	.....	144	1,132
	Secondary.....			23,197	739	860	195	54	33	.....		126
	Night.....			732		72	40	25		.....	
95	Jacksonville, Fla.....	98,506	7,908	78,138	2,465	5,249	1,339	332	2,063	.....		\$1,012
	Elementary.....			63,624	2,000	4,331	1,132	314	2,055	.....		\$1,012
	Secondary.....			13,540	465	918	207	18	8	.....	
	Normal.....			310						.....	
	Night.....			664						.....	
107	Mobile, Ala.....	92,720	6,695	76,256	384	3,417	1,228		3,693	\$343	237	52
	Elementary.....			61,371	332	2,682	1,053		2,335	848	237	52
	Secondary.....			14,885	52	735	178		1,358			
131	Augusta, Ga.....	112,056	5,394	76,638	3,745	11,763	2,330	708	5,893	.....		5,640
	Elementary.....			61,212	3,745	11,000	2,097	637	5,309	.....		5,355
	Secondary.....			15,426		703	233	71	589	.....		285
132	Macon, Ga.....	101,770	4,974	89,550	1,428	3,513	1,140	371	9,595	145	.....	\$54
	Elementary.....			65,875	1,285	2,918	1,026	277	8,637	145	.....	\$49
	Secondary.....			14,675	143	595	114	94	858	.....	.....	\$5
147	Tampa, Fla.....	137,604	1,939	125,920	56	2,405	323	13	1,867	.....	.....	\$5,081
	Elementary.....			117,140	56	2,104	290		1,804	.....	.....	\$4,741
	Secondary.....			8,655		301	33	13	63	.....	.....	340
	Normal.....			125						.....	.....

¹ Expense for transportation of pupils.

² Library expense.

³ Includes library expense, \$38.

Current costs of schools.—In the commercial world it is a well recognized accounting practice to include interest on the capital invested in an enterprise, as well as all current expenses, in computing current costs of the services rendered. To secure a complete statement of the current costs of schools for a given city or group of cities there must, therefore, be added to the payments for expenses shown in Table 31 an amount equal to the interest upon the investment in school property.

In Table XXXVIII there are presented for 178 cities (1) the total payments for school expenses shown in Table 31; (2) the interest on the reported value of school property as shown in Table 18, computed at the average rate paid by the several cities on their outstanding indebtedness; and (3) the sum of the payments for expenses and interest.

TABLE XXXVIII.—Current costs of schools, including (1) payments for expenses, and (2) interest on the investment of the cities in school properties: 1910.

City number.	CITY.	Total.	Payments for expenses.	Interest on school investment.
	Grand total.....	\$147,153,975	\$126,609,098	\$20,544,877
	Group I.....	89,440,294	77,663,648	11,776,646
	Group II.....	24,895,270	21,306,109	3,589,170
	Group III.....	19,452,151	16,377,537	3,074,614
	Group IV.....	13,366,251	11,261,804	2,104,447

GROUP I.

1	New York, N. Y.....	\$35,084,730	\$30,971,735	\$4,112,995
2	Chicago, Ill.....	11,402,300	9,675,924	1,726,376
3	Philadelphia, Pa.....	7,017,128	6,133,293	883,835
4	St. Louis, Mo.....	3,436,434	2,875,406	561,028
5	Boston, Mass.....	5,275,248	4,541,429	733,819
6	Cleveland, Ohio.....	3,149,732	2,683,888	465,844

TABLE XXXVIII.—Current costs of schools, including (1) payments for expenses, and (2) interest on the investment of the cities in school properties: 1910—Continued.

GROUP I—continued.

City number.	CITY.	Total.	Payments for expenses.	Interest on school investment.
7	Baltimore, Md.....	\$1,900,776	\$1,705,385	\$201,391
8	Pittsburgh, Pa.....	3,318,909	2,749,787	569,122
9	Detroit, Mich.....	2,019,703	1,772,841	246,862
10	Buffalo, N. Y.....	1,932,782	1,683,405	249,377
11	San Francisco, Cal.....	2,089,408	1,678,559	410,849
12	Milwaukee, Wis.....	1,677,563	1,493,605	183,958
13	Cincinnati, Ohio.....	2,244,331	1,866,655	377,676
14	Newark, N. J.....	2,267,787	2,028,509	239,278
15	New Orleans, La.....	1,123,341	991,543	131,798
16	Washington, D. C.....	2,390,452	2,081,518	308,934
17	Los Angeles, Cal.....	1,388,512	1,220,556	167,956
18	Minneapolis, Minn.....	1,715,128	1,509,610	205,518

GROUP II.

19	Jersey City, N. J.....	\$1,176,340	\$963,222	\$183,118
20	Kansas City, Mo.....	1,300,246	1,131,006	169,240
21	Seattle, Wash.....	1,512,464	1,262,152	250,312
22	Indianapolis, Ind.....	1,168,634	1,015,747	152,887
23	Providence, R. I.....	1,147,808	1,012,658	135,150
24	Louisville, Ky.....	864,185	764,815	99,370
25	Rochester, N. Y.....	1,046,346	942,367	103,979
26	St. Paul, Minn.....	1,000,404	865,004	135,400
27	Denver, Colo.....	1,379,401	1,169,228	210,173
28	Portland, Ore.....	1,071,414	891,953	179,461
29	Columbus, Ohio.....	909,067	765,656	143,411
30	Toledo, Ohio.....	867,661	754,006	113,655
31	Atlanta, Ga.....	420,399	364,316	56,083
32	Oakland, Cal.....	714,023	605,894	108,129
33	Worcester, Mass.....	925,590	796,859	128,731
34	Syracuse, N. Y.....	737,345	630,516	106,829
35	New Haven, Conn.....	791,014	687,337	103,677
36	Birmingham, Ala.....	349,225	275,212	74,013
37	Memphis, Tenn.....	455,116	377,233	77,883
38	Scranton, Pa.....	690,663	572,827	107,836
39	Richmond, Va.....	355,467	298,843	56,624
40	Paterson, N. J.....	602,417	515,493	86,924
41	Omaha, Neb.....	718,143	583,946	134,197
42	Fall River, Mass.....	581,933	473,655	108,278
43	Dayton, Ohio.....	585,281	505,651	79,630
44	Grand Rapids, Mich.....	623,616	542,627	80,989
45	Nashville, Tenn.....	552,880	459,953	92,927
46	Lowell, Mass.....	502,880	419,953	82,927
47	Cambridge, Mass.....	611,685	527,016	84,679
48	Spokane, Wash.....	680,687	568,589	112,098
49	Bridgeport, Conn.....	358,307	297,993	60,314
50	Albany, N. Y.....	447,418	394,952	52,466

FINANCIAL STATISTICS OF CITIES.

TABLE XXXVIII.—Current costs of schools, including (1) payments for expenses, and (2) interest on the investment of the cities in school properties: 1910—Continued.

GROUP III.

City number.	CITY.	Total.	Payments for expenses.	Interest on school investment.
51	Hartford, Conn.	\$691,835	\$562,672	\$129,163
52	Trenton, N. J.	480,421	444,019	36,402
53	New Bedford, Mass.	468,751	391,060	77,691
54	San Antonio, Tex.	309,412	270,126	39,286
55	Reading, Pa.	335,634	283,467	52,167
56	Camden, N. J.	480,414	430,000	50,414
57	Salt Lake City, Utah.	656,329	565,487	90,842
58	Dallas, Tex.	327,115	279,532	47,583
59	Lynn, Mass.	479,239	354,117	125,122
60	Springfield, Mass.	687,317	573,491	113,826
61	Wilmington, Del.	301,385	254,910	46,475
62	Des Moines, Iowa.	627,318	554,588	72,730
63	Lawrence, Mass.	389,363	344,957	44,406
64	Tacoma, Wash.	489,169	393,593	95,576
65	Kansas City, Kans.	390,974	325,024	65,950
66	Yonkers, N. Y.	583,708	493,686	100,022
67	Youngstown, Ohio.	347,665	288,753	58,912
68	Houston, Tex.	301,237	251,543	49,694
69	Duluth, Minn.	501,766	383,971	117,795
70	St. Joseph, Mo.	378,864	323,905	54,959
71	Somerville, Mass.	455,059	394,465	60,594
72	Troy, N. Y.	349,384	296,154	53,230
73	Utica, N. Y.	342,037	301,325	40,712
74	Elizabeth, N. J.	251,051	224,379	26,672
75	Fort Worth, Tex.	298,164	214,620	83,544
76	Waterbury, Conn.	379,841	329,176	50,665
77	Schenectady, N. Y.	357,447	302,860	54,587
78	Hoboken, N. J.	419,640	371,094	48,546
79	Manchester, N. H.	208,523	173,340	35,183
80	Evansville, Ind.	272,055	241,093	30,962
81	Akron, Ohio.	323,735	270,181	53,554
82	Norfolk, Va.	200,654	166,045	34,609
83	Wilkes-Barre, Pa.	265,687	211,769	54,118
84	Peoria, Ill.	361,596	313,287	48,309
85	Erie, Pa.	257,484	210,484	47,000
86	Oklahoma City, Okla.	314,856	243,730	71,126
87	Harrisburg, Pa.	318,765	273,455	45,310
88	Fort Wayne, Ind.	273,815	224,226	49,589
89	Charleston, S. C.	116,635	97,660	18,975
90	Portland, Me.	330,793	284,504	46,289
91	East St. Louis, Ill.	257,110	209,638	47,472
92	Terre Haute, Ind.	277,501	233,087	44,414
93	Holyoke, Mass.	298,039	257,131	40,908
94	Brockton, Mass.	329,499	291,353	38,146
95	Bayonne, N. J.	355,259	300,324	54,935
96	Johnstown, Pa.	226,508	182,426	44,082
97	Passaic, N. J.	267,444	221,200	46,244
98	South Bend, Ind.	235,664	197,228	38,436
99	Covington, Ky.	187,544	163,534	24,010
100	Wichita, Kans.	200,718	171,788	28,930
101	Altoona, Pa.	240,032	194,272	45,760
102	Allentown, Pa.	211,307	172,170	39,137
103	Springfield, Ill.	202,877	174,577	28,300
104	Pawtucket, R. I.	253,989	222,343	31,646
105	Saginaw, Mich.	231,110	240,979	40,131
106	Canton, Ohio.	226,493	192,139	34,354

GROUP IV.

110	Binghamton, N. Y.	\$185,112	\$161,686	\$23,426
111	Sioux City, Iowa.	267,366	216,120	51,246
112	Lancaster, Pa.	174,126	139,254	34,874
113	Springfield, Ohio.	205,932	170,021	35,911
114	Atlantic City, N. J.	276,242	224,818	51,424
115	Little Rock, Ark.	183,829	141,572	42,257
116	Rockford, Ill.	249,388	211,358	38,030
117	Bay City, Mich.	211,524	181,901	29,623
118	York, Pa.	191,809	151,948	39,861
119	Sacramento, Cal.	293,408	244,324	49,084
120	Chattanooga, Tenn.	128,259	107,689	20,570
121	Malden, Mass.	275,632	231,485	44,147
122	Pueblo, Colo.	230,494	194,480	36,014
123	Haverhill, Mass.	242,304	204,885	37,419
124	Lincoln, Nebr.	245,096	219,195	25,901
125	New Britain, Conn.	186,660	164,323	22,337
126	Salem, Mass.	210,722	172,857	37,865
127	Topeka, Kans.	256,201	219,667	36,534
128	Davenport, Iowa.	250,262	212,022	38,240
129	McKeesport, Pa.	244,050	206,898	37,152
130	Wheeling, W. Va.	196,902	155,128	41,774
131	Berkeley, Cal.	340,940	289,581	51,359
132	Superior, Wis.	206,281	179,554	26,727
133	Newton, Mass.	419,327	342,978	76,349
134	San Diego, Cal.	260,759	208,409	52,350
135	Kalamazoo, Mich.	230,275	194,130	36,145
136	El Paso, Tex.	224,594	189,467	35,127
137	Butte, Mont.	247,493	219,803	27,690
138	Flint, Mich.	106,852	90,852	16,000
139	Chester, Pa.	153,053	126,242	26,811
140	Dubuque, Iowa.	136,874	116,874	20,000
141	Montgomery, Ala.	121,788	96,365	25,423
142	Woonsocket, R. I.	123,576	106,076	17,501
143	Racine, Wis.	187,060	156,681	30,379
144	Fitchburg, Mass.	174,112	144,692	29,420
145	Elmira, N. Y.	164,681	133,205	31,476
146	Galveston, Tex.	156,239	128,939	27,300
147	Quincy, Ill.	156,937	131,117	25,820
148	Knoxville, Tenn.	103,041	81,433	21,608

TABLE XXXVIII.—Current costs of schools, including (1) payments for expenses, and (2) interest on the investment of the cities in school properties: 1910—Continued.

GROUP IV—continued.

City number.	CITY.	Total.	Payments for expenses.	Interest on school investment.
152	New Castle, Pa.	\$168,612	\$150,179	\$18,433
153	West Hoboken, N. J.	195,719	180,441	15,278
154	Hamilton, Ohio.	179,807	158,395	21,412
155	Springfield, Mo.	110,580	97,876	12,704
156	Lexington, Ky.	109,961	97,846	12,115
157	Roanoke, Va.	107,564	92,297	15,267
158	Joliet, Ill.	160,289	126,969	33,320
159	Auburn, N. Y.	161,457	125,215	36,272
160	East Orange, N. J.	255,163	207,659	47,504
161	Taunton, Mass.	163,016	142,583	20,433
162	Charlotte, N. C.	68,741	62,541	6,200
163	Everett, Mass.	221,509	190,401	31,108
164	Portsmouth, Va.	57,936	50,203	7,733
165	Oshkosh, Wis.	139,795	119,815	19,980
166	Cedar Rapids, Iowa.	196,431	171,339	25,092
167	Quincy, Mass.	189,450	157,763	31,687
168	Chelsea, Mass.	191,401	157,113	34,288
169	Perth Amboy, N. J.	162,271	143,553	18,708
170	Pittsfield, Mass.	179,910	153,209	26,701
171	Joplin, Mo.	137,552	112,005	25,547
172	Williamsport, Pa.	136,364	120,364	16,000
173	Jackson, Mich.	142,684	116,234	26,450
174	Jamestown, N. Y.	157,689	133,637	24,052
175	Amsterdam, N. Y.	96,802	85,352	11,450
176	Lansing, Mich.	125,286	105,086	20,200
177	Huntington, W. Va.	94,602	79,509	15,093
178	Decatur, Ill.	143,481	122,498	20,983
179	Mount Vernon, N. Y.	243,283	219,644	23,639
180	Lima, Ohio.	140,050	105,605	34,445
181	Niagara Falls, N. Y.	164,046	142,686	21,360
182	La Crosse, Wis.	157,409	136,738	20,671
183	Newport, Ky.	114,353	87,263	27,090
184	Pasadena, Cal.	271,126	249,696	21,430

TABLE 32.

Expenses of general administration of schools.—Table 32 presents a detailed exhibit of the payments by 178 of the 184 cities having a population of over 30,000 in 1910 for the general administration of all schools, including subsidiary educational activities and extensions. The expenses of general administration are classified by object under the two headings, "Salaries and wages" and "Other objects." They are also classified by branch of administration as "Expenses of business administration" and "Expenses of educational administration." The expenses of each branch of administration are further classified by office or item of account for which incurred, the expenses of the first branch being segregated under eight separate headings and those of the second under four.

The total payments of the 178 cities covered by the table for the expenses of general administration of schools amounted to \$5,245,234, of which \$3,120,661, or 59.5 per cent, were reported by the cities of Group I; \$833,655, or 15.9 per cent, by the cities of Group II; \$725,861, or 13.8 per cent, by the cities of Group III; and \$565,057, or 10.8 per cent, by the cities of Group IV. The city of New York paid for general administrative expenses \$1,039,774, or 19.8 per cent of the total for all of the 178 cities; Chicago was next in order, with 8.9 per cent of the total.

Of the total expenses of general administration, \$4,031,607, or 76.9 per cent, were paid for salaries and wages, and \$1,213,627, or 23.1 per cent, for other objects. The salaries and wages were those of the board of education, where such officials received compensation, and of all others regularly

employed by the school departments or districts in connection with the general administration of the public school system. The column with the title "Other objects" includes all payments other than those for salaries and wages which were incidental to general administration only.

Expenses of business administration.—The payments for expenses of business administration are presented under eight separate headings, the first seven of which specifically describe subdivisions of the business administration, while the last covers such expenses as can not be classified under any of the seven preceding headings. The expenses shown in these columns include both salaries and miscellaneous payments, and represent the total cost, as nearly as could be determined, of the board of education and the secretary's office, school elections and the school census, finance offices and items of accounts, general legal services, the operation and maintenance of office buildings, offices in charge of buildings, and offices in charge of supplies. The principal purposes of the payments shown in the column headed "All other" under "Expenses of business administration" were telephone service and the printing of reports.

In making use of Table 32 for the study of the comparative payments by the different cities for the expenses of the business administration of their schools, consideration should be given to the fact that the schools of the various cities fall into four different classes according to the method of administration, as follows: (1) Independent municipal organizations or corporations; (2) departments or divisions of the city corporation; (3) under the authority of county governments; and (4) in part departments of the city corporation and in part independent school districts. The table presents for the cities of the first class statistics of all their payments for the expenses of business administration. It is quite otherwise with the cities of the other three classes. Most, if not all, of the expenses of these cities for purposes such as those shown in the table in the columns headed "Finance offices and accounts" and "General legal services" are treated not as school expenses, but as the expenses of the offices of city treasurer, city auditor, or city attorney. The same is true to a lesser extent of most of the other classes of the expenses of business administration. To assist in making a proper comparison between the payments of the several cities for business administration, footnotes have been added to Table 32, indicating to which of the four classes above mentioned the schools of each city belong. Table XXXIX, which follows, presents a comparative summary of the payments for expenses of business administration for the schools of the first and second classes mentioned, showing the total amount of such payments and the amount per 1,000 pupils in regular attendance. For the cities of the first class the reported average payment for

expenses of business administration amounted to \$1,209 per 1,000 pupils, while for cities of the second class the average was only \$683, or 57.6 per cent of the average for cities of the first class. The difference in the figures represents no difference in the actual average expenses of business administration of the several cities, but reflects the fact that nearly if not quite one-half of these expenses for the cities of the second class are charged to other accounts and not treated as school expenses.

TABLE XXXIX.—*Payments for expenses of the business administration of schools, total and per 1,000 pupils in regular attendance, in cities having independent school districts, and in those where schools are operated as a department of the city corporation: 1910.*

OFFICE OR ACCOUNT FOR WHICH PAID.	IN 71 CITIES WITH INDEPENDENT SCHOOL DISTRICTS.		IN 91 CITIES WITH SCHOOLS ADMINISTERED AS A CITY DEPARTMENT.	
	Total.	Per 1,000 pupils in regular attendance.	Total.	Per 1,000 pupils in regular attendance.
Total	\$1,182,548	\$1,204	\$1,364,107	\$683
Board of education and secretary's office ..	291,318	297	392,206	196
School elections and school census	96,996	99	179,635	90
Finance offices and accounts	340,521	347	99,604	50
General legal services	27,085	27	12,864	7
Operation and maintenance of office building	84,811	86	66,343	23
Offices in charge of buildings	208,563	212	281,663	141
Offices in charge of supplies	84,453	86	228,376	114
All other	48,801	50	103,416	52

Expenses of educational administration.—The payments for expenses of educational administration are presented under four general headings. The expenses shown under the heading "Office of superintendent of schools" include the salaries of the superintendent and the employees connected with his office, together with the other expenses of the office. In like manner the expenses shown under the three other titles include both salaries and wages and other expenses. The total expenses of educational administration amounted to \$2,458,991, of which \$1,592,480, or 64.8 per cent, was for the superintendent's office; \$534,018, or 21.7 per cent, for enforcement of compulsory education and truancy laws; \$292,208, or 11.9 per cent, for general promotion of health; and \$40,285, or 1.6 per cent, for other expenses of educational administration. Payments made for the promotion of health were for the salaries of physicians and dentists employed to examine school children, determine the condition of their health, and prescribe treatment for those found defective, and for the salaries of nurses. As a rule, both physicians and nurses were paid from health department appropriations, such payments being incorporated in the school statistics by methods already explained on page 69. The principal purposes of the payments for expenses of educational administration reported under the title "All other" were to provide lectures for teachers and to defray the ex-

penses connected with meetings of educational associations, including teachers' institutes.

Schools for colored pupils.—Six cities reported payments for administrative expenses of schools for colored pupils, as follows: Washington, D. C., \$8,295; Evansville, Ind., \$100; Chattanooga, Tenn., \$1,602; Wheeling, W. Va., \$7; Lexington, Ky., \$279; and Newport, Ky., \$11.

TABLE 33.

Payments for school outlays.—During the year 1910 the payments for outlays for the schools in 171 of the 184 cities of over 30,000 inhabitants amounted to \$33,482,833. Seven cities, Troy, N. Y.; Pawtucket, R. I.; Sioux City, Iowa; Elmira, N. Y.; Galveston, Tex.; Mount Vernon, N. Y.; and La Crosse, Wis., reported no payments for outlays, and the figures for the 6 cities (Savannah, Augusta, and Macon, Ga.; Mobile, Ala.; and Jacksonville and Tampa, Fla.) with schools under a county system were not obtained. The payments for outlays per 1,000 inhabitants for the 171 cities for which the figures are shown in the table amounted to \$1,254, the averages for the different groups being as follows: Group I, \$1,163; Group II, \$1,354; Group III, \$1,610; and Group IV, \$1,047. The cities of Group I paid for outlays \$17,672,961, or 52.8 per cent of the total; those of Group II, \$6,917,223, or 20.7 per cent; of Group III, \$6,242,272, or 18.7 per cent; and of Group IV, \$2,650,377, or 7.9 per cent.

Outlays classified by object.—Of the total payments for outlays by the 171 cities reporting such payments, \$4,455,555, or 13.3 per cent, was for the purchase of land; and \$22,978,523, or 68.6 per cent, for the purchase of equipment. The payments for outlays for equipment are tabulated in three columns; the first including the payments for equipment of new buildings; the second, the payments for equipment of old buildings, exclusive of replacements; and the third, the payments for special equipment, which comprise payments for automobiles, carriages, and all other equipment for use outside of buildings.

The following table shows for each group of cities the percentage of the total payments for outlays which were made respectively for land, for the construction of new buildings, for the alteration of old buildings, and for equipment.

TABLE XL.—Per cent distribution of payments for school outlays, by specified objects: 1910.

GROUP OF CITIES.	PER CENT OF TOTAL PAYMENTS FOR OUTLAYS MADE FOR—			
	Land.	Construction of new buildings.	Alteration of old buildings.	Equipment.
171 cities.....	13.3	68.6	11.5	6.6
I.....	14.9	67.3	10.8	7.0
II.....	12.6	70.7	10.8	5.9
III.....	10.8	69.2	15.2	4.8
IV.....	10.3	70.8	8.8	10.1

Payments for the construction of new buildings constituted by far the most important class of payments for outlays, forming more than two-thirds of the total for each group. Payments for land ranked next in relative amounts in every group except Group III, for which payments for the alteration of old buildings ranked second. The proportion which payments for land represented of the total outlays shows a progressive increase from the group comprising the smallest cities to that comprising the largest. This doubtless results mainly from the fact that urban land values tend to increase with population, while the costs of building construction do not.

Outlays classified by function and kind of school.—Of the total amount paid for outlays, \$171,675, or 0.5 per cent, was expended on account of general administration; \$23,653,428, or 70.6 per cent, on account of elementary schools; \$8,798,494, or 26.3 per cent, on account of secondary schools; and \$859,236, or 2.6 per cent, for other schools and educational activities.

The outlays for normal schools amounted to 1.1 per cent of the total outlays for all schools; those for educational extension, to 0.4 per cent; and those for night schools, to less than 0.1 per cent. Cleveland and Cincinnati, Ohio, reported 76.1 per cent of their total outlays as for normal schools. Atlanta, Ga., was the only city outside of Group I that reported outlays for normal schools. The objects of the payments reported in the column headed "All other schools and educational activities" are shown in the following table.

TABLE XLI.—Payments for outlays tabulated in column headed "All other schools and educational activities," in Table 33.

City number.	CITY.	Total.	For normal schools.	For night schools.	For other schools.	For educational extension.
	Total.....	\$859,236	\$388,042	\$2,180	\$332,651	\$136,363
1	New York, N. Y.....	88,442	7,294		79,850	1,298
2	Chicago, Ill.....	6,703			6,703	
5	Boston, Mass.....	47,879			47,879	
6	Cleveland, Ohio.....	196,761	182,540		44,221	
12	Milwaukee, Wis.....	65,559			65,559	
13	Cincinnati, Ohio.....	156,192	142,725	389	339	12,739
14	Newark, N. J.....	80,399	80,399			
15	New Orleans, La.....	18,775	175			18,600
16	Washington, D. C.....	734				734
19	Jersey City, N. J.....	11,321				11,321
20	Kansas City, Mo.....	7,252				7,252
22	Indianapolis, Ind.....	1,177				1,177
25	Rochester, N. Y.....	10,775				10,775
27	Denver, Colo.....	45		45		
28	Portland, Oreg.....	1,870		379	1,491	
30	Toledo, Ohio.....	338				338
31	Atlanta, Ga.....	4,909				
33	Worcester, Mass.....	54,660			54,660	
34	Syracuse, N. Y.....	1,259			1,259	
48	Spokane, Wash.....	22,774			22,774	
51	Hartford, Conn.....	1,232		438	794	
52	Trenton, N. J.....	948			948	
53	New Bedford, Mass.....	6,409			5,596	813
64	Tacoma, Wash.....	53,175			321	52,654
66	Yonkers, N. Y.....	36			36	
80	Evansville, Ind.....	10,000				10,000
96	Brockton, Mass.....	5,187				5,187
119	Sacramento, Cal.....	565		565		
122	Pueblo, Colo.....	344		344		
128	Davenport, Iowa.....	452				452
137	Kalamazoo, Mich.....	2,653				2,653

The following statement shows in detail the kinds of schools for which payments are tabulated in the column headed "For other schools," in Table XLI.

Total	\$332,651
New York, N. Y.	79,880
Trade school	52,557
College of the City of New York	25,025
Nautical school	1,600
Truant school	698
Chicago, Ill., parental school	6,703
Boston, Mass.	47,879
Parental school and Suffolk school for boys	24,726
Trade schools	23,153
Cleveland, Ohio	44,221
Truant school	38,831
School for crippled and backward children	5,390
Milwaukee, Wis., trade school	65,550
Cincinnati, Ohio, continuation and summer schools	339
Portland, Oreg., trade school	1,491
Worcester, Mass., trade school	54,860
Syracuse, N. Y., truant school	1,259
Spokane, Wash., parental school	22,774
Hartford, Conn., open air school	794
Trenton, N. J., industrial school	948
New Bedford, Mass., industrial school	5,596
Tacoma, Wash., parental and deaf schools	321
Yonkers, N. Y., trade school	36

The following statement shows the educational activities for which payments are tabulated in the column headed "For educational extension," in Table XLI.

Total	\$136,363
Playgrounds	56,051
Cincinnati, Ohio	12,739
Washington, D. C.	734
Jersey City, N. J.	11,321
Indianapolis, Ind.	1,177
Rochester, N. Y.	10,775
New Bedford, Mass.	813
Evansville, Ind.	10,000
Brockton, Mass.	5,187
Davenport, Iowa	452
Kalamazoo, Mich.	2,853
Stadium, Tacoma, Wash.	52,854
New gymnasium, New Orleans, La.	18,600
Library and art gallery, Kansas City, Mo.	7,252
Athletic field, New York, N. Y.	1,268
Athletics, Toledo, Ohio	338

Table XLII gives by kind of school or educational activity the payments for outlays for schools for colored pupils reported by 17 cities.

TABLE XLII.—Payments for outlays for schools for colored pupils in seventeen cities, by kind of school or educational activity: 1910.

City number.	CITY.	Total.	For elementary schools.	For secondary schools.	For playgrounds.
4	St. Louis, Mo.	\$178,558	.....	\$178,558	.....
15	New Orleans, La.	609	.....	609	.....
16	Washington, D. C.	100,327	98,393	1,751	183
20	Kansas City, Mo.	6,199	6,199	.....	.....
24	Louisville, Ky.	3,190	3,190	.....	.....
36	Birmingham, Ala.	312	312	.....	.....
58	Dallas, Tex.	4,918	1,025	3,890	.....
65	Kansas City, Kans.	16,915	1,361	15,554	.....
75	Fort Worth, Tex.	53,240	1,750	51,490	.....
92	East St. Louis, Ill.	1,482	1,482	.....	.....
93	Terre Haute, Ind.	136	136	.....	.....
120	Chattanooga, Tenn.	321	321	.....	.....
130	Wheeling, W. Va.	152	152	.....	.....
138	El Paso, Tex.	654	654	.....	.....
150	Lexington, Ky.	1,505	1,505	.....	.....
157	Roanoke, Va.	1,763	1,763	.....	.....
164	Portsmouth, Va.	291	291	.....	.....

TABLE 34.

Average payments for school expenses, and methods of computation.—Table 34 shows the average payments for school expenses in cities of over 30,000 inhabitants, computed on two bases. In the first column are presented, for 178 of the 184 cities covered by the present report, the average payments per 1,000 inhabitants for all school expenses included in Table 31, the averages being computed by dividing the total payments for school expenses, as given in the first column of Table 31, by the population of the several cities and groups of cities. The remaining columns of the table show for 170 cities the average payments per 1,000 pupils in regular attendance for all expenses of elementary, secondary, normal, and night schools, taken together, and the average payments, exclusive of those for general administrative expenses, for each of the four classes specified. In computing the average payments for the expenses of general administration for the specified classes of schools, it has been assumed that these expenses formed the same proportion of the total administrative expenses for all schools and educational activities that the combined expenses of the four kinds of schools for instruction, operation and maintenance of school plant, and miscellaneous objects formed of the corresponding total for all schools and educational activities.

For some cities it was impossible to secure data relating to attendance at normal and night schools, so that averages for such cities could not be presented in Table 34. For these cities the average payments for expenses of general administration were computed on the basis of the figures for those classes of schools for which statistics of attendance were available.

Averages per 1,000 inhabitants.—The average payments for all school expenses per 1,000 inhabitants for the 178 cities for which figures are presented were \$4,686. The average for the cities of Group I, \$5,111, was considerably larger than the averages for the cities of Groups II, III, and IV, which show comparatively little variation, being \$4,171, \$4,090, and \$4,147, respectively. The highest and lowest averages in the different groups were as follows:

Group I: Boston, Mass., \$6,772; New Orleans, La., \$2,924.

Group II: Denver, Colo., \$5,480; Birmingham, Ala., \$2,074.

Group III: Springfield, Mass., \$6,449; Charleston, S. C., \$1,660.

Group IV: Newton, Mass., \$3,616; Portsmouth, Va., \$1,513.

The foregoing averages measure approximately the relative payments by the several cities and groups of cities for expenses that are met from school revenues and school appropriations. They are not, however, as has already been pointed out on page 72, true measures of the costs of maintaining what are ordinarily referred to as the "public schools," since the figures upon which they have been based include, in the case of some cities, payments for the maintenance

and operation of libraries, the delivery of lectures, and the maintenance of social centers for the general public, and also the payments for orphan asylums and playgrounds, which in other cities are made from appropriations other than those for schools, and hence are not included in these tables. As measures of the comparative cost of maintaining the "public schools," these averages are less comparable than those based upon school attendance.

Average costs of school operation and maintenance.—In Table XXXVIII, page 75, have been given the aggregate costs of the operation and maintenance of the schools covered by this report, including payments for expenses and interest on the municipal investments in school property, computed at the average rate of interest on city debt. In Table XLIII are given the average costs of school operation and maintenance per 1,000 inhabitants, computed on the basis of figures given in Table XXXVIII. The comparability of the averages in the total column and in that for school expenses, is affected by the factors described on page 72.

TABLE XLIII.—Average cost per 1,000 inhabitants of school operation and maintenance: 1910.

City number.	CITY.	COST PER 1,000 INHABITANTS OF SCHOOL OPERATION AND MAINTENANCE.		
		Total.	Pay-ments for ex-penses.	Interest on school invest-ments.
	Grand total.....	\$5,446	\$4,686	\$760
	Group I.....	5,886	5,111	775
	Group II.....	4,877	4,171	706
	Group III.....	4,858	4,090	768
	Group IV.....	4,922	4,147	775

GROUP I.

1	New York, N. Y.....	\$7,360	\$6,497	\$863
2	Chicago, Ill.....	5,218	4,428	790
3	Philadelphia, Pa.....	4,530	3,959	571
4	St. Louis, Mo.....	5,002	4,185	817
5	Boston, Mass.....	7,867	6,772	1,095
6	Cleveland, Ohio.....	5,618	4,787	831
7	Baltimore, Md.....	3,414	3,054	360
8	Pittsburgh, Pa.....	6,216	5,150	1,066
9	Detroit, Mich.....	4,336	3,808	528
10	Buffalo, N. Y.....	4,561	3,973	588
11	San Francisco, Cal.....	5,012	4,028	984
12	Milwaukee, Wis.....	4,487	3,995	492
13	Cincinnati, Ohio.....	6,173	5,134	1,039
14	Newark, N. J.....	6,527	5,538	989
15	New Orleans, La.....	3,313	2,924	389
16	Washington, D. C.....	7,220	6,287	933
17	Los Angeles, Cal.....	4,350	3,824	526
18	Minneapolis, Minn.....	5,690	5,009	681

GROUP II.

19	Jersey City, N. J.....	\$4,393	\$3,709	\$684
20	Kansas City, Mo.....	5,235	4,554	681
21	Seattle, Wash.....	6,376	5,321	1,055
22	Indianapolis, Ind.....	4,893	4,347	546
23	Providence, R. I.....	5,117	4,514	603
24	Louisville, Ky.....	3,859	3,415	444
25	Rochester, N. Y.....	4,796	4,320	476
26	St. Paul, Minn.....	4,659	4,028	631
27	Denver, Colo.....	6,465	5,480	985
28	Portland, Oreg.....	5,171	4,304	867
29	Columbus, Ohio.....	5,008	4,218	790
30	Toledo, Ohio.....	5,149	4,476	674
31	Atlanta, Ga.....	2,715	2,353	362

TABLE XLIII.—Average cost per 1,000 inhabitants of school operation and maintenance: 1910—Continued.

GROUP II—continued.

City number.	CITY.	COST PER 1,000 INHABITANTS OF SCHOOL OPERATION AND MAINTENANCE.		
		Total.	Pay-ments for ex-penses.	Interest on school invest-ments.
32	Oakland, Cal.....	\$4,755	\$4,035	\$720
33	Worcester, Mass.....	6,340	5,458	882
34	Syracuse, N. Y.....	5,372	4,594	778
35	New Haven, Conn.....	5,921	5,145	776
36	Birmingham, Ala.....	2,632	2,074	558
37	Memphis, Tenn.....	3,471	2,877	594
38	Scranton, Pa.....	5,241	4,411	830
39	Richmond, Va.....	2,785	2,342	443
40	Paterson, N. J.....	4,796	4,104	692
41	Omaha, Nebr.....	5,787	4,786	1,001
42	Fall River, Mass.....	4,710	3,970	740
43	Dayton, Ohio.....	5,020	4,337	683
44	Grand Rapids, Mich.....	5,540	4,820	720
45	Nashville, Tenn.....	3,009	2,622	387
46	Lowell, Mass.....	4,731	3,951	780
47	Cambridge, Mass.....	5,835	5,027	808
48	Spokane, Wash.....	6,520	5,446	1,074
49	Bridgeport, Conn.....	3,511	2,920	591
50	Albany, N. Y.....	4,463	3,940	523

GROUP III.

51	Hartford, Conn.....	\$6,994	\$5,688	\$1,306
52	Trenton, N. J.....	5,024	4,558	466
53	New Bedford, Mass.....	4,850	4,046	804
54	San Antonio, Tex.....	3,203	2,790	407
55	Reading, Pa.....	3,494	2,951	543
56	Camden, N. J.....	5,082	4,548	534
57	Salt Lake City, Utah.....	7,074	6,095	979
58	Dallas, Tex.....	3,552	3,035	517
59	Lynn, Mass.....	5,364	3,964	1,400
60	Springfield, Mass.....	7,729	6,449	1,280
61	Wilmington, Del.....	3,448	2,916	532
62	Des Moines, Iowa.....	7,263	6,421	842
63	Lawrence, Mass.....	4,533	4,016	517
64	Tacoma, Wash.....	5,841	4,700	1,141
65	Kansas City, Kans.....	4,749	3,948	801
66	Yonkers, N. Y.....	7,440	6,186	1,254
67	Youngstown, Ohio.....	4,397	3,652	745
68	Houston, Tex.....	3,823	3,192	631
69	Duluth, Minn.....	6,395	4,593	1,802
70	St. Joseph, Mo.....	4,895	4,185	710
71	Somerville, Mass.....	5,892	5,107	785
72	Troy, N. Y.....	4,510	3,856	654
73	Utica, N. Y.....	4,597	4,049	548
74	Elizabeth, N. J.....	3,420	3,057	363
75	Fort Worth, Tex.....	4,067	2,927	1,140
76	Waterbury, Conn.....	5,193	4,501	692
77	Schenectady, N. Y.....	4,908	4,159	749
78	Hoboken, N. J.....	5,967	5,277	690
79	Manchester, N. H.....	2,978	2,474	502
80	Evansville, Ind.....	3,015	3,470	445
81	Akron, Ohio.....	4,688	3,912	776
82	Norfolk, Va.....	2,975	2,462	513
83	Wilkes-Barre, Pa.....	3,962	3,156	806
84	Peoria, Ill.....	5,401	4,679	722
85	Erie, Pa.....	3,870	3,164	706
86	Oklahoma City, Okla.....	4,904	3,706	1,198
87	Harrisburg, Pa.....	4,966	4,280	706
88	Fort Wayne, Ind.....	4,283	3,507	776
89	Charleston, S. C.....	1,692	1,660	332
90	Portland, Me.....	5,644	4,854	790
91	East St. Louis, Ill.....	4,392	3,551	841
92	Terre Haute, Ind.....	4,772	4,008	764
93	Holyoke, Mass.....	5,183	4,454	729
94	Brockton, Mass.....	5,793	5,122	671
95	Bayonne, N. J.....	5,396	5,407	989
96	Johnstown, Pa.....	4,065	3,288	777
97	Passaic, N. J.....	4,853	4,038	815
98	South Bend, Ind.....	4,390	3,674	716
99	Covington, Ky.....	3,521	3,070	451
100	Wichita, Kans.....	3,827	3,275	552
101	Altoona, Pa.....	4,605	3,727	878
102	Allentown, Pa.....	4,071	3,317	754
103	Springfield, Ill.....	5,087	4,152	935
104	Pawtucket, R. I.....	4,920	4,307	613
105	Saginaw, Mich.....	5,565	4,771	794
106	Canton, Ohio.....	4,510	3,826	684

GROUP IV.

110	Binghamton, N. Y.....	\$3,821	\$3,338	\$483
111	Sioux City, Iowa.....	5,660	4,519	1,071
112	Lancaster, Pa.....	3,687	2,919	768
113	Springfield, Ohio.....	4,390	3,624	766
114	Atlantic City, N. J.....	5,986	4,871	1,115

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TABLE XLIII.—Average cost per 1,000 inhabitants of school operation and maintenance: 1910—Continued.

GROUP IV—continued.

City number.	CITY.	COST PER 1,000 INHABITANTS OF SCHOOL OPERATION AND MAINTENANCE.		
		Total.	Payments for expenses.	Interest on school investments.
115	Little Rock, Ark.	\$4,002	\$3,082	\$920
116	Rockford, Ill.	5,361	4,656	705
117	Bay City, Mich.	4,683	4,029	654
118	York, Pa.	4,286	3,395	891
119	Sacramento, Cal.	6,565	5,466	1,099
120	Chattanooga, Tenn.	2,876	2,414	462
121	Malden, Mass.	6,207	5,213	994
122	Pueblo, Colo.	5,192	4,381	811
123	Haverhill, Mass.	5,495	4,644	851
124	Lincoln, Nebr.	5,574	4,985	589
125	New Britain, Conn.	4,250	3,514	736
126	Salem, Mass.	4,822	3,956	866
127	Topeka, Kans.	5,865	5,029	836
128	Davenport, Iowa.	5,816	4,928	888
129	McKeesport, Pa.	5,716	4,846	870
130	Wheeling, W. Va.	4,729	3,725	1,004
131	Berkeley, Cal.	8,432	7,182	1,270
132	Superior, Wis.	5,108	4,446	662
133	Newton, Mass.	10,534	8,616	1,918
134	San Diego, Cal.	5,266	4,322	944
135	Kalamazoo, Mich.	5,839	4,923	916
136	El Paso, Tex.	5,718	4,824	894
137	Butte, Mont.	6,319	5,612	707
138	Flint, Mich.	2,772	2,357	415
139	Chester, Pa.	3,972	3,276	696
140	Dubuque, Iowa.	3,556	3,036	520
141	Montgomery, Ala.	3,194	2,527	667
142	Woonsocket, R. I.	3,241	2,782	459
143	Racine, Wis.	4,922	4,123	799
144	Fitchburg, Mass.	4,603	3,830	773
145	Elmira, N. Y.	4,427	3,583	844
146	Galveston, Tex.	4,225	3,487	738
147	Quincy, Ill.	4,289	3,584	705
148	Knoxville, Tenn.	2,835	2,240	595
149	New Castle, Pa.	4,648	4,139	509
150	West Hoboken, N. J.	5,528	4,097	431
151	Hamilton, Ohio.	5,097	4,490	607
152	Springfield, Mo.	3,141	2,780	361
153	Lexington, Ky.	3,133	2,788	345
154	Roanoke, Va.	3,093	2,647	446
155	Joliet, Ill.	4,623	3,662	961
156	Auburn, N. Y.	4,658	3,612	1,046
157	East Orange, N. J.	7,424	6,042	1,382
158	Taunton, Mass.	4,758	4,162	596
159	Charlotte, N. C.	2,021	1,839	182
160	Everett, Mass.	6,624	5,686	938
161	Portsmouth, Va.	1,746	1,513	233
162	Oshkosh, Wis.	4,228	3,624	604
163	Cedar Rapids, Iowa.	5,887	5,222	765
164	Quincy, Mass.	5,804	4,833	971
165	Chelsea, Mass.	5,898	4,841	1,057
166	Perth Amboy, N. J.	5,052	4,469	583
167	Pittsfield, Mass.	5,601	4,770	831
168	Joplin, Mo.	4,289	3,520	769
169	Williamsport, Pa.	4,280	3,778	502
170	Jackson, Mich.	4,539	3,698	841
171	Jamestown, N. Y.	5,038	4,280	758
172	Amsterdam, N. Y.	3,096	2,731	365
173	Lansing, Mich.	4,108	3,365	743
174	Huntington, W. Va.	3,036	2,552	484
175	Decatur, Ill.	4,608	3,934	674
176	Mount Vernon, N. Y.	8,030	7,104	926
177	Lima, Ohio.	4,590	3,468	1,122
178	Niagara Falls, N. Y.	5,388	4,597	691
179	La Crosse, Wis.	5,175	4,485	690
180	Newport, Ky.	3,774	2,879	895
181	Pasadena, Cal.	8,951	8,243	708

An examination of the foregoing table discloses the fact that while there is a tendency for the payments for school expenses per 1,000 inhabitants to increase with the size of the city, there is no such tendency in the case of the interest on the value of school property. The latter is the same for Group IV as for Group I, and the average for both these groups is somewhat higher than that for all cities combined and considerably higher than the averages for Groups II and III. The average payments for school expenses, like the average total costs, were lowest in Group III. As a rule, cities for which the average payments for expenses were low were the ones with low averages

for interest on school property; and vice versa, those with very high average payments for expenses reported high interest costs, although there were a few exceptions which in some cases arose from faulty valuations of school property. The cities of the several groups with the highest and lowest costs per 1,000 inhabitants for school operation and maintenance were as follows:

Group I: Boston, Mass., \$7,867; New Orleans, La., \$3,313.

Group II: Spokane, Wash., \$6,520; Birmingham, Ala., \$2,632.

Group III: Springfield, Mass., \$7,729; Charleston, S. C., \$1,982.

Group IV: Newton, Mass., \$10,534; Portsmouth, Va., \$1,746.

The cities in the same groups reporting the highest and the lowest payments for expenses per 1,000 inhabitants were:

Group I: Boston, Mass., \$6,772; New Orleans, La., \$2,924.

Group II: Denver, Colo., \$5,480; Birmingham, Ala., \$2,074.

Group III: Springfield, Mass., \$6,449; Charleston, S. C., \$1,660.

Group IV: Newton, Mass., \$8,616; Portsmouth, Va., \$1,513.

The cities in these four groups with the largest and the smallest reported interest cost per 1,000 inhabitants were:

Group I: Boston, Mass., \$1,094; Baltimore, Md., \$351.

Group II: Spokane, Wash., \$1,074; Atlanta, Ga., \$362.

Group III: Duluth, Minn., \$1,501; Charleston, S. C., \$323.

Group IV: Newton, Mass., \$1,918; Charlotte, N. C., \$182.

Boston and Newton, Mass., reported the highest averages both for expenses and for interest, and Charleston, S. C., the lowest, in their respective groups. For every group except Group II the city reporting the highest average payments for expenses also reported the highest average total cost. In Group II Spokane, Wash., reported the highest average total cost and Denver, Colo., the highest average for expenses, although the latter average was but slightly greater than that for Spokane, which reported the highest average cost for interest on the investment in school property. The lowest average total cost and the lowest average payments for expenses were in each case reported by the same city.

Averages per 1,000 pupils in regular attendance.—

The average payments for the expenses of the four classes of schools per 1,000 pupils in regular attendance in the 170 cities for which figures are presented were \$38,499. The average for the cities of Group I, \$41,410, was considerably higher than the averages for the other three groups, which were \$35,307, \$35,042, and \$32,813, respectively. These averages show, as do the averages presented in Table 34, a general tendency for school expenses to increase with the size of the cities. The largest and the smallest averages for the cities of the several groups were as follows:

Group I: Washington, D. C., \$45,577; Baltimore, Md., \$29,362.

Group II: Oakland, Cal., \$45,565; Birmingham, Ala., \$19,489.

Group III: Covington, Ky., \$44,103; Charleston, S. C., \$19,975.

Group IV: Pasadena, Cal., \$57,034; Portsmouth, Va., \$15,412.

Average expenses of general administration.—The payments per 1,000 pupils for the expenses of general

administration for the 170 cities amounted to \$1,586; and for the four groups of cities they amounted to \$1,667, \$1,339, \$1,541, and \$1,632, respectively. The low average for Group II reflects the fact that it has relatively a greater number of cities whose average payments for administration expenses were less than \$1,000 per 1,000 pupils than any other group, the cities with these low averages constituting about 11 per cent of the cities in Group III, 16 per cent of the cities in Groups I and IV, and 33 per cent of the cities in Group II.

Average expenses for instruction.—The payments for instruction per 1,000 pupils amounted to \$30,136 for the 170 cities, and to \$32,681, \$27,680, \$26,839, and \$24,929, respectively, for the four groups of cities, being largest for the cities of Group I and decreasing uniformly from that group to Group IV. The relatively greater cost of instruction per 1,000 pupils in the larger than in the smaller cities which is shown by the foregoing averages appears also in the averages for both elementary and secondary schools.

The average payments for instruction shown in the table for all the different kinds of schools combined should be studied in connection with the averages for the individual kinds of schools. Those averages differ very greatly, being \$27,393 for elementary day schools, \$64,571 for secondary day schools, and \$152,915 for normal schools, as compared with an average of \$30,136 for the aggregate of the four classes included in the table. A slight variation in the relative number of pupils in the different classes of schools might readily produce an average for all the schools for a given city lower than that shown for another city with absolutely lower averages for all of the different kinds. Greater importance is therefore to be attached to the averages for the various kinds of schools than to the averages for the four combined.

Average expenses other than for general administration and instruction.—The payments per 1,000 pupils for school expenses other than those of general administration and instruction amounted to \$6,777 for the 170 cities, and to \$7,062, \$6,288, \$6,662, and \$6,252, respectively, for the four groups of cities. These averages, like those for all school expenses and for instruction, show a pronounced tendency to increase with the size of the city, although there are marked exceptions in every group of cities, and the average for Group II is less than that for Group III. Further, the difference between the average for Group I and that for Group IV is much less, relatively, than in the case of the average for expenses of instruction.

Averages for elementary day schools.—The total payments per 1,000 pupils for the expenses of elementary day schools, exclusive of those of general administration, amounted to \$33,976, of which \$27,393, or 80.7 per cent, were for instruction and \$6,572, or 19.3 per cent, for other expenses. The average for the cities of Group I exceeded the averages for the other groups,

being \$36,894, while those for Groups II, III, and IV were \$29,432, \$30,604, and \$28,242, respectively. It is interesting to note that the average for the cities of Group II is slightly less than the average for Group III. In Group I the average expense varied from \$41,473 in New York, N. Y., to \$26,119 in Baltimore, Md.; in Group II, from \$39,805 in Oakland, Cal., to \$16,929 in Birmingham, Ala.; in Group III, from \$38,775 in Yonkers, N. Y., to \$17,301 in Charleston, S. C.; and in Group IV, from \$50,337 in Pasadena, Cal., to \$13,100 in Portsmouth, Va.

Averages for secondary day schools.—The total payments per 1,000 pupils for the expenses of secondary day schools, exclusive of those of general administration, were \$75,718, of which \$64,571, or 85.3 per cent, was for instruction, and \$11,147, or 14.7 per cent, for other expenses. It will be seen from the table that while the cost of instruction per 1,000 pupils in secondary day schools increased quite regularly through the different groups of cities from \$47,821 in Group IV to \$75,599 in Group I, the average payments for other expenses showed no such regular increase, the average for Group III being greater than that for Group II. Among the cities of Group I, the largest average, \$111,127, was reported for St. Louis, Mo.; 78.9 per cent of this amount was for instruction and 21.1 per cent for other expenses. Philadelphia, Pa., shows the second highest average payments for total expenses, the percentages represented by the payments for instruction and for all other expenses differing but little from those for St. Louis. New York, N. Y., which ranks third, shows an average of \$99,973, of which \$91,363, or 91.4 per cent, was for instruction, and \$8,610, or 8.6 per cent, for other purposes. The great difference in the percentages for the cities mentioned above doubtless results from differences in methods of accounting, whereby in one city expenses are charged to the instruction account which in other cities are charged to other accounts.

Normal schools.—The term "normal schools," as used in this report, is the common designation of schools and classes which are operated or maintained for the purpose of training teachers. It should be noted that some of the so-called normal schools for which statistics are included in Tables 31 to 37 are merely normal training classes. The averages of Table 34 for normal schools are less comparable than those for other kinds of schools because of differences in local methods of segregating normal school expenses and of classifying pupils.

Night schools.—The total payments per 1,000 pupils for expenses of night schools, exclusive of expenses of general administration, amounted to \$15,649, of which \$14,102, or 90.1 per cent, was for instruction, and \$1,547, or 9.9 per cent, was for other expenses. In addition to the 61 cities for which averages are given a number of others reported expenses of night schools, but as the attendance was not reported it is not pos-

sible to show the average expenses per 1,000 pupils for these cities.

Averages for schools for colored pupils.—The following table shows for the 35 cities which maintain separate schools for colored pupils the average payments per 1,000 pupils for expenses of elementary and secondary day schools:

TABLE XLIV.—Average payments per 1,000 pupils in regular attendance for expenses of elementary and secondary day schools for colored pupils: 1910.

City number.	CITY.	AVERAGE PAYMENTS PER 1,000 PUPILS FOR EXPENSES.					
		Elementary day schools.			Secondary day schools.		
		Total.	Ex- penses of in- struction.	All other ex- penses.	Total.	Ex- penses of in- struction.	All other ex- penses.
4	St. Louis, Mo.	\$36,561	\$31,106	\$5,455	\$99,513	\$85,344	\$14,169
7	Baltimore, Md.	23,109	20,513	2,596	75,845	65,534	10,311
15	New Orleans, La.	16,852	14,270	2,582			
16	Washington, D. C.	39,910	34,168	5,742	99,887	81,126	9,761
20	Kansas City, Mo.	33,653	26,674	6,979	101,427	78,828	22,599
24	Louisville, Ky.	22,444	19,104	3,340	57,872	50,570	7,302
26	Birmingham, Ala.	8,381	7,348	1,033	28,059	26,198	1,861
37	Memphis, Tenn.	18,885	15,477	3,408	71,169	62,461	8,708
39	Richmond, Va.	11,362	9,372	1,990	11,143	5,464	5,679
45	Nashville, Tenn.	12,206	9,750	2,456	37,319	33,855	3,464
54	San Antonio, Tex.	25,629	22,033	3,596	38,000	38,000	
58	Dallas, Tex.	16,551	14,650	1,871	43,175	36,042	7,133
65	Kansas City, Kans.	21,606	18,039	3,567	76,756	58,607	18,149
68	Houston, Tex.	13,703	12,099	1,604	27,611	25,363	2,248
70	St. Joseph, Mo.	62,785	25,991	36,794	172,197	102,804	69,393
75	Fort Worth, Tex.	13,381	11,000	2,381	53,750	43,500	10,250
80	Evansville, Ind.	24,634	21,482	3,152	201,720	141,820	59,900
82	Norfolk, Va.	10,535	9,467	1,068			
90	Charleston, S. C.	14,929	11,720	3,209			
92	East St. Louis, Ill.	35,735	25,044	10,691	(¹)	(¹)	(¹)
93	Terre Haute, Ind.	28,215	23,080	5,135			
101	Covington, Ky.	54,249	40,901	13,348	50,700	44,000	6,700
120	Chattanooga, Tenn.	13,545	9,884	3,661	(¹)	(¹)	(¹)
130	Wheeling, W. Va.	58,570	41,262	17,308	(¹)	(¹)	(¹)
138	El Paso, Tex.	22,765	18,322	3,943	(¹)	(¹)	(¹)
149	Galveston, Tex.	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
151	Knoxville, Tenn.	9,240	8,209	1,031	19,315	19,315	
155	Springfield, Mo.	11,550	7,538	4,012	32,000	25,100	6,900
156	Lexington, Ky.	21,120	18,411	2,709	39,862	36,356	3,506
157	Roanoke, Va.	14,421	12,492	1,929			
162	Charleston, S. C.	8,593	7,594	999			
164	Portsmouth, Va.	8,083	6,381	1,702			
171	Joplin, Mo.	19,354	16,427	2,927			
177	Huntington, W. Va.	13,492	11,050	2,412	74,636	74,636	
183	Newport, Ky.	51,699	21,479	30,420			

¹ Number of pupils in regular attendance not reported.

Of the 35 cities included in the above table, 5 reported expenses for normal or night schools for colored pupils. For 4 of these cities the average payments for the expenses of such schools per 1,000 pupils in regular attendance are given in the following table:

TABLE XLV.—Average payments per 1,000 pupils for expenses of normal and night schools for colored pupils: 1910.

City number.	CITY.	AVERAGE PAYMENTS PER 1,000 PUPILS FOR EXPENSES.					
		Normal schools.			Night schools.		
		Total.	Ex- penses of in- struction.	All other ex- penses.	Total.	Ex- penses of in- struction.	All other ex- penses.
7	Baltimore, Md.	\$70,872	\$70,872		\$6,934	\$5,771	\$1,163
16	Washington, D. C.	120,843	112,619	\$8,224	(¹)	(¹)	(¹)
24	Louisville, Ky.				17,527	14,459	3,068
45	Nashville, Tenn.				14,650	13,000	1,650

¹ Number of pupils in regular daily attendance not reported.

TABLE 35.

Average attendance at schools.—The average daily attendance at all schools of the 170 cities from which more or less complete reports of school attendance were obtained was 3,154,552, of which 1,819,343, or 57.7 per cent, were reported for cities of Group I; 565,338, or 17.9 per cent, for cities of Group II; 441,309, or 14 per cent, for cities of Group III; and 328,562, or 10.4 per cent, for cities of Group IV. These percentages may well be compared with the percentages which the population of these several groups of cities constitutes of the population of the 170 cities, which are 57.5, 18.3, 15.1, and 9.1, respectively. The reported attendance was, therefore, slightly greater relatively in Group I than in Group II or Group III, when population is taken into consideration. This greater relative attendance in the cities of Group I explains in part the greater per capita expenditures for the schools of that group shown in Table 34.

Average attendance at elementary day schools.—The reported average daily attendance at elementary day schools was 2,741,509, or 86.9 per cent of the reported attendance at all the schools for which Table 35 contains statistics. The corresponding percentages for the four groups of cities are 86.7, 87.1, 87.6, and 86.7, respectively, showing no material variation among the several groups of cities. The percentages for the individual cities show very little variation, the comparatively few exceptions which are to be noted resulting for the most part from some error in the reported attendance at some classes of schools, or from some difference in the data on which the average attendance was computed. The cities with the greatest variation in this respect are Cleveland, Ohio, and Newark, N. J., in which the attendance at elementary day schools represented only 70.8 per cent and 63.6 per cent, respectively, of the total reported school attendance. These low percentages are caused by the very great number of pupils attending the summer schools and playgrounds of these cities.

Average attendance at secondary day schools.—The reported average daily attendance at secondary day schools in the 170 cities was 249,144, or 7.9 per cent of the reported attendance at all schools. The corresponding percentages for the four groups of cities were 6.4, 9.5, 9.4, and 11.2, respectively. The percentage of secondary day school attendance was nearly one and one-half times as great in Groups II and III as in Group I, and was nearly twice as great in Group IV as in Group I. From this it can be seen that the relative number of pupils attending the secondary day schools decreases in a marked degree as the size of the city increases. This fact is also evidenced by the ratios between the average attendance at secondary day schools and that at elementary day schools. This ratio was 9.1 per cent for the 170 cities,

and for the four groups of cities, 7.4, 11.9, 10.8, and 12.9 per cent, respectively.

Average attendance at normal schools.—As has been previously mentioned, the average daily attendance at normal schools was not reported for a number of cities and was imperfectly reported for others, and hence the statistics in the column showing the attendance at such schools are less complete than those for elementary and secondary day schools. Of the 50 cities for which Table 31 contains normal school statistics, data as to attendance were secured for 34. The reported attendance for the 34 cities for which Table 35 gives figures was 6,866, or 0.2 per cent of the total daily attendance at all schools. Had complete reports been secured for all the 50 normal schools, this percentage could not have been greater than 0.3.

Average attendance at other day schools.—The average daily attendance at day schools other than elementary, secondary, and normal schools was secured for only 33 cities, although a somewhat larger number of cities maintained other schools and school activities.

The character of the other schools and educational activities for which Table 35 gives the average daily attendance is shown in Table XLVI, which gives the reported attendance for each kind of school or educational activity.

TABLE XLVI.—Average daily attendance at day schools and other activities included under the heading "All other," in Table 35.

City number.	CITY.	Parental and truant schools.	Industrial, trade, and vocational schools.	Schools for deaf, blind, crippled, etc.	Schools for neglected, delinquent, and backward pupils.	Vocation and summer schools.	Playgrounds.	Open-air schools.	University.
	Total.....	1,765	2,023	756	307	18,322	15,277	48	700
1	New York, N. Y.	380	479	141	141				(1)
2	Chicago, Ill.	421	160	135					
3	Philadelphia, Pa.		371	47	283				
4	St. Louis, Mo.	304	236	127					
5	Boston, Mass.	145	127	110	72	4,749	6,971		
6	Cleveland, Ohio.	40				2,687			
10	Buffalo, N. Y.		96	84					
12	Milwaukee, Wis.	78		41					
13	Cincinnati, Ohio.					8,544	8,306		
14	Newark, N. J.								
17	Los Angeles, Cal.	107							
20	Kansas City, Mo.	36							
21	Seattle, Wash.	128							
25	Rochester, N. Y.		148			522		18	
26	Portland, Oreg.		131	21					
29	Columbus, Ohio.	30							
30	Toledo, Ohio.								700
33	Worcester, Mass.		75						
34	Syracuse, N. Y.	31							
43	Dayton, Ohio.			3					
48	Spokane, Wash.	23							
50	Albany, N. Y.		109						
51	Hartford, Conn.					1,300		30	
66	Yonkers, N. Y.		19						
74	Elizabeth, N. J.	28							
78	Hoboken, N. J.	14							
88	Harrisburg, Pa.			3					
108	Saginaw, Mich.		22	7					
117	Bay City, Mich.			8					
135	Newton, Mass.		50		18	520			
145	Racine, Wis.			23					
161	Taunton, Mass.				14				
182	La Crosse, Wis.			6					

¹ Colleges reported, but not the average attendance.

Average attendance at night schools.—Payments were reported as having been made for the expenses of night schools by 131 cities, distributed in the four groups as follows: Group I, 18; Group II, 31; Group

III, 44; and Group IV, 38. More or less complete data relating to average attendance at these schools were secured from 69 cities, distributed as follows: Group I, 10; Group II, 20; Group III, 22; and Group IV, 17. Reports of attendance were more generally obtained from cities having a considerable attendance at night schools, such as those of Group I, than from those with a smaller attendance, and hence the total average attendance reported is a much closer approximation to the total actual attendance at night schools than the number of cities reporting would indicate. The total average attendance as shown in this table was 117,835, which represented 3.7 per cent of the total reported attendance at all schools. If complete reports from all cities having night schools had been secured, this proportion would probably have been a little less than 5 per cent.

School sittings reported.—The total school sittings reported numbered 3,626,649. Of this number, 3,308,345, or 91.3 per cent, were reported for elementary day schools, and 298,465, or 8.2 per cent, for secondary day schools. The sittings in elementary day schools exceeded the average attendance in those schools by 566,836, or 20.7 per cent of the average number in attendance. In like manner the sittings in the secondary day schools exceeded the average daily attendance in those schools by 49,321, or 19.8 per cent of the average attendance in those schools. The sittings in normal schools exceeded the average daily attendance in such schools by 79.2 per cent, while the sittings reported for schools other than elementary and secondary day schools and normal schools were materially less than the average daily attendance. The specially large excess of sittings reported for normal schools may include, for some cities, the seats provided for the grade pupils in model schools as well as for the normal pupils proper. The figures for the number of sittings in other schools can not properly be compared with the attendance at such schools, as shown in the table, for the reason that many of these schools, including all of the night schools, are maintained in buildings which are devoted primarily to elementary or secondary day schools and whose sittings are therefore included in the figures for such schools.

School buildings.—The total number of school buildings reported in Table 35 is 7,452, of which 3,194, or 42.9 per cent, were in cities of Group I; 1,617, or 21.7 per cent, in cities of Group II; 1,528, or 20.5 per cent, in cities of Group III; and 1,113, or 14.9 per cent, in cities of Group IV. The average number of school sittings per building for all cities and for the four groups of cities was 487, 605, 443, 386, and 348, respectively. From this it appears that the seating capacity of school buildings increases with the size of the city, being nearly 74 per cent greater in the cities of Group I than in those of Group IV. The greater capacity of the school buildings in the larger cities as compared with those of the smaller cities probably explains to some

extent why the expenses other than those for instruction, as shown in Table 34, do not tend to increase as rapidly with the size of cities as do the expenses for instruction.

Of the school buildings reported in the table, 6,912, or 92.8 per cent, were for elementary schools, and 438, or 5.9 per cent, for secondary schools, the number of sittings per building being 479 and 681, respectively.

Of the total number of school buildings, 1,644, or 22.1 per cent, were constructed of wood, and 5,745, or 77.1 per cent, of brick or stone. The 63 tabulated in the column headed "All other" were probably constructed of cement or similar material. Most of the buildings (7,105, or 95.3 per cent) were owned by the cities, and the remainder were rented or used free of charge, being owned by private individuals or corporations.

Schoolrooms.—Under the heading "Schoolrooms," in Table 35, is shown the number of rooms used for recitation, laboratories, shops, assembly purposes, and gymnasiums. The rooms used for recitations, laboratories, and shops are all tabulated under the generic designation of "classrooms." Such rooms constitute 93.3 per cent of all rooms reported. The rooms reported under the designation of "assembly rooms" constitute 1.4 per cent of the total, and those classed as "gymnasiums" 0.6 per cent of the total. In addition to the rooms classified, the table includes 4,172 rooms reported for Philadelphia without classification.

Of the total number of rooms reported, 78,124, or 86.7 per cent, were used for elementary schools; 10,995, or 12.2 per cent, for secondary schools; 490, or 0.6 per cent, for normal schools; and 454, or 0.5 per cent, for other schools.

Rooms for night schools.—As night schools are always conducted in buildings used for day schools, the rooms used for night schools are included with those reported in Table 35 as for day schools. The reports as to the number of rooms used for night schools are not as complete as could have been desired, but Table XLVII, which follows, presents the information that was secured.

TABLE XLVII.—Rooms used for night schools: 1910.

City number.	CITY.	Number of rooms.	City number.	CITY.	Number of rooms.
2	Chicago, Ill.	708	25	Rochester, N. Y.	230
3	Philadelphia, Pa.	372	26	St. Paul, Minn.	33
4	St. Louis, Mo.	132	27	Denver, Colo.	45
5	Boston, Mass.	290	28	Columbus, Ohio.	20
6	Cleveland, Ohio.	215	29	Toledo, Ohio.	22
7	Baltimore, Md.	135	30	Oakland, Cal.	14
8	Pittsburgh, Pa.	75	31	Worcester, Mass.	97
10	Buffalo, N. Y.	162	32	Syracuse, N. Y.	50
11	San Francisco, Cal.	60	33	New Haven, Conn.	35
12	Milwaukee, Wis.	129	34	Memphis, Tenn.	4
13	Cincinnati, Ohio.	143	35	Scranton, Pa.	50
14	Newark, N. J.	276	36	Richmond, Va.	18
15	New Orleans, La.	68	37	Paterson, N. J.	39
16	Los Angeles, Cal.	47	38	Omaha, Nebr.	13
17	Minneapolis, Minn.	23	39	Fall River, Mass.	47
18	Jersey City, N. J.	83	40	Dayton, Ohio.	3
19	Kansas City, Mo.	5	41	Grand Rapids, Mich.	103
20	Seattle, Wash.	209	42	Nashville, Tenn.	21
21	Indianapolis, Ind.	3	43	Lowell, Mass.	101
22	Providence, R. I.	151	44	Cambridge, Mass.	53
24	Louisville, Ky.	35	45	Spokane, Wash.	6

TABLE XLVII.—Rooms used for night schools: 1910—Continued.

City number.	CITY.	Number of rooms.	City number.	CITY.	Number of rooms.
49	Bridgeport, Conn.	13	103	Atlanta, Ga.	3
50	Albany, N. Y.	51	104	Allentown, Pa.	4
51	Hartford, Conn.	43	105	Springfield, Ill.	3
52	Trenton, N. J.	47	106	Pawtucket, R. I.	47
53	New Bedford, Mass.	99	108	Saginaw, Mich.	15
54	San Antonio, Tex.	6	110	Binghamton, N. Y.	6
55	Reading, Pa.	50	112	Lancaster, Pa.	8
56	Camden, N. J.	10	114	Atlantic City, N. J.	10
58	Dallas, Tex.	8	116	Rockford, Ill.	4
59	Lynn, Mass.	4	117	Bay City, Mich.	3
60	Springfield, Mass.	64	119	Sacramento, Cal.	8
61	Wilmington, Del.	4	121	Malden, Mass.	23
62	Des Moines, Iowa.	2	123	Haverhill, Mass.	25
63	Lawrence, Mass.	62	125	New Britain, Conn.	22
66	Yonkers, N. Y.	33	126	Salem, Mass.	13
67	Youngstown, Ohio.	4	134	Superior, Wis.	4
68	Houston, Tex.	18	135	Newton, Mass.	29
71	Somerville, Mass.	28	136	San Diego, Cal.	1
72	Troy, N. Y.	22	137	Kalamazoo, Mich.	6
73	Utica, N. Y.	26	144	Woonsocket, R. I.	6
74	Elizabeth, N. J.	36	145	Racine, Wis.	6
76	Waterbury, Conn.	30	146	Fitchburg, Mass.	13
77	Schenectady, N. Y.	67	148	Elmira, N. Y.	6
78	Hoboken, N. J.	20	152	New Castle, Pa.	9
80	Evansville, Ind.	14	153	West Hoboken, N. J.	2
81	Akron, Ohio.	8	157	Roanoke, Va.	7
82	Norfolk, Va.	4	159	Auburn, N. Y.	2
83	Wilkes-Barre, Pa.	1	163	Everett, Mass.	19
84	Peoria, Ill.	5	164	Portsmouth, Va.	3
85	Erle, Pa.	5	165	Oshkosh, Wis.	7
87	Oklahoma City, Okla.	8	166	Cedar Rapids, Iowa.	5
88	Harrisburg, Pa.	3	167	Quincy, Mass.	14
91	Portland, Me.	9	168	Chelsea, Mass.	16
92	East St. Louis, Ill.	2	170	Pittsfield, Mass.	10
94	Holyoke, Mass.	51	172	Williamsport, Pa.	17
96	Brockton, Mass.	53	174	Jamestown, N. Y.	36
97	Bayonne, N. J.	18	175	Amsterdam, N. Y.	1
99	Passaic, N. J.	26	179	Mount Vernon, N. Y.	12
100	South Bend, Ind.	3	181	Niagara Falls, N. Y.	12

TABLE 36.

School employees.—In Table 36 are presented statistics of school employees classified according to the character of the service performed and the kind of school in which employed. Table XLVIII, which follows, shows for the 178 cities for which statistics of school employees were secured and for the four groups of cities the percentage which each of the principal classes of school employees constituted of the total.

TABLE XLVIII.—Per cent of school employees represented by administrative officers, supervisors and teachers, and other employees: 1910.

GROUPS OF CITIES.	Administrative officers.	Supervisors and teachers.	Other employees.
178 cities.....	0.8	91.2	8.0
Group I.....	0.5	90.7	8.8
Group II.....	0.8	92.8	6.4
Group III.....	1.2	91.5	7.3
Group IV.....	1.6	91.0	7.5

Administrative officers.—The percentage of persons employed as administrative officers increases from Group I to Group IV, being three times as great in the latter as in the former group. The largest actual and relative number of administrative officers reported for any individual city was for Pittsburgh, Pa., in which there were 101 such officers, which constituted 11.1 per cent of all school employees reported for the city. This large number was due to the numerous independent school districts which existed in that city in 1910. For a few cities no report as to administrative officers was secured.

Supervisors, teachers, and other employees.—The supervisors and teachers reported for the 178 cities numbered 106,058, of whom 58,177, or 54.9 per cent, in the cities of Group I; 20,072, or 18.9 per cent, in the cities of Group II; 16,547, or 15.6 per cent, in the cities of Group III; and 11,262, or 10.6 per cent, were in the cities of Group IV. Of the total number, 84,037, or 79.2 per cent, were employed in elementary schools; 11,415, or 10.8 per cent, in secondary schools; 602, or 0.6 per cent, in normal schools; 3,423, or 3.2 per cent, in other day schools; and 6,581, or 6.2 per cent, in night schools. There were 9,256 employees other than those mentioned, of which number 5,996, or 64.8 per cent, were janitors and clerks, etc.

TABLE 37.

Teachers' pensions.—Pensions and gratuities are paid to the teachers and former teachers of the public schools by two methods—(1) from or through the agency of public trust funds established for that purpose and (2) directly from the school district or city corporation treasury. Table 37 presents for cities having public trust funds for teachers' pensions a summary of the receipts and payments of such funds, together with the cash balances at the beginning and close of the year, and the total assets at the close of the year. For cities paying teachers' pensions and gratuities, but not having permanent pension funds for teachers, the table shows the amount of payments made for the specified purpose, balanced, except in the case of one city, by receipts to a like amount in the column headed "From city," indicating that the pensions and gratuities paid were from the general appropriation of the city corporation or from the general fund of the school district. The single exception was Portsmouth, Va., in which a small amount was contributed by the teachers for a state pension fund. Forty-four cities reported the payment of teachers' pensions and gratuities. Of that number, 25 had permanent pension trust funds, and 19 did not. The total pensions and gratuities paid in 1910 by the 44 cities amounted to \$1,255,140, of which \$1,195,151, or 95.2 per cent, was paid by the 19 cities maintaining teachers' retirement funds with investments, and \$59,989, or 4.8 per cent, was paid by the other 19 cities.

Cities without permanent teachers' pension funds.—The cities paying pensions but maintaining no permanent retirement funds with investments were Newark, Jersey City, Paterson, Trenton, Camden,

Elizabeth, Hoboken, Bayonne, and East Orange, N. J.; Cambridge, Lynn, and Pittsfield, Mass.; Portsmouth, Va.; Charleston, S. C.; Harrisburg, Pa.; Youngstown, Ohio; Peoria, Ill.; Denver, Colo.; and Portland, Oreg. It will be noted that this list includes all the cities of New Jersey in which payments for teachers' pension funds were reported. A number of the cities mentioned, notably Denver, Colo.; Portland, Oreg.; Lynn, Mass.; and Peoria, Ill., reported only small payments, indicating that the pension system was not fully established in those cities, and that the only payments made by them were special ones in the shape of grants to particular individuals or in exceptional cases.

Cities with permanent teachers' pension funds.—The 19 cities having permanent funds with investments for the payment of teachers' retirement pensions reported assets in those funds at the close of 1910 amounting to \$3,337,373, of which \$283,474 was in cash and the balance in securities of various kinds. These funds paid out \$1,255,140 in pensions, \$7,514 for expenses of fund management, and \$1,711,892 for investments purchased. They received during the year an aggregate of \$2,835,014, of which amount, \$1,300,045 was from sales of investments and \$1,593,958 was revenue or fund income. Of this latter amount, \$129,165, or 8.1 per cent, was derived from the income of investments; \$8,456, or 0.5 per cent, from gifts; and \$799,290, or 50.2 per cent, from teachers' contributions to pension funds; while \$656,648, or 41.2 per cent, was contributed from the general funds of the school district or appropriated by the city corporation from the general fund.

Pensions in cities classified according to population.—Of the 18 cities of Group I, 11 reported the payment of pensions, the amount paid by them constituting 92 per cent of that paid by all. Of the 32 cities of the second group, 13 reported the payment of pensions amounting to only 4.9 per cent of the total. Pensions were paid by 14 of the 59 cities of Group III and by only 6 of the 75 cities of Group IV, the amounts so paid representing 2.6 and 0.5 per cent, respectively, of the aggregate payments for pensions and gratuities reported. The payment of pensions as well as the establishment of teachers' retirement funds has been adopted as a policy by the larger cities to a much greater extent than by the smaller. Of the total payments for pensions, \$844,319, or 67.3 per cent, was paid by New York City alone, which city also reported 34.8 per cent of the assets of pension funds.

DESCRIPTION OF GENERAL TABLES.

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LIST OF CITY NUMBERS.

Throughout the general tables of this report the cities are arranged and numbered according to the estimated population on April 15, 1910. For convenience in finding any particular city, the following list has been prepared, the cities being arranged alphabetically, by states, 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:	
Birmingham.....	36	Kansas City.....	65	Butte.....	139	Allentown.....	104
Mobile.....	107	Topeka.....	127	NEBRASKA:		Altoona.....	103
Montgomery.....	143	Wichita.....	102	Lincoln.....	124	Chester.....	141
ARKANSAS:		KENTUCKY:		Omaha.....	41	Erie.....	85
Little Rock.....	115	Covington.....	101	NEW HAMPSHIRE:		Harrisburg.....	88
CALIFORNIA:		Lexington.....	156	Manchester.....	79	Johnstown.....	98
Berkeley.....	133	Louisville.....	24	NEW JERSEY:		Lancaster.....	112
Los Angeles.....	17	Newport.....	183	Atlantic City.....	114	McKeesport.....	129
Oakland.....	32	LOUISIANA:		Bayonne.....	97	New Castle.....	152
Pasadena.....	184	New Orleans.....	15	Camden.....	56	Philadelphia.....	3
Sacramento.....	119	MAINE:		East Orange.....	160	Pittsburgh.....	8
San Diego.....	136	Portland.....	91	Elizabeth.....	74	Reading.....	55
San Francisco.....	11	MARYLAND:		Hoboken.....	78	Scranton.....	38
COLORADO:		Baltimore.....	7	Jersey City.....	19	Wilkes-Barre.....	83
Denver.....	27	MASSACHUSETTS:		Newark.....	14	Williamsport.....	172
Pueblo.....	122	Boston.....	5	Passaic.....	99	York.....	118
CONNECTICUT:		Brockton.....	96	Paterson.....	40	RHODE ISLAND:	
Bridgeport.....	49	Cambridge.....	47	Perth Amboy.....	169	Pawtucket.....	106
Hartford.....	51	Chelsea.....	168	Trenton.....	52	Providence.....	23
New Britain.....	125	Everett.....	163	West Hoboken.....	153	Woonsocket.....	144
New Haven.....	35	Fall River.....	42	NEW YORK:		SOUTH CAROLINA:	
Waterbury.....	76	Fitchburg.....	146	Albany.....	50	Charleston.....	90
DELAWARE:		Haverhill.....	123	Amsterdam.....	175	TENNESSEE:	
Wilmington.....	61	Holyoke.....	94	Auburn.....	159	Chattanooga.....	120
DISTRICT OF COLUMBIA:		Lawrence.....	63	Binghamton.....	110	Knoxville.....	151
Washington.....	16	Lowell.....	46	Buffalo.....	10	Memphis.....	37
FLORIDA:		Lynn.....	59	Elmira.....	148	Nashville.....	45
Jacksonville.....	95	Malden.....	121	Jamestown.....	174	TEXAS:	
Tampa.....	147	New Bedford.....	53	Mount Vernon.....	179	Dallas.....	58
GEORGIA:		Newton.....	135	New York.....	1	El Paso.....	138
Atlanta.....	31	Pittsfield.....	170	Niagara Falls.....	181	Fort Worth.....	75
Augusta.....	131	Quincy.....	167	Rochester.....	25	Galveston.....	149
Macon.....	132	Salem.....	126	Schenectady.....	77	Houston.....	68
Savannah.....	86	Somerville.....	71	Syracuse.....	34	San Antonio.....	54
ILLINOIS:		Springfield.....	60	Troy.....	72	UTAH:	
Chicago.....	2	Taunton.....	161	Utica.....	73	Salt Lake City.....	57
Decatur.....	178	Worcester.....	33	Yonkers.....	66	VIRGINIA:	
INDIANA:		MICHIGAN:		NORTH CAROLINA:		Norfolk.....	82
Evansville.....	80	Bay City.....	117	Charlotte.....	162	Portsmouth.....	164
Fort Wayne.....	89	Detroit.....	9	OHIO:		Richmond.....	39
Indianapolis.....	22	Flint.....	140	Akron.....	81	Roanoke.....	157
South Bend.....	100	Grand Rapids.....	44	Canton.....	109	WASHINGTON:	
Terre Haute.....	93	Jackson.....	173	Cincinnati.....	13	Seattle.....	21
IOWA:		Kalamazoo.....	137	Cleveland.....	6	Spokane.....	48
Cedar Rapids.....	166	Lansing.....	176	Columbus.....	29	Tacoma.....	64
Davenport.....	128	Saginaw.....	108	Dayton.....	43	WEST VIRGINIA:	
Des Moines.....	62	MINNESOTA:		Hamilton.....	154	Huntington.....	177
Dubuque.....	142	Duluth.....	69	Lima.....	180	Wheeling.....	130
Sioux City.....	111	Minneapolis.....	18	Springfield.....	113	WISCONSIN:	
		St. Paul.....	26	Toledo.....	30	La Crosse.....	182
		MISSOURI:		Youngstown.....	67	Milwaukee.....	12
		Joplin.....	171	OKLAHOMA:		Oshkosh.....	165
		Kansas City.....	20	Oklahoma City.....	87	Racine.....	145
		St. Joseph.....	70	OREGON:		Superior.....	134
		St. Louis.....	4	Portland.....	28		
		Springfield.....	155				

GENERAL TABLES

(89)

FINANCIAL STATISTICS OF CITIES.

TABLE 1.—DATE OF INCORPORATION, POPULATION, AND AREA OF CITIES HAVING A POPULATION OF OVER 30,000 ON APRIL 15, 1910.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 57. For a text discussion of this table, see page 26.]

City number.	CITY.	DATE OF INCORPORATION AS A CITY.		POPULATION.			AREA (ACRES) APRIL 15, 1910.			AREA (ACRES) ANNEXED SINCE JUNE 1, 1900.		
		First.	Latest.	April 15, 1910.	June 1, 1900. ¹	June 1, 1890. ¹	Total.	Land.	Water.	Total.	Land.	Water.
	Grand total.....			27,316,407	20,207,103	15,136,911	* 2,724,025.6	* 2,335,664.6	* 196,592.4	* 361,184.9	341,668.5	19,516.4
	Group I.....			15,193,901	11,617,020	8,725,478	* 997,490.3	* 799,633.5	* 72,416.8	73,697.0	73,001.6	695.4
	Group II.....			5,108,237	3,582,355	2,670,970	803,900.1	548,928.7	54,973.4	155,855.9	141,644.9	14,211.0
	Group III.....			4,178,915	2,919,628	2,181,852	583,063.2	* 537,664.0	* 39,579.2	* 86,911.5	84,947.1	1,964.4
	Group IV.....			2,835,354	2,088,100	1,558,611	539,572.0	* 449,540.4	* 29,623.0	44,720.5	42,074.9	2,645.6

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

1	New York, N. Y.....	1653	1901	4,766,883	3,437,202	* 2,507,414	(²)	183,555.0	(³)			
2	Chicago, Ill.....	1837	1875	2,185,283	1,698,575	1,099,850	122,008.3	117,793.1	4,215.2			
3	Philadelphia, Pa.....	1701	1854	1,549,008	1,293,697	1,046,964	84,833.0	83,340.0	1,593.0			
4	St. Louis, Mo.....	1822	1876	687,029	575,238	451,770	39,276.8	39,276.8				
5	Boston, Mass.....	1822	1854	670,585	560,592	448,477	27,364.0	24,743.0	* 2,621.0	64.0	64.0	
6	Cleveland, Ohio.....	1836	1891	560,663	351,768	261,353	29,378.8	29,208.8	170.0	6,630.1	6,630.1	
7	Baltimore, Md.....	1796	1898	558,485	508,957	434,439	20,255.0	19,290.0	965.0			
8	Pittsburgh, Pa.....	1816	1901	533,905	* 451,512	* 343,904	26,510.7	26,510.7		8,406.9	8,406.9	
9	Detroit, Mich.....	1824	1883	465,766	235,704	205,876	26,102.6	26,102.6		7,958.6	7,958.6	
10	Buffalo, N. Y.....	1832	1891	423,715	352,387	255,064	26,830.0	24,791.0	2,039.0			
11	San Francisco, Cal.....	1850	1900	416,912	342,782	298,097	81,280.0	29,760.0	51,520.0			
12	Milwaukee, Wis.....	1847	1874	373,857	285,315	204,468	14,909.8	14,585.8	324.0	* 528.7	1,528.7	
13	Cincinnati, Ohio.....	1819	1903	363,591	325,902	296,908	31,910.4	31,593.3	17.1	9,350.4	9,350.4	
14	Newark, N. J.....	1836	1836	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	339,075	287,104	242,039	125,440.0	(⁴)	(⁵)			
16	Washington, D. C.....	1802	1873	331,069	278,718	230,392	44,316.9	38,408.4	5,908.5			
17	Los Angeles, Cal.....	1851	1889	319,198	102,479	50,395	64,473.0	63,480.0	933.0	36,776.3	36,080.9	695.4
18	Minneapolis, Minn.....	1867	1881	301,408	202,718	164,738	33,920.0	32,069.0	1,851.0			

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

19	Jersey City, N. J.....	1827	1889	267,779	206,433	163,003	12,288.0	8,320.0	3,968.0			
20	Kansas City, Mo.....	1853	1903	248,381	163,752	132,716	38,193.0	37,443.0	750.0	20,700.0	20,700.0	
21	Seattle, Wash.....	1889	1896	237,194	80,671	42,837	55,147.0	* 38,162.0	18,935.0	28,086.0	18,701.0	9,385.0
22	Indianapolis, Ind.....	1831	1905	233,650	169,164	105,436	21,450.4	21,130.4	320.0	3,272.4	3,272.4	
23	Providence, R. I.....	1832	1866	224,326	175,597	132,146	11,700.2	11,352.2	* 348.0	* 112.9	* 112.9	
24	Louisville, Ky.....	1824	1893	223,628	204,731	161,129	15,783.0	13,229.7	2,553.3	* 1493.2	* 1493.2	
25	Rochester, N. Y.....	1834	1908	218,149	162,608	133,896	13,351.5	12,576.3	475.2	1,680.5	1,623.3	55.2
26	St. Paul, Minn.....	1854	1900	214,744	163,065	133,156	35,450.0	33,388.0	2,092.0			
27	Denver, Colo.....	1859	1904	213,381	133,859	106,713	37,600.0	37,028.0	572.0	* 1320.0	* 1320.0	
28	Portland, Oreg.....	1851	1903	207,214	90,426	46,355	32,442.0	30,975.0	1,467.0	8,204.0	8,204.0	
29	Columbus, Ohio.....	1816	1834	181,511	125,560	88,150	13,171.2	13,017.8	153.4	2,800.1	2,800.1	
30	Toledo, Ohio.....	1837	1837	168,497	131,822	81,434	18,265.6	16,025.6	2,240.0			
31	Atlanta, Ga.....	1847	1874	154,539	89,872	65,533	16,423.0	16,423.0		9,543.0	9,543.0	
32	Oakland, Cal.....	1854	1889	150,174	66,960	48,682	36,928.0	29,248.0	7,680.0	27,328.0	23,488.0	3,840.0
33	Worcester, Mass.....	1848	1894	145,986	118,421	84,655	24,556.0	23,683.0	903.0			
34	Syracuse, N. Y.....	1848	1900	137,249	108,374	88,143	11,583.6	11,083.6	500.0	240.6	240.6	
35	New Haven, Conn.....	1784	1899	133,605	108,027	81,298	14,340.0	11,460.0	2,880.0			
36	Birmingham, Ala.....	1871	1871	132,685	38,415	26,178	30,912.0	30,881.2	30.8	26,768.0	26,737.2	30.8
37	Memphis, Tenn.....	1849	1891	131,105	102,320	64,485	11,809.9	11,759.9	50.0	1,983.0	1,983.0	
38	Scranton, Pa.....	1866	1901	129,867	102,026	75,215	12,608.9	12,361.7	147.2	175.6	175.6	
39	Richmond, Va.....	1782	1782	127,628	85,050	81,388	7,028.0	6,388.0	640.0	3,504.4	3,404.4	100.0
40	Paterson, N. J.....	1851	1871	125,600	105,171	78,347	5,357.0	5,157.0	200.0			
41	Omaha, Nebr.....	1857	1905	124,089	102,635	* 66,536	15,680.0	15,400.0	280.0			
42	Fall River, Mass.....	1854	1903	119,295	104,863	74,396	26,156.0	21,723.0	4,433.0	780.0	140.0	640.0
43	Dayton, Ohio.....	1841	1903	116,577	85,333	61,220	10,637.0	10,061.0	576.0	3,749.0	3,590.0	159.0
44	Grand Rapids, Mich.....	1850	1905	112,571	87,585	60,278	11,040.0	10,731.0	309.0			
45	Nashville, Tenn.....	1806	1883	110,384	80,885	76,168	11,142.0	10,832.0	210.0	4,838.0	4,838.0	
46	Lowell, Mass.....	1836	1836	106,294	94,969	77,696	9,093.0	8,308.0	790.0	1,138.0	1,138.0	
47	Cambridge, Mass.....	1846	1891	104,839	91,886	70,028	4,180.8	4,014.3	166.5			
48	Spokane, Wash.....	1883	1891	104,402	36,848	19,922	23,840.0	23,539.0	301.0	10,880.0	10,879.0	1.0
49	Bridgeport, Conn.....	1836	1885	102,054	70,996	48,868	8,576.0	7,908.0	670.0			
50	Albany, N. Y.....	1696	1906	100,253	94,151	94,923	7,197.0	6,914.0	283.0			

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.

* Not reported separately.
⁸ Includes 652 acres in Fort Lawton.
⁹ Exclusive of harbor area.
¹⁰ Detached.
¹¹ 637.8 acres of land annexed and 139.6 acres of land detached.
¹² Census of 1890 inaccurate. Population for 1890 estimated at mean between that of 1880 and 1900.

GENERAL TABLES.

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TABLE 1.—DATE OF INCORPORATION, POPULATION, AND AREA OF CITIES HAVING A POPULATION OF OVER 30,000 ON APRIL 15, 1910—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 26.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910.

City number.	CITY.	DATE OF INCORPORATION AS A CITY.		POPULATION.			AREA (ACRES) APRIL 15, 1910.			AREA (ACRES) ANNEXED SINCE JUNE 1, 1900.		
		First.	Latest.	April 15, 1910.	June 1, 1900. ¹	June 1, 1890. ¹	Total.	Land.	Water.	Total.	Land.	Water.
51	Hartford, Conn.	1784	1880	98,915	79,850	53,230	11,065.6	10,955.6	110.0			
52	Trenton, N. J.	1792	1874	96,815	73,307	57,458	4,903.0	4,490.0	413.0			
53	New Bedford, Mass.	1847	1847	96,652	62,442	40,733	20,126.0	12,173.0	7,953.0			
54	San Antonio, Tex.	1837	1903	96,614	53,321	37,673	23,040.0	22,905.0	135.0			
55	Reading, Pa.	1847	1847	96,071	78,961	58,661	3,965.0	3,965.0				
56	Camden, N. J.	1828	1828	94,538	75,935	63,018	5,029.5	4,474.5	555.0			
57	Salt Lake City, Utah.	1851	1888	92,777	53,531	44,843	31,130.4	30,430.4	700.0	* 1,560.1	* 1,715.5	155.4
58	Dallas, Tex.	1856	1907	92,104	62,559	38,067	10,503.0	10,387.8	115.2	5,053.3	5,053.3	
59	Lynn, Mass.	1850	1850	89,336	68,513	55,727	7,248.0	6,943.0	305.0			
60	Springfield, Mass.	1852	1852	88,926	62,059	44,179	24,661.0	23,861.0	800.0			
61	Wilmington, Del.	1832	1832	87,411	76,508	61,431	6,515.0	4,026.0	* 2,489.0			
62	Des Moines, Iowa.	1857	1907	86,368	62,139	50,093	35,309.2	34,549.2	760.0			
63	Lawrence, Mass.	1853	1853	85,892	62,559	44,654	4,577.0	4,185.0	392.0			
64	Tacoma, Wash.	1875	1890	83,743	37,714	36,006	27,920.0	25,168.0	2,752.0	6,003.0	6,003.0	
65	Kansas City, Kans.	1886	1886	82,331	51,418	38,316	9,413.0	9,113.0	300.0	2,673.0	2,673.0	
66	Yonkers, N. Y.	1872	1895	79,803	47,931	32,033	13,440.0	12,700.0	740.0			
67	Youngstown, Ohio.	1868	1868	79,068	44,885	33,220	6,756.8	6,606.8	150.0	* 616.6	* 616.6	
68	Houston, Tex.	1839	1905	78,500	44,633	27,557	11,334.2	11,138.2	196.0	5,403.0	5,403.0	
69	Duluth, Minn.	1870	1900	78,466	52,969	33,115	43,116.8	37,715.2	5,401.6			
70	St. Joseph, Mo.	1853	1885	77,403	102,979	52,324	8,568.0	8,480.0	88.0	2,560.0	2,560.0	
71	Somerville, Mass.	1871	1899	77,236	61,643	40,152	2,700.0	2,600.0	100.0	1,056.0	1,056.0	
72	Troy, N. Y.	1816	1900	76,813	* 75,057	* 73,360	* 6,308.0	6,140.0	* 168.0	2,637.0	2,547.0	90.0
73	Utica, N. Y.	1832	1908	74,419	56,383	44,007	5,955.0	5,905.0	50.0	964.0	964.0	
74	Elizabeth, N. J.	1855	1863	73,409	52,130	37,764	6,230.0	6,191.0	39.0	380.0	380.0	
75	Fort Worth, Tex.	1872	1907	73,312	26,688	23,076	11,400.0	11,200.0	200.0	2,910.0	2,910.0	
76	Waterbury, Conn.	1853	1896	73,141	* 51,139	* 33,202	18,048.0	17,981.0	67.0	14,433.0	14,433.0	
77	Schenectady, N. Y.	1798	1909	72,826	31,682	19,902	5,075.0	5,000.0	75.0	2,135.7	2,121.7	14.0
78	Hoboken, N. J.	1855	1855	70,324	59,304	43,648	1,220.0	830.0	390.0			
79	Manchester, N. H.	1846	1846	70,063	56,987	44,126	21,700.0	21,065.0	635.0			
80	Evansville, Ind.	1847	1905	69,647	59,007	50,756	4,480.0	4,460.0	20.0	* 275.0	* 275.0	
81	Akron, Ohio.	1836	1865	69,067	42,728	27,601	7,468.8	7,380.8	88.0	22.0	22.0	
82	Norfolk, Va.	1845	1906	67,452	46,624	34,871	4,300.6	3,676.1	724.5	(²)	640.0	(²)
83	Wilkes-Barre, Pa.	1871	1898	67,105	51,721	37,718	3,433.0	3,233.0	200.0			
84	Peoria, Ill.	1845	1892	66,950	56,100	41,024	6,281.0	6,281.0		2,912.0	2,912.0	
85	Erie, Pa.	1851	1851	66,825	52,733	40,634	4,980.6	4,780.6	180.0	41.0	41.0	
86	Savannah, Ga.	1789	1789	65,064	54,244	43,189	4,300.0	4,053.0	247.0	1,056.0	1,056.0	
87	Oklahoma City, Okla.	1890	1891	64,205	10,037	4,151	11,205.0	11,170.0	35.0	9,115.0	9,085.0	20.0
88	Harrisburg, Pa.	1860	1860	64,156	50,167	39,335	5,494.7	3,402.8	2,091.9	531.8	531.8	
89	Fort Wayne, Ind.	1839	1894	63,632	45,115	35,393	6,109.0	5,988.0	121.0	700.0	700.0	
90	Charleston, S. C.	1783	1783	63,833	55,807	54,955	3,276.8	2,406.4	870.4			
91	Portland, Me.	1832	1863	58,571	50,145	36,425	14,825.1	13,790.7	1,034.4			
92	East St. Louis, Ill.	1865	1883	58,547	29,655	15,169	7,850.0	7,828.0	22.0	4,737.0	4,737.0	
93	Terre Haute, Ind.	1833	1905	58,157	36,673	30,217	5,496.0	5,026.0	460.0	1,738.0	1,738.0	
94	Holyoke, Mass.	1873	1897	57,730	45,712	35,637	14,585.0	13,423.0	1,162.0	3,712.0	3,712.0	
95	Jacksonville, Fla.	1822	1887	57,699	28,429	17,201	5,920.0	(³)	(³)			
96	Brockton, Mass.	1851	1881	56,878	40,063	27,294	13,798.4	13,798.4				
97	Bayonne, N. J.	1869	1872	55,545	32,722	19,033	3,938.0	2,577.0	1,361.0			
98	Johnstown, Pa.	1839	1889	55,482	35,936	21,805	2,923.7	2,723.7	200.0	286.4	286.4	
99	Passaic, N. J.	1873	1873	54,773	27,777	13,028	2,087.7	2,069.2	18.5	15.0	15.0	
100	South Bend, Ind.	1865	1901	53,684	35,999	21,819	6,464.7	5,192.0	1,272.7	* 3,421.8	* 3,421.8	
101	Covington, Ky.	1834	1894	53,270	42,938	37,371	3,093.0	3,083.0	10.0	1,286.5	1,286.5	
102	Wichita, Kans.	1871	1886	52,450	24,671	23,853	12,260.0	12,000.0	260.0	(⁴)	(⁴)	
103	Allentown, Pa.	1868	1868	52,127	38,973	30,337	2,114.6	2,114.6		423.4	423.4	
104	Allentown, Pa.	1867	1889	51,913	35,416	25,228	2,916.4	2,856.4	60.0	1,144.1	1,144.1	
105	Springfield, Ill.	1840	1882	51,678	34,159	24,963	5,447.5	5,447.5		1,294.1	1,294.1	
106	Pawtucket, R. I.	1886	1886	51,622	39,231	27,633	5,725.0	5,498.0	227.0			
107	Mobile, Ala.	1814	1901	51,521	38,469	31,076	11,200.0	8,640.0	2,560.0	6,600.0	5,005.0	1,685.0
108	Saginaw, Mich.	1889	1908	50,510	42,345	46,322	7,897.1	7,657.1	240.0	5.9	5.9	
109	Canton, Ohio.	1854	1854	50,217	30,667	26,189	5,964.0	5,929.0	35.0	1,600.0	1,600.0	

¹ Includes population of cities as enumerated except as stated in footnotes.² Includes population of territory annexed since 1890.³ 3,163.5 acres of land detached and 1,603.4 acres of land and water annexed.⁴ 3,163.5 acres of land detached and 1,443 acres of land annexed.⁵ Water area includes 1,460 acres of land at times submerged.⁶ 618.6 acres of land annexed and 2 acres of land detached.⁷ Exclusive of that part of the city area covered by the Hudson River.⁸ 289 acres of land annexed and 14 acres of land detached.⁹ Not reported.¹⁰ Not reported separately.¹¹ 3,424.5 acres of land annexed and 2.7 acres of land detached.

GENERAL TABLES.

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, TOGETHER WITH DATE OF CLOSE OF FISCAL YEAR OF CITY CORPORATION: 1910.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table see page 27.]

City number.	CITY.	Date of close of fiscal year of city corporation.	Cash on hand at beginning of year.	RECEIPTS.			Aggregate of receipts and cash on hand at beginning of year. ¹	PAYMENTS.			Cash on hand at close of year.
				Total.	Revenue. (Table 3.)	Nonrevenue. (Tables 13 and 14.)		Total.	Governmental cost. (Table 3.)	Nongovernmental cost. (Tables 13 and 15.)	
	Grand total.....		\$207,901,537	\$1,518,976,851	\$759,942,445	\$759,034,406	\$1,726,878,388	\$1,498,405,676	\$855,599,192	\$642,806,484	\$228,472,712
	Group I.....		135,636,606	1,049,354,687	504,987,016	544,367,071	1,184,991,293	1,032,975,134	584,506,357	468,468,777	152,016,159
	Group II.....		35,141,868	222,136,810	120,816,784	101,319,766	257,278,379	220,903,830	139,104,353	81,799,477	36,374,549
	Group III.....		22,472,910	154,656,264	81,318,277	73,337,987	177,129,174	152,196,275	96,242,175	55,954,100	24,932,899
	Group IV.....		14,650,152	92,829,390	52,820,398	40,006,992	107,479,542	92,330,437	55,746,307	36,584,130	15,149,106

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

1	New York, N. Y.....	Dec. 31, 1910	\$22,405,273	\$535,145,930	\$197,779,833	\$337,366,097	\$557,551,203	\$535,433,127	\$240,018,594	\$295,414,533	\$22,118,076
2	Chicago, Ill.....	Dec. 31, 1910	19,399,305	100,076,700	63,465,054	36,611,652	119,476,011	95,955,034	60,277,925	35,677,109	23,520,977
3	Philadelphia, Pa.....	Dec. 31, 1910	20,958,134	55,726,748	38,056,147	17,670,601	76,684,882	61,696,031	42,239,838	19,455,193	14,989,851
4	St. Louis, Mo.....	Apr. 11, 1910	10,571,693	29,633,134	19,557,188	9,975,976	40,104,827	25,243,685	19,262,051	5,981,634	14,861,142
5	Boston, Mass.....	Jan. 31, 1911	6,985,166	49,731,616	32,605,847	17,125,769	56,716,782	46,973,277	29,569,900	17,403,377	9,743,505
6	Cleveland, Ohio.....	Dec. 31, 1910	11,075,596	25,567,022	14,607,855	10,959,167	36,642,618	22,495,126	15,717,174	6,777,952	14,147,492
7	Baltimore, Md.....	Dec. 31, 1910	281,168	19,995,487	13,644,880	6,350,607	20,276,655	18,394,692	15,428,734	2,965,958	1,881,963
8	Pittsburgh, Pa.....	Jan. 31, 1911	6,632,751	32,219,541	18,817,859	13,401,682	38,852,292	27,969,987	18,694,886	9,275,601	10,882,305
9	Detroit, Mich.....	June 30, 1910	2,081,970	14,581,710	11,359,075	3,222,635	16,653,680	14,260,088	10,892,264	3,367,824	2,403,592
10	Buffalo, N. Y.....	June 30, 1910	2,005,449	27,959,933	10,827,157	17,132,776	29,965,382	28,139,611	14,103,547	14,036,064	1,825,771
11	San Francisco, Cal.....	June 30, 1910	10,063,145	23,289,503	12,244,414	11,045,089	33,352,648	22,711,836	17,689,678	5,022,158	10,640,812
12	Milwaukee, Wis.....	Dec. 31, 1910	943,350	13,538,755	8,245,234	5,293,521	14,482,105	13,370,188	9,426,185	3,944,003	1,111,917
13	Cincinnati, Ohio.....	Dec. 31, 1910	8,200,035	25,341,516	13,582,575	11,758,941	33,601,551	23,029,229	15,014,918	8,014,311	10,572,322
14	Newark, N. J.....	Dec. 31, 1910	3,099,291	32,590,125	11,481,150	21,108,975	35,689,416	31,366,783	11,077,591	20,289,192	4,322,633
15	New Orleans, La.....	Dec. 31, 1910	2,345,617	16,415,732	7,581,587	8,834,145	18,761,349	16,412,304	8,687,499	7,724,805	2,349,045
16	Washington, D. C.....	June 30, 1910	655,074	15,032,596	12,909,113	2,123,483	15,687,670	15,179,209	11,599,333	3,679,876	508,461
17	Los Angeles, Cal.....	June 30, 1910	6,090,939	23,147,128	10,435,259	12,711,869	29,238,067	23,849,830	15,867,611	7,982,319	5,388,237
18	Minneapolis, Minn.....	Dec. 31, 1910	1,782,650	9,461,505	7,786,789	1,674,716	11,244,165	10,496,097	8,939,229	1,556,868	748,058

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

19	Jersey City, N. J.....	Nov. 30, 1910	\$1,262,498	\$11,511,585	\$5,370,692	\$6,140,893	\$12,774,083	\$11,661,486	\$5,771,307	\$5,890,179	\$1,112,697
20	Kansas City, Mo.....	Apr. 19, 1910	1,568,590	8,944,417	7,005,820	1,938,591	10,513,007	9,419,733	7,186,514	2,333,219	1,093,274
21	Seattle, Wash.....	Dec. 31, 1910	5,110,753	20,438,554	11,603,813	8,834,841	25,549,407	20,994,077	15,644,536	5,349,541	4,535,300
22	Indianapolis, Ind.....	Dec. 31, 1910	1,150,354	5,521,108	4,361,721	1,159,387	6,671,462	5,680,557	4,606,457	1,074,100	990,905
23	Providence, R. I.....	Sept. 30, 1910	840,615	9,694,655	5,519,814	4,374,841	10,735,470	9,832,762	5,023,125	4,809,637	902,708
24	Louisville, Ky.....	Aug. 31, 1910	2,411,107	9,571,954	5,422,861	4,149,093	11,983,061	10,233,581	6,517,522	3,716,059	1,749,480
25	Rochester, N. Y.....	Dec. 31, 1910	2,065,820	13,423,777	5,608,930	7,814,847	15,489,597	13,210,118	6,021,056	7,189,060	2,270,479
26	St. Paul, Minn.....	Dec. 31, 1910	1,131,019	7,631,999	4,496,247	3,335,752	8,963,018	7,699,632	5,231,432	2,468,200	1,263,386
27	Denver, Colo.....	Dec. 31, 1910	1,195,797	11,461,416	7,051,834	4,409,582	12,660,213	11,650,928	6,628,325	5,222,603	809,285
28	Portland, Ore.....	Dec. 31, 1910	2,264,493	12,721,293	6,760,639	5,960,754	14,085,786	12,221,255	10,766,274	2,454,931	1,764,531
29	Columbus, Ohio.....	Dec. 31, 1910	1,111,603	10,871,686	4,206,178	6,665,508	11,983,289	10,436,160	4,178,912	6,260,248	1,544,129
30	Toledo, Ohio.....	Dec. 31, 1910	1,728,771	6,601,683	3,454,098	3,206,985	8,390,454	5,993,538	3,468,731	2,524,507	2,396,916
31	Atlanta, Ga.....	Dec. 31, 1910	411,926	4,882,436	2,822,827	2,059,609	5,294,362	4,074,284	3,128,274	946,010	1,220,078
32	Oakland, Cal.....	June 30, 1910	354,948	6,058,504	3,964,390	2,094,114	6,413,452	4,294,591	3,907,348	387,243	2,118,861
33	Worcester, Mass.....	Nov. 30, 1910	466,884	6,569,602	3,554,343	3,015,259	7,036,496	6,682,975	3,892,669	2,790,306	353,511
34	Syracuse, N. Y.....	Dec. 31, 1910	1,295,297	7,068,501	3,315,467	3,753,034	8,363,798	7,316,438	3,704,404	3,612,034	1,047,360
35	New Haven, Conn.....	Dec. 31, 1910	245,901	4,140,664	2,405,135	1,735,529	4,380,565	4,237,381	2,592,145	1,645,236	149,184
36	Birmingham, Ala.....	June 30, 1910	620,903	3,457,120	1,242,188	2,214,932	4,078,023	3,320,161	2,069,791	1,250,370	757,862
37	Memphis, Tenn.....	Dec. 31, 1910	1,228,567	5,076,607	2,705,899	2,369,708	6,304,174	5,101,713	4,306,188	795,625	1,202,461
38	Scranton, Pa.....	Apr. 4, 1910	571,530	2,481,585	1,721,128	760,457	3,053,115	2,422,582	1,977,247	445,335	630,533
39	Richmond, Va.....	Jan. 31, 1911	1,548,265	3,868,795	2,921,819	946,976	5,417,060	4,299,792	3,152,111	1,147,681	1,117,268
40	Paterson, N. J.....	June 30, 1910	457,715	4,903,977	1,933,797	2,970,180	5,371,692	5,042,105	2,001,476	3,040,629	329,587
41	Omaha, Nebr.....	Dec. 31, 1910	1,539,354	6,206,230	3,166,748	3,039,482	7,745,584	6,222,612	3,254,346	2,968,466	1,522,772
42	Fall River, Mass.....	Dec. 31, 1910	315,673	4,693,637	2,210,440	2,483,217	5,009,530	4,339,824	2,650,053	1,489,771	669,706
43	Dayton, Ohio.....	Dec. 31, 1910	666,796	3,167,802	2,068,057	1,099,745	3,834,598	3,049,126	2,153,747	895,379	785,472
44	Grand Rapids, Mich.....	Mar. 31, 1910	1,027,251	5,033,119	1,916,590	3,116,529	6,090,370	5,095,611	2,697,724	2,397,887	964,759
45	Nashville, Tenn.....	Dec. 31, 1910	773,408	2,302,326	1,819,201	483,125	3,076,734	2,133,925	1,814,550	319,375	941,809
46	Lowell, Mass.....	Dec. 31, 1910	204,798	3,942,677	2,069,564	1,873,313	4,147,675	3,941,579	1,949,170	1,992,409	206,096
47	Cambridge, Mass.....	Mar. 31, 1910	129,428	5,041,599	2,851,402	2,190,197	5,171,027	4,768,370	2,533,831	2,234,539	402,657
48	Spokane, Wash.....	Dec. 31, 1910	311,805	8,720,626	5,547,307	5,173,319	9,032,431	8,507,262	6,130,568	2,376,694	525,160
49	Bridgeport, Conn.....	Mar. 31, 1910	389,782	1,662,175	1,659,033	72,152	2,051,958	1,851,861	1,687,671	164,190	200,097
50	Albany, N. Y.....	Dec. 31, 1910	726,817	4,005,081	2,127,306	1,877,775	4,731,698	3,964,611	2,256,847	1,707,704	767,287

¹ The same as the aggregate of payments and of cash on hand at the close of the year.

FINANCIAL STATISTICS OF CITIES.

TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES, TOGETHER WITH DATE OF CLOSE OF FISCAL YEAR OF CITY CORPORATION: 1910—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 27.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910.

City number.	CITY.	Date of close of fiscal year of city corporation.	Cash on hand at beginning of year.	RECEIPTS.			Aggregate of receipts and cash on hand at beginning of year. ¹	PAYMENTS.			Cash on hand at close of year.
				Total.	Revenue. (Table 3.)	Nonrevenue. (Tables 13 and 14.)		Total.	Governmental cost. (Table 3.)	Nongovernmental cost. (Tables 13 and 15.)	
51	Hartford, Conn.....	Mar. 31, 1910	\$782,877	\$5,347,771	\$2,551,580	\$2,796,191	\$6,130,648	\$5,431,950	\$2,366,300	\$3,065,650	\$698,698
52	Trenton, N. J.....	Feb. 28, 1910	504,213	4,371,576	1,672,236	2,699,339	4,875,788	4,199,352	2,047,000	2,152,352	676,436
53	New Bedford, Mass.....	Dec. 3, 1910	238,803	5,354,974	2,311,110	3,043,864	5,503,777	5,247,581	3,092,324	2,155,257	346,190
54	San Antonio, Tex.....	May 31, 1910	757,432	1,704,165	1,246,882	457,283	2,461,597	1,493,157	1,127,838	365,319	968,440
55	Reading, Pa.....	Apr. 2, 1910	585,935	1,655,966	1,292,378	363,588	2,241,901	1,727,009	1,364,129	362,880	514,892
56	Camden, N. J.....	June 30, 1910	402,304	2,909,855	1,402,900	1,506,955	3,372,159	2,935,590	1,614,380	1,321,510	436,269
57	Salt Lake City, Utah.....	Dec. 31, 1910	838,881	3,800,238	2,637,468	1,222,770	4,090,119	4,238,476	3,185,195	1,053,281	400,643
58	Dallas, Tex.....	Apr. 30, 1910	649,254	2,449,422	1,678,103	771,319	3,098,676	2,194,961	1,907,032	227,929	903,715
59	Lynn, Mass.....	Dec. 19, 1910	345,964	4,844,625	1,908,439	2,936,186	5,190,532	4,976,734	1,979,684	2,996,050	214,215
60	Springfield, Mass.....	Nov. 30, 1910	1,236,746	4,452,197	2,514,870	1,937,327	5,688,943	4,045,596	3,038,462	1,007,134	1,643,347
61	Wilmington, Del.....	June 30, 1910	279,619	2,733,825	1,093,978	1,639,847	3,013,444	2,884,828	1,464,070	1,420,758	128,616
62	Des Moines, Iowa.....	Mar. 31, 1910	527,458	2,532,312	1,913,866	618,446	3,109,770	2,288,617	2,227,041	61,570	821,153
63	Lawrence, Mass.....	Dec. 31, 1910	13,083	3,640,738	1,480,453	2,160,285	3,553,521	3,352,640	1,818,854	1,534,686	161,181
64	Tacoma, Wash.....	Dec. 31, 1910	722,054	6,178,021	3,824,261	2,353,760	6,078,021	5,823,102	4,775,238	1,052,783	1,140,973
65	Kansas City, Kans.....	Mar. 31, 1910	565,845	3,631,171	1,517,703	2,113,468	4,197,016	3,599,255	2,934,470	664,785	597,751
66	Yonkers, N. Y.....	Dec. 31, 1910	162,093	5,702,757	2,194,106	3,508,651	5,564,550	5,763,257	2,590,356	3,172,901	101,563
67	Youngstown, Ohio.....	Dec. 31, 1910	560,808	2,705,958	1,558,584	1,147,374	3,260,766	2,555,402	1,605,363	950,039	711,364
68	Houston, Tex.....	Feb. 28, 1910	893,962	2,237,488	1,571,807	665,681	3,131,450	2,543,982	1,881,982	662,000	587,468
69	Duluth, Minn.....	Dec. 31, 1910	262,309	2,754,261	2,325,226	429,035	3,016,570	2,737,741	2,524,740	213,001	276,829
70	St. Joseph, Mo.....	Apr. 19, 1910	868,470	1,562,471	1,181,700	380,771	2,430,941	2,013,068	1,537,550	475,508	417,833
71	Somerville, Mass.....	Dec. 31, 1910	112,840	2,605,384	1,624,805	980,579	2,718,224	2,610,435	1,576,151	1,034,284	107,789
72	Troy, N. Y.....	Dec. 31, 1910	362,669	3,563,842	1,712,736	1,851,106	3,926,511	3,567,645	1,758,459	1,809,156	358,660
73	Utica, N. Y.....	Dec. 31, 1910	256,429	2,683,404	1,300,839	1,382,565	2,693,833	2,694,964	1,544,046	1,150,918	244,899
74	Elizabeth, N. J.....	June 30, 1910	298,421	1,977,584	1,055,454	922,130	2,276,005	1,900,031	1,027,966	878,065	369,974
75	Fort Worth, Tex.....	Dec. 31, 1910	724,015	2,657,500	1,521,066	1,136,434	3,381,575	3,240,588	2,434,153	812,403	134,957
76	Waterbury, Conn.....	Dec. 31, 1910	217,688	2,450,381	1,262,270	1,188,111	2,668,069	2,499,598	1,456,650	1,042,948	168,471
77	Schenectady, N. Y.....	Dec. 31, 1910	214,695	3,464,144	1,599,798	1,864,346	3,679,039	3,257,752	1,632,117	1,635,635	391,287
78	Hoboken, N. J.....	May 1, 1910	274,236	2,778,571	1,194,939	1,583,632	3,052,607	2,879,693	1,494,160	1,385,533	172,914
79	Manchester, N. H.....	Dec. 31, 1910	117,806	1,897,936	1,069,593	828,343	2,015,742	1,845,515	1,061,289	784,226	170,227
80	Evansville, Ind.....	Dec. 31, 1910	550,574	1,405,558	1,116,500	289,058	1,962,432	1,488,856	1,154,712	334,144	473,570
81	Alton, Ohio.....	Dec. 31, 1910	430,784	2,218,271	925,953	1,292,318	2,649,055	2,028,478	1,215,346	813,132	620,577
82	Norfolk, Va.....	June 30, 1910	291,882	2,417,525	1,441,252	976,273	2,709,407	2,453,910	1,031,010	1,422,900	255,497
83	Wilkes-Barre, Pa.....	Apr. 4, 1910	82,781	1,498,443	698,584	799,859	1,581,224	1,179,753	1,120,837	58,916	401,471
84	Peoria, Ill.....	Dec. 31, 1910	138,365	1,851,840	1,233,477	618,363	1,990,205	1,660,575	1,264,621	395,954	329,630
85	Erie, Pa.....	Apr. 4, 1910	297,457	1,300,068	1,043,040	257,028	1,597,525	1,396,179	956,211	409,968	201,340
86	Savannah, Ga.....	Dec. 31, 1910	55,846	1,420,484	1,108,397	312,087	1,470,330	1,442,599	1,251,168	191,411	33,731
87	Oklahoma City, Okla.....	June 30, 1910	242,852	4,309,405	1,453,762	2,855,643	4,532,257	3,945,163	3,169,204	775,959	607,094
88	Harrisburg, Pa.....	Apr. 4, 1910	608,369	1,732,298	1,148,184	584,114	2,360,667	1,632,200	1,330,676	321,524	708,467
89	Fort Wayne, Ind.....	Dec. 31, 1910	624,320	1,616,910	1,206,665	411,245	2,241,230	1,510,083	1,264,597	245,486	731,147
90	Charleston, S. C.....	Dec. 31, 1910	525,704	1,001,071	999,903	61,168	1,596,775	1,333,453	1,252,360	81,123	253,292
91	Portland, Me.....	Dec. 31, 1910	237,066	4,614,216	1,691,576	2,922,640	4,651,282	4,526,723	2,317,952	2,208,771	324,559
92	East St. Louis, Ill.....	Dec. 31, 1910	163,688	1,931,258	852,343	1,078,915	2,094,946	1,158,114	980,110	178,004	936,882
93	Terre Haute, Ind.....	Dec. 31, 1910	434,164	879,064	821,200	57,864	1,813,228	819,042	748,071	70,971	494,186
94	Holyoke, Mass.....	Nov. 30, 1910	234,835	3,211,106	1,573,067	1,638,039	3,445,941	3,065,363	1,559,798	1,505,565	380,578
95	Jacksonville, Fla.....	Dec. 31, 1910	181,076	1,361,195	1,346,824	14,371	1,542,271	1,190,344	1,175,090	15,254	351,927
96	Brockton, Mass.....	Nov. 30, 1910	152,546	3,580,335	1,212,231	2,368,104	3,732,881	3,515,170	1,207,304	2,307,866	217,711
97	Bayonne, N. J.....	Apr. 30, 1910	542,343	2,655,302	1,295,900	1,359,396	3,197,645	2,735,153	1,497,492	1,237,691	462,462
98	Johnstown, Pa.....	Apr. 4, 1910	117,698	771,051	524,261	246,790	888,649	610,615	553,540	107,075	278,074
99	Passaic, N. J.....	June 30, 1910	86,451	2,527,846	625,633	1,902,213	2,614,297	2,451,754	882,648	1,569,136	162,513
100	South Bend, Ind.....	Dec. 31, 1910	183,585	1,094,930	830,709	264,230	1,278,515	1,052,459	749,147	303,312	226,050
101	Covington, Ky.....	Dec. 31, 1910	208,669	1,384,584	817,424	567,160	1,593,253	1,361,203	844,019	517,184	232,050
102	Wichita, Kans.....	Dec. 31, 1910	188,307	2,728,094	872,568	1,855,526	2,916,401	2,468,703	2,212,365	256,398	447,638
103	Altoona, Pa.....	Mar. 31, 1910	273,978	1,330,148	825,611	504,537	1,604,126	1,165,099	888,393	277,306	438,427
104	Allentown, Pa.....	Apr. 4, 1910	121,197	745,315	591,611	153,704	860,512	777,095	623,215	153,880	89,417
105	Springfield, Ill.....	Feb. 28, 1910	107,005	1,418,098	1,026,907	391,191	1,525,703	1,425,261	975,685	449,590	100,422
106	Pawtucket, R. I.....	Dec. 31, 1910	496,478	4,516,048	1,166,953	3,349,095	5,012,526	4,683,196	1,277,604	3,405,592	329,330
107	Mobile, Ala.....	Dec. 31, 1910	444,956	1,352,185	880,413	471,772	1,797,141	1,510,194	844,971	665,223	286,947
108	Saginaw, Mich.....	June 30, 1910	193,591	1,657,049	995,796	661,253	1,850,640	1,685,979	900,091	785,888	104,661
109	Canton, Ohio.....	Dec. 31, 1910	403,034	1,327,371	767,334	570,037	1,730,405	1,266,070	836,701	429,369	464,335

¹ The same as the aggregate of payments and of cash on hand at the close of the year.

FINANCIAL STATISTICS OF CITIES.

TABLE 3.—REVENUE RECEIPTS AND GOVERNMENTAL COST PAYMENTS, CLASSIFIED BY DIVISION OF THE

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

City number.	CITY, AND DIVISIONS OF ITS GOVERNMENT.	REVENUE RECEIPTS.										
		Total.	Classified by contributor.		Classified by source.							
			From public (net revenue receipts). ¹	From city departments, enterprises, and funds (service and interest transfers). ²	Property, business, and poll taxes. (Table 4.)	Licenses and permits. (Table 4.)	Special assessments. (Table 4.)	Departmental fees, charges, rents, and sales. (Table 5.)	Fines, forfeits, and escheats. (Table 6.)	Subventions and grants. (Table 6.)	Gifts, donations, and pension contributions. (Table 6.)	Interest. (Table 7.)
Grand total.....	\$759,942,445	\$743,983,875	\$15,958,570	\$474,530,683	\$50,348,936	\$66,395,107	\$15,200,254	\$3,823,210	\$29,078,983	\$4,340,591	\$24,122,329	
Group I.....	504,987,016	492,218,479	12,768,537	327,267,852	32,991,607	32,961,315	10,660,011	2,061,098	16,433,505	2,798,346	19,630,547	
Group II.....	120,816,754	119,168,397	1,648,357	66,071,435	8,374,212	20,001,296	2,152,204	690,454	5,593,231	1,195,889	2,438,461	
Group III.....	81,318,277	80,385,246	933,031	48,365,725	5,401,518	8,560,963	1,318,347	570,052	4,182,034	257,777	1,211,145	
Group IV.....	52,820,398	52,211,753	608,645	32,825,671	3,581,599	4,871,534	1,069,692	501,606	2,870,213	88,579	842,176	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

1	New York, N. Y.....	\$197,779,833	\$190,285,286	\$7,494,547	\$141,679,985	\$7,163,721	\$12,459,288	\$1,291,006	\$540,373	\$1,877,575	\$964,072	\$7,995,435
2	Chicago, Ill.....	63,465,054	63,034,089	430,965	35,798,371	9,015,639	5,784,909	1,709,214	578,675	335,662	205,235	1,193,942
	City corporation.....	35,623,676	35,542,558	81,118	11,133,336	8,975,392	5,739,994	649,015	577,232	.....	88,148	370,018
	County.....	5,034,810	5,034,810	.....	4,080,941	40,247	.....	793,001	.....	.....	.....	110,343
	School district.....	14,431,344	14,386,427	44,917	13,297,325	.....	.....	46,396	715	335,662	117,087	634,153
	Park commissions.....	5,141,838	5,141,838	.....	4,814,649	.....	.....	215,063	400	.....	.....	66,811
	Sanitary district.....	3,233,386	2,928,456	304,930	2,462,119	.....	.....	5,739	.....	.....	.....	6,612
2	Philadelphia, Pa.....	38,056,147	37,446,008	610,139	21,062,486	2,240,144	718,876	2,136,288	119,250	2,538,404	329,269	2,840,719
	City corporation.....	37,986,445	37,376,306	610,139	21,000,114	2,240,144	718,876	2,129,287	119,250	2,538,404	329,269	2,840,390
	Poor districts.....	69,702	69,702	.....	62,372	.....	.....	7,001	.....	.....	.....	329
4	St. Louis, Mo.....	19,557,158	19,443,692	113,466	12,052,177	1,519,396	1,773,617	696,331	123,022	309,039	93,649	505,348
	City corporation.....	15,378,959	15,297,793	81,166	8,385,864	1,519,396	1,773,617	536,611	103,385	.....	93,649	378,858
	School district.....	4,178,199	4,145,899	32,300	3,666,313	.....	.....	59,720	16,637	309,039	.....	126,400
5	Boston, Mass.....	32,605,847	31,114,320	1,491,527	23,268,661	1,186,862	675,169	703,198	102,185	10,209	753,426	1,814,833
6	Cleveland, Ohio.....	14,607,855	14,474,775	133,080	8,920,779	1,329,587	1,452,397	580,916	28,472	261,952	68,980	498,362
	City corporation.....	8,734,583	8,612,400	122,183	3,983,237	1,321,398	1,257,007	348,011	13,290	.....	7,806	337,415
	County.....	1,994,165	1,994,165	.....	1,546,705	8,189	195,300	147,883	14,873	.....	.....	81,125
	School district.....	3,878,107	3,868,210	10,897	3,300,837	.....	.....	55,022	300	261,952	61,174	79,822
7	Baltimore, Md.....	13,644,880	12,982,185	662,685	8,570,699	1,285,236	251,651	106,259	12,462	513,092	16,961	868,892
8	Pittsburgh, Pa.....	18,817,889	18,418,423	399,466	12,610,788	915,187	883,081	479,537	89,314	1,057,539	79,069	609,736
	City corporation.....	14,199,927	13,800,510	399,417	9,209,696	851,038	881,203	175,826	78,415	339,196	78,615	551,381
	County.....	2,555,298	2,555,249	49	1,737,320	64,149	1,678	293,329	10,599	304,937	454	23,021
	School district.....	2,062,664	2,062,664	.....	1,663,672	.....	.....	10,382	.....	353,976	.....	35,334
9	Detroit, Mich.....	11,359,075	11,214,948	144,127	6,841,409	869,900	942,337	445,092	18,932	775,531	24,086	228,904
	City corporation.....	10,212,603	10,080,073	132,530	6,317,503	490,022	928,209	253,154	8,610	770,344	24,073	208,704
	County.....	1,146,472	1,134,875	11,597	523,906	379,878	14,128	192,838	10,322	5,187	13	20,200
10	Buffalo, N. Y.....	10,827,157	10,581,393	245,764	6,832,916	711,489	1,369,541	212,059	35,553	171,293	34,578	258,252
	City corporation.....	9,697,883	9,452,119	245,764	5,817,085	711,489	1,369,541	140,505	28,192	161,561	34,565	237,363
	County.....	1,129,274	1,129,274	.....	1,015,831	.....	.....	71,554	7,361	9,732	13	20,839
11	San Francisco, Cal.....	12,244,414	12,244,414	.....	8,020,052	1,344,663	1,576,646	383,228	57,570	615,536	18,756	86,662
12	Milwaukee, Wis.....	8,245,234	8,134,146	111,088	5,438,588	777,940	689,514	203,450	25,942	280,910	31,130	56,401
	City corporation.....	7,171,379	7,060,291	111,088	4,572,906	775,760	689,514	57,391	25,942	280,910	31,130	39,293
	County.....	1,073,855	1,073,855	.....	865,682	2,180	.....	146,059	.....	.....	.....	17,108
13	Cincinnati, Ohio.....	13,582,575	13,237,916	344,659	7,984,008	1,120,545	410,045	358,071	34,007	192,777	53,504	1,904,638
	City corporation.....	9,190,044	8,878,870	311,174	4,158,764	1,079,770	407,257	244,002	18,285	.....	32,776	1,757,028
	County.....	1,931,673	1,904,636	26,937	1,623,920	40,775	2,788	137,445	18,322	.....	167	102,938
	School district.....	2,400,858	2,454,410	6,548	2,196,324	.....	.....	6,624	.....	192,777	20,661	44,672
14	Newark, N. J.....	11,481,150	11,166,861	314,289	6,276,008	650,985	1,051,750	325,816	24,200	1,301,233	17,024	385,752
	City corporation.....	9,980,885	9,642,305	288,080	5,027,687	650,985	1,045,285	176,879	17,268	1,218,647	17,024	328,228
	County.....	1,500,765	1,524,556	26,209	1,248,321	.....	6,465	148,937	6,932	82,586	.....	57,524
15	New Orleans, La.....	7,581,587	7,554,179	27,408	5,342,826	938,121	27,539	240,835	36,024	196,451	33,772	95,218
16	Washington, D. C.....	12,909,113	12,871,564	37,549	5,339,676	668,935	430,890	402,515	93,011	5,354,758	14,385	2,626
17	Los Angeles, Cal.....	10,435,259	10,373,748	61,511	6,190,389	781,106	1,442,154	246,928	58,751	414,334	21,841	71,385
	City corporation.....	7,778,348	7,721,304	57,044	4,202,402	768,342	1,442,154	74,541	71,949	.....	16,114	29,940
	County.....	1,350,391	1,345,924	4,467	1,119,857	15,764	.....	165,435	16,802	343	5,727	23,898
	School district.....	1,306,520	1,306,520	.....	868,030	.....	.....	6,952	.....	413,091	.....	17,547
18	Minneapolis, Minn.....	7,786,789	7,640,522	146,267	5,038,034	472,151	1,021,891	203,808	46,755	227,190	33,609	213,382
	City corporation.....	7,151,676	7,030,209	121,467	4,620,114	464,751	1,009,789	144,131	42,746	227,190	33,609	178,937
	County.....	635,113	610,313	24,800	517,920	7,400	12,102	59,237	4,009	.....	.....	34,445

¹ Net revenue receipts are the gross receipts from revenues, less receipts in error later refunded and service and interest transfer receipts.² For summary of service and interest transfers, see page 23.

GENERAL TABLES.

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GOVERNMENT, BY CONTRIBUTOR AND SOURCE OF RECEIPT, AND BY PAYEE AND OBJECT OF PAYMENT: 1910.

assigned to each, see page 87. For a text discussion of this table, see page 28.]

REVENUE RECEIPTS—continued.		GOVERNMENTAL COST PAYMENTS.									EXCESS OF REVENUE RECEIPTS OVER—		City number.
Classified by source—Continued.		Total.	Classified by payee.		Classified by object.					Excess of governmental cost payments over revenue receipts.	Governmental cost payments.	Payments for expenses and interest.	
Rents and privileges. (Table 7.)	Public service enterprises. (Table 8.)		To public (net governmental cost payments). ¹	To city departments, enterprises, and funds (service and interest transfers). ²	Expenses and interest.			Outlays. (Table 12.)					
					Total.	Expenses other than of public service enterprises. (Table 9.)	Expenses of public service enterprises. (Table 10.)		Interest. (Table 11.)				
\$8,904,880	\$83,197,472	\$855,599,192	\$339,787,866	\$15,811,326	\$576,453,293	\$449,219,789	\$34,386,256	\$92,847,248	\$279,145,899	\$108,949,765	\$13,293,018	\$183,489,182	
6,504,384	53,678,351	564,606,357	551,886,560	12,619,797	393,039,526	305,666,173	21,058,508	66,314,845	171,466,831	68,341,177	8,821,836	111,947,490	
1,534,198	12,765,374	139,104,353	137,455,873	1,648,480	83,933,539	66,248,569	5,475,326	12,209,644	55,170,814	19,734,721	1,447,122	36,883,215	
506,245	10,944,472	96,242,175	95,307,459	934,716	60,103,079	46,281,769	5,083,544	8,767,766	36,139,096	15,917,109	993,211	21,215,198	
360,053	5,809,275	55,746,307	55,137,974	608,333	39,377,149	31,043,278	2,768,878	5,564,993	16,369,158	4,956,758	2,030,849	13,443,249	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

\$1,526,708	\$2,275,670	\$240,018,594	\$232,524,047	\$7,494,547	\$164,638,836	\$119,681,692	\$7,627,688	\$37,329,556	\$75,379,758	\$42,238,761	.....	\$33,140,997	1
2,478,033	6,365,374	60,277,925	59,995,466	282,459	43,020,096	36,958,559	2,368,644	3,692,893	17,257,829	.....	\$3,187,129	20,444,958	2
2,363,379	5,721,112	34,168,263	33,954,642	213,621	24,075,766	19,967,935	2,070,433	2,037,398	10,092,497	.....	.....	.....
.....	.....	4,887,524	4,886,684	840	4,386,760	4,024,875	.....	361,825	500,764	.....	.....	.....
.....	.....	12,929,750	12,920,739	9,011	9,729,830	9,708,846	.....	20,984	3,199,920	.....	.....	.....
.....	.....	4,505,720	4,465,828	39,892	3,253,899	2,790,241	.....	463,658	1,251,821	.....	.....	.....
114,654	644,262	3,786,668	3,767,573	19,095	1,573,841	466,662	298,211	808,968	2,212,827	.....	.....	.....
120,653	5,950,058	42,239,838	41,629,699	610,139	32,672,585	26,438,007	2,706,932	3,529,646	9,567,253	4,183,691	.....	5,383,562	3
120,653	5,950,058	42,153,809	41,543,710	610,099	32,586,556	26,351,244	2,706,932	3,528,380	9,567,253	.....	.....	.....
.....	.....	86,029	85,989	40	86,029	84,763	.....	1,266	.....	.....	.....	.....
413,329	2,171,250	19,262,051	19,148,585	113,466	14,078,839	11,990,027	1,058,718	1,030,094	5,183,212	.....	295,107	5,478,319	4
413,329	2,171,250	15,153,372	15,064,425	88,947	11,155,098	9,066,286	1,058,718	1,030,094	3,998,274	.....	.....	.....
.....	.....	4,108,679	4,084,160	24,519	2,923,741	2,923,741	.....	.....	1,184,938	.....	.....	.....
115,810	3,975,414	29,569,900	28,078,373	1,491,527	25,163,734	18,103,858	1,262,478	5,797,398	4,406,166	.....	3,035,947	7,442,113	5
87,390	1,379,020	15,717,174	15,584,094	133,080	10,742,007	8,603,894	560,649	1,577,564	4,975,167	1,109,319	.....	3,865,848	6
87,390	1,379,020	8,101,259	7,970,473	130,786	6,255,612	4,499,967	560,649	1,195,096	1,845,647	.....	.....	.....
.....	.....	3,537,849	3,536,855	994	1,318,835	1,072,219	.....	246,616	2,239,014	.....	.....	.....
.....	.....	4,058,066	4,056,766	1,300	3,167,560	3,031,708	.....	135,852	890,506	.....	.....	.....
602,692	1,416,936	15,428,734	14,766,049	662,685	11,099,484	8,241,903	665,299	2,182,282	4,339,250	1,783,854	.....	2,555,396	7
86,542	2,007,076	18,694,386	18,294,920	399,466	13,683,413	10,679,081	1,013,855	2,000,777	5,000,973	.....	123,503	5,124,476	8
80,819	1,953,538	11,650,837	11,252,237	398,600	8,701,539	6,267,691	978,938	1,454,910	2,949,298	.....	.....	.....
5,723	53,538	3,366,044	3,365,178	866	2,003,379	1,669,203	34,617	299,559	1,362,683	.....	.....	.....
.....	.....	3,677,505	3,677,505	.....	2,988,495	2,742,187	.....	246,308	689,010	.....	.....	.....
129,422	1,082,562	10,892,264	10,748,371	143,893	7,993,605	6,901,927	568,237	523,441	2,898,659	.....	466,811	3,365,470	9
129,422	1,082,562	9,921,172	9,822,967	98,205	7,164,112	6,146,396	568,237	449,479	2,757,069	.....	.....	.....
.....	.....	971,092	925,404	45,688	829,493	755,531	.....	73,962	141,690	.....	.....	.....
156,189	1,045,287	14,103,547	13,857,783	245,764	8,786,892	7,290,093	538,516	958,283	5,316,655	3,276,390	.....	2,040,265	10
156,189	1,041,393	12,930,709	12,689,681	241,028	7,790,272	6,342,947	534,622	912,703	5,140,437	.....	.....	.....
.....	3,894	1,172,838	1,168,102	4,736	996,620	947,146	3,894	45,680	176,218	.....	.....	.....
134,381	1,920	17,689,678	17,689,678	.....	9,409,208	8,916,038	3,999	438,551	8,280,470	5,445,264	.....	2,835,206	11
2,128	739,231	9,426,185	9,315,097	111,088	6,648,338	5,916,615	324,567	407,156	2,777,847	1,180,951	.....	1,596,896	12
2,128	606,405	8,152,801	8,054,396	98,405	5,722,331	5,054,570	277,733	390,028	2,430,470	.....	.....	.....
.....	42,826	1,273,394	1,260,701	12,683	926,007	862,045	.....	46,834	347,377	.....	.....	.....
319,300	1,175,080	15,014,918	14,670,259	344,659	10,082,446	7,391,367	530,200	2,160,879	4,932,472	1,432,343	.....	3,500,129	13
317,082	1,175,080	10,556,261	10,224,176	332,085	7,295,442	4,772,890	530,200	1,992,352	3,260,819	.....	.....	.....
2,218	.....	1,710,672	1,709,313	1,359	1,091,102	1,004,598	.....	86,804	619,570	.....	.....	.....
.....	.....	2,747,985	2,736,770	11,215	1,695,902	1,613,879	.....	82,023	1,052,083	.....	.....	.....
196,327	1,252,055	11,077,591	10,763,302	314,289	8,459,114	6,611,055	380,384	1,467,675	2,618,477	.....	403,559	3,022,036	14
196,327	1,252,055	9,297,744	9,009,664	288,080	7,220,463	5,678,027	380,384	1,162,052	2,077,281	.....	.....	.....
.....	.....	1,779,847	1,753,638	26,209	1,238,651	933,028	.....	305,623	541,196	.....	.....	.....
57,020	608,731	8,687,499	8,660,091	27,408	5,949,164	4,210,546	478,085	1,260,533	2,738,335	1,105,912	.....	1,632,423	15
13,148	589,169	11,599,333	11,561,784	37,549	9,057,388	8,176,134	427,234	454,020	2,541,945	.....	1,309,780	3,851,725	16
28,721	1,149,650	15,867,511	15,806,000	61,511	5,912,877	4,829,712	302,327	780,838	9,954,634	5,432,252	.....	4,522,382	17
20,256	1,149,650	12,938,120	12,901,426	56,694	3,808,039	2,793,515	302,327	712,197	9,150,081	.....	.....	.....
2,465	.....	1,315,471	1,311,004	4,467	839,398	815,896	.....	23,502	476,073	.....	.....	.....
.....	.....	1,593,920	1,593,570	350	1,265,440	1,220,301	.....	45,139	328,480	.....	.....	.....
36,591	493,818	8,939,229	8,792,962	146,267	5,641,500	4,727,145	241,096	673,259	3,297,729	1,162,440	.....	2,145,289	18
36,591	493,818	8,378,704	8,257,634	121,070	5,164,730	4,330,755	241,096	592,879	3,213,974	.....	.....	.....
.....	.....	560,525	535,328	25,197	476,770	396,390	.....	80,880	83,755	.....	.....	.....

¹ Net governmental cost payments are the gross payments for governmental costs, less payments in error later refunded, payments for outlays offset by receipts on outlay account, and service and interest transfer payments.

FINANCIAL STATISTICS OF CITIES.

TABLE 3.—REVENUE RECEIPTS AND GOVERNMENTAL COST PAYMENTS, CLASSIFIED BY DIVISION OF THE
1910—

[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 1910.

City number.	CITY, AND DIVISIONS OF ITS GOVERNMENT.	REVENUE RECEIPTS.										
		Total.	Classified by contributor.		Classified by source.							
			From public (net revenue receipts). ¹	From city departments, enterprises, and funds (service and interest transfers). ²	Property, business, and poll taxes. (Table 4.)	Licenses and permits. (Table 4.)	Special assessments. (Table 4.)	Departmental fees, charges, rents, and sales. (Table 5.)	Fines, forfeits, and escheats. Table 6.	Subventions and grants. (Table 6.)	Gifts, donations, and pension contributions. (Table 6.)	Interest. (Table 7.)
19	Jersey City, N. J.....	\$5,370,692	\$5,175,093	\$195,599	\$2,160,471	\$552,500	\$204,793	\$55,034	\$4,522	\$338,975	\$12,476	\$209,331
20	Kansas City, Mo.....	7,005,826	6,977,569	28,257	3,215,128	542,253	1,698,790	57,245	61,052	127,488	899	60,556
	City corporation.....	5,467,331	5,442,367	24,964	1,836,088	542,253	1,698,790	43,229	61,052	127,488	899	42,605
	School district.....	1,538,495	1,535,202	3,293	1,379,040			14,016				17,951
21	Seattle, Wash.....	11,603,813	11,436,322	167,491	3,855,087	403,143	5,018,730	131,364	50,161	688,459	43,593	70,235
	City corporation.....	9,941,518	9,774,290	167,228	2,726,533	403,143	5,018,730	116,345	50,161	688,459	43,593	69,972
	School district.....	1,662,295	1,662,032	263	858,554			15,019				263
22	Indianapolis, Ind.....	4,361,721	4,360,401	1,320	2,685,945	298,947	821,291	67,424	12,340	255,049	55,869	31,900
	City corporation.....	2,994,390	2,994,390		1,645,231	298,947	821,291	53,712	12,340		7,833	22,050
	School district.....	1,367,331	1,366,011	1,320	1,040,714			13,712		255,049	48,036	9,820
23	Providence, R. I.....	5,519,814	5,256,783	263,031	3,549,982	318,268	112,696	148,094	6,272	32,405	23,309	324,457
24	Louisville, Ky.....	5,422,861	5,418,330	4,531	3,284,204	547,814	324,518	37,498	12,722	298,052	19,566	87,354
25	Rochester, N. Y.....	5,608,930	5,594,057	14,873	3,373,956	233,361	982,743	70,480	16,168	85,215	24,857	98,781
	City corporation.....	5,485,793	5,470,920	14,873	3,250,998	233,361	982,743	70,480	16,168	85,215	24,857	98,602
	County supervisors' fund.....	123,137	123,137		122,958							179
26	St. Paul, Minn.....	4,496,247	4,472,345	23,902	2,689,333	429,530	446,658	109,713	23,479	144,432	6,586	34,534
27	Denver, Colo.....	7,051,834	7,029,893	21,941	4,069,574	425,861	1,082,481	225,657	24,219	77,325	876,236	104,492
	City corporation.....	4,661,536	4,639,595	21,941	1,923,401	418,459	1,082,481	92,918	18,150		873,996	86,142
	County.....	1,206,519	1,206,519		1,049,289	7,402		129,779	6,069	643		13,337
	School district.....	1,183,779	1,183,779		1,096,884			2,960		76,682	2,240	5,013
28	Portland, Oreg.....	6,760,539	6,734,548	25,991	2,666,303	454,363	2,322,958	23,600	45,473	379,504	4,099	61,223
	City corporation.....	4,732,435	4,707,897	24,538	1,125,038	454,363	2,322,958	19,855	45,473		4,099	59,770
	School district.....	1,518,580	1,518,580		1,135,336			3,740		379,504		1,453
	Port of Portland.....	509,524	508,071	1,453	405,929			5				
29	Columbus, Ohio.....	4,206,178	3,989,965	216,193	2,483,825	269,456	552,316	80,141	13,626	81,408	9,181	193,425
	City corporation.....	3,139,618	2,931,550	208,068	1,535,720	269,456	552,316	67,015	13,516		1,074	177,721
	School district.....	1,066,560	1,058,435	8,125	948,105			13,126	110	81,408	8,107	15,704
30	Toledo, Ohio.....	3,454,698	3,376,173	78,525	1,884,489	307,275	687,422	36,474	1,805	40,056	5,464	153,741
	City corporation.....	2,678,750	2,800,569	78,181	1,373,255	307,275	687,422	21,274	1,805		5,314	144,433
	School district.....	575,948	575,604	344	511,234			15,200		40,056	150	9,368
31	Atlanta, Ga.....	2,822,827	2,771,016	51,811	1,538,473	251,998	383,555	80,690	80,110	101,549		5,901
32	Oakland, Cal.....	3,964,390	3,938,767	5,623	1,653,352	268,389	1,428,945	27,857	53,147	485,728	2,938	2,211
	City corporation.....	3,170,598	3,165,185	5,623	1,346,577	268,389	1,428,945	27,287	53,147		2,938	1,702
	School district.....	789,836	789,836		303,029			570		485,728		509
	Sanitary district.....	3,746	3,746		3,746							
33	Worcester, Mass.....	3,554,843	3,398,890	155,953	2,378,771	177,120	156,330	186,600	8,965	5,793	69	173,464
34	Syracuse, N. Y.....	3,315,467	3,313,991	1,476	2,143,705	174,395	488,594	31,112	6,931	62,360	16,335	39,078
	City corporation.....	3,264,069	3,262,593	1,476	2,092,307	174,395	488,594	31,112	6,931	62,360	16,335	39,078
	County supervisors' fund.....	51,398	51,398		51,398							
35	New Haven, Conn.....	2,405,135	2,404,560	575	1,959,325	185,597	50,603	54,497	22,389	72,412	17,900	36,556
	City corporation.....	2,377,119	2,376,544	575	1,933,993	185,597	50,603	53,339	22,389	70,902	17,900	36,540
	Westville school district.....	19,574	19,574		17,190			658		1,510		16
	Borough of Fairhaven, East.....	8,442	8,442		8,142			300				
36	Birmingham, Ala.....	1,242,188	1,198,963	43,225	436,118	338,176	135,893	100,515	52,862	143,115	3,875	16,403
37	Memphis, Tenn.....	2,705,899	2,704,089	1,810	1,632,213	93,369	212,832	47,962	15,812	261,126	355	20,757
38	Scranton, Pa.....	1,721,128	1,707,633	13,495	1,060,058	273,717	216,483	4,800	12,861	104,495		25,116
	City corporation.....	1,036,675	1,029,260	7,415	489,186	273,717	216,483	3,945	12,861			16,975
	School district.....	684,453	678,373	6,080	570,872			945		104,495		8,141
39	Richmond, Va.....	2,921,819	2,839,455	82,364	1,746,683	176,268	25,381	8,779	22,907	59,688	10,368	116,531

¹ Net revenue receipts are the gross receipts from revenues, less receipts in error later refunded and service and interest transfer receipts.² For summary of service and interest transfers, see page 28.

GENERAL TABLES.

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GOVERNMENT, BY CONTRIBUTOR AND SOURCE OF RECEIPT, AND BY PAYEE AND OBJECT OF PAYMENT:
Continued.

assigned to each, see page 57. For a text discussion of this table, see page 28.]

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

REVENUE RECEIPTS— continued.		GOVERNMENTAL COST PAYMENTS.								EXCESS OF REVENUE RECEIPTS OVER—		City number.	
Classified by source— Continued.		Total.	Classified by payee.		Classified by object.					Excess of govern- mental cost payments over revenue receipts.	Govern- mental cost pay- ments.		Payments for ex- penses and in- terest.
Rents and privileges. (Table 7.)	Public service enterprises. (Table 8.)		To public (net gov- ernmental cost pay- ments). ^a	To city depart- ments, en- terprises, and funds (service and in- terest transfers). ^a	Expenses and interest.				Outlays. (Table 12.)				
					Total.	Expenses other than of public service enterprises. (Table 9.)	Expenses of public service enter- prises. (Table 10.)	Interest. (Table 11.)					
\$102,731	\$1,229,557	\$5,771,307	\$5,575,708	\$195,599	\$4,698,611	\$3,151,388	\$795,703	\$951,520	\$872,696	\$400,615		\$472,081	19
229,240	1,013,175	7,186,514	7,158,083	28,431	4,301,360	3,577,373	367,242	356,745	2,885,154	180,688		2,704,466	20
229,240	1,013,175	5,726,207	5,708,754	17,453	3,039,860	2,446,367	367,242	226,251	2,686,347				
		1,400,307	1,449,329	10,978	1,261,500	1,131,006		130,494	198,807				
81,626	1,431,415	15,044,536	15,477,045	167,491	5,517,093	3,640,805	570,351	1,305,937	10,127,443	4,040,723		6,086,720	21
81,626	1,431,415	13,028,713	13,477,134	151,579	4,121,012	2,384,728	570,351	1,165,933	9,507,701				
		2,015,823	1,999,911	15,912	1,396,081	1,256,077		140,004	619,742				
95,968	36,968	4,606,457	4,605,137	1,320	3,104,671	2,916,659	19,469	168,523	1,501,766	244,736		1,257,050	22
95,968	36,968	3,234,045	3,234,045		1,988,397	1,846,800	19,469	122,108	1,245,648				
		1,372,412	1,371,092	1,320	1,116,274	1,069,859		46,415	256,138				
214,403	789,908	5,023,125	4,760,094	263,031	4,219,237	3,322,578	195,561	701,098	603,688		\$496,689	1,300,577	23
27,954	783,179	6,517,822	6,512,991	4,531	3,638,075	2,911,526	227,889	498,660	2,879,447	1,094,661		1,784,786	24
55,314	668,055	6,021,058	6,006,185	14,873	4,318,873	3,408,930	266,910	643,033	1,702,185	412,128		1,290,057	25
55,314	668,055	5,594,406	5,579,533	14,873	4,192,221	3,282,278	266,910	643,033	1,702,185				
		126,652	126,652		126,652	126,652							
88,434	523,548	5,231,432	5,207,530	23,902	3,502,987	2,799,100	186,560	517,327	1,728,445	735,185		993,260	26
114,766	51,223	6,628,325	6,606,384	21,941	4,449,779	4,098,397	56,504	294,878	2,178,546		423,509	2,602,055	27
114,766	51,223	4,245,450	4,223,539	21,941	2,398,033	2,063,217	56,504	278,312	1,847,447				
		976,090	976,090		882,518	865,952		16,566	93,572				
		1,406,755	1,406,755		1,169,228	1,169,228			237,527				
26,274	746,742	10,766,274	10,740,263	25,991	3,233,686	2,302,887	331,672	599,327	7,532,388	4,005,735		3,526,653	28
26,274	644,605	8,956,017	8,934,493	21,524	2,057,605	1,391,746	113,750	552,109	6,898,412				
		1,430,729	1,427,715	3,014	893,389	889,596		3,793	537,340				
		102,137	378,075	1,453	282,892	21,545	217,922	43,425	96,636				
7,597	515,173	4,178,912	3,962,719	216,193	2,870,534	1,957,219	302,326	610,969	1,308,378		27,266	1,335,644	29
7,597	515,173	3,243,047	3,029,919	213,128	2,063,702	1,191,306	302,326	570,070	1,179,345				
		935,865	932,800	3,065	806,832	765,913		40,919	129,033				
1,528	336,444	3,468,731	3,390,206	78,525	2,594,776	1,965,059	207,981	421,736	873,955	14,033		859,922	30
1,528	336,444	2,625,519	2,546,994	78,525	1,819,806	1,217,246	207,981	394,579	805,713				
		843,212	843,212		774,970	747,813		27,157	68,242				
28,036	352,215	3,128,274	3,076,463	51,811	2,020,824	1,693,075	195,812	131,937	1,107,450	305,447		802,003	31
7,556	14,268	3,907,348	3,901,725	5,623	1,963,618	1,635,320	4,037	124,261	1,943,730		57,042	2,000,772	32
7,556	14,268	3,190,452	3,184,829	5,623	1,309,454	1,229,426	4,037	75,991	1,880,998				
		716,146	716,146		653,414	605,894		47,520	62,732				
		750	750		750			750					
20,836	446,375	3,892,669	3,737,216	155,453	2,807,225	2,335,759	95,335	376,131	1,065,444	338,326		747,118	33
	352,957	3,704,404	3,702,928	1,476	2,567,571	2,062,189	97,873	407,509	1,136,833	388,937		747,896	34
	352,957	3,639,243	3,637,767	1,476	2,502,410	1,997,028	97,873	407,509	1,136,533				
		65,161	65,161		65,161	65,161							
3,673	1,883	2,592,145	2,591,570	575	2,067,366	1,917,766	927	148,673	524,779	187,010		337,769	35
3,673	1,883	2,558,228	2,557,053	575	2,033,449	1,884,457	927	148,065	524,779				
		25,847	25,847		25,847	25,299		548					
		8,070	8,070		8,070	8,010		60					
3,257	11,974	2,069,791	2,026,566	43,225	1,186,149	941,657	10,581	233,711	863,042	827,603		56,039	36
9,991	411,482	4,306,188	4,304,429	1,759	2,169,313	1,604,482	236,318	328,513	2,136,875	1,600,289		536,586	37
23,508		1,977,247	1,963,762	13,495	1,350,809	1,213,421		137,388	626,438	256,119		370,319	38
23,508		1,222,199	1,214,784	7,415	724,575	640,594		83,981	497,624				
		755,048	748,968	6,080	626,234	572,827		53,407	128,814				
84,932	670,282	3,152,111	3,069,747	82,364	2,097,238	1,274,867	361,119	461,252	1,054,873	230,292		824,581	39

^a Net governmental cost payments are the gross payments for governmental costs, less payments in error later refunded, payments for outlays offset by receipts on outlay account, and service and interest transfer payments.

FINANCIAL STATISTICS OF CITIES.

TABLE 3.—REVENUE RECEIPTS AND GOVERNMENTAL COST PAYMENTS, CLASSIFIED BY DIVISION OF THE
1910—

[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 1910—Continued.

City number.	CITY, AND DIVISIONS OF ITS GOVERNMENT.	REVENUE RECEIPTS.										
		Total.	Classified by contributor.		Classified by source.							
			From public (net revenue receipts). ¹	From city departments, enterprises, and funds (service and interest transfers). ²	Property, business, and poll taxes. (Table 4.)	Licenses and permits. (Table 4.)	Special assessments. (Table 4.)	Departmental fees, charges, rents, and sales. (Table 5.)	Fines, forfeits, and escheats. (Table 6.)	Subventions and grants. (Table 6.)	Gifts, donations, and pension contributions. (Table 6.)	Interest. (Table 7.)
40	Paterson, N. J.....	\$1,933,797	\$1,926,828	\$6,969	\$1,281,781	\$197,270	\$110,319	\$28,978	\$9,558	\$216,405	\$7,058	\$32,280
41	Omaha, Nebr.....	3,166,743	3,141,784	24,964	1,938,001	284,868	588,803	52,968	19,757	59,226	31,490	51,562
	City corporation.....	2,399,891	2,390,544	9,347	1,524,751	9,432	588,803	43,190	12,194	24,607	26,991	29,850
	School district.....	766,857	751,240	15,617	413,250	275,436		9,778	7,563	34,619	4,499	21,712
42	Fall River, Mass.....	2,210,440	2,195,269	15,171	1,639,624	154,334	10,784	39,780	14,121	5,866	1,004	95,899
43	Dayton, Ohio.....	2,068,057	2,053,200	9,857	1,393,209	161,986	198,131	39,093	6,984	54,636	2,162	31,016
	City corporation.....	1,408,349	1,400,969	7,380	802,754	161,986	198,131	34,579	6,934		2,112	20,963
	School district.....	659,708	652,231	2,477	590,455			4,514		54,636	50	10,053
44	Grand Rapids, Mich.....	1,916,590	1,873,538	43,032	975,873	71,778	311,655	83,930	7,623	209,286	200	32,691
45	Nashville, Tenn.....	1,819,201	1,807,170	12,031	1,055,182	58,200	18,415	38,836	24,884	267,370	25	18,818
46	Lowell, Mass.....	2,069,564	2,059,439	10,125	1,540,874	137,610	37,103	47,703	7,476	3,666		52,144
47	Cambridge, Mass.....	2,851,402	2,802,235	49,167	2,173,511	4,695	48,084	74,694	3,464	5,202	1,009	129,745
48	Spokane, Wash.....	3,547,307	3,510,559	36,748	1,235,899	242,029	1,069,740	120,516	33,448	334,636	8,566	15,591
	City corporation.....	2,878,644	2,841,896	36,748	895,878	242,029	1,069,740	115,936	33,448	13,000	6,140	15,591
	School district.....	668,663	668,663		340,021			4,580		321,636	2,426	
49	Bridgeport, Conn.....	1,589,993	1,572,450	17,543	1,221,816	154,854	87,176	29,352	12,510	51,668	1,876	30,125
50	Albany, N. Y.....	2,127,306	2,102,042	25,264	1,318,670	134,133	166,772	10,728	2,786	40,636	8,524	82,544

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910.

51	Hartford, Conn.....	\$2,551,580	\$2,525,906	\$25,674	\$1,873,843	\$76,484	\$55,914	\$54,905	\$12,834	\$54,339	\$11,312	\$54,491
	City corporation.....	2,233,494	2,208,070	25,424	1,566,264	76,484	55,914	47,231	12,834	54,084	11,312	52,073
	School district.....	317,986	317,836	150	307,579	.....	.....	7,734	.....	255	.....	2,418
52	Trenton, N. J.....	1,672,236	1,627,585	44,651	717,925	130,359	192,945	22,845	5,689	281,152	5,387	60,959
53	New Bedford, Mass.....	2,311,110	2,284,349	26,761	1,719,419	86,905	52,542	49,962	5,055	5,361	.....	88,444
54	San Antonio, Tex.....	1,246,582	1,246,880	2	1,026,231	48,262	14,740	21,047	18,817	98,025	942	960
	City corporation.....	911,558	911,556	2	702,474	48,262	14,740	19,169	18,817	.....	.....	238
	School district.....	335,324	335,324	.....	233,757	.....	.....	1,878	.....	98,025	942	722
55	Reading, Pa.....	1,292,378	1,285,959	6,419	779,366	77,036	91,502	3,847	1,680	85,816	654	17,280
	City corporation.....	974,356	967,937	6,419	549,133	77,036	91,502	2,692	1,670	.....	.....	17,126
	School district.....	318,022	318,022	.....	230,233	.....	.....	1,155	10	85,816	654	154
56	Camden, N. J.....	1,402,900	1,382,312	20,588	693,371	138,430	40,089	15,579	3,787	203,625	71	35,464
57	Salt Lake City, Utah.....	2,637,468	2,636,218	1,250	1,239,068	334,694	488,487	44,229	8,703	232,805	4,739	2,400
	City corporation.....	1,918,093	1,916,843	1,250	763,335	334,694	488,487	38,131	8,703	.....	.....	2,400
	School district.....	719,375	719,375	.....	475,733	.....	.....	6,098	.....	232,805	4,739	.....
58	Dallas, Tex.....	1,678,103	1,671,942	6,161	1,116,546	42,270	110,563	19,397	32,531	83,021	922	36,980
59	Lynn, Mass.....	1,908,439	1,871,591	36,848	1,383,696	6,651	38,044	77,052	9,455	3,616	.....	56,794
60	Springfield, Mass.....	2,514,870	2,493,786	21,084	1,817,236	98,643	58,718	97,766	11,890	4,060	57	41,943
61	Wilmington, Del.....	1,093,978	1,093,697	281	702,847	7,094	66,400	8,686	8,792	34,155	.....	6,889
62	Des Moines, Iowa.....	1,913,866	1,913,866	.....	1,269,988	114,235	417,991	16,033	29,368	26,603	.....	11,438
	City corporation.....	1,285,192	1,285,192	.....	677,598	114,235	417,991	6,412	29,368	.....	.....	11,438
	School district.....	628,674	628,674	.....	592,390	.....	.....	9,681	.....	26,603	.....	.....
63	Lawrence, Mass.....	1,430,455	1,465,612	14,943	1,092,023	140,870	21,505	31,606	6,543	2,576	1,140	11,015
64	Tacoma, Wash.....	3,834,261	3,740,034	94,227	1,181,101	144,226	1,285,794	10,948	12,618	283,118	40,086	32,011
	City corporation.....	3,072,042	2,981,704	90,338	757,837	144,226	1,285,794	5,104	10,870	.....	1,730	28,122
	School district.....	690,375	696,486	3,889	353,109	.....	.....	5,184	1,748	283,118	44,327	3,889
	Metropolitan Park board.....	71,844	71,844	.....	71,155	.....	.....	660	.....	.....	29	.....

¹ Net revenue receipts are the gross receipts from revenues, less receipts in error later refunded and service and interest transfer receipts.² For summary of service and interest transfers, see page 28.

GENERAL TABLES.

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GOVERNMENT, BY CONTRIBUTOR AND SOURCE OF RECEIPT, AND BY PAYEE AND OBJECT OF PAYMENT:
Continued.

assigned to each, see page 57. For a text discussion of this table, see page 28.]

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910—Continued.

REVENUE RECEIPTS— continued.		GOVERNMENTAL COST PAYMENTS.								Excess of govern- mental cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—		City number.
Classified by source— Continued.		Total.	Classified by payee.		Classified by object.				Governmental cost pay- ments.		Payments for ex- penses and in- terest.		
Rents and privileges.	Public service enterprises.		To public (net gov- ernmental cost pay- ments). ¹	To city depart- ments, en- terprises, and funds (service and in- terest transfers). ²	Expenses and interest.			Outlays.					
					Total.	Expenses other than of public service enterprises. (Table 9.)	Expenses of public service enter- prises. (Table 10.)					Interest. (Table 11.)	
(Table 7.)	(Table 8.)								(Table 12.)				
\$49,895	\$247	\$2,001,476	\$1,994,507	\$6,969	\$1,534,140	\$1,321,151	\$780	\$212,209	\$467,336	\$67,679	.....	\$399,657	40
139,481	592	3,254,346	3,229,382	24,964	2,157,933	1,781,424	1,220	375,289	1,096,413	87,598	.....	1,008,815	41
139,481	592	2,367,537	2,358,510	9,027	1,514,932	1,188,378	1,220	325,334	852,925	.....	.....	.....	.....
8,192	240,836	2,850,053	2,834,882	15,171	1,862,685	1,524,421	90,599	247,865	987,168	639,613	.....	347,555	42
11,725	169,115	2,153,747	2,143,890	9,857	1,714,556	1,397,975	109,110	207,471	439,191	85,690	.....	353,501	43
11,725	169,115	1,568,208	1,560,828	7,380	1,164,984	867,903	109,110	187,971	403,224	.....	.....	.....	.....
.....	.....	585,539	583,062	2,477	549,572	530,072	.....	19,500	35,967	.....	.....	.....	.....
675	222,879	2,697,724	2,654,692	43,032	1,495,280	1,278,045	82,133	135,102	1,202,444	781,134	.....	421,310	44
60,290	277,181	1,814,550	1,802,519	12,031	1,359,787	1,009,006	116,033	234,748	454,763	.....	\$4,651	459,414	45
9,919	233,069	1,949,170	1,939,045	10,125	1,689,177	1,362,147	145,342	181,688	259,993	.....	120,394	380,387	46
11,484	399,514	2,533,831	2,484,664	49,167	2,248,996	1,615,107	95,265	538,624	284,835	.....	317,571	602,406	47
13,100	473,782	6,130,568	6,093,820	36,748	1,988,739	1,483,996	139,724	365,019	4,141,829	2,583,261	.....	1,558,568	48
13,100	473,782	5,130,876	5,094,128	36,748	1,341,470	915,407	139,724	286,339	3,789,406	.....	.....	.....	.....
.....	.....	999,692	999,692	.....	647,269	568,589	.....	78,680	352,423	.....	.....	.....	.....
505	111	1,067,671	1,070,128	17,543	1,290,015	1,203,520	1,505	84,990	397,656	97,678	.....	299,978	49
1,288	361,225	2,256,847	2,231,583	25,264	1,712,036	1,341,120	163,425	207,491	544,811	129,544	.....	415,270	50

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910.

\$18,876	\$338,522	\$2,360,390	\$2,340,716	\$25,674	\$2,007,015	\$1,603,626	\$108,427	\$294,962	\$359,375	.....	\$185,190	\$544,565	51
18,876	338,522	1,783,596	1,761,141	22,455	1,532,867	1,204,006	108,427	220,434	250,729	.....	.....	.....	.....
.....	.....	582,794	579,575	3,219	474,148	399,620	.....	74,828	108,646	.....	.....	.....	.....
19,954	235,021	2,047,000	2,002,349	44,651	1,373,527	1,034,154	90,728	248,645	673,473	\$374,764	.....	298,709	52
12,079	291,343	3,092,324	3,065,563	26,761	1,731,860	1,347,797	106,735	277,328	1,360,464	781,214	.....	579,250	53
1,474	16,384	1,127,838	1,127,636	2	927,347	780,659	13,426	133,262	200,491	.....	119,044	319,535	54
1,474	16,384	806,225	806,223	2	646,516	510,533	13,426	122,557	159,709	.....	.....	.....	.....
.....	.....	321,613	321,613	.....	280,831	270,128	.....	10,705	40,782	.....	.....	.....	.....
.....	234,297	1,364,129	1,357,710	6,419	1,007,684	814,243	80,106	113,335	356,445	71,751	.....	284,694	55
.....	234,297	1,058,850	1,052,437	6,419	706,911	530,777	80,106	96,028	351,945	.....	.....	.....	.....
.....	.....	305,273	305,273	.....	300,773	283,466	.....	17,307	4,500	.....	.....	.....	.....
23,434	249,050	1,614,360	1,593,792	20,568	1,295,958	1,021,754	78,634	195,570	318,422	211,480	.....	106,942	56
11,021	271,322	3,185,195	3,183,945	1,250	1,707,775	1,267,944	174,089	265,742	1,477,420	547,727	.....	929,693	57
11,021	271,322	2,374,734	2,373,484	1,250	1,096,525	697,000	174,089	225,376	1,278,209	.....	.....	.....	.....
.....	.....	810,461	810,461	.....	611,250	570,884	.....	40,366	199,211	.....	.....	.....	.....
10,473	216,400	1,967,032	1,960,671	6,161	1,098,473	843,420	101,807	153,246	868,559	268,929	.....	579,630	58
9,620	322,611	1,979,684	1,942,830	36,848	1,508,914	1,110,336	179,145	219,433	470,770	71,245	.....	399,525	59
15,658	368,899	3,038,462	3,017,378	21,084	1,995,727	1,640,549	182,814	202,364	1,042,735	523,892	.....	519,143	60
26,497	232,618	1,464,070	1,463,789	281	921,603	704,729	75,949	140,825	542,567	370,092	.....	172,475	61
14,661	13,489	2,227,041	2,227,041	.....	1,317,819	1,222,536	23,664	71,619	909,222	313,175	.....	596,047	62
14,661	13,489	1,346,956	1,346,956	.....	732,267	667,949	23,664	40,654	614,669	.....	.....	.....	.....
.....	.....	680,085	680,085	.....	585,552	554,587	.....	30,965	294,533	.....	.....	.....	.....
439	172,738	1,818,894	1,803,941	14,943	1,354,310	1,137,449	95,519	121,342	464,574	338,429	.....	126,145	63
30,607	807,752	4,775,238	4,681,011	94,227	1,977,924	1,099,053	451,247	427,624	2,797,314	840,977	.....	1,856,337	64
30,607	807,752	4,114,478	4,027,919	86,557	1,500,873	667,151	451,247	382,475	2,613,603	.....	.....	.....	.....
.....	.....	601,459	594,077	6,782	435,807	393,593	.....	42,214	165,652	.....	.....	.....	.....
.....	.....	59,303	58,415	888	41,244	38,309	.....	2,935	18,059	.....	.....	.....	.....

¹ Net governmental cost payments are the gross payments for governmental costs, less payments in error later refunded, payments for outlays offset by receipts on outlay account, and service and interest transfer payments.

FINANCIAL STATISTICS OF CITIES.

TABLE 8.—REVENUE RECEIPTS AND GOVERNMENTAL COST PAYMENTS, CLASSIFIED BY DIVISION OF THE
1910—

[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 1910—Continued.

City number.	CITY, AND DIVISIONS OF ITS GOVERNMENT.	REVENUE RECEIPTS.										
		Total.	Classified by contributor.		Classified by source.							
			From public (net revenue receipts). ¹	From city departments, enterprises, and funds (service and interest transfers). ²	Property, business, and poll taxes. (Table 4.)	Licenses and permits. (Table 4.)	Special assessments. (Table 4.)	Departmental fees, charges, rents, and sales. (Table 5.)	Fines, forfeits, and escheats. (Table 6.)	Subventions and grants. (Table 6.)	Gifts, donations, and pension contributions. (Table 6.)	Interest. (Table 7.)
65	Kansas City, Kans.....	\$1,517,703	\$1,506,039	\$11,664	\$982,382	\$51,652	\$307,821	\$4,754	\$5,406	\$22,310	\$5,000	\$3,612
	City corporation.....	988,691	977,027	11,664	495,072	51,652	301,369	1,190	6,406	.....	.....	4,236
	School district.....	470,249	470,249	.....	447,106	.....	.....	3,444	.....	22,310	.....	3,380
	Park district.....	52,763	52,763	.....	40,204	.....	6,452	120	.....	.....	5,000	987
66	Yonkers, N. Y.....	2,194,106	2,184,768	9,338	1,555,789	107,364	145,444	11,599	2,687	36,755	57,113	19,678
67	Youngstown, Ohio.....	1,558,584	1,548,274	10,310	828,486	157,609	302,298	7,053	14,625	33,398	1,550	29,454
	City corporation.....	1,133,101	1,122,791	10,310	444,866	157,609	302,298	6,820	14,625	.....	1,550	21,222
	School district.....	425,483	425,483	.....	383,620	.....	.....	233	.....	33,398	.....	8,232
68	Houston, Tex.....	1,571,807	1,571,807	.....	1,064,516	40,157	15,000	55,457	19,318	95,650	750	14,225
69	Duluth, Minn.....	2,328,226	2,278,306	49,920	1,200,890	203,402	275,562	17,666	21,173	70,043	19,223	6,550
	City corporation.....	1,685,132	1,635,212	49,920	639,052	203,402	275,562	15,576	21,173	750	19,223	5,677
	School district.....	643,094	643,094	.....	570,838	.....	.....	2,090	.....	69,293	.....	873
70	St. Joseph, Mo.....	1,181,700	1,181,461	239	817,804	116,766	114,599	10,463	12,055	83,937	3,220	18,701
	City corporation.....	726,257	726,018	239	452,367	116,766	114,599	9,156	12,055	.....	3,220	13,939
	School district.....	455,443	455,443	.....	365,437	.....	.....	1,307	.....	83,937	.....	4,762
71	Somerville, Mass.....	1,624,805	1,623,658	1,147	1,181,617	1,788	125,421	58,778	4,579	4,086	.....	3,235
72	Troy, N. Y.....	1,712,736	1,709,340	3,396	1,256,930	102,028	83,413	8,440	190	33,975	6,622	9,180
	City corporation.....	1,676,707	1,573,311	3,396	1,129,398	102,028	83,413	7,686	175	26,247	6,622	9,180
	Lansingburgh school district.....	64,270	64,270	.....	55,788	.....	.....	754	.....	7,728	.....	.....
	County supervisors' fund.....	71,759	71,759	.....	71,744	.....	.....	.....	15	.....	.....	.....
73	Utica, N. Y.....	1,300,839	1,299,301	1,538	998,933	101,375	106,817	13,233	3,877	33,908	10,481	24,871
74	Elizabeth, N. J.....	1,055,454	1,047,578	7,876	580,988	113,723	82,644	21,284	4,020	207,899	1,310	13,874
75	Fort Worth, Tex.....	1,521,066	1,517,630	3,436	805,882	41,377	332,888	13,621	16,819	72,402	1,500	13,697
76	Waterbury, Conn.....	1,262,270	1,256,024	6,246	845,392	66,490	52,251	12,631	22,971	42,076	40	26,281
	City corporation.....	1,242,565	1,236,319	6,246	825,791	66,490	52,251	12,631	22,971	42,076	.....	26,217
	School district.....	19,705	19,705	.....	19,601	.....	.....	.....	.....	.....	40	64
77	Schenectady, N. Y.....	1,599,798	1,577,838	21,960	987,231	108,407	273,968	9,936	5,715	32,010	3,722	28,667
78	Hoboken, N. J.....	1,194,939	1,191,866	3,073	497,960	113,766	25,692	16,277	2,133	248,572	50	9,643
79	Manchester, N. H.....	1,069,593	1,023,869	45,724	787,484	61,899	1,028	9,293	2,771	3,921	.....	29,125
80	Evansville, Ind.....	1,116,500	1,113,680	2,820	601,891	93,080	129,764	5,076	2,600	97,373	1,597	12,158
	City corporation.....	793,224	790,404	2,820	383,896	93,080	129,764	1,196	2,600	.....	1,597	8,130
	School district.....	323,276	323,276	.....	217,995	.....	.....	3,880	.....	97,373	.....	4,028
81	Akron, Ohio.....	928,953	919,134	9,819	644,570	72,881	136,222	8,238	6,044	31,625	656	25,189
	City corporation.....	607,102	597,283	9,819	360,016	72,881	136,222	4,508	5,842	2,500	656	20,949
	School district.....	321,851	321,851	.....	284,554	.....	.....	3,730	202	29,125	.....	4,240
82	Norfolk, Va.....	1,441,252	1,402,850	38,402	802,375	304,996	317	18,588	1,667	34,827	10,000	41,081
83	Wilkes-Barre, Pa.....	698,584	697,704	880	512,482	76,975	42,327	3,143	4,163	47,551	.....	9,782
	City corporation.....	397,393	396,513	880	266,651	76,975	42,327	1,972	4,163	.....	.....	3,244
	School district.....	301,191	301,191	.....	245,931	.....	.....	1,171	.....	47,551	.....	6,538
84	Peoria, Ill.....	1,233,477	1,230,623	2,854	727,366	192,238	156,655	99,026	9,244	10,920	5,610	13,284
	City corporation.....	722,513	719,659	2,854	288,864	192,238	156,655	45,977	9,244	.....	5,610	5,091
	School district.....	458,219	458,219	.....	387,084	.....	.....	52,370	.....	10,920	.....	7,845
	Pleasure, driveway, and park district.....	52,745	52,745	.....	51,418	.....	.....	679	.....	.....	300	348
85	Erie, Pa.....	1,043,040	1,037,758	5,282	528,578	71,946	112,782	8,918	2,952	55,610	.....	21,029
	City corporation.....	780,409	775,127	5,282	326,394	71,946	112,782	6,791	2,952	.....	.....	18,319
	School district.....	262,631	262,631	.....	202,184	.....	.....	2,127	.....	55,610	.....	2,710
86	Savannah, Ga.....	1,108,397	1,108,397	.....	629,064	179,758	92,850	16,654	23,205	.....	.....	9,381

¹ Net revenue receipts are the gross receipts from revenues, less receipts in error later refunded and service and interest transfer receipts.² For summary of service and interest transfers, see page 28.³ Net governmental cost payments are the gross payments for governmental costs, less payments in error later refunded, payments for outlays offset by receipts on outlay account, and service and interest transfer payments.

GENERAL TABLES.

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GOVERNMENT, BY CONTRIBUTOR AND SOURCE OF RECEIPT, AND BY PAYEE AND OBJECT OF PAYMENT: Continued.

assigned to each, see page 87. For a text discussion of this table, see page 23.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910—Continued.

REVENUE RECEIPTS— continued.		GOVERNMENTAL COST PAYMENTS.								EXCESS OF REVENUE RECEIPTS OVER—		City number.	
Classified by source— Continued.		Total.	Classified by payee.		Classified by object.					Excess of govern- mental cost payments over revenue receipts.	Govern- mental cost pay- ments.		Payments for ex- penses and in- terest.
Rents and privileges. (Table 7.)	Public service enterprises. (Table 8.)		To public (net govern- mental cost pay- ments). ¹	To city depart- ments, enter- prises, and funds (service and in- terest transfers). ²	Expenses and interest.				Outlays. (Table 12.)				
					Total.	Expenses other than of public service enterprises. (Table 9.)	Expenses of public service enter- prises. (Table 10.)	Interest. (Table 11.)					
\$19,748	\$109,018	\$2,934,476	\$2,922,103	\$12,373	\$940,141	\$698,589	\$32,709	\$188,843	\$1,994,335	\$1,416,773	.....	\$577,562	65
19,748	109,018	2,130,349	2,121,284	9,065	546,976	352,372	52,709	141,895	1,583,373	.....	.....	.....	.....
.....	.....	609,570	606,662	2,908	359,543	325,034	.....	34,509	250,027	.....	.....	.....	.....
.....	.....	194,557	194,157	400	33,622	21,183	.....	12,439	160,935	.....	.....	.....	.....
16,367	241,310	2,590,356	2,581,018	9,338	1,958,477	1,501,052	144,441	312,984	631,879	396,250	.....	235,629	66
.....	184,111	1,605,363	1,595,053	10,310	953,388	773,782	74,001	105,605	651,975	46,779	.....	605,196	67
.....	184,111	1,224,729	1,214,419	10,310	650,116	482,029	74,001	94,086	574,613	.....	.....	.....	.....
.....	.....	380,634	380,634	.....	303,272	291,753	.....	11,519	77,382	.....	.....	.....	.....
21,808	244,926	1,881,982	1,881,982	.....	1,154,375	773,653	97,637	283,085	727,607	310,175	.....	417,432	68
1,258	512,459	2,524,740	2,474,820	49,920	1,580,356	1,011,022	269,211	300,123	944,384	196,514	.....	747,870	69
1,258	512,459	1,828,399	1,780,633	47,766	1,146,431	625,560	269,211	251,640	681,968	.....	.....	.....	.....
.....	.....	686,341	694,187	2,154	433,925	385,442	.....	48,483	262,416	.....	.....	.....	.....
738	3,417	1,537,580	1,537,341	239	896,789	782,619	4,533	109,637	640,791	355,880	.....	284,911	70
738	3,417	842,261	842,022	239	516,850	458,714	4,533	53,603	325,411	.....	.....	.....	.....
.....	.....	685,319	685,319	.....	379,939	323,905	.....	56,034	315,380	.....	.....	.....	.....
9,737	235,564	1,576,151	1,575,004	1,147	1,328,970	1,097,701	49,861	181,408	247,181	.....	\$48,654	295,835	71
130	211,828	1,758,489	1,755,093	3,396	1,378,846	1,100,920	81,749	196,177	379,643	45,753	.....	333,890	72
130	211,828	1,645,425	1,642,029	3,396	1,265,782	990,315	81,749	193,718	379,643	.....	.....	.....	.....
.....	.....	60,067	60,067	.....	60,067	57,608	.....	2,459	.....	.....	.....	.....	.....
.....	.....	52,997	52,997	.....	52,997	52,997	.....	.....	.....	.....	.....	.....	.....
.....	2,344	1,544,046	1,542,508	1,538	1,116,783	1,024,025	.....	92,758	427,263	243,207	.....	184,056	73
23,684	1,038	1,027,966	1,020,090	7,876	734,039	650,294	1,189	132,556	243,927	.....	27,483	271,415	74
3,087	219,793	2,434,185	2,430,899	3,286	1,009,728	605,364	252,479	151,885	1,424,457	913,119	.....	511,338	75
120	194,018	1,486,650	1,480,404	6,246	1,012,940	866,320	33,939	112,681	473,710	224,380	.....	249,330	76
120	194,018	1,423,318	1,417,072	6,246	966,367	825,630	33,939	106,798	456,951	.....	.....	.....	.....
.....	.....	63,332	63,332	.....	46,573	40,690	.....	5,833	16,759	.....	.....	.....	.....
138	150,004	1,652,117	1,630,157	21,960	1,058,191	829,062	53,125	176,004	593,926	52,319	.....	541,607	77
24,775	256,071	1,494,160	1,491,087	3,073	1,261,955	910,421	252,678	93,856	232,205	299,221	.....	67,016	78
1,327	172,545	1,061,289	1,015,565	45,724	864,630	728,273	63,383	72,974	196,659	.....	8,304	204,963	79
12,875	160,086	1,154,712	1,151,892	2,820	718,864	563,887	61,073	93,904	435,848	38,212	.....	397,636	80
12,875	160,086	847,042	844,222	2,820	473,475	322,194	61,073	90,208	373,567	.....	.....	.....	.....
.....	.....	307,670	307,670	.....	245,389	241,693	.....	3,696	62,281	.....	.....	.....	.....
100	3,428	1,215,346	1,205,527	9,819	703,341	638,133	3,037	67,171	507,005	286,393	.....	220,612	81
100	3,428	844,052	834,233	9,819	426,423	367,951	3,037	55,435	417,629	.....	.....	.....	.....
.....	.....	371,294	371,294	.....	281,918	270,182	.....	11,736	89,376	.....	.....	.....	.....
33,518	188,883	2,031,010	1,992,608	38,402	1,255,406	835,578	96,852	322,976	775,604	589,758	.....	185,846	82
987	1,174	1,120,837	1,119,987	880	591,431	528,920	2,721	59,790	529,406	422,253	.....	107,153	83
987	1,174	632,475	631,595	880	356,742	317,151	2,721	36,870	275,733	.....	.....	.....	.....
.....	.....	488,362	488,362	.....	234,689	211,799	.....	22,920	253,673	.....	.....	.....	.....
1,000	18,134	1,264,621	1,261,767	2,854	922,972	851,372	13,615	57,985	341,649	31,144	.....	310,505	84
1,000	18,134	788,934	786,050	2,854	544,829	482,816	13,615	48,398	244,105	.....	.....	.....	.....
.....	.....	398,361	398,361	.....	314,625	313,288	.....	1,337	83,736	.....	.....	.....	.....
.....	.....	77,326	77,326	.....	65,518	55,268	.....	8,250	13,808	.....	.....	.....	.....
452	240,773	986,211	980,929	5,282	654,178	538,178	73,212	42,788	332,033	.....	56,829	388,862	85
452	240,773	714,515	709,233	5,282	421,781	316,121	73,212	32,448	292,734	.....	.....	.....	.....
.....	.....	271,696	271,696	.....	232,397	222,057	.....	10,340	39,299	.....	.....	.....	.....
157,435	1,251,183	1,251,183	1,251,183	.....	840,179	617,841	93,540	128,798	411,009	142,791	.....	268,218	86

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

FINANCIAL STATISTICS OF CITIES.

TABLE 3.—REVENUE RECEIPTS AND GOVERNMENTAL COST PAYMENTS, CLASSIFIED BY DIVISION OF THE 1910—

[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 1910—Continued.

City number.	CITY, AND DIVISIONS OF ITS GOVERNMENT.	REVENUE RECEIPTS.										
		Total.	Classified by contributor.		Classified by source.							
			From public (net revenue receipts). ¹	From city departments, enterprises, and funds (service and interest transfers). ²	Property, business, and poll taxes. (Table 4.)	Licenses and permits. (Table 4.)	Special assessments. (Table 4.)	Departmental fees, charges, rents, and sales. (Table 5.)	Fines, forfeits, and escheats. (Table 6.)	Subventions and grants. (Table 6.)	Gifts, donations, and pension contributions. (Table 6.)	Interest. (Table 7.)
87	Oklahoma City, Okla.....	\$1,453,752	\$1,447,852	\$5,900	\$696,620	\$19,423	\$523,268	\$44,470	\$32,461	\$20,756	.....	.....
	City corporation.....	994,910	989,010	5,900	260,011	19,423	523,266	42,993	32,461	.....	.....	.....
	School district.....	458,842	458,842	.....	436,609	.....	.....	1,477	.....	20,756	.....	.....
88	Harrisburg, Pa.....	1,148,184	1,139,929	8,255	660,230	20,302	158,453	6,994	2,741	53,412	.....	\$21,590
	City corporation.....	809,070	801,640	7,430	380,856	20,302	158,453	5,766	2,741	.....	.....	16,490
	School district.....	339,114	338,289	825	279,374	.....	.....	1,228	.....	53,412	.....	5,100
89	Fort Wayne, Ind.....	1,205,665	1,161,457	44,208	590,158	42,288	260,030	7,755	2,308	83,321	\$1,198	14,562
	City corporation.....	889,855	845,647	44,208	369,596	40,873	260,030	2,110	2,308	.....	1,198	9,905
	School district.....	315,810	315,810	.....	220,562	1,415	.....	5,645	.....	83,321	.....	4,667
90	Charleston, S. C.....	999,963	971,326	28,637	550,304	118,365	26,667	19,282	41,690	153,165	824	44,469
	City corporation.....	891,511	862,874	28,637	505,165	118,365	26,667	19,282	41,690	90,532	824	43,489
	School district.....	108,452	108,452	.....	45,119	.....	.....	.....	.....	62,533	.....	1,000
91	Portland, Me.....	1,691,576	1,668,977	22,599	1,048,851	1,740	34,237	30,642	85	143,872	8,679	43,511
	City corporation.....	1,329,935	1,317,061	12,874	1,025,587	1,740	34,237	30,366	85	143,872	8,679	31,696
	Bridge district.....	27,141	27,141	.....	23,264	.....	.....	276	.....	.....	.....	851
	Water district.....	334,500	324,775	9,725	.....	.....	.....	.....	.....	.....	.....	10,964
92	East St. Louis, Ill.....	852,343	852,343	.....	449,494	205,468	182,431	5,307	2,619	6,942	.....	.....
	City corporation.....	589,528	589,528	.....	194,464	205,468	182,431	4,464	2,619	.....	.....	.....
	School district.....	262,815	262,815	.....	255,030	.....	.....	843	.....	6,942	.....	.....
93	Terre Haute, Ind.....	821,200	821,200	.....	437,568	85,651	19,250	11,018	2,834	229,607	2,092	8,914
	City corporation.....	494,258	494,258	.....	350,704	85,017	19,250	4,526	2,834	.....	2,092	5,569
	School district.....	326,942	326,942	.....	86,864	634	.....	6,492	.....	229,607	.....	3,345
94	Holyoke, Mass.....	1,573,067	1,496,565	74,502	853,050	65,951	10,992	17,686	6,046	1,391	1,750	52,533
95	Jacksonville, Fla.....	1,346,824	1,283,465	63,359	474,118	142,429	104,446	25,239	28,962	.....	16	1,756
96	Brookton, Mass.....	1,212,231	1,190,910	21,321	856,131	3,794	60,611	110,016	10,690	4,340	8,000	25,708
97	Bayonne, N. J.....	1,295,908	1,277,440	18,466	602,688	59,922	128,936	6,550	1,213	209,916	1,154	18,403
98	Johnstown, Pa.....	524,261	516,413	7,848	368,217	67,887	.....	10,266	13,967	33,457	.....	8,824
	City corporation.....	303,083	295,350	7,733	204,184	67,887	.....	6,819	13,561	.....	.....	8,709
	School district.....	221,178	221,063	115	184,033	.....	.....	3,467	106	33,457	.....	115
99	Passaic, N. J.....	625,633	625,057	576	353,127	70,045	45,911	5,567	4,405	129,035	.....	5,397
100	South Bend, Ind.....	830,700	830,700	.....	511,906	30,189	94,662	11,087	1,665	71,812	1,359	4,149
	City corporation.....	549,223	549,223	.....	309,311	30,189	94,662	5,358	1,665	.....	1,359	2,778
	School district.....	281,477	281,477	.....	202,595	.....	.....	5,699	.....	71,812	.....	1,371
101	Covington, Ky.....	817,424	816,895	529	473,316	62,702	26,406	4,062	1,428	96,358	.....	.....
102	Wichita, Kans.....	872,568	872,568	.....	565,172	23,926	235,710	11,470	18,866	9,844	.....	6,253
	City corporation.....	657,255	657,255	.....	364,068	23,926	235,710	10,713	16,866	.....	.....	4,645
	School district.....	215,313	215,313	.....	201,104	.....	.....	757	2,000	9,844	.....	1,608
103	Altoma, Pa.....	825,611	819,985	5,626	420,128	50,497	156,405	4,066	5,178	42,210	25,400	5,502
	City corporation.....	598,527	592,901	5,626	237,248	50,497	156,405	2,292	5,178	.....	25,200	5,502
	School district.....	227,084	227,084	.....	182,880	.....	.....	1,794	.....	42,210	200	.....
104	Allentown, Pa.....	591,611	588,524	3,087	392,053	42,896	16,964	2,277	1,630	37,311	.....	4,939
	City corporation.....	379,153	379,153	.....	220,326	42,896	16,964	1,944	1,630	.....	.....	1,552
	School district.....	212,458	209,371	3,087	171,727	.....	.....	333	.....	37,311	.....	3,087
105	Springfield, Ill.....	1,026,907	1,026,607	300	573,591	125,047	144,507	10,287	10,252	7,663	971	.....
	City corporation.....	709,337	709,037	300	268,860	125,047	144,507	5,011	10,252	.....	971	.....
	School district.....	255,307	255,307	.....	245,957	.....	.....	1,787	.....	7,663	.....	.....
	Pleasure, driveway, and park district.....	62,263	62,263	.....	58,774	.....	.....	3,469	.....	.....	.....	.....
106	Pawtucket, R. I.....	1,166,953	1,063,042	73,911	691,272	61,796	20,527	21,229	5,523	10,902	2,229	73,121
107	Mobile, Ala.....	880,413	872,330	8,083	367,104	154,851	155,216	19,430	13,294	.....	.....	1,606
108	Saginaw, Mich.....	965,796	968,132	7,664	509,001	44,607	189,385	19,025	3,448	114,161	4,251	13,979
109	Canton, Ohio.....	757,334	753,987	3,347	450,356	75,006	85,713	4,302	1,771	25,549	100	10,814
	City corporation.....	527,915	524,568	3,347	252,500	75,006	85,713	1,706	1,771	.....	100	7,396
	School district.....	229,419	229,419	.....	197,856	.....	.....	2,596	.....	25,549	.....	3,418

¹ Net revenue receipts are the gross receipts from revenues, less receipts in error later refunded and service and interest transfer receipts.² For summary of service and interest transfers, see page 28.

GENERAL TABLES.

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GOVERNMENT, BY CONTRIBUTOR AND SOURCE OF RECEIPT, AND BY PAYEE AND OBJECT OF PAYMENT:
Continued.

assigned to each, see page 87. For a text discussion of this table, see page 28.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910—Continued.

REVENUE RECEIPTS— continued.		GOVERNMENTAL COST PAYMENTS.								EXCESS OF REVENUE RECEIPTS OVER—		City number.
Classified by source— Continued.		Total.	Classified by payee.		Classified by object.				Excess of govern- mental cost payments over revenue receipts.	Govern- mental cost pay- ments.	Payments for ex- penses and in- terest.	
Rents and privileges. (Table 7.)	Public service enterprises. (Table 8.)		To public (net gov- ernmental cost pay- ments). ¹	To city depart- ments, en- terprises, and funds (service and in- terest transfers). ²	Expenses and interest.			Outlays. (Table 12.)				
					Total.	Expenses other than of public service enterprises. (Table 9.)	Expenses of public service enter- prises. (Table 10.)		Interest. (Table 11.)			
\$3,756	\$112,980	\$3,169,204	\$3,163,304	\$5,900	\$755,154	\$574,824	\$51,168	\$129,162	\$2,414,050	\$1,715,452	\$698,598	87
3,756	112,980	2,427,927	2,422,027	5,900	458,112	331,094	51,168	75,850	1,969,815			
		741,277	741,277		297,042	243,730		53,312	444,235			
17,808	206,654	1,330,676	1,322,421	8,255	781,798	605,864	72,972	102,962	548,878	182,492	366,386	88
17,808	206,654	859,560	853,095	6,465	484,346	332,409	72,972	78,965	375,214			
		471,116	469,326	1,790	297,452	273,455		23,997	173,664			
1,756	181,969	1,264,597	1,219,523	45,074	642,626	504,405	98,958	39,265	621,971	58,632	563,339	89
1,756	181,969	862,226	820,847	41,379	359,966	268,017	98,956	23,013	472,240			
		402,371	396,676	3,695	252,640	236,388		16,252	149,731			
	45,177	1,252,360	1,223,723	28,637	789,136	618,443	3,593	167,095	463,224	252,397	210,827	90
	45,177	1,123,724	1,105,087	28,637	691,476	520,788	3,593	167,095	442,248			
		118,636	118,636		97,660	97,660			20,976			
9,136	370,823	2,317,932	2,295,353	22,599	1,355,954	967,300	105,317	263,337	961,998	626,376	335,622	91
6,386	47,287	1,962,832	1,943,878	18,954	1,119,161	964,090	50,662	104,409	843,671			
2,760		41,821	41,821		16,545	3,175		13,370	24,976			
	323,536	313,599	309,954	3,645	220,248	35	54,655	165,558	93,351			
	82	980,110	980,110		644,002	537,656	480	105,866	336,108	127,767	208,341	92
	82	675,045	675,045		413,227	328,017	480	84,730	261,818			
		305,065	305,065		230,775	209,639		21,136	74,290			
701	23,565	748,071	748,071		660,504	616,195	12,900	31,409	87,567	\$73,129	160,696	93
701	23,565	470,909	470,909		417,056	383,108	12,900	21,078	53,823			
		277,162	277,162		243,418	233,087		10,331	33,744			
4,911	558,557	1,559,798	1,485,296	74,502	1,238,664	768,869	334,453	135,342	321,134	13,269	334,403	94
16,813	553,015	1,175,090	1,111,731	63,359	826,682	553,620	178,820	94,542	348,408	171,734	520,142	95
6,907	126,034	1,207,304	1,185,983	21,321	984,732	785,918	48,790	150,024	222,572	4,927	227,499	96
14,651	252,443	1,497,492	1,479,026	18,466	986,368	648,043	181,406	156,919	511,124	201,586	309,538	97
1,282	341	503,540	495,092	7,648	391,908	362,127	471	29,310	111,632	20,721	132,353	98
1,282	341	225,700	217,967	7,733	196,961	179,701	471	16,789	28,739			
		277,840	277,725	115	194,947	182,426		12,521	82,893			
12,146		862,648	862,072	576	519,078	462,530		56,548	363,570	257,015	106,555	99
500	103,171	749,147	749,147		571,290	485,146	49,620	36,524	177,857	81,553	259,410	100
500	103,171	490,168	490,168		353,445	280,927	49,620	22,598	136,723			
		258,979	258,979		217,845	204,219		13,626	41,134			
13,775	139,376	844,019	843,230	789	691,072	534,446	47,296	109,330	152,947	26,595	126,352	101
	1,327	2,212,365	2,212,365		599,547	458,831	1,859	138,857	1,612,818	1,339,797	273,021	102
	1,327	1,956,211	1,956,211		409,689	287,043	1,859	120,787	1,546,522			
		256,154	256,154		189,858	171,788		18,070	66,296			
100	116,105	688,393	682,767	5,626	533,768	404,148	37,488	92,132	354,625	62,782	291,843	103
100	116,105	645,810	640,308	5,502	315,806	209,576	37,488	68,442	330,004			
		242,583	242,459	124	217,962	184,272		23,690	24,621			
	93,521	623,215	620,128	3,087	447,928	361,432	40,943	45,553	175,287	31,604	143,683	104
	93,521	351,591	351,591		252,896	189,262	40,943	22,691	98,695			
		271,624	268,537	3,087	195,032	172,170		22,862	76,592			
500	154,189	975,685	975,385	300	714,275	573,654	75,595	65,026	261,410	51,222	312,632	105
500	154,189	630,659	630,659		450,982	317,633	75,595	57,754	179,677			
		272,506	272,206	300	215,322	214,577		745	57,184			
		72,520	72,520		47,971	41,444		6,527	24,549			
14,247	266,107	1,277,604	1,203,693	73,911	968,508	647,255	63,225	258,028	309,096	110,651	198,445	106
10,412	168,500	844,971	836,888	8,083	671,393	312,325	74,764	184,304	273,578	85,442	309,020	107
1	97,938	900,091	892,427	7,664	664,711	509,296	50,441	104,974	235,350	95,705	331,065	108
	103,723	836,701	833,354	3,347	547,166	414,182	46,012	86,972	289,535	79,367	210,168	109
	103,723	536,704	533,357	3,347	335,243	221,487	46,012	67,744	201,461			
		299,997	299,997		211,923	192,695		19,228	88,074			

¹ Net governmental cost payments are the gross payments for governmental costs, less payments in error later refunded, payments for outlays offset by receipts on outlay account, and service and interest transfer payments.

FINANCIAL STATISTICS OF CITIES.

TABLE 3.—REVENUE RECEIPTS AND GOVERNMENTAL COST PAYMENTS, CLASSIFIED BY DIVISION OF THE 1910—

[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 1910.

City number.	CITY, AND DIVISIONS OF ITS GOVERNMENT.	REVENUE RECEIPTS.										
		Total.	Classified by contributor.		Classified by source.							
			From public (net revenue receipts). ¹	From city departments, enterprises, and funds (service and interest transfers). ²	Property, business, and poll taxes. (Table 4.)	Licenses and permits. (Table 4.)	Special assessments. (Table 4.)	Departmental fees, charges, rents, and sales. (Table 5.)	Fines, forfeits, and escheats. (Table 6.)	Subventions and grants. (Table 6.)	Gifts, donations, and pension contributions. (Table 6.)	Interest. (Table 7.)
110	Binghamton, N. Y.	\$760,349	\$760,309	\$40	\$496,848	\$38,284	\$41,261	\$12,975	\$2,363	\$24,209	.....	\$11,134
111	Sioux City, Iowa.....	1,063,225	1,062,265	960	584,841	66,285	281,329	5,523	8,342	17,264	.....
	City corporation.....	801,308	800,403	960	340,959	66,285	281,329	4,812	8,342	.....	.....
	School district.....	261,857	261,857	.....	243,882	.....	.....	711	.....	17,264	.....
112	Lancaster, Pa.	542,751	540,313	2,438	283,017	36,441	6,868	3,002	328	40,037	.....	5,825
	City corporation.....	384,596	382,158	2,438	168,210	36,441	6,868	1,328	328	.....	.....	4,788
	School district.....	158,155	158,155	.....	114,807	.....	.....	2,274	.....	40,037	.....	1,037
113	Springfield, Ohio.....	723,283	721,082	2,201	466,653	5,398	71,987	24,790	4,829	27,662	\$1,768	28,072
	City corporation.....	521,483	519,684	1,799	293,564	5,398	71,987	20,833	4,829	5,437	1,768	25,538
	School district.....	201,800	201,398	402	173,089	.....	.....	3,952	.....	22,223	.....	2,534
114	Atlantic City, N. J.	1,707,556	1,608,078	39,478	962,890	235,431	60,331	11,917	12,750	152,485	.....	70,513
115	Little Rock, Ark.....	566,399	562,499	3,900	257,774	110,286	85,919	12,241	41,522	39,550	3,293	957
	City corporation.....	376,397	372,497	3,900	117,598	100,615	85,919	11,636	41,522	.....	3,293	957
	School district.....	190,002	190,002	.....	140,176	9,671	.....	605	.....	39,550	.....
116	Rockford, Ill.....	726,653	726,653	.....	501,638	56,891	43,182	16,523	3,115	5,722	530	3
	City corporation.....	497,376	497,376	.....	282,603	56,891	43,182	12,003	3,115	.....	530	3
	School district.....	193,118	193,118	.....	183,140	.....	.....	4,256	.....	5,722	.....
	Park district.....	36,169	36,159	.....	35,895	.....	.....	264	.....	.....	.....
117	Bay City, Mich.....	860,658	833,101	27,557	507,528	39,619	81,424	4,394	403	107,948	.....	9,329
118	York, Pa.....	451,360	444,294	7,066	344,789	29,034	6,675	3,801	1,469	42,344	.....	12,264
	City corporation.....	250,779	243,713	7,066	190,329	29,034	6,675	2,555	1,469	.....	.....	9,733
	School district.....	200,581	200,581	.....	154,460	.....	.....	1,246	.....	42,344	.....	2,531
119	Sacramento, Cal.....	1,284,539	1,284,539	.....	693,692	107,493	185,773	15,444	6,310	108,394	730	3,933
	City corporation.....	1,016,732	1,016,732	.....	538,431	107,493	185,773	11,292	6,310	.....	730	3,933
	School district.....	267,807	267,807	.....	155,261	.....	.....	4,152	.....	108,394	.....
120	Chattanooga, Tenn.....	664,412	662,167	2,245	387,180	46,040	82,645	24,807	8,404	99,000	1,348	10,127
121	Malden, Mass.....	984,335	979,379	4,956	700,930	897	86,122	31,570	1,859	2,597	1,070	43,793
122	Pueblo, Colo.....	978,554	940,820	37,734	499,607	114,476	75,257	8,387	4,894	47,603	153	6,530
	City corporation.....	743,608	705,874	37,734	313,498	114,476	75,257	7,316	4,894	.....	.....	6,530
	School district.....	234,946	234,946	.....	186,119	.....	.....	1,071	.....	47,603	153	.....
123	Haverhill, Mass.....	866,292	859,150	7,142	600,789	3,205	43,795	46,554	3,084	3,113	1,877	44,907
124	Lincoln, Nebr.....	877,507	877,795	12	558,877	10,442	97,222	8,398	3,802	23,633	1,010	5,163
	City corporation.....	607,364	607,352	12	314,833	6,886	97,222	2,863	1,738	8,399	1,010	5,163
	School district.....	270,443	270,443	.....	244,044	3,556	.....	5,535	2,064	15,244	.....	.....
125	New Britain, Conn.....	744,879	743,969	910	480,646	28,300	42,024	12,475	9,532	24,524	2,279	7,983
126	Salem, Mass.....	793,962	793,962	.....	588,003	1,578	11,713	43,163	5,548	1,745	4,600	14,666
127	Topeka, Kans.....	830,120	828,905	1,215	517,268	17,016	146,009	13,601	9,231	23,341	.....	8,681
	City corporation.....	534,133	532,918	1,215	249,245	17,016	146,009	9,983	9,231	.....	.....	7,676
	School district.....	295,987	295,987	.....	268,023	.....	.....	3,618	.....	23,341	.....	1,005
128	Davenport, Iowa.....	972,837	972,837	.....	657,286	52,163	205,277	25,558	4,474	18,726	.....	7,792
	City corporation.....	701,576	701,576	.....	418,827	52,163	205,277	13,145	4,474	.....	.....	6,129
	School district.....	271,261	271,261	.....	238,459	.....	.....	12,413	.....	18,726	.....	1,663
129	McKeesport, Pa.....	771,523	768,091	3,434	516,102	39,440	57,735	8,772	8,451	36,617	314	10,953
	City corporation.....	479,650	476,216	3,434	272,179	39,440	57,735	2,965	8,451	.....	314	5,425
	School district.....	291,875	291,875	.....	243,923	.....	.....	5,807	.....	36,617	.....	5,528
130	Wheeling, W. Va.....	736,631	732,808	3,823	330,716	62,240	1,649	14,323	17,016	33,339	7,500	2,435
	City corporation.....	533,284	529,441	3,823	217,555	62,240	1,649	7,955	17,016	.....	7,500	1,941
	School district.....	203,367	203,367	.....	163,161	.....	.....	6,373	.....	33,339	.....	494
131	Augusta, Ga.....	705,808	693,803	12,000	352,441	98,334	15,383	37,092	15,775	.....	1,796	4
132	Macon, Ga.....	419,384	413,218	6,166	259,325	84,667	18,655	14,214	15,897	.....	.....	5,565

¹ Net revenue receipts are the gross receipts from revenues, less receipts in error later refunded and service and interest transfer receipts.² For summary of service and interest transfers, see page 28.

GENERAL TABLES.

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GOVERNMENT, BY CONTRIBUTOR AND SOURCE OF RECEIPT, AND BY PAYEE AND OBJECT OF PAYMENT.
Continued.

assigned to each, see page 87. For a text discussion of this table, see page 28.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910.

REVENUE RECEIPTS— continued.		GOVERNMENTAL COST PAYMENTS.								Excess of govern- mental cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—		City number.
Classified by source— Continued.		Total.	Classified by payee.		Classified by object.						Govern- mental cost pay- ments.	Payments for ex- penses and in- terest.	
Rents and privileges. (Table 7.)	Public service enterprises. (Table 8.)		To public (net gov- ernmental cost pay- ments). ^a	To city depart- ments, en- terprises, and funds (service and in- terest transfers). ^a	Expenses and interest.				Outlays. (Table 12.)				
					Total.	Expenses other than of public service enterprises. (Table 9.)	Expenses of public service enter- prises. (Table 10.)	Interest. (Table 11.)					
.....	\$133,275	\$749,293	\$749,253	\$40	\$569,077	\$482,643	\$54,386	\$32,048	\$180,216	\$11,056	\$191,272	110
\$10,295	89,346	1,025,686	1,024,722	964	588,623	479,860	35,161	73,602	437,063	37,539	474,602	111
10,295	89,346	793,338	793,338	356,275	263,740	35,161	57,374	437,063	112
.....	.....	232,343	231,384	964	232,343	216,120	.....	16,228	.....	.....	.....	.....
3,000	163,633	592,027	589,589	2,438	462,053	331,200	84,007	46,846	129,974	\$49,276	.....	80,698
3,000	163,633	355,124	353,288	1,836	307,779	191,943	84,007	31,829	47,345	113
.....	.....	236,903	236,301	602	154,274	139,257	.....	15,017	82,629	.....	.....	.....
2,323	89,801	918,899	916,698	2,201	584,532	480,754	28,832	74,946	334,367	195,616	.....	138,751
2,323	89,801	600,509	598,710	1,799	407,177	310,694	28,832	67,651	193,332	114
.....	.....	318,390	317,993	402	177,355	170,060	.....	7,295	141,035	.....	.....	.....
14,173	187,066	2,761,341	2,721,863	39,478	1,380,626	1,013,830	98,407	268,389	1,380,715	1,053,785	.....	326,930
7,212	7,645	576,762	572,862	3,900	391,653	353,415	3,938	34,300	185,109	10,363	174,746	115
7,212	7,645	397,809	393,909	3,900	238,547	211,843	3,938	22,766	159,262	116
.....	.....	178,953	178,953	.....	153,106	141,572	.....	11,534	25,847	.....	.....	.....
4,041	95,008	784,354	784,354	.....	529,604	431,065	60,512	38,027	254,750	57,701	.....	197,049
4,041	95,008	403,014	403,014	299,139	211,552	60,512	27,075	108,875	117
.....	.....	239,969	239,969	.....	218,010	211,388	.....	6,622	21,959	.....	.....	.....
.....	.....	136,371	136,371	.....	12,455	8,125	.....	4,330	123,916	.....	.....	.....
.....	110,013	787,771	760,214	27,557	539,117	406,227	53,228	74,662	248,654	72,887	321,541	117
10,984	400,138	393,072	7,066	340,016	295,389	44,627	60,122	51,222	111,344	118
10,984	210,934	203,868	7,066	171,624	142,075	29,549	39,310	119
.....	.....	189,204	189,204	.....	168,392	153,314	.....	15,078	20,812	.....	.....	.....
718	162,052	1,298,936	1,298,936	.....	820,227	714,443	63,571	42,213	478,709	14,397	.....	464,312
718	162,052	1,054,610	1,054,610	575,901	470,117	63,571	42,213	478,709	120
.....	.....	244,326	244,326	.....	244,326	244,326	.....	.....	.....	.....	.....	.....
2,925	2,936	831,116	823,871	2,245	607,566	479,533	1,672	126,361	223,550	166,704	.....	56,846
7,846	107,601	984,816	979,860	4,956	814,869	629,952	41,511	143,406	169,947	481	169,466	121
.....	221,647	933,906	896,445	37,461	840,018	556,601	121,268	162,149	93,888	44,648	138,536	122
.....	221,647	694,179	647,550	36,629	627,327	361,927	121,268	144,132	56,882	123
.....	.....	249,727	245,935	832	212,691	194,674	.....	18,017	37,066	.....	.....	.....
11,175	107,793	1,083,706	1,076,564	7,142	700,355	577,549	23,569	99,237	383,351	217,414	.....	165,937
60,870	108,390	694,582	694,570	12	534,109	404,417	48,071	81,621	160,473	183,225	343,698	124
60,870	108,390	461,502	461,490	12	302,214	185,222	48,071	68,921	159,288	125
.....	.....	233,080	233,080	.....	231,895	219,195	.....	12,700	1,185	.....	.....	.....
15,267	121,849	803,209	802,299	910	555,116	412,342	31,555	111,219	248,093	58,330	.....	189,763
5,128	117,818	845,714	845,714	676,911	577,138	48,053	51,720	168,803	51,752	117,051	126
125	94,848	842,132	840,923	1,209	590,498	419,357	58,971	112,170	251,634	12,012	239,622	127
.....	94,848	560,778	560,453	323	344,025	199,689	58,971	85,365	216,751	128
.....	.....	281,356	280,470	886	246,473	219,668	.....	26,805	34,883	.....	.....	.....
.....	1,561	987,650	987,650	.....	588,157	555,497	2,177	30,483	399,493	14,813	.....	384,680
.....	1,561	702,343	702,343	356,566	336,106	2,177	18,283	345,777	129
.....	.....	283,307	283,307	.....	231,591	219,391	.....	12,200	53,716	.....	.....	.....
.....	93,141	741,833	738,399	3,434	587,589	446,538	71,928	69,123	154,244	.....	29,692	183,936
.....	93,141	500,743	498,983	1,760	357,506	239,640	71,928	45,933	143,237	130
.....	.....	241,090	239,416	1,674	230,033	206,898	.....	23,185	11,007	.....	.....	.....
4,749	212,659	958,548	954,725	3,823	629,099	407,773	160,318	61,008	329,449	221,917	.....	107,532
4,749	212,659	689,701	685,878	3,823	453,311	240,983	160,318	52,010	238,390	131
.....	.....	268,847	268,847	.....	175,788	166,790	.....	8,998	93,059	.....	.....	.....
13,759	171,224	661,228	649,228	12,000	500,621	379,747	48,142	72,732	160,607	.....	44,580	205,187
9,387	11,681	431,727	425,561	6,166	301,583	267,366	9,613	24,604	130,144	12,343	117,801	132

^a Net governmental cost payments are the gross payments for governmental costs, less payments in error later refunded, payments for outlays offset by receipts on outlay account, and service and interest transfer payments.

FINANCIAL STATISTICS OF CITIES.

TABLE 3.—REVENUE RECEIPTS AND GOVERNMENTAL COST PAYMENTS, CLASSIFIED BY DIVISION OF THE 1910—

[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 1910.—Continued.

City number.	CITY, AND DIVISIONS OF ITS GOVERNMENT.	REVENUE RECEIPTS.										
		Total.	Classified by contributor.		Classified by source.							
			From public (net revenue receipts). ¹	From city departments, enterprises, and funds (service and interest transfers). ²	Property, business, and poll taxes. (Table 4.)	Licenses and permits. (Table 4.)	Special assessments. (Table 4.)	Departmental fees, charges, rents, and sales. (Table 5.)	Fines, forfeits, and escheats. (Table 6.)	Subventions and grants. (Table 6.)	Gifts, donations, and pension contributions. (Table 6.)	Interest. (Table 7.)
133	Berkeley, Cal.	\$950,983	\$950,983	.....	\$453,353	\$19,230	\$233,744	\$19,108	\$1,700	\$173,034	.....	\$4,161
	City corporation.....	574,286	574,286	.....	284,390	19,230	233,744	17,091	1,700	.....	.....	1,478
	School district.....	376,697	376,697	.....	168,963	.....	.....	2,017	.....	173,034	.....	2,683
134	Superior, Wis.	706,955	706,955	.....	468,338	93,486	91,106	3,850	20,249	21,811	\$2,080	6,035
135	Newton, Mass.	1,739,923	1,679,305	\$60,618	1,363,795	1,501	45,893	48,225	9,288	4,538	5,765	106,074
136	San Diego, Cal.	1,311,967	1,300,657	11,310	648,304	81,668	212,634	7,454	12,436	147,981	233	2,822
	City corporation.....	1,057,735	1,046,425	11,310	542,053	81,668	212,634	7,454	12,436	.....	233	2,822
	School district.....	254,232	254,232	.....	106,251	.....	.....	.....	.....	147,981	.....	.....
137	Kalamazoo, Mich.	546,480	542,740	3,740	349,973	19,080	24,898	25,162	2,301	64,565	.....	3,711
	City corporation.....	333,899	330,159	3,740	206,360	19,080	24,898	20,870	2,301	.....	.....	3,600
	School district.....	212,581	212,581	.....	143,613	.....	.....	4,292	.....	64,565	.....	111
138	El Paso, Tex.	882,177	880,257	1,920	656,692	19,807	118,619	27,610	18,475	38,435	.....	1,920
139	Butte, Mont.	771,708	771,462	246	408,706	98,293	84,388	8,260	32,513	126,886	150	246
	City corporation.....	521,959	521,713	246	268,111	98,293	84,388	8,012	32,513	.....	150	246
	School district.....	249,749	249,749	.....	122,595	.....	.....	268	.....	126,886	.....	.....
140	Flint, Mich.	454,327	443,285	11,042	256,232	2,736	61,694	20,569	6,059	35,376	11,718	1,201
	City corporation.....	336,676	325,634	11,042	178,411	2,736	61,694	17,934	5,108	.....	11,718	333
	School district.....	117,651	117,651	.....	77,821	.....	.....	2,635	951	35,376	.....	868
141	Chester, Pa.	381,136	377,352	3,784	266,726	26,686	23,932	3,621	1,162	32,400	.....	5,318
	City corporation.....	234,618	231,758	2,860	176,358	26,686	23,932	1,350	1,162	.....	.....	3,839
	School district.....	146,518	145,594	924	110,368	.....	.....	2,271	.....	32,400	.....	1,479
142	Dubuque, Iowa	569,075	569,075	.....	403,168	45,787	38,065	2,345	240	14,536	.....	.....
	City corporation.....	431,659	431,059	.....	279,968	45,787	38,065	2,065	240	.....	.....	.....
	School district.....	138,016	138,016	.....	123,200	.....	.....	280	.....	14,536	.....	.....
143	Montgomery, Ala.	645,895	639,383	6,512	247,723	120,318	99,681	12,575	19,265	33,475	.....	3,693
144	Woonsocket, R. I.	562,209	516,522	45,687	329,637	43,796	12,841	21,228	315	10,281	.....	23,918
145	Racine, Wis.	642,705	642,703	.....	360,718	92,444	121,070	8,914	3,925	28,631	9,688	6,335
146	Fitchburg, Mass.	809,492	792,676	16,816	571,053	38,039	18,428	33,530	2,705	1,819	1,395	33,161
147	Tampa, Fla.	532,530	508,056	24,474	387,631	68,433	18,453	27,758	20,908	.....	.....	2,637
148	Elmira, N. Y.	549,498	546,454	3,044	440,677	43,265	17,270	7,098	1,942	21,250	1,089	5,773
149	Galveston, Tex.	854,716	839,041	15,675	478,337	27,072	15,357	68,580	4,481	93,442	.....	48,254
	City corporation.....	762,161	746,486	15,675	427,949	27,072	15,357	67,697	4,481	52,158	.....	48,254
	School district.....	92,555	92,555	.....	50,388	.....	.....	883	.....	41,284	.....	.....
150	Quincy, Ill.	561,715	561,715	.....	417,649	79,772	25,708	3,539	4,106	7,866	4,110	16,384
	City corporation.....	407,800	407,800	.....	273,295	79,772	25,708	1,897	4,106	.....	4,110	16,331
	School district.....	153,258	153,258	.....	144,354	.....	.....	985	.....	7,866	.....	53
	Quincy township.....	657	657	.....	.....	.....	.....	657	.....	.....	.....	.....
151	Knoxville, Tenn.	865,121	864,621	500	385,436	79,078	120,223	17,364	16,068	65,402	.....	4,464
152	New Castle, Pa.	469,859	469,859	.....	352,486	21,711	53,851	10,312	2,618	24,603	.....	2,805
	City corporation.....	282,940	282,940	.....	194,256	21,711	53,851	7,126	2,618	.....	.....	1,905
	School district.....	186,919	186,919	.....	158,230	.....	.....	3,186	.....	24,603	.....	900
153	West Hoboken, N. J.	301,302	301,302	.....	68,744	55,816	29,360	3,348	332	132,788	516	2,074
154	Hamilton, Ohio	683,217	681,681	1,536	372,620	59,929	90,281	2,741	479	21,362	.....	4,355
	City corporation.....	501,962	500,426	1,536	215,182	59,929	90,281	713	479	.....	.....	3,928
	School district.....	181,255	181,255	.....	157,438	.....	.....	2,028	.....	21,362	.....	427
155	Springfield, Mo.	395,187	395,187	.....	198,517	52,122	116,443	5,381	2,022	17,223	.....	2,526
	City corporation.....	259,875	259,875	.....	83,151	52,122	116,443	4,631	2,022	.....	.....	553
	School district.....	135,312	135,312	.....	115,366	.....	.....	750	.....	17,223	.....	1,973
156	Lexington, Ky.	551,868	551,868	.....	400,019	67,171	33,326	1,060	3,020	40,309	.....	300

¹ Net revenue receipts are the gross receipts from revenues, less receipts in error later refunded, and service and interest transfer receipts.² For summary of service and interest transfers, see page 28.

GENERAL TABLES.

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GOVERNMENT, BY CONTRIBUTOR AND SOURCE OF RECEIPT, AND BY PAYEE AND OBJECT OF PAYMENT:
Continued.

assigned to each, see page 87. For a text discussion of this table, see page 28.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910—Continued.

REVENUE RECEIPTS— continued.		GOVERNMENTAL COST PAYMENTS.								EXCESS OF REVENUE RECEIPTS OVER—			City number.
Classified by source— Continued.		Total.	Classified by payee.		Classified by object.					Excess of governmental cost payments over revenue receipts.	Govern- mental cost pay- ments.	Payments for ex- penses and in- terest.	
Rents and privileges. (Table 7.)	Public service enterprises. (Table 8.)		To public (net gov- ernmental cost pay- ments). ^a	To city depart- ments, en- terprises, and funds (service and in- terest transfers). ^a	Expenses and interest.				Outlays. (Table 12.)				
					Total.	Expenses other than of public service enterprises. (Table 9.)	Expenses of public service enter- prises. (Table 10.)	Interest. (Table 11.)					
\$14,199	\$2,454	\$1,009,523	\$1,009,523	.....	\$588,593	\$539,927	\$1,792	\$46,874	\$420,930	\$58,540	.....	\$362,390	133
14,199	2,454	575,573 433,950	575,573 433,950	.....	264,843 323,750	250,308 289,619	1,792	12,743 34,131	310,730 110,200	.....	.....	.....	.....
.....	.....	847,840	847,840	.....	526,176	489,176	.....	37,000	321,664	140,885	.....	180,779	134
6,141	148,703	1,505,822	1,445,204	\$60,618	1,312,122	964,907	25,445	321,770	193,700	.....	\$234,101	427,801	135
2,536	195,899	1,336,167	1,324,857	11,310	833,352	607,408	123,461	102,483	502,815	24,200	.....	478,615	136
2,536	195,899	1,089,246 246,921	1,078,975 245,882	10,271 1,039	603,817 229,535	398,998 208,410	123,461	81,358 17,388	485,429 17,388	.....	.....	.....	.....
398	56,392	628,309	624,569	3,740	448,689	364,039	37,172	47,478	179,620	81,829	.....	97,791	137
398	56,392	394,388 233,921	390,648 233,921	3,740	241,262 207,427	169,909 194,130	37,172	34,181 13,297	153,126 26,494	.....	.....	.....	.....
619	.....	1,085,112	1,083,192	1,920	621,024	561,438	.....	59,586	464,088	202,935	.....	261,153	138
12,246	.....	957,215	956,969	246	758,228	703,345	.....	54,883	198,987	185,507	.....	13,480	139
12,246	.....	693,744 263,471	693,498 263,471	246	528,582 229,646	483,542 219,803	.....	45,040 9,843	165,182 33,825	.....	.....	.....	.....
78	58,664	511,591	499,186	12,405	282,258	233,159	29,049	20,050	229,333	57,264	.....	172,069	140
78	58,664	390,752 120,839	378,849 120,337	11,903 502	183,667 98,591	138,852 94,307	29,049	15,766 4,284	207,085 22,248	.....	.....	.....	.....
32	1,259	358,994	355,210	3,784	318,273	282,069	428	35,776	40,721	.....	22,142	62,863	141
32	1,259	222,223 136,771	219,363 135,847	2,860 924	182,002 136,271	155,827 126,242	428	25,747 10,029	40,221 500	.....	.....	.....	.....
.....	64,934	504,109	504,109	.....	439,843	332,115	41,382	66,346	64,266	.....	64,966	129,232	142
.....	64,934	380,712 123,397	380,712 123,397	.....	318,210 121,633	215,242 116,873	41,382	61,586 4,760	62,502 1,764	.....	.....	.....	.....
5,359	103,806	1,014,400	1,007,888	6,512	635,882	398,886	59,896	177,100	378,518	363,505	.....	10,013	143
3,011	116,982	566,606	520,919	45,687	510,066	346,457	21,723	41,886	56,540	4,397	.....	52,143	144
.....	10,980	641,420	641,420	.....	421,140	380,907	10,191	30,042	220,280	.....	1,285	221,565	145
4,426	104,936	730,907	714,091	16,816	643,814	505,023	68,586	70,205	87,093	.....	78,535	165,678	146
3,672	2,838	478,556	454,082	24,474	396,267	338,919	2,133	55,215	82,289	.....	53,974	136,263	147
563	10,571	467,555	464,511	3,044	454,160	413,106	6,996	34,058	13,395	.....	81,943	95,338	148
2,546	116,647	1,112,594	1,096,919	15,675	733,197	480,112	57,076	196,009	379,397	257,878	.....	121,519	149
2,546	116,647	983,655 128,939	967,980 128,939	15,675	604,258 128,939	351,173 128,939	57,076	196,009	379,397	.....	.....	.....	.....
1,428	1,153	413,490	413,490	.....	347,971	310,235	889	36,847	65,519	.....	148,225	213,744	150
1,428	1,153	272,316 137,464 3,710	272,316 137,464 3,710	.....	209,797 134,464 3,710	177,584 128,941 3,710	889	31,324 5,523	62,519 3,000	.....	.....	.....	.....
4,420	172,666	791,144	790,644	500	581,326	322,286	72,463	186,577	209,818	.....	73,977	283,795	151
500	973	429,492	429,492	.....	331,225	310,483	1,622	19,115	98,267	.....	40,367	138,634	152
500	973	272,212 157,280	272,212 157,280	.....	175,015 156,210	160,309 150,179	1,622	13,084 6,031	97,197 1,070	.....	.....	.....	.....
8,324	.....	456,449	456,449	.....	381,757	339,664	.....	42,093	74,692	155,147	.....	480,455	153
.....	131,450	804,491	802,955	1,536	512,396	335,510	97,325	79,561	292,095	121,274	.....	170,821	154
.....	131,450	612,315 192,176	611,465 191,490	850 686	339,583 172,813	177,082 158,428	97,325	65,176 14,385	272,732 19,363	.....	.....	.....	.....
.....	953	367,748	367,748	.....	235,244	230,729	276	4,239	132,504	.....	27,439	159,943	155
.....	953	259,214 108,534	259,214 108,534	.....	134,968 100,276	132,853 97,876	276	1,839 2,400	124,246 8,258	.....	.....	.....	.....
3,035	3,628	613,679	613,679	.....	442,152	387,292	1,785	53,075	171,527	61,811	.....	109,716	156

^a Net governmental cost payments are the gross payments for governmental costs, less payments in error later refunded, payments for outlays offset by receipts on outlay account, and service and interest transfer payments.^b Excess of payments for expenses and interest over revenue receipts.

FINANCIAL STATISTICS OF CITIES.

TABLE 3.—REVENUE RECEIPTS AND GOVERNMENTAL COST PAYMENTS, CLASSIFIED BY DIVISION OF THE 1910—

[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 1910—Continued.

City number.	CITY, AND DIVISIONS OF ITS GOVERNMENT.	REVENUE RECEIPTS.										
		Total.	Classified by contributor.		Classified by source.							
			From public (net revenue receipts). ¹	From city departments, enterprises, and funds (service and interest transfers). ²	Property, business, and poll taxes. (Table 4.)	Licenses and permits. (Table 4.)	Special assessments. (Table 4.)	Departmental fees, charges, rents, and sales. (Table 5.)	Fines, forfeits, and escheats. (Table 6.)	Subventions and grants. (Table 6.)	Gifts, donations, and pension contributions. (Table 6.)	Interest. (Table 7.)
157	Roanoke, Va.....	\$497,954	\$487,504	\$10,450	\$343,669	\$95,963	\$2,437	\$9,708	\$14,503	\$17,441	\$384	\$6,627
158	Joliet, Ill.....	565,055	565,055		321,302	139,451	48,127	2,121	4,317	4,879	775	630
	City corporation.....	381,236	381,236		142,935	139,451	48,127	1,548	4,317		775	630
	School district.....	183,819	183,819		178,367			573		4,879		
159	Auburn, N. Y.....	614,049	598,273	15,776	394,225	32,928	41,162	6,632	2,230	16,984	1,063	10,435
160	East Orange, N. J.....	865,898	850,576	15,322	477,445	25,503	28,643	21,115	1,077	128,998	2,948	17,168
161	Taunton, Mass.....	733,799	723,951	9,848	442,543	36,464	12,807	33,935	2,716	3,744		30,879
162	Charlotte, N. C.....	390,877	390,696	281	230,725	30,359	28,678	5,305	4,307	19,864		522
163	Everett, Mass.....	715,645	699,178	16,467	546,625	1,253	14,350	14,051	1,593	3,780		16,544
164	Portsmouth, Va.....	323,503	323,503		158,922	60,192		3,690	7,870	14,163	400	496
165	Oshkosh, Wis.....	501,362	498,042	3,320	378,767	34,658	46,731	4,203	2,597	25,732	557	6,030
166	Cedar Rapids, Iowa.....	661,478	660,060	1,418	475,509	48,938	3,241	11,181	5,110	44,364	1,221	551
	City corporation.....	441,905	440,487	1,418	267,857	48,938	3,241	10,500	5,110	33,424	1,221	551
	School district.....	219,573	219,573		207,652			681		10,940		
167	Quincy, Mass.....	855,130	853,575	1,555	646,665	1,715	42,266	10,959	2,507	2,623		17,905
168	Chelsea, Mass.....	838,267	786,634	51,633	572,757	40,906	15,419	16,405	4,938		10,000	48,519
169	Perth Amboy, N. J.....	568,025	567,226	799	178,240	66,183	109,948	25,994	1,623	65,497		7,762
170	Pittsfield, Mass.....	619,973	618,519	1,454	442,280	31,195	30,756	13,470	3,282	2,400		
171	Joplin, Mo.....	370,770	370,770		214,304	59,673	35,273	1,985	14,948	20,835	80	4,005
	City corporation.....	232,737	232,737		96,944	59,673	35,273	1,450	14,948			2,752
	School district.....	138,033	138,033		118,360			535		20,835	80	1,253
172	Williamsport, Pa.....	412,000	411,136	864	317,819	30,350	9,989	7,020	1,045	28,392		5,477
	City corporation.....	261,893	261,893		199,388	30,350	9,989	4,709	1,045			4,504
	School district.....	150,107	149,243	864	118,431			2,311		28,392		973
173	Jackson, Mich.....	458,518	458,518		288,930	2,692	26,647	14,848	1,097	62,694	80	
174	Jamestown, N. Y.....	594,754	557,238	37,516	333,306	17,601	59,382	6,177	1,699	17,741		3,771
	City corporation.....	437,064	399,548	37,516	198,519	17,601	59,382	3,608	1,699			1,178
	School district.....	157,690	157,690		134,787			2,569		17,741		2,593
175	Amsterdam, N. Y.....	371,866	371,866		231,493	27,669	16,586	1,376	1,835	22,099		2,660
176	Lansing, Mich.....	690,379	657,672	32,707	369,738	10,567	70,735	7,008	6,757	32,864	800	
177	Huntington, W. Va.....	287,173	283,280	3,893	208,292	35,101	12,672	5,448	10,472	11,425		
	City corporation.....	199,951	196,058	3,893	132,882	35,101	12,672	5,061	10,472			
	School district.....	87,222	87,222		75,410			387		11,425		
178	Decatur, Ill.....	520,650	520,650		359,749	4,809	84,020	3,746	7,420	4,639	1,089	4,957
	City corporation.....	310,201	310,201		159,416	4,809	84,020	3,226	7,420		1,089	
	School district.....	210,449	210,449		200,333			520		4,639		4,957
179	Mount Vernon, N. Y.....	860,627	860,627		636,676	32,484	124,719	18,998	7,220	18,752	1,650	12,352
	City corporation.....	654,466	654,466		453,376	32,484	124,719	16,595	7,220		1,650	10,646
	School district.....	206,161	206,161		183,300			2,403		18,752		1,706
180	Lima, Ohio.....	583,779	577,992	5,787	298,566	37,627	113,353	8,047	5,780	37,652	6	9,073
	City corporation.....	422,896	417,109	5,787	158,442	37,627	113,353	4,316	4,705	21,958	6	8,314
	School district.....	160,883	160,883		140,124			3,731	1,075	15,694		759
181	Niagara Falls, N. Y.....	1,219,421	1,203,746	15,675	884,987	56,023	165,097	6,708	3,640	18,710	1,006	13,699
182	La Crosse, Wis.....	497,876	489,376	8,500	316,936	41,493	33,300	5,370	1,759	23,671	1,499	18,945
183	Newport, Ky.....	379,950	379,937	13	225,416	25,330		2,421	429	56,420		
184	Pasadena, Cal.....	1,048,256	1,043,070	5,186	593,661	13,272	241,696	11,990	2,538	127,084		4,370
	City corporation.....	703,890	698,704	5,186	377,184	13,272	241,696	11,218	2,538			4,337
	School district.....	344,366	344,366		216,477			772		127,084		33

¹ Net revenue receipts are the gross receipts from revenues, less receipts in error later refunded and service and interest transfer receipts.² For summary of service and interest transfers, see page 28.

GENERAL TABLES.

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GOVERNMENT, BY CONTRIBUTOR AND SOURCE OF RECEIPT, AND BY PAYEE AND OBJECT OF PAYMENT: Continued.

assigned to each, see page 57. For a text discussion of this table, see page 28.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910—Continued.

REVENUE RECEIPTS— continued.		GOVERNMENTAL COST PAYMENTS.								Excess of governmental cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—		City number.
Classified by source— Continued.		Total.	Classified by payee.		Classified by object.				Governmental cost pay- ments.		Payments for ex- penses and in- terest.		
Rents and privileges. (Table 7.)	Public service enterprises. (Table 8.)		To public (net gov- ernmental cost pay- ments). ¹	To city depart- ments, en- terprises, and funds (service and in- terest transfers). ²	Expenses and interest.			Outlays. (Table 12.)					
					Total.	Expenses other than of public service enterprises. (Table 9.)	Expenses of public service enter- prises. (Table 10.)					Interest. (Table 11.)	
\$120	\$6,802	\$538,810	\$528,360	\$10,450	\$396,771	\$345,305	\$3,542	\$47,924	\$142,039	\$40,856		\$101,183	157
4,273	39,180	494,913	494,913		443,966	363,698	54,997	25,271	50,947		\$70,142	121,089	158
4,273	39,180	360,732	360,732		315,726	236,731	54,997	23,998	45,006				
		134,181	134,181		128,240	126,967		1,273	5,941				
	108,390	760,402	766,026	14,376	511,244	417,249	47,854	46,141	269,158	166,353		102,808	159
16,368	146,615	1,227,480	1,212,158	15,322	764,205	597,458	67,899	98,848	463,275	361,582		101,693	160
5,576	165,135	742,521	732,673	9,848	620,396	419,108	99,823	101,465	122,125	8,722		113,403	161
4,100	69,017	318,745	318,464	281	267,049	177,472	23,951	65,626	51,696		72,132	123,828	162
4,877	112,572	631,450	614,989	16,467	555,485	434,929	30,588	119,968	45,971		84,189	130,160	163
5,275	72,495	354,942	354,942		270,178	198,517	7,570	64,091	84,764	31,439		53,325	164
1,000	1,087	469,274	465,954	3,320	342,991	319,319	2,997	20,675	126,283		32,088	158,371	165
	71,063	623,625	622,407	1,418	457,775	385,363	30,955	41,457	166,050		37,653	203,703	166
	71,063	416,341	415,665	676	279,477	214,024	30,955	34,498	136,864				
		207,484	206,742	742	178,298	171,339		6,959	29,186				
5,049	125,541	852,967	851,412	1,555	626,127	459,582	25,696	140,849	226,840		2,163	229,003	167
5,047	124,276	952,034	900,401	51,633	696,578	503,235	23,705	169,638	255,456	113,767		141,689	168
7,964	104,814	549,074	548,275	799	417,023	299,791	38,856	78,376	132,051		18,951	151,002	169
4,383	92,207	708,139	706,685	1,454	501,780	422,253	17,991	61,536	206,369	88,166		118,193	170
	19,697	394,712	394,712		277,515	232,362	28,872	16,281	117,197	23,942		93,255	171
	19,697	246,971	246,971		155,286	119,188	28,872	7,226	91,685				
		147,741	147,741		122,229	13,174		9,055	25,512				
11,908		358,531	357,667	864	311,036	287,409		23,627	47,495		53,469	100,964	172
11,908		207,962	207,878	384	187,752	167,045		20,707	20,210				
		150,569	150,069	480	123,284	120,364		2,920	27,285				
	61,560	451,495	451,495		357,871	301,212	31,624	25,035	93,624		7,023	100,647	173
5,321	149,756	629,615	592,299	37,516	430,637	296,861	76,638	57,138	199,178	35,061		164,117	174
5,321	149,756	464,786	428,156	36,630	286,630	162,824	76,638	47,168	178,156				
		165,029	164,143	886	144,007	134,037		9,970	21,022				
200	67,948	481,608	481,608		308,225	235,261	29,001	43,963	173,383	109,742		63,641	175
1,579	190,331	709,376	676,669	32,707	400,458	300,563	77,155	22,740	308,918	18,997		289,921	176
205	3,558	251,266	247,373	3,893	233,952	194,807	1,914	37,231	17,514		35,907	53,221	177
205	3,558	165,584	161,691	3,893	150,677	115,297	1,914	33,466	14,907				
		85,682	85,682		83,275	79,510		3,765	2,407				
	50,221	547,490	547,490		329,430	258,081	44,395	26,954	218,000	26,840		191,220	178
	50,221	297,766	297,786		196,922	134,961	44,395	17,566	100,864				
		249,704	249,704		132,508	123,120		9,388	117,196				
7,767		916,403	916,403		684,531	569,548		114,983	231,872	55,776		176,096	179
7,767		679,566	679,566		447,694	349,905		97,789	231,872				
		236,837	236,837		236,837	219,643		17,194					
3,000	70,675	461,834	456,047	5,787	344,131	248,476	24,464	71,191	117,703		121,945	239,648	180
3,000	70,675	300,227	294,440	5,787	223,411	139,191	24,464	59,756	76,816				
		161,607	161,607		120,720	109,285		11,435	40,887				
5,439	64,052	1,106,534	1,090,859	15,675	629,683	484,772	39,132	105,759	476,851		112,887	589,738	181
	54,903	429,095	420,595	8,500	375,048	295,077	36,917	43,054	54,047		68,781	122,828	182
50	69,884	368,284	368,271	13	313,483	219,848	39,058	54,577	54,801		11,666	66,467	183
3,024	50,621	1,066,695	1,061,509	5,186	592,407	495,889	49,084	46,834	474,288	18,439		455,849	184
3,024	50,621	763,064	758,515	4,549	322,438	246,070	49,684	26,684	440,626				
		303,631	302,994	637	269,909	249,819		20,150	33,662				

¹ Net governmental cost payments are the gross payments for governmental costs, less payments in error later refunded, payments for outlays offset by receipts on outlay account, and service and interest transfer payments.

FINANCIAL STATISTICS OF CITIES.

TABLE 4.—REVENUE RECEIPTS¹ FROM PROPERTY, BUSINESS, AND POLL

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

City number.	CITY.	RECEIPTS FROM PROPERTY, BUSINESS, AND POLL TAXES.							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, interest, and collectors' fees.						
	Grand total.....	\$474,530,683	\$458,084,672	\$452,530,362	\$5,554,310	\$13,078,209	\$1,905,677	\$1,462,125	\$50,348,936	\$39,075,257	\$7,638,512
	Group I.....	327,267,862	318,424,363	311,964,021	4,480,342	8,945,032	1,580,466	317,991	32,991,607	26,865,013	3,612,389
	Group II.....	66,071,435	64,190,529	63,755,756	434,773	1,445,442	97,166	338,293	8,374,212	6,108,419	1,732,007
	Group III.....	48,365,725	45,772,146	45,405,496	366,650	1,885,896	152,738	644,935	6,401,518	3,862,943	1,244,977
	Group IV.....	32,826,671	31,697,634	31,405,089	292,545	791,849	75,307	260,881	3,531,599	2,238,882	1,149,139

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

1	New York, N. Y.....	\$141,679,985	\$126,512,209	\$123,158,281	\$3,353,928	\$4,860,523	\$307,248	.....	\$7,163,721	\$5,864,744	\$654,044
2	Chicago, Ill.....	35,798,371	35,583,165	35,473,996	114,169	.....	210,206	.....	9,015,639	7,253,076	849,118
3	Philadelphia, Pa.....	21,062,486	20,946,612	20,702,718	243,894	.....	38,798	\$77,076	2,240,144	1,953,440	117,449
4	St. Louis, Mo.....	12,052,177	10,837,791	10,797,103	40,688	1,181,971	52,415	.....	1,519,396	1,126,750	218,908
5	Boston, Mass.....	23,268,661	20,985,674	20,816,838	168,836	2,160,867	.....	122,120	1,186,862	1,088,809	60,476
6	Cleveland, Ohio.....	8,920,779	8,920,636	8,920,636	.....	143	.....	.....	1,329,587	1,301,127	14,558
7	Baltimore, Md.....	8,670,699	7,940,133	7,798,599	141,544	477,164	153,402	.....	1,235,236	1,144,821	71,442
8	Pittsburgh, Pa.....	12,610,788	12,580,098	12,493,453	96,645	.....	20,690	.....	915,187	766,181	65,623
9	Detroit, Mich.....	6,841,409	6,841,409	6,797,980	43,429	.....	.....	.....	869,900	791,745	36,576
10	Buffalo, N. Y.....	6,832,916	6,663,401	6,613,399	50,002	145,049	24,466	.....	711,439	600,954	71,368
11	San Francisco, Cal.....	8,020,052	8,020,052	8,005,858	14,194	.....	.....	.....	1,344,663	1,078,955	209,795
12	Milwaukee, Wis.....	5,438,588	5,389,743	5,384,170	5,573	9,283	39,562	.....	777,940	429,450	290,423
13	Cincinnati, Ohio.....	7,984,008	7,983,207	7,983,207	.....	801	.....	.....	1,120,545	968,716	84,484
14	Newark, N. J.....	6,276,008	6,133,281	6,069,318	63,963	50,740	15,709	76,278	650,935	575,340	49,555
15	New Orleans, La.....	5,342,826	5,300,309	5,234,917	65,392	.....	.....	42,517	938,121	654,519	261,885
16	Washington, D. C.....	5,339,676	4,657,096	4,619,567	37,528	.....	682,581	.....	668,935	452,092	143,818
17	Los Angeles, Cal.....	6,190,389	6,190,389	6,180,823	9,566	.....	.....	.....	781,106	406,614	278,260
18	Minneapolis, Minn.....	5,038,034	4,924,159	4,913,168	10,991	78,486	35,389	.....	472,151	407,680	84,628

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

19	Jersey City, N. J.....	\$2,160,471	\$1,995,910	\$1,912,235	\$83,675	\$154,138	\$9,563	\$860	\$552,800	\$507,344	\$20,011
20	Kansas City, Mo.....	3,215,128	3,185,402	3,191,520	3,876	.....	19,726	.....	542,253	310,250	173,970
21	Seattle, Wash.....	3,685,087	3,685,087	3,685,087	.....	.....	.....	.....	403,143	320,218	63,874
22	Indianapolis, Ind.....	2,685,945	2,670,945	2,670,945	.....	.....	.....	15,000	298,947	196,084	27,580
23	Providence, R. I.....	3,549,962	3,528,202	3,517,931	10,271	.....	86	21,694	318,288	266,800	35,629
24	Louisville, Ky.....	3,284,204	3,284,204	3,253,049	31,155	.....	.....	.....	547,814	353,574	151,089
25	Rochester, N. Y.....	3,373,966	3,270,349	3,244,167	26,182	90,302	13,305	.....	233,361	209,034	12,963
26	St. Paul, Minn.....	2,689,333	2,657,762	2,653,156	4,606	31,571	.....	.....	397,920	397,920	24,884
27	Denver, Colo.....	4,069,574	4,069,574	4,049,323	20,251	.....	.....	.....	425,861	295,655	101,367
28	Portland, Ore.....	2,666,303	2,666,303	2,666,303	.....	.....	.....	.....	484,363	349,288	103,292
29	Columbus, Ohio.....	2,483,825	2,483,825	2,483,825	.....	.....	.....	.....	209,486	225,070	11,100
30	Toledo, Ohio.....	1,884,489	1,884,489	1,884,489	.....	.....	.....	.....	307,275	299,442	6,660
31	Atlanta, Ga.....	1,538,473	1,492,226	1,469,242	22,984	.....	30,489	15,758	251,998	.....	248,303
32	Oakland, Cal.....	1,653,352	1,653,352	1,650,410	2,942	.....	.....	.....	288,388	193,155	60,485
33	Worcester, Mass.....	2,378,771	1,984,076	1,966,091	17,984	810,726	.....	83,970	177,120	160,403	11,623
34	Syracuse, N. Y.....	2,143,705	2,076,217	2,056,090	20,127	50,415	8,073	.....	174,395	150,124	15,344
35	New Haven, Conn.....	1,959,325	1,896,060	1,885,230	10,830	54,324	.....	8,941	185,897	166,621	5,189
36	Birmingham, Ala.....	436,118	436,118	431,897	4,221	.....	.....	.....	338,170	.....	318,551
37	Memphis, Tenn.....	1,632,213	1,632,213	1,628,712	3,501	.....	.....	.....	93,369	.....	86,148
38	Scranton, Pa.....	1,060,058	1,019,642	1,007,932	11,710	.....	4,016	36,400	277,717	250,770	13,103
39	Richmond, Va.....	1,748,683	1,738,089	1,737,627	462	.....	.....	8,594	170,268	75,000	93,860
40	Paterson, N. J.....	1,231,781	1,137,011	1,078,597	58,414	133,778	3,992	7,000	197,276	169,000	14,213
41	Omaha, Nebr.....	1,938,001	1,935,804	1,918,462	17,342	.....	2,197	.....	284,868	260,170	10,263
42	Fall River, Mass.....	1,639,624	1,424,463	1,414,650	9,833	161,055	.....	54,086	154,334	144,188	3,761
43	Dayton, Ohio.....	1,393,209	1,393,209	1,393,209	.....	.....	.....	.....	161,986	144,687	5,167
44	Grand Rapids, Mich.....	975,873	975,873	965,916	9,957	.....	.....	.....	71,778	48,475	10,432
45	Nashville, Tenn.....	1,055,182	1,055,182	1,046,441	8,741	.....	.....	.....	58,220	1,800	55,045
46	Lowell, Mass.....	1,540,874	1,331,669	1,309,818	21,851	171,131	.....	38,074	137,610	128,292	7,990
47	Cambridge, Mass.....	2,173,511	1,935,971	1,923,816	12,155	196,668	.....	40,872	4,695	50	3,490
48	Spokane, Wash.....	1,235,899	1,235,899	1,235,828	71	.....	.....	.....	242,029	214,074	21,460
49	Bridgeport, Conn.....	1,221,816	1,200,260	1,185,265	14,995	14,507	.....	7,049	154,854	144,687	2,160
50	Albany, N. Y.....	1,318,670	1,245,124	1,238,487	6,637	67,827	5,719	.....	134,133	124,775	6,075

¹ Revenue 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.

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TAXES, LICENSES AND PERMITS, AND SPECIAL ASSESSMENTS: 1910.

assigned to each, see page 87. For a text discussion of this table, see page 32.]

RECEIPTS FROM LICENSES AND PERMITS-- continued.			RECEIPTS FROM SPECIAL ASSESSMENTS.								City number.
Dog licenses.	General licenses.	Permits.	Total.	For outlays.				For expenses.			
				Total.	Collected as--			Total.	Original levies.	Penalties, interest, and collectors' fees.	
					Taxes.		Special charges.				
					Original levies.	Penalties, interest, and collectors' fees.					
\$647,234	\$1,290,923	\$1,697,010	\$66,395,107	\$64,723,589	\$58,601,753	\$2,592,688	\$3,529,148	\$1,671,518	\$1,663,213	\$8,305	
334,733	1,032,120	1,247,352	32,961,315	32,311,713	29,282,509	1,037,155	1,992,049	649,602	644,682	4,920	
153,242	180,568	199,976	20,001,296	19,304,840	17,637,593	1,158,059	569,188	636,456	635,507	949	
93,748	44,887	154,963	8,580,962	8,354,068	7,475,347	209,384	579,367	206,864	204,886	1,978	
65,511	33,348	94,719	4,871,534	4,692,938	4,206,304	98,090	388,544	178,596	178,138	458	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

\$122,970	\$53,099	\$591,634	\$12,459,288	\$12,459,288	\$11,822,311	\$811,757	\$125,220				1
602,220	188,255	188,255	5,784,909	5,784,909	5,774,590		10,319				2
14,748	154,507	154,507	718,876	718,876	416,958		801,918				3
23,945	121,454	28,339	1,773,617	1,851,268	1,551,107	161	\$222,349	\$218,551	\$3,798		4
29,091	8,487		675,189	660,751	271,632	63,145	325,954	14,438			5
4,700	3,410	5,792	1,452,397	1,452,397	1,350,409		101,988				6
29,601	38,296	1,076	251,651	143,862	67,702		76,160	107,789	107,789		7
6,390	76,923		883,081	883,081	881,203		1,878				8
16,944	2,805	21,830	942,337	942,337	674,633	34,735	232,969				9
11,539	15,481	12,347	1,369,541	1,331,985	844,941		487,044	37,556	37,556		10
9,018	9,556	37,339	1,576,646	1,576,646	1,556,646		20,000				11
24,588	2,180	31,299	689,514	627,834	612,823	11	15,000	61,680	61,680		12
4,758	49,553	13,034	410,045	399,625	358,397		11,228	10,420	10,420		13
2,363		23,727	1,051,750	1,051,750	985,744	66,006					14
2,004	7,743	11,090	27,539	27,539			27,539				15
21,822	6,124	44,979	430,890	430,890	348,795	8,642	73,453				16
18,305	12,627	65,300	1,442,154	1,407,409	1,236,815		170,594	34,745	34,745		17
5,895	7,344	16,604	1,021,891	861,266	797,783	52,698	10,785	160,625	159,503	1,122	18

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

\$2,322		\$23,123	\$204,795	\$204,795	\$188,951	\$15,844		\$19,775	\$19,775		19
15,668	\$28,182	13,983	1,698,790	1,679,015	1,679,015						20
8,315		20,736	5,018,730	5,018,730	4,398,224	590,794	\$29,702				21
14,360	44,579	16,344	821,291	820,617	818,583	2,034		674	674		22
11,103	2,584	2,172	112,696	112,696	82,520	1,151	29,025				23
8,872	33,379		324,518	324,518	324,518						24
7,085	2,479		982,743	913,007	735,885	65,184	88,908	69,736	69,736		25
654		6,072	446,658	389,914	375,494	14,420		56,744	56,744		26
8,076	7,402	13,361	1,082,481	1,082,481	1,008,323	65,118	9,035				27
16,872	4,663	10,248	2,322,958	2,322,958	2,031,169	163,645	128,144				28
2,198	20,669	9,549	352,316	454,289	394,350		59,639	98,027	98,027		29
		1,273	687,422	582,010	577,143		4,867	108,412	108,412		30
1,233	2,462		383,655	283,582	248,833		34,649	100,273	100,273		31
9,904	2,676	22,168	1,428,945	1,428,945	1,428,945						32
3,242	1,587		156,330	108,140	62,450	1,996	43,694	48,190	47,663	\$327	33
4,456	1,469	3,002	488,594	447,257	394,853	52,404		41,337	40,733	604	34
2,631	1,588	8,858	50,603	50,603	49,770	330	203				35
1,462	8,949	9,214	135,893	135,893	120,440	15,453					36
		7,221	212,632	212,632	207,395	5,437					37
3,673	331	5,831	216,483	216,483	205,659	10,824					38
7,344	244		25,381	25,381	25,014		367				39
6,040		8,023	110,319	110,319	103,970	6,349					40
3,691		4,644	588,803	588,803	549,718	34,189	4,896				41
	1,385		10,784	10,784	10,784						42
801	8,551	2,840	188,131	184,859	157,446		27,413	13,272	13,272		43
4,478		2,392	311,655	311,655	307,300		4,355				44
		1,655	18,415	18,415			18,415				45
	1,057	271	37,103	16,477	16,477			20,626	20,626		46
	1,155		48,084	11,973	11,271	116	586	36,111	36,111		47
2,128	3,069	1,298	1,069,740	1,069,740	913,401	93,879	62,460				48
2,182	1,194	4,631	60,897	60,897	38,397		22,500	26,270	26,261	18	49
3,352	864	67	166,772	166,772	148,180	18,592					50

* Includes receipts from special property taxes.

FINANCIAL STATISTICS OF CITIES.

TABLE 4.—REVENUE 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 1910.

City number.	CITY.	RECEIPTS FROM PROPERTY, BUSINESS, AND POLL TAXES.							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, interest, and collectors' fees.						
51	Hartford, Conn.	\$1,873,843	\$1,545,911	\$1,545,684	\$227	\$310,394	—	\$17,538	\$76,484	\$68,935	\$3,041
52	Trenton, N. J.	717,925	700,089	676,541	23,548	10,000	—	5,000	130,350	110,225	10,244
53	New Bedford, Mass.	1,719,419	1,327,514	1,323,079	4,435	350,391	\$2,827	—	41,514	86,905	5,434
54	San Antonio, Tex.	1,026,231	1,017,980	1,003,525	14,455	—	—	8,251	48,262	23,453	12,264
55	Reading, Pa.	779,366	744,058	734,951	9,107	—	1,808	33,500	77,936	69,600	5,901
56	Camden, N. J.	693,371	649,802	640,710	9,092	32,331	4,029	7,209	138,430	126,467	4,102
57	Salt Lake City, Utah	1,239,068	1,226,042	1,226,042	—	—	—	13,026	334,694	227,176	93,895
58	Dallas, Tex.	1,116,546	1,116,546	1,099,604	16,942	—	—	—	42,270	35,514	5,117
59	Lynn, Mass.	1,383,666	1,236,890	1,215,704	21,186	97,866	—	48,940	6,651	—	5,508
60	Springfield, Mass.	1,817,236	1,565,376	1,555,208	10,168	205,458	—	46,402	98,643	94,043	3,450
61	Wilmington, Del.	702,847	701,991	696,446	5,545	856	—	—	7,094	—	1,540
62	Des Moines, Iowa	1,269,988	1,269,988	1,265,761	4,227	—	—	—	114,235	95,200	13,470
63	Lawrence, Mass.	1,092,023	861,091	850,692	10,399	212,363	—	18,569	140,870	135,258	4,413
64	Tacoma, Wash.	1,200,890	1,181,101	1,181,101	—	—	—	—	144,226	124,380	13,921
65	Kansas City, Kans.	982,382	976,591	976,591	—	—	5,791	—	51,652	—	45,497
66	Yonkers, N. Y.	1,555,789	1,536,492	1,490,411	46,081	17,201	2,096	—	107,364	91,640	5,401
67	Youngstown, Ohio	828,488	828,488	828,488	—	—	—	—	157,609	148,860	1,952
68	Houston, Tex.	1,064,516	1,057,487	1,047,107	10,380	—	—	7,029	40,157	33,193	3,434
69	Duluth, Minn.	1,200,890	1,180,435	1,180,435	—	12,559	7,896	—	203,402	179,300	10,265
70	St. Joseph, Mo.	817,804	794,098	792,891	1,207	12,155	11,551	—	116,766	80,497	27,550
71	Somerville, Mass.	1,181,617	1,066,109	1,058,764	7,345	76,354	—	39,154	1,788	25	856
72	Troy, N. Y.	1,256,930	1,241,815	1,234,817	6,998	10,159	4,656	—	102,028	96,681	1,536
73	Utica, N. Y.	996,933	934,579	931,719	2,860	60,416	3,638	—	101,375	95,549	2,920
74	Elizabeth, N. J.	580,988	532,400	519,032	13,368	34,652	1,936	12,000	113,723	105,633	4,674
75	Fort Worth, Tex.	805,882	800,708	791,677	9,131	—	—	5,174	41,377	28,459	4,492
76	Waterbury, Conn.	845,392	829,064	822,489	7,475	9,794	—	5,634	66,490	60,655	2,125
77	Schenectady, N. Y.	967,231	957,808	951,996	5,812	26,057	3,366	—	108,407	99,658	4,542
78	Hoboken, N. J.	497,960	481,687	477,216	4,471	11,945	3,609	719	113,766	104,832	4,503
79	Manchester, N. H.	787,484	620,884	618,251	2,633	135,025	3,819	27,756	61,899	54,661	2,703
80	Evansville, Ind.	601,891	597,025	597,025	—	—	—	4,566	93,080	72,738	8,150
81	Akron, Ohio	644,570	644,570	644,570	—	—	—	—	72,881	70,239	1,996
82	Norfolk, Va.	802,375	718,176	707,921	10,255	67,741	14,629	—	304,996	107,309	192,786
83	Wilkes-Barre, Pa.	812,482	484,694	482,899	1,795	—	3,567	24,221	76,975	54,800	12,183
84	Peoria, Ill.	727,366	719,922	719,922	—	—	7,444	—	192,238	176,823	10,000
85	Erie, Pa.	528,578	514,160	511,891	2,266	—	1,583	12,835	71,946	57,756	9,064
86	Savannah, Ga.	629,064	629,064	626,676	2,388	—	—	—	179,758	—	177,410
87	Oklahoma City, Okla.	696,620	696,620	696,620	—	—	—	—	19,423	—	12,708
88	Harrisburg, Pa.	660,230	652,358	652,358	—	—	1,698	6,174	20,302	5,000	12,601
89	Fort Wayne, Ind.	590,158	556,527	556,527	—	—	—	33,631	42,288	32,250	5,033
90	Charleston, S. C.	550,304	549,701	549,701	603	—	—	—	118,365	—	116,167
91	Portland, Me.	1,048,851	967,968	965,514	2,454	—	52,719	28,164	1,740	—	1,103
92	East St. Louis, Ill.	449,494	447,552	447,552	—	—	1,942	—	205,468	170,907	29,645
93	Terre Haute, Ind.	437,568	434,734	434,734	—	—	—	2,834	85,651	73,267	5,210
94	Holyoke, Mass.	853,060	731,159	724,442	6,717	105,522	—	16,369	85,951	62,798	2,522
95	Jacksonville, Fla.	474,118	474,118	464,451	9,667	—	—	—	142,429	68,500	68,685
96	Brockton, Mass.	856,131	741,542	725,242	16,300	83,277	—	31,312	3,794	—	3,213
97	Bayonne, N. J.	602,688	590,447	561,942	28,505	11,471	770	—	59,922	51,885	2,113
98	Johnstown, Pa.	388,217	373,037	369,009	4,028	—	1,256	13,924	67,887	35,410	24,571
99	Passaic, N. J.	353,127	350,067	344,592	5,495	1,890	—	1,150	70,045	59,614	3,027
100	South Bend, Ind.	511,906	506,717	506,717	—	—	—	5,189	30,189	24,240	4,219
101	Covington, Ky.	473,316	473,316	469,162	4,154	—	—	—	62,702	37,663	18,891
102	Wichita, Kans.	566,172	561,324	561,324	—	—	3,848	—	23,926	—	14,457
103	Altoona, Pa.	420,128	418,704	418,704	—	—	1,424	—	50,497	26,661	18,166
104	Allentown, Pa.	392,053	370,314	368,977	1,337	—	1,339	20,400	42,896	29,600	11,354
105	Springfield, Ill.	573,591	570,698	570,698	—	—	2,893	—	125,047	112,928	9,680
106	Pawtucket, R. I.	691,272	686,626	684,223	2,403	—	4	4,642	61,796	50,033	8,590
107	Mobile, Ala.	367,104	367,104	360,787	6,317	—	—	—	154,851	—	151,500
108	Saginaw, Mich.	509,001	509,001	494,107	14,894	—	—	—	44,607	39,584	3,702
109	Canton, Ohio	450,356	450,356	450,356	—	—	—	—	75,006	72,553	641

¹ Revenue 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.

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TAXES, LICENSES AND PERMITS, AND SPECIAL ASSESSMENTS: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 32.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910.

RECEIPTS FROM LICENSES AND PERMITS-- continued.			RECEIPTS FROM SPECIAL ASSESSMENTS.								City number.
Dog licenses.	General licenses.	Permits.	Total.	For outlays.			For expenses.				
				Total.	Collected as--		Total.	Original levies.	Penalties, interest, and collectors' fees.	Special charges.	
					Taxes.						
					Original levies.	Penalties, interest, and collectors' fees.					
\$3,514	\$994		\$55,914	\$37,246	\$31,939	\$174	\$5,133	\$18,668	\$17,408	\$1,260	51
5,130		\$4,760	192,945	192,945	148,476	35,993	8,476				52
2,191	1,165		32,542	32,542	23,570	731	28,241				53
	1,395	8,954	14,740	14,740			14,740				54
		2,435	91,502	91,502	88,947		2,555				55
	3	7,858	40,089	40,089	38,116	1,973					56
4,794		8,829	488,487	488,487	444,087	37,208	7,192				57
1,639			119,563	119,563	112,106		7,457				58
	1,088	55	38,044	16,071	15,746		325	21,973	21,735	238	59
	1,150		58,718	30,146	23,401		6,745	28,572	28,572		60
2,803		2,751	66,400	66,400	41,823	2,123	22,454				61
1,989		3,576	417,991	417,991	411,850		6,141				62
	1,199		21,505	9,014	9,014			12,491	12,491		63
2,404		3,521	1,285,794	1,285,794	1,118,686	135,241	31,667				64
3,075	273	2,807	307,821	307,821	307,821						65
2,904	851	6,568	145,444	145,444	136,376	8,812	256				66
1,696		5,201	302,298	302,298	237,992		63,584	722	722		67
302		3,228	15,000	15,000			15,000				68
1,191	4,591	8,055	276,622	260,275	258,464	1,447	364	15,287	15,153	134	69
1,752	5,439	1,538	114,599	114,599	114,599						70
	833	74	125,421	91,184	29,873		61,311	34,237	33,894	343	71
3,037	739	35	83,413	83,413	54,103	1,415	27,895				72
2,099	607		106,817	106,603	99,835	6,768		214	211	3	73
2,174		1,242	82,644	82,644	77,142	5,452	50				74
3,998		4,428	332,888	332,888	332,888						75
1,790		1,920	52,251	43,659	43,327	532	8,392	8,392			76
2,497	830	860	273,968	273,968	243,902	30,066					77
2,572		1,459	25,692	25,692	25,126	566					78
1,557	775	2,203	1,028				1,028	1,028	1,028		79
3,033	7,278	1,581	129,764	124,479	124,479		5,285	5,285	5,285		80
	147	499	136,222	115,634	107,119		8,515	20,588	20,588		81
2,664		2,137	317	317	32	28	257				82
962		9,020	42,327	42,327	41,015	1,312					83
1,718		3,697	156,655	156,655	148,459		8,196				84
2,891		2,215	112,782	112,782	109,623	2,738	421				85
2,348			92,850	88,047	57,925		30,122	4,503	4,503		86
1,842		4,873	523,286	523,286	457,092		66,194				87
1,214		1,187	158,453	158,453	142,204		16,249				88
2,671		2,134	280,030	280,030	271,390		8,640				89
2,198			26,667	26,667			26,667				90
	637		34,237	11,154	7,232		3,922	23,083	23,083		91
1,400		3,316	182,431	182,431	182,431						92
1,872		5,302	19,250	19,250	19,250						93
	631		10,992	10,992	10,570		422				94
388	4,856		104,446	104,446	63,256	3,116	38,074				95
	581		60,611	49,181	20,775	589		11,430	11,430		96
735		5,189	128,936	128,936	121,701	7,235	27,617				97
1,790		6,116									98
1,322		6,082	45,911	45,911	43,067	2,844					99
		1,730	94,862	94,862	94,145	412	305				100
39	5,416	693	26,406	26,406	26,406						101
1,758	1,999	5,712	235,710	235,710	235,710						102
2,206		3,464	156,405	156,405	156,405						103
950		992	16,984	16,984			16,984				104
150		2,289	144,507	144,507	144,507						105
2,318	460	395	20,527	20,527	10,954	67	9,506				106
750	693	1,908	155,216	155,216	140,678	12,443	2,095				107
1,321			189,385	189,385	184,061	99	5,195				108
	57	1,755	85,713	85,622	85,622			91	91		109

FINANCIAL STATISTICS OF CITIES.

TABLE 4.—REVENUE 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 1910.

City number.	CITY.	RECEIPTS FROM PROPERTY, BUSINESS, AND POLL TAXES.						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, interest, and collectors' fees.						
110	Binghamton, N. Y.	\$496,948	\$479,381	\$475,767	\$3,614	\$15,119	\$2,348	.....	\$38,284	\$34,012	\$2,393
111	Sioux City, Iowa	584,841	584,841	584,841	.....	.....	.....	.....	66,285	60,605	5,384
112	Lancaster, Pa.	283,017	279,915	279,248	667	.....	1,817	\$1,285	36,441	30,400	3,614
113	Springfield, Ohio	466,653	466,653	466,653	.....	.....	.....	.....	5,393	1,843	1,336
114	Atlantic City, N. J.	962,890	948,615	929,131	19,484	14,052	.....	223	235,431	108,450	101,118
115	Little Rock, Ark.	257,774	257,774	257,774	.....	.....	.....	.....	110,286	70,221	36,199
116	Rockford, Ill.	501,638	499,536	499,536	.....	.....	2,102	.....	56,891	52,197	4,694
117	Bay City, Mich.	507,528	507,528	501,552	5,976	.....	.....	.....	39,619	38,452	802
118	York, Pa.	344,789	336,538	330,642	5,896	.....	951	7,300	29,034	13,600	10,968
119	Sacramento, Cal.	693,692	693,692	693,247	445	.....	.....	.....	107,493	68,640	35,733
120	Chattanooga, Tenn.	387,180	387,180	386,548	632	.....	.....	.....	46,040	.....	46,040
121	Malden, Mass.	700,980	592,334	578,051	14,283	85,626	.....	23,020	897	.....	414
122	Pueblo, Colo.	499,607	499,607	497,917	1,690	.....	.....	.....	114,476	104,889	8,947
123	Haverhill, Mass.	600,789	526,811	526,811	.....	50,718	.....	23,260	3,205	2	2,727
124	Lincoln, Nebr.	558,877	551,743	548,094	3,649	.....	.....	7,134	10,442	.....	8,897
125	New Britain, Conn.	480,646	469,545	465,875	3,670	.....	9,018	2,063	28,300	23,119	2,508
126	Salem, Mass.	588,003	498,826	494,034	4,792	69,246	.....	19,931	1,578	2	1,166
127	Topeka, Kans.	517,268	514,026	512,530	1,496	.....	3,242	.....	17,016	.....	11,053
128	Davenport, Iowa	657,286	657,286	656,586	700	.....	.....	.....	52,183	43,981	4,845
129	McKeesport, Pa.	516,102	515,089	507,280	7,809	.....	1,013	.....	39,440	30,518	7,409
130	Wheeling, W. Va.	380,716	375,029	374,454	575	.....	3,532	2,155	62,240	45,640	15,449
131	Augusta, Ga.	352,441	342,371	340,135	2,236	.....	10,070	.....	95,334	.....	95,972
132	Macon, Ga.	259,325	250,887	250,256	631	.....	5,810	2,628	84,667	.....	85,920
133	Berkeley, Cal.	483,353	483,353	483,353	.....	.....	.....	.....	19,230	.....	16,244
134	Superior, Wis.	468,338	462,483	462,483	.....	.....	5,855	.....	93,496	80,190	12,194
135	Newton, Mass.	1,363,795	1,185,901	1,174,279	11,622	158,784	.....	19,110	1,501	19	1,110
136	San Diego, Cal.	648,304	648,304	643,888	4,416	.....	.....	.....	81,668	58,489	12,718
137	Kalamazoo, Mich.	349,973	349,973	348,124	1,849	.....	.....	.....	19,080	14,145	3,399
138	El Paso, Tex.	656,692	656,692	649,280	7,412	.....	.....	.....	19,807	12,680	3,517
139	Butte, Mont.	408,706	387,944	385,737	2,207	.....	.....	20,782	98,293	50,460	43,107
140	Flint, Mich.	256,232	256,232	255,548	684	.....	.....	.....	2,736	.....	2,062
141	Chester, Pa.	286,726	277,888	274,475	3,413	.....	756	8,052	26,686	18,656	3,536
142	Dubuque, Iowa	403,168	403,168	401,161	2,007	.....	.....	.....	45,787	43,430	2,078
143	Montgomery, Ala.	247,723	237,299	234,460	2,839	.....	.....	10,424	120,318	.....	119,463
144	Woonsocket, R. I.	329,637	327,934	324,282	3,652	.....	6	1,897	43,796	38,156	4,017
145	Racine, Wis.	360,718	356,455	356,455	.....	.....	4,263	.....	92,444	68,500	21,481
146	Fitchburg, Mass.	571,053	494,222	494,222	5,394	52,560	.....	18,877	38,039	35,570	2,037
147	Tampa, Fla.	387,831	387,831	379,975	7,856	.....	.....	.....	68,433	33,700	33,074
148	Elmira, N. Y.	440,677	427,110	423,040	4,070	12,071	1,496	.....	43,265	39,599	1,935
149	Galveston, Tex.	478,337	478,337	472,051	6,286	.....	.....	.....	27,072	14,057	2,700
150	Quincy, Ill.	417,649	417,649	417,649	.....	.....	.....	.....	70,772	72,142	3,864
151	Knoxville, Tenn.	385,436	384,291	384,063	228	.....	.....	1,145	70,078	.....	77,558
152	New Castle, Pa.	352,486	351,568	347,175	4,393	.....	918	.....	21,711	8,400	11,605
153	West Hoboken, N. J.	68,744	67,645	63,277	4,368	99	.....	1,000	55,816	52,575	2,070
154	Hamilton, Ohio	372,620	372,620	372,620	.....	.....	.....	.....	59,929	53,843	2,758
155	Springfield, Mo.	198,517	190,732	189,527	1,205	5,490	2,295	.....	52,122	27,506	21,359
156	Lexington, Ky.	400,019	400,019	398,238	1,781	.....	.....	.....	67,171	35,550	31,869
157	Roanoke, Va.	343,669	341,640	340,039	1,501	.....	.....	2,120	95,963	49,600	58,205
158	Joliet, Ill.	321,302	319,043	319,043	.....	.....	2,250	.....	129,451	132,260	4,812
159	Auburn, N. Y.	394,225	384,487	380,787	3,700	8,293	1,445	.....	32,928	30,878	961
160	East Orange, N. J.	477,445	470,216	461,875	8,341	1,247	.....	5,982	25,503	10,450	2,258
161	Taunton, Mass.	442,543	363,822	362,256	1,566	68,645	.....	10,076	36,464	34,681	1,335
162	Charlotte, N. C.	230,725	224,888	224,742	146	.....	.....	5,837	30,359	.....	28,348
163	Everett, Mass.	546,625	482,601	470,745	11,856	49,500	.....	14,524	1,253	.....	715
164	Portsmouth, Va.	158,922	149,239	145,457	3,782	9,683	.....	.....	60,192	20,015	38,480
165	Oshkosh, Wis.	378,767	374,356	374,356	.....	.....	4,411	.....	34,653	26,915	6,068
166	Cedar Rapids, Iowa	476,809	475,809	473,577	2,232	.....	.....	.....	48,938	44,748	2,253
167	Quincy, Mass.	646,665	604,586	586,060	18,526	25,979	.....	16,100	1,715	.....	1,401
168	Chelsea, Mass.	572,757	491,927	491,907	10,020	68,350	.....	12,480	40,906	36,856	1,912
169	Perth Amboy, N. J.	178,240	163,318	156,868	6,450	14,022	.....	900	66,183	63,200	1,428
170	Pittsfield, Mass.	442,280	401,029	396,979	4,050	33,843	.....	7,408	31,195	30,725	60
171	Joplin, Mo.	214,304	211,968	211,124	844	.....	2,336	.....	59,673	33,700	25,608
172	Williamsport, Pa.	317,819	304,812	303,812	1,000	.....	1,607	11,400	30,350	19,600	10,537
173	Jackson, Mich.	288,630	288,630	288,468	462	.....	.....	.....	2,692	.....	2,210
174	Jamestown, N. Y.	358,306	319,746	317,504	2,242	13,560	.....	.....	17,601	15,892	990
175	Amsterdam, N. Y.	231,493	214,899	214,386	513	14,943	1,651	.....	27,669	27,224	45
176	Lansing, Mich.	369,738	368,711	368,711	1,027	.....	.....	.....	10,567	8,743	1,600
177	Huntington, W. Va.	208,292	204,533	203,626	907	.....	.....	3,759	35,101	26,092	6,808
178	Decatur, Ill.	359,749	356,647	356,647	.....	.....	3,102	.....	4,809	.....	4,413
179	Mount Vernon, N. Y.	636,676	624,591	621,800	52,991	12,085	.....	.....	32,494	25,810	1,471
180	Lima, Ohio	298,566	298,566	298,566	.....	.....	.....	.....	37,627	35,474	1,900
181	Niagara Falls, N. Y.	884,987	877,053	873,931	3,122	7,934	.....	.....	56,022	50,266	3,855
182	La Crosse, Wis.	318,936	313,962	313,519	443	.....	2,974	.....	41,493	20,970	7,603
183	Newport, Ky.	225,416	225,416	225,416	.....	.....	.....	.....	25,330	11,565	9,343
184	Pasadena, Cal.	593,661	593,661	590,774	2,887	.....	.....	.....	18,272	.....	2,878

¹ Revenue 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.

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TAXES, LICENSES AND PERMITS, AND SPECIAL ASSESSMENTS: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 32.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910.

RECEIPTS FROM LICENSES AND PERMITS— continued.			RECEIPTS FROM SPECIAL ASSESSMENTS.							City number.	
Dog licenses.	General licenses.	Permits.	Total.	For outlays.			For expenses.				
				Total.	Collected as—		Total.	Original levies.	Penalties, interest, and collectors' fees.		
					Taxes.	Special charges.					
											Original levies.	Penalties, interest, and collectors' fees.
\$1,330	\$549		\$41,261	\$41,261	\$40,492	\$575	\$194			110	
316			281,329	280,528	280,528			\$501	\$501	111	
		\$2,427	6,868	6,868				6,868		112	
716	1,284	219	71,957	69,670	69,670				2,317	2,317	113
1,631		24,232	60,331	60,331	56,381	3,950					114
2,069		1,797	85,919	85,919	83,365	172	2,382				115
			43,182	43,182	41,907	1,275					116
327		38	81,424	81,424	77,201	4,223					117
609		3,857	6,675	6,675	5,945	30	700				118
1,982		1,158	185,773	185,773	174,928		10,845				119
			82,645	82,645	72,204	8,049	2,392				120
	445	38	86,122	74,594	23,732	479	50,383	11,528	11,528		121
640			75,257	52,058	52,058	23,199					122
	476		43,795	32,028	3,404		28,624	11,767	11,767		123
356		1,189	97,222	97,222	84,627	12,595	300				124
1,030	520	1,123	42,024	34,875	26,579	1,154	7,142	7,149	7,043	\$106	125
	410		11,713	5,299	5,299			6,414	6,414		126
2,655	658	2,650	146,009	146,009	146,009						127
1,833		2,004	205,277	205,277	205,277						128
1,160	179	174	57,735	57,735	56,603		1,130				129
638	513		1,649	1,649			1,649				130
1,337	1,025		15,383	5,448	2,862		2,586	9,935	9,935		131
747			18,655	18,655	18,655						132
2,628		358	233,744	233,744	233,744						133
1,102			91,106	80,630	80,630			10,476	10,476		134
	372		45,893	31,050	15,711	199	15,140	14,843	14,843		135
1,016	691	8,754	212,634	211,911	202,251		9,660	723	723		136
1,167	380		24,898	24,471	18,742	4,981	748	427	427		137
1,027	61	2,542	118,619	118,619			118,619				138
2,818	205	1,703	84,388	59,198	59,198			25,190	25,190		139
674			61,694	58,267	58,267	120		3,307	3,307		140
2,275		2,219	23,932	23,932	23,932						141
279			38,065	38,065	34,354	3,711					142
294	187	374	99,681	99,681	93,985		5,696				143
1,275	348		12,841	12,841	9,830	1,216	1,795				144
2,463			121,070	112,155	112,155			8,915	8,915		145
	432		18,428	12,597	8,684		3,913	5,831	5,831		146
814		845	18,453	18,453	18,453						147
168	1,503		17,270	15,439	15,439			1,831	1,831		148
2,550	7,765		15,357	15,357			15,357				149
1,928	1,838		25,708	25,708	25,708						150
		1,520	120,223	120,223	100,564	4,659	15,000				151
740		960	53,851	53,851	46,263	3,501	4,097				152
522		649	29,360	29,360	25,402	8,958					153
1,304	1,691	33	90,281	90,281	90,281						154
939		2,318	116,443	116,443	116,034		409				155
300	1,402	50	33,326	33,326	32,699	627					156
1,504	654		2,437	2,437	2,437						157
1,114		1,265	48,127	48,127	48,127						158
602	397		41,162	26,443	26,443			14,719	14,719		159
506	122	12,167	28,643	28,643	22,020	1,035	5,588				160
	448		12,807	8,960	1,628		7,332	3,847	3,847		161
891	1,120		26,678	26,678	21,839	828	4,011				162
	538		14,350	6,650	6,166	187	306	7,691	7,691		163
1,697											164
1,503		152	48,731	40,370	40,370			6,361	6,361		165
718		1,219	3,241	3,241	1,596		1,645				166
	314		42,266	36,307	16,563	3,663	16,091	5,959	5,959		167
1,498	640		15,419	6,828	640		6,188	8,591	8,591		168
711		844	109,948	109,948	107,632	2,416					169
	410		30,756	20,935	20,087	120	722	9,821	9,469	352	170
215		150	35,273	35,273	34,428		845				171
		413	9,989	9,989	9,989						172
459		23	26,647	26,647	23,093		3,554				173
148	571		59,362	59,362	57,139	2,243					174
	400		16,586	16,586	16,586						175
224			70,735	70,735	64,256	5,698	781				176
489		1,712	12,672	12,672	12,672						177
390			84,020	84,020	80,708	3,252					178
1,556	240	3,407	124,719	124,566	113,814		10,752	153	153		179
		253	113,353	113,353	113,353						180
1,384	446	72	165,097	165,097	140,352		24,745				181
1,692		1,028	33,300	33,300	33,300						182
	3,754	668									183
2,279		8,115	241,696	241,696	241,062	279	355				184

* Includes special property taxes.

FINANCIAL STATISTICS OF CITIES.

TABLE 5.—REVENUE RECEIPTS¹ FROM DEPARTMENTAL

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

City number.	CITY.	Total.	CLASSIFIED ACCORDING TO DEPARTMENT, OFFICE, OR ACCOUNT FOR WHICH RECEIVED.									
			General government.							Protection to person and property.	Health conservation and sanitation.	
			Legislative.	Executive.				Judicial.	General government buildings.		Health conservation.	Sanitation.
				Chief executive offices.	Finance offices and accounts.	Other executive offices.	Elections.					
	Grand total.....	\$15,200,254	\$120,837	\$854	\$658,505	\$308,034	\$242,740	\$2,272,339	\$69,569	\$2,999,201	\$461,604	\$1,243,223
	Group I.....	10,660,011	68,435	634	516,841	225,774	220,062	2,079,755	18,571	2,347,464	235,950	731,079
	Group II.....	2,152,204	13,175	196	73,619	43,454	15,907	143,690	13,632	337,714	117,937	231,631
	Group III.....	1,318,347	16,094	24	38,147	24,188	3,049	35,976	14,799	215,976	62,031	172,964
	Group IV.....	1,069,692	23,133	-----	29,893	14,618	3,722	12,918	22,567	98,047	45,686	107,549

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

1	New York, N. Y.....	\$1,291,006	\$22,599	\$41	\$45,893	\$26,328	.....	\$271,347	\$724	\$418,660	\$91,072	\$116,822
2	Chicago, Ill.....	1,709,214	3,289	.....	171,627	1,995	\$546	356,160	7,092	568,267	44,837	158,719
3	Philadelphia, Pa.....	2,136,288	1,750	.....	53,985	156,834	188,539	279,828	.....	389,392	12,983	2,993
4	St. Louis, Mo.....	596,331	8,900	.....	47,401	1,092	65	207,243	27	125,657	2,048	389
5	Boston, Mass.....	703,198	7,271	.....	34,866	2,170	944	48,297	1,171	74,283	6,902	63,957
6	Cleveland, Ohio.....	580,916	.....	.....	21,522	.....	100	91,191	406	51,464	513	227,127
7	Baltimore, Md.....	106,259	90	.....	107	1,220	1,150	591	1,687	7,228	16,211	2,848
8	Pittsburgh, Pa.....	479,537	2,614	.....	28,792	.....	25,503	176,138	303	53,522	2,816	68,750
9	Detroit, Mich.....	445,992	13	593	5,599	258	265	41,629	144	54,059	1,148	5,351
10	Buffalo, N. Y.....	212,059	50	.....	8,317	1,511	17	43,571	939	10,554	402	44,478
11	San Francisco, Cal.....	388,228	7,005	.....	25,253	28,115	.....	153,389	757	121,143	949	.....
12	Milwaukee, Wis.....	203,450	.....	.....	4,739	907	170	28,641	466	32,272	1,001	6,329
13	Cincinnati, Ohio.....	388,071	.....	.....	24,033	587	5	84,564	25	38,431	391	1,464
14	Newark, N. J.....	325,816	9,676	.....	12,510	.....	.....	90,673	692	49,125	2,032	20,613
15	New Orleans, La.....	240,835	.....	.....	10,490	490	10	67,353	.....	86,986	47,301	1,196
16	Washington, D. C.....	402,515	.....	.....	7,083	582	.....	68,110	.....	114,021	563	2,207
17	Los Angeles, Cal.....	246,928	858	.....	14,078	3,480	.....	38,267	3,089	114,769	4,390	4,365
18	Minneapolis, Minn.....	203,368	4,340	.....	556	205	2,748	32,863	1,049	35,632	291	3,471

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

19	Jersey City, N. J.....	\$55,034	.....	.....	\$9,808	\$90	.....	\$15,402	.....	\$22,263	\$1,144	\$705
20	Kansas City, Mo.....	57,245	\$261	.....	1,387	766	.....	.....	\$78	20,823	.....	90
21	Seattle, Wash.....	131,364	2,231	.....	21,238	.....	\$7,866	.....	3,347	28,409	22,683	.....
22	Indianapolis, Ind.....	67,424	107	.....	9,102	75	.....	.....	.....	4,683	9	481
23	Providence, R. I.....	148,094	273	.....	7,588	128	228	14,688	.....	36,005	808	3,675
24	Louisville, Ky.....	37,498	.....	.....	119	45	.....	289	38	254	800	607
25	Rochester, N. Y.....	70,480	156	\$130	5,842	207	.....	5,836	19	5,940	449	7,391
26	St. Paul, Minn.....	109,713	3,497	.....	111	.....	.....	1,642	.....	349	646	17,417
27	Denver, Colo.....	225,657	330	.....	6,848	7,186	7,658	71,501	39	75,626	7,785	111
28	Portland, Oreg.....	23,600	.....	.....	3,785	5	.....	1,321	1,411	4,746	153	.....
29	Columbus, Ohio.....	80,141	.....	.....	25	253	5	5,373	2	3,719	126	11,673
30	Toledo, Ohio.....	36,474	2	.....	46	49	.....	4,042	.....	4,418	.....	113
31	Atlanta, Ga.....	80,690	44	.....	90	.....	.....	.....	.....	3,840	817	1,781
32	Oakland, Cal.....	27,857	66	.....	273	190	.....	264	.....	635	.....	17,738
33	Worcester, Mass.....	186,600	1,905	.....	153	5,586	.....	.....	.....	7,169	9,119	46,869
34	Syracuse, N. Y.....	31,112	.....	.....	7,156	130	.....	5,860	.....	5,161	3,903	839
35	New Haven, Conn.....	54,407	16	.....	1,052	.....	.....	3,456	.....	8,602	501	19
36	Birmingham, Ala.....	100,515	.....	.....	3,531	.....	.....	.....	6,188	8,178	11,226	735
37	Memphis, Tenn.....	47,902	.....	.....	2,102	18	.....	.....	60	13,731	3,369	358
38	Scranton, Pa.....	4,890	.....	.....	.....	2,942	.....	.....	.....	11	.....	.....
39	Richmond, Va.....	8,779	69	.....	.....	.....	.....	.....	.....	2,300	29	585
40	Paterson, N. J.....	28,978	.....	.....	1,810	.....	.....	.....	.....	914	142	12
41	Omaha, Nebr.....	52,968	124	.....	424	.....	60	5,574	12	22,795	409	94
42	Fall River, Mass.....	39,780	1,620	.....	1,478	1,318	.....	.....	22	3,030	5,665	293
43	Dayton, Ohio.....	39,093	.....	.....	.....	.....	.....	2,932	.....	6,354	1,577	9,401
44	Grand Rapids, Mich.....	85,930	20	.....	.....	.....	90	5,326	104	7,992	30,383	14,508
45	Nashville, Tenn.....	35,536	.....	.....	2,765	.....	.....	.....	.....	6,879	101	11
46	Lowell, Mass.....	47,703	900	.....	977	899	.....	.....	.....	3,255	427	5,550
47	Cambridge, Mass.....	74,694	1,429	.....	5,671	1,000	.....	.....	2,239	1,471	12,289	13,778
48	Spokane, Wash.....	120,516	97	.....	.....	1,163	.....	.....	73	20,171	1,846	76,739
49	Bridgeport, Conn.....	29,352	.....	.....	1,047	.....	.....	.....	.....	4,330	1,435	.....
50	Albany, N. Y.....	10,728	4	.....	541	86	.....	134	.....	3,611	96	80

¹ Revenue receipts from departmental fees, charges, rents, and sales are the gross receipts from such revenues, less receipts in error which are reported in Table 14.
² Includes receipts for snow and ice removal, street sprinkling, street lighting, and miscellaneous highway purposes.

GENERAL TABLES.

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FEES, CHARGES, RENTS, AND SALES: 1910.

assigned to each, see page 87. For a text discussion of this table, see page 35.]

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. ³	Miscellaneous.	Fees.	Charges.	Rents. ⁴	Sales. ⁵		
Streets and sidewalks.	Bridges other than toll.	All other. ²	Charities.	Hospitals and insane in institutions.	Prisons and reformatories.	Schools.	Libraries, art galleries, and museums.								
\$1,677,931	\$57,839	\$180,022	\$1,042,034	\$397,680	\$615,034	\$945,812	\$301,051								
								\$821,168	\$284,767	\$4,860,761	\$8,313,764	\$426,351	\$1,599,378		
1,196,707	50,004	104,229	528,179	645,184	354,356	392,163	159,613	615,387	169,624	4,083,701	5,281,631	214,985	1,099,694		
220,674	5,273	47,468	160,728	107,466	153,230	243,989	73,812	115,794	32,815	440,693	1,353,219	110,671	247,621		
154,889	1,449	15,785	215,944	11,051	36,419	168,778	33,419	41,961	55,404	193,776	908,878	50,533	165,180		
105,661	1,113	12,540	137,183	133,959	71,029	140,882	34,207	48,026	26,924	142,591	790,036	50,162	86,903		

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

\$13,571	\$3,262	\$104,604	\$72,789	\$57	\$39,071	\$14,156	\$857,025	\$330,408	\$69,426	\$224,149	1
40,243	33,272	\$9,880	4,922	\$3,053	15,194	15,736	789,787	722,349	34,509	162,569	2
513,717	5,559	43,736	391,157	5,501	455	41,688	587,609	1,519,351	2,862	25,866	3
35,887	301	490	14,845	69,275	59,720	8,332	291,342	239,894	98	65,007	4
35,238	2,097	1,781	196,665	86,575	2,650	6,804	161,931	475,358	15,799	50,110	5
46,980	944	6,388	9,995	3,281	13,348	21,786	136,276	147,821	7,146	289,673	6
1,738	165	592	1,232	21,523	14,452	19,631	17,508	70,359	4,241	5,151	7
28,344	10,624	7,732	24,643	20,691	14,798	2,067	213,178	232,809	18,832	14,618	8
108,362	262	114,389	20,691	14,798	2,067	2,067	76,224	291,931	13,289	64,548	9
45,400	126	13,270	15,229	13,144	4,640	2,980	46,568	117,665	2,524	45,302	10
452	970	8,473	2,591	95	134	2,819	253,633	130,271	1,717	2,607	11
5,036	301	1,368	254	86,912	731	3,743	59,693	127,444	6,001	10,312	12
121,066	211	51,342	1,156	26,648	4,273	7,476	187,428	179,050	9,913	11,680	13
29,085	200	466	3,468	744	2,725	2,433	150,805	153,875	8,053	13,083	14
116	2,422	155	7,155	43	23,539	5,013	138,821	81,411	8,243	12,360	15
160,810	300	540	12,062	2,260	26,611	6,683	117,115	276,511	7,837	8,889	16
2,424			1,124	3,663	16,653	6,447	129,593	99,380	4,395	10,116	17
2,194							69,163	56,156		73,654	18

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

\$10,961	\$10	\$322	\$1,342	\$2,651	\$1,056	\$1,915	\$23,696	\$29,838	\$1,500	19
12,574	2,138	3,253	1,500	11,564	2,452	6,989	7,482	41,290	\$5,819	20
12,933	41	1,500	1,328	15,019	3,725	8,094	83,094	117,518	4,782	21
21,573	\$492	\$36,226	1,328	11,178	2,534	5,440	17,244	15,231	4,040	22
4,268	41	2,442	2,262	15,814	2,070	7,766	1,461	39,138	4,786	23
541	559	2,276	2,262	15,825	2,070	1,801	4,416	17,529	16,848	24
4,693	503	334	11,021	21,033	2,422	7,646	14,428	31,212	5,815	25
23,648	24	1,127	5,308	2,422	30,890	24,849	6,478	59,288	36,940	26
7,617				2,960	3,479	7,408	2,817	120,966	91,545	27
17,617	4			3,740		798		5,594	10,930	28
3,959	2			28,193		25		16,805	49,755	29
9,867				15,200	2,417	1,731	12,187	14,967	1,342	30
704	189			972	1,781	8,034	72,015	72,015	3,837	31
16,969	99	33,320	55,894	630	1,507	40	776	26,913	25	32
969		814	31	5,412	1,616	2,395	5	6,170	127,378	33
9,223	44	5,672	1,293	2,924	797	2,528	15,694	10,993	807	34
4,274		4,987		18,788	2,363	3,408	29,060	18,788	1,882	35
5,925	3,100			17,601	475	60	17,165	75,503	6,534	36
78				1,826	980	4,033	567	42,187	364	37
123	180	433		945	739	175	3,879	945		38
3,131		6,496		2,100		2,838	112	2,132	3,780	39
15,521	5			8,968	1,929			14,531	14,050	40
2,327	160	11,700	4,403	9,778	1,578	2,180		38,319	2,069	41
1,959	479	5,083		6,211	564	183		8,308	1,389	42
7,852		1,107		3,849	665	357		7,928	27,718	43
6,396				5,215	1,329	943		8,662	69,411	44
1,144	15	26,365	6,808	3,925	755	1,696		6,551	31,711	45
457	25	322	23,757	6,635	444	1,092		7,461	29,882	46
9,557				7,480	854	3,394		11,366	38,867	47
3,778	3,000			4,580	1,355	4,785		1,541	107,442	48
38				2,899	5,458	132		8,168	15,051	49
				2,729		3,198		2,788	4,713	50

¹ Includes parks, playgrounds, baths, and public entertainments.

² Includes all amounts received as rent of real property used principally for departmental purposes.

³ Exclusive of sales of real property and other sales on outlay account.

FINANCIAL STATISTICS OF CITIES.

TABLE 5.—REVENUE RECEIPTS¹ 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 1910.

City number.	CITY.	Total.	CLASSIFIED ACCORDING TO DEPARTMENT, OFFICE, OR ACCOUNT FOR WHICH RECEIVED.									
			General government.						Protection to person and property.	Health conservation and sanitation.		
			Legislative.	Executive.				Judicial.		General government buildings.	Health conservation.	Sanitation.
				Chief executive offices.	Finance offices and accounts.	Other executive offices.	Elections.					
51	Hartford, Conn.	\$54,965			\$1	\$61		\$2,307	\$1,501	\$5,036	\$448	\$4,565
52	Trenton, N. J.	22,845			2,048	286		2,391		905		97
53	New Bedford, Mass.	49,962	1,311		3,178	624			131	1,454	3,043	1,113
54	San Antonio, Tex.	21,047			1,829	2,111				11,244	143	
55	Reading, Pa.	3,847				72				232	32	300
56	Camden, N. J.	15,579	87	\$19	1,469			5,217		6	2,353	
57	Salt Lake City, Utah.	44,229			501	9,876		6,995	2	6,803	1,376	6,189
58	Dallas, Tex.	19,397	14							3,206	2,604	945
59	Lynn, Mass.	77,952	1,230		70	45			49	8,154	7,400	12,846
60	Springfield, Mass.	97,766	957		2,522	330			12	3,120	6,945	8,074
61	Wilmington, Del.	8,686				1,625			63	545	763	238
62	Des Moines, Iowa	16,093				45				11		58
63	Lawrence, Mass.	31,606	519		2	232			1,715	2,422	564	2,233
64	Tacoma, Wash.	10,948	89			75		589	1,215	1,549	218	
65	Kansas City, Kans.	4,754	23							300	164	
66	Yonkers, N. Y.	11,599				75		215		2,775		113
67	Youngstown, Ohio.	7,053	212				\$17			3,574	92	144
68	Houston, Tex.	55,457			4,707	890				12,676		16,699
69	Duluth, Minn.	17,666	2,039		621		290	71	25	4,335	2,408	1,358
70	St. Joseph, Mo.	10,463	3		139	141				5,601	54	
71	Somerville, Mass.	58,778	1,008		5,558	135				2,278	8,125	10,029
72	Troy, N. Y.	8,440			214	11		281		855	48	131
73	Utica, N. Y.	18,233	7		876	10				12,441		
74	Elizabeth, N. J.	21,284			2,169			4,266	1	4,966	2,124	99
75	Fort Worth, Tex.	13,621							141	7,184	34	175
76	Waterbury, Conn.	12,631			979			228	41	1,406	30	
77	Schenectady, N. Y.	9,936	40		858	40	19	1,768	7	3,496	67	
78	Hoboken, N. J.	16,277	1,242					4,588		9,175	5	
79	Manchester, N. H.	9,293	446				331		131		242	
80	Evansville, Ind.	5,076								356	450	20
81	Akron, Ohio.	8,238								240		
82	Norfolk, Va.	18,588	12		8	2,162		110		5,272	2,206	3,356
83	Wilkes-Barre, Pa.	3,143				3				811	3	74
84	Peoria, Ill.	99,026					1,159		456	33,402	1,275	
85	Erie, Pa.	8,918			17					1,766	1,954	13
86	Savannah, Ga.	16,654			90	479				3,955	1,263	7,941
87	Oklahoma City, Okla.	44,470							6,669	11,827	1,724	14,276
88	Harrisburg, Pa.	6,994			16					10	1	4,405
89	Fort Wayne, Ind.	7,755			572					1,214	27	5
90	Charleston, S. C.	19,282								546	255	1,514
91	Portland, Me.	30,642	1,282		1,662				737	8,483	182	63
92	East St. Louis, Ill.	5,307	6							4,258		
93	Terre Haute, Ind.	11,018	4		234	469				477	1,781	
94	Holyoke, Mass.	17,886	153		1				1,547	834	614	194
95	Jacksonville, Fla.	25,239								5,044	2,908	578
96	Brockton, Mass.	110,016	597	5	736	9			1	480	625	69,709
97	Bayonne, N. J.	6,580			701		425	1,816	34	188	1,309	
98	Johnstown, Pa.	10,286							3	1,079	313	1,343
99	Passaic, N. J.	5,567	554					2,903		139	45	
100	South Bend, Ind.	11,087			146	4,325				334	68	55
101	Covington, Ky.	4,062			378				12	392		123
102	Wichita, Kans.	11,470					508			2,448	407	3,452
103	Altoona, Pa.	4,086			1,295	36				751	83	127
104	Allentown, Pa.	2,277				15			3	108	75	
105	Springfield, Ill.	10,287	1,165						273	3,053		
106	Pawtucket, R. I.	21,229	3,037		435			2,131	10	7,773		124
107	Mobile, Ala.	19,430								1,697	2,762	
108	Saginaw, Mich.	19,025	82		4,085	6				3,017	2,409	39
109	Canton, Ohio.	4,302								275		117

¹ Revenue receipts from departmental fees, charges, rents, and sales are the gross receipts from such revenues, less receipts in error which are reported in Table 14.² Includes receipts for snow and ice removal, street sprinkling, street lighting, and miscellaneous highway purposes.

GENERAL TABLES.

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FEES, CHARGES, RENTS, AND SALES: 1910—Continued.

assigned to each, see page 57. For a text discussion of this table, see page 35.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910.

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. ²	Miscellaneous.	Fees.	Charges.	Rents. ⁴	Sales. ⁵		
Streets and sidewalks.	Bridges other than toll.	All other. ³	Charities.	Hospitals and insane institutions.	Prisons and reformatories.	Schools.	Libraries, art galleries, and museums.								
\$3,622	\$476	\$145	\$10,305	\$7,452		\$12,911		\$6,135		\$13,716	\$30,447	\$3,473	\$7,329	51	
6,497		394	28			7,616	\$1,303	1,275		10,028	9,174	1,275	2,368	52	
8,386			26,310			3,323	537	532		7,235	38,891	189	3,647	53	
1,677		2,300		21		1,878	1,146	198		3,468	16,905	161	513	54	
1,625						1,155	180	251		833	2,017	180	817	55	
666		27				4,989	746			7,262	8,172		145	56	
1,924						6,098	1,139	2,576	\$750	6,469	30,927	39	6,794	57	
935		4,102				3,749	1,042	2,800		3,030	14,071	108	2,188	58	
1,890		167	42,818			1,180	962	1,141		2,105	56,558	4,966	14,323	59	
17,920		2,526	27,058			24,997		3,305		19,677	55,674	3,212	19,202	60	
2,113		1,259				541		1,539		168	6,316	1,541	661	61	
37	23	139				9,681	1,104	4,407	588	2,064	3,382	1,588	9,059	62	
6,391			12,261			4,916	188	4,904		4,904	19,208	3,577	3,917	63	
636						5,184	733	660		820	7,442	1,385	1,201	64	
703						3,012	432	120		2,102	1,455	300	897	65	
1,455		72	334			2,261	1,706	2,381		1,247	6,650	891	2,811	66	
2,057	132	684				233		120		211	5,668	516	658	67	
16,395		340	54			2,084	960	652		2,084	52,495	514	364	68	
3,965						2,090	383	71		2,767	11,778	441	2,690	69	
1,060					\$27	1,307	1,438	550	143	696	8,147	718	902	70	
1,941		44	26,360			1,093	1,209	1,000		1,979	40,775	735	15,289	71	
1,543		126	3,772	81		1,154		200	24	1,299	6,444	180	617	72	
274		212		383		2,795	845	183	207	2,314	13,715	51	2,153	73	
4,596		66	877			692	1,147	88	193	7,129	14,096		59	74	
4,094				100	2	765	848	264	14	637	11,476	269	1,240	75	
94			3,113	1,630		3,625	1,332	153		4,067	7,250	856	458	76	
907		133	95			2,476				4,420	5,226		290	77	
5,713						837	330			6,767	9,308		202	78	
286						1,968	393	69		2,514	6,417	131	231	79	
						3,880		54		3,616	654	424	382	80	
2,723	528	870				3,730	147			3,412	4,374	3	449	81	
3,675	15		1,007			461			104	1,376	12,216	10	4,986	82	
1,061						1,171				960	1,117	661	405	83	
5,713					2,804	870	1,118	679	51,550	608	97,224	712	482	84	
2,798		5				1,536	591	163	75	1,220	5,437	399	1,862	85	
							1,426		1,500		12,756		3,898	86	
1,801					5,900	1,477	398	395	3	695	35,225	6,669	1,881	87	
820						1,228		514		796	4,856	55	1,287	88	
						5,312	333	292		5,591	1,563	123	478	89	
5,450			293		9,300			1,924			15,160	2,638	1,484	90	
1,298	275	82	13,683	1,384		997	357	157		8,055	7,749	2,470	12,368	91	
21						843	200			4,878		8	421	92	
511		78	12,974			6,492	830	730		6,951	2,689	1,142	236	93	
3,609			1,750		10,303	841		139		726	14,432	1,567	1,161	94	
							1,147				22,609		2,630	95	
2,675		274	31,430			1,623	753	1,099		1,093	88,538	1,193	19,192	96	
1,369							628	10		3,250	3,136	35	159	97	
4,081						3,467				3,015	6,318	49	904	98	
285						831	530	290		3,962	1,500	30	75	99	
269						4,075	1,624	191		4,184	6,527	191	185	100	
1,234						621	1,302			617	2,496	945	4	101	
3,538						635	122	60		530	9,411	510	1,019	102	
						1,794				1,423	2,115	548		103	
1,743						333				228	1,851		198	104	
						1,787	518	3,489	2	2,904	3,248	2,060	2,075	105	
3,488		1,080	1,321			825	303	702		5,791	12,228	460	2,750	106	
6,687			101		8,083			100			18,907		523	107	
1,316		660				7,104	187	150		8,686	8,648	234	1,459	108	
702						2,596	361		251	2,085	835	100	1,282	109	

¹ Includes parks, playgrounds, baths, and public entertainments.

² Includes all amounts received as rent of real property used principally for departmental purposes.

³ Exclusive of sales of real property and other sales on outlay account.

FINANCIAL STATISTICS OF CITIES.

TABLE 5.—REVENUE RECEIPTS¹ 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 1910.

City number.	CITY.	Total.	CLASSIFIED ACCORDING TO DEPARTMENT, OFFICE, OR ACCOUNT FOR WHICH RECEIVED.									
			General government.						Protection to person and property.	Health conservation and sanitation.		
			Legislative.	Executive.				Judicial.		General government buildings.	Health conservation.	Sanitation.
				Chief executive offices.	Finance offices and accounts.	Other executive offices.	Elections.					
110	Binghamton, N. Y.	\$12,975	\$28	\$357					\$742	\$65	\$1	
111	Sioux City, Iowa.	5,523	2			\$15		86	596	900	26	
112	Lancaster, Pa.	3,602	38					660				
113	Springfield, Ohio.	24,790						1,740	310	14		
114	Atlantic City, N. J.	11,917	134		\$471			33	236	10	446	
115	Little Rock, Ark.	12,241		1,832		10		920	1,431	90		
116	Rockford, Ill.	16,523			863				1,439		5,439	
117	Bay City, Mich.	4,394	104					2	1,032			
118	York, Pa.	3,801		891					9			
119	Sacramento, Cal.	15,444		46	437				84		250	
120	Chattanooga, Tenn.	24,807		143					585	2,053		
121	Malden, Mass.	31,570	529	220					298	6,746	3,389	
122	Pueblo, Colo.	8,387			204			212	4,588	5	15	
123	Haverhill, Mass.	46,554	846	2,133	485			1,634	577	2,077	715	
124	Lincoln, Nebr.	8,398			195				129	134	85	
125	New Britain, Conn.	12,475		239	70				2,678		866	
126	Salem, Mass.	43,183	421	63	16				1,083	3,970	8,221	
127	Topeka, Kans.	13,601	2		95			580	2,963	3,630	54	
128	Davenport, Iowa.	25,558		47					2,847		5,536	
129	McKeesport, Pa.	8,772			17				73	5	2,591	
130	Wheeling, W. Va.	14,328		3,055	152				373	28		
131	Augusta, Ga.	37,092	15		164				4,974	1,372	420	
132	Macon, Ga.	14,214						60	5,237		767	
133	Berkeley, Cal.	19,108		8	4,081		\$443		10,503	22	75	
134	Superior, Wis.	3,850	6					1,400	693		357	
135	Newton, Mass.	48,225	563	2,078	145			5	1,923	3,804	7,359	
136	San Diego, Cal.	7,454		3			227		3,610	268	113	
137	Kalamazoo, Mich.	25,162		3,052			709		418	2,820	7,064	
138	El Paso, Tex.	27,610		240	950				3,608	29	12,768	
139	Butte, Mont.	8,280	107		656				890	988		
140	Flint, Mich.	20,569	1	4,301		120			36		15	
141	Chester, Pa.	3,621			437				2	252	12	
142	Dubuque, Iowa.	2,345							575	22	165	
143	Montgomery, Ala.	12,575	8					249	325	3,390	3	
144	Woonsocket, R. I.	21,228	1,816	412			1,589	6,549	3,479		53	
145	Racine, Wis.	8,914							2,219	170	48	
146	Fitchburg, Mass.	33,530	406	140	492			1,207	1,205	1,843	668	
147	Tampa, Fla.	27,758	5	21					889		213	
148	Elmira, N. Y.	7,098		176	55		714		344		239	
149	Galveston, Tex.	68,580							12,945		27,968	
150	Quincy, Ill.	3,539		658								
151	Knoxville, Tenn.	17,364		64					40	1,824	250	
152	New Castle, Pa.	10,312	3		130		271	2,956		41	2,031	
153	West Hoboken, N. J.	3,348				2,128				491		
154	Hamilton, Ohio.	2,741							215			
155	Springfield, Mo.	5,381	1,688	1,166	133	900			190	83	80	
156	Lexington, Ky.	1,060			55					45	22	
157	Roanoke, Va.	9,708			16				94		39	
158	Joliet, Ill.	2,121	48			1			339			
159	Auburn, N. Y.	6,632		287					25	77	561	
160	East Orange, N. J.	21,115		3,592			3,185		638	500	885	
161	Taunton, Mass.	33,935	492	514				3	1,185	236	11,349	
162	Charlotte, N. C.	5,305		54	454				3,451	394	440	
163	Everett, Mass.	14,051	479	1,442	27				183	811	72	
164	Portsmouth, Va.	3,690		437	298				161	473	1,116	
165	Oshkosh, Wis.	4,203						110	933	16	6	
166	Cedar Rapids, Iowa.	11,181		526			642	41	4,305	18	614	
167	Quincy, Mass.	10,959	716	30				4	106		1,754	
168	Chelsea, Mass.	16,405	244	894					794	789	2	
169	Perth Amboy, N. J.	25,094	45	310			1,390					
170	Pittsfield, Mass.	13,470	2,096	63						423		
171	Joplin, Mo.	1,985										
172	Williamsport, Pa.	7,020			38					35	506	
173	Jackson, Mich.	14,848					1,245		248	500	120	
174	Jamestown, N. Y.	6,177	48	392				716	632	15		
175	Amsterdam, N. Y.	1,376							260	113		
176	Lansing, Mich.	7,008						618	1,612		1,108	
177	Huntington, W. Va.	5,448				548		454	52	25	34	
178	Decatur, Ill.	3,746	166						629	996	255	
179	Mount Vernon, N. Y.	18,998	12,077		175				1,286	1,080		
180	Lima, Ohio.	8,047						2,394	663	6	85	
181	Niagara Falls, N. Y.	6,708			217		2,503		490			
182	La Crosse, Wis.	5,370						14	163		48	
183	Newport, Ky.	2,421							230			
184	Pasadena, Cal.	11,990			3,690				3,205	1,989	341	

¹ Revenue receipts from departmental fees, charges, rents, and sales are the gross receipts from such revenues, less receipts in error which are reported in Table 14.² Includes receipts for snow and ice removal, street sprinkling, street lighting, and miscellaneous highway purposes.

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assigned to each, see page 87. For a text discussion of this table, see page 35.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910

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.	Rents. ⁴	Sales. ⁵		
Streets and sidewalks.	Bridges other than toll.	All other. ³	Charities.	Hospitals and insane in institutions.	Prisons and reformatories.	Schools.	Libraries, art galleries, and museums.								
\$192	\$25	\$639	\$1,998	\$5,687		\$1,573	\$580	\$1,088		\$1,556	\$9,481	\$620	\$1,233	110	
2,173		459				711	596	39		303	4,167	942	111	111	
630						2,271				724	41	660	2,177	112	
1,167				17,053		3,952	266	288		3,896	19,164	1,890	340	113	
5,446		1,220		517		2,165	1,239			2,075	9,150	53	639	114	
588				2,704	\$3,900	605	156	5		2,447	8,666	920	208	115	
3,773						4,255	980	204		3,949	11,711	392	471	116	
373						2,038	278			1,565	1,763		1,466	117	
1,655						1,019	227			1,599	2,773		183	118	
5,206						4,151	5,258	12		4,158	8,637	12	2,637	119	
879		50	16,760	16,581	2,246	1,254	448	1,360		1,218	23,553		36	120	
4						2,054	550	95		2,455	24,884		4,074	121	
2,265	337	259	24,218	8,130		1,071	403	1,885		5,056	1,170		2,161	122	
978						1,080	670	1,123		1,640	39,651	2,317	2,946	123	
						5,535	1,134	130		3,194	2,198	361	2,645	124	
1,325			1,403	126		5,704		59		7,644	3,515		1,316	125	
633			20,981	4,681		1,076	455	1,503		36,141		1,171	4,295	126	
1,435	41					3,618	103	217	863	3,511	8,426	580	1,084	127	
3,222		50				12,413	608	835		2,670	12,261	1,751	8,876	128	
		219				5,807	60			5,519	3,069	160	24	129	
479					3,823	6,161	212		45	4,764	4,612	73	4,879	130	
491				17,645	12,000			11			33,185		3,907	131	
1,393					5,000	2,017	906	1,158	599	1,417	11,529	1,218	1,467	132	
849		205				519	254	75		53	17,403	164	124	133	
556											2,042	1,530	225	134	
1,757			8,919			1,776	1,622	18,273	1	2,326	43,666	1,300	933	135	
1,816							768	649		6,167	6,167	335	455	136	
6,502			152			3,948	344	50	103	1,919	17,312	20	1,272	137	
28			1,809		4	1,966		6,218			22,804	2,700	97	138	
107		2,072				268	2,336		266		6,107	1,240	933	139	
232	5		158	12,399		2,453	182	667		6,414	13,065	883	202	140	
647						2,271				2,377	1,084		160	141	
626			93			290	264	38			1,946	199	200	142	
955					6,612	743	375			734	11,468		373	143	
3,080	134	845	885			2,165	221			5,102	6,391	6,549	3,186	144	
312						5,296		869		2,016	4,123		2,775	145	
7,672		31	7,578	11,233		771	272	12		1,089	27,542	1,709	3,190	146	
287				925	21,837			3,868			23,602	3,868	288	147	
14,733		341		671	2,574	983		714		1,302	4,434	1,026	336	148	
				11,945		882		252	107	252	66,690		1,638	149	
108					1,416	985	267	43	62	1,276	420	80	1,763	150	
932	350			11,704		2,140				2,140	14,735	100	389	151	
11			264	1,431		3,185				3,388	2,956		835	152	
						531	187			449	2,866		33	153	
						2,028	498			1,587	820		334	154	
189						750	187		15	3,737	1,139	80	425	155	
41						551	346			606	454			156	
29			584		7,824	1,122				678	8,018	487	625	157	
63	38					573	497	562		616	1,451		84	158	
2,132			10			3,540				3,092	3,055		485	159	
5,607		1,424				2,707	1,577	998	2	4,245	14,343	1,782	745	160	
963		24	14,048			4,644	369	208		4,741	23,649	102	5,443	161	
212						84	194		21	84	4,913		308	162	
983			8,822			452	457	323		913	12,995		143	163	
1,086						119				582	3,098			164	
152	10	35	1,479			712	731	19		1,028	2,841	156	178	165	
1,899						683	1,768	785		1,105	7,325	1,939	812	166	
1,043			6,470			290	300	246		849	9,127		983	167	
3,753		59	8,777			423	202	344	124	1,243	14,513	323	326	168	
		799				451	132		22,539	1,836	24,077		81	169	
328		2	9,470			1,156				3,320	8,707		1,383	170	
255						535	189			395	1,506		84	171	
1,261			1,137	1,456		2,311			500	1,996	4,363	150	521	172	
1,037															
192		467		9,041		1,980	458	597		2,667	11,201	597	383	173	
160	102		729			2,569		774	40	1,548	2,126	731	1,772	174	
321			182						500		1,116		260	175	
1,569	71	2	208			1,438	320		62	1,179	4,239	690	900	176	
25					3,893						4,631	732	85	177	
741						520	439			696	2,993		67	178	
762						2,403	1,215			2,512	16,451		6	179	
484		963				3,231	120	101		171	1,662	2,485	3,729	180	
2,400						786	322			2,611	3,600	168	329	181	
1,610		1,010				1,062		1,456		471	4,647	168	84	182	
9		672				1,398	112			1,779	934	190	18	183	
937						772	1,156			2,652	9,189	5	144	184	

* Includes parks, playgrounds, baths, and public entertainments.

* Includes all amounts received as rent of real property used principally for departmental purposes.

* Includes all amounts received as rent of real property used principally for the production of income.

FINANCIAL STATISTICS OF CITIES.

TABLE 6.—REVENUE RECEIPTS¹ FROM FINES, FORFEITS, ESCHEATS, SUBVENTIONS, GRANTS, GIFTS, DONATIONS, AND PENSION CONTRIBUTIONS: 1910.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 35.]

City number.	CITY.	RECEIPTS FROM FINES AND FORFEITS.				Receipts from escheats.	RECEIPTS FROM SUBVENTIONS AND GRANTS FROM OTHER CIVIL DIVISIONS.			RECEIPTS FROM 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.
	Grand total.....	\$3,726,587	\$3,587,857	\$56,107	\$82,623	\$96,623	\$29,078,963	\$22,553,695	\$6,525,268	\$4,340,591	\$2,237,142	\$410,161	\$1,693,288
	Group I.....	1,966,581	1,900,533	45,862	20,166	94,517	16,433,505	10,289,872	6,143,633	2,798,346	1,924,534	147,314	720,498
	Group II.....	639,728	678,221	4,069	7,438	726	5,593,231	5,470,827	122,404	1,195,889	194,807	113,157	867,925
	Group III.....	509,054	528,449	5,480	37,125	998	4,182,034	4,008,001	114,033	257,777	70,175	114,082	73,620
	Group IV.....	501,224	493,511	696	17,017	382	2,870,213	2,724,995	145,218	88,570	47,626	35,608	5,345

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

1	New York, N. Y.....	\$546,373	\$536,788	\$9,585			\$1,877,575	\$1,877,575		\$964,072	\$964,072		
2	Chicago, Ill.....	578,675	563,298		\$15,377		335,662	335,662		205,235	204,235		\$1,000
3	Philadelphia, Pa.....	63,965	53,876	10,090		\$55,285	2,538,404	929,268	\$1,609,138	329,269	305,378		23,891
4	St. Louis, Mo.....	122,808	121,505	410		893	309,039	309,039		93,649	18,649	\$75,000	
5	Boston, Mass.....	101,482	100,529		953	703	10,209	3,197	7,012	753,426	71,977	1,727	679,722
6	Cleveland, Ohio.....	28,409	27,742	667		63	261,952	261,952		68,980	27,280	41,700	
7	Baltimore, Md.....	6,869	6,769		100	5,593	513,092	513,092		16,961	16,961		
8	Pittsburgh, Pa.....	89,202	86,679	2,623		112	1,057,529	606,841	450,718	79,069	78,017	452	
9	Detroit, Mich.....	18,147	18,147			785	776,531	770,244	5,287	24,086	24,074	12	
10	Buffalo, N. Y.....	35,538	19,462	15,213	863	16	171,293	161,561	9,732	34,578	24,578		10,000
11	San Francisco, Cal.....	28,920	28,457	463			615,536	615,536		18,756	18,506	250	
12	Milwaukee, Wis.....	25,942	25,201	741		28,660	280,910	280,910		31,130	29,777	1,353	
13	Cincinnati, Ohio.....	33,754	33,612	142		833	192,777	192,777		53,504	42,529	10,475	500
14	Newark, N. J.....	24,200	23,354	846			1,301,233	1,218,647	82,586	17,024	17,024		
15	New Orleans, La.....	35,851	35,448	403		173	196,451	196,451		38,772	22,315	5,072	11,385
16	Washington, D. C.....	97,530	88,105	3,925	1,500	1,481	5,354,758	1,377,441	3,977,317	14,385	14,385		
17	Los Angeles, Cal.....	88,384	87,630	754		367	414,334	413,991	343	21,841	16,212	5,629	
18	Minneapolis, Minn.....	46,532	46,032		500	223	227,190	225,690	1,500	33,609	27,965	5,644	

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

19	Jersey City, N. J.....	\$4,522	\$4,510	\$12			\$838,975	\$838,975		\$12,476	\$12,476		
20	Kansas City, Mo.....	61,052	61,052				127,488	127,488		899	899		
21	Seattle, Wash.....	50,161	50,141		\$20		688,459	688,459		43,593	10,482	\$33,111	
22	Indianapolis, Ind.....	12,217	12,217			\$123	255,049	255,049		65,869	17,018	38,850	
23	Providence, R. I.....	6,272	6,272				32,405	32,405		23,309	23,309		
24	Louisville, Ky.....	12,722	12,408		250		298,052	269,693	\$28,359	19,566	7,066	12,500	
25	Rochester, N. Y.....	16,168	14,634	1,534			85,215	85,215		24,857	24,340	517	
26	St. Paul, Minn.....	23,479	23,479				144,432	140,932	3,500	6,586	6,586		
27	Denver, Colo.....	24,167	18,743	1,148	4,276	52	77,325	76,682	643	876,236	7,936		\$808,300
28	Portland, Oreg.....	45,473	45,473				379,504	379,504		4,099	4,099		
29	Columbus, Ohio.....	13,628	13,601	25			81,408	81,408		9,161	1,074		8,107
30	Toledo, Ohio.....	1,805	1,805				40,056	40,056		5,464	4,964		500
31	Atlanta, Ga.....	79,932	79,932			178	101,549	86,549	15,000				
32	Oakland, Cal.....	53,147	53,147				485,728	485,728		2,938	2,913	25	
33	Worcester, Mass.....	8,985	7,380	514	1,091		5,793	5,793		69		25	44
34	Syracuse, N. Y.....	6,931	6,686	95	250		62,360	62,360		16,335	16,335		
35	New Haven, Conn.....	22,389	22,376	13			72,412	68,067	4,325	17,900	4,798	3,102	10,000
36	Birmingham, Ala.....	82,862	82,862				143,115	143,115		3,875	3,875		
37	Memphis, Tenn.....	15,812	15,812				261,126	231,126	30,000	355	355		
38	Scranton, Pa.....	12,861	12,861				104,495	104,495					
39	Richmond, Va.....	22,907	22,402	505			59,688	59,688		10,368	10,368		
40	Paterson, N. J.....	9,558	9,558				216,405	216,405		7,058	7,058		
41	Omaha, Nebr.....	19,757	19,757				59,226	34,610	24,607	31,490	9,310	22,180	
42	Fall River, Mass.....	14,121	14,121				5,866	5,866		1,004	30		974
43	Dayton, Ohio.....	6,984	6,725	34	225		54,636	54,636		2,162	2,162		
44	Grand Rapids, Mich.....	7,623	6,349		1,274		209,286	209,286		200	200		
45	Nashville, Tenn.....	24,884	24,884				267,370	267,370		25	25		
46	Lowell, Mass.....	7,476	7,476				3,666	3,666					
47	Cambridge, Mass.....	3,464	3,412		52		5,202	5,202		1,009	1,009		
48	Spokane, Wash.....	33,075	33,075			373	334,636	321,636	13,000	8,566	5,719	2,847	
49	Bridgeport, Conn.....	12,510					51,668	48,698	2,970	1,876	1,876		
50	Albany, N. Y.....	2,786	2,661	125			40,636	40,636		8,524	8,524		

¹ Revenue 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.

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TABLE 6.—REVENUE RECEIPTS¹ FROM FINES, FORFEITS, ESCHEATS, SUBVENTIONS, GRANTS, GIFTS, DONATIONS, AND PENSION CONTRIBUTIONS: 1910—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 85.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910.

City number.	CITY.	RECEIPTS FROM FINES AND FORFEITS.				Receipts from escheats.	RECEIPTS FROM SUBVENTIONS AND GRANTS FROM OTHER CIVIL DIVISIONS.			RECEIPTS FROM 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.
51	Hartford, Conn.	\$12,834	\$11,939		\$875		\$54,339	\$49,346	\$4,993	\$11,312	\$3,408	\$550	\$7,354
52	Trenton, N. J.	5,639	5,354	\$335			281,152	281,152		5,387	5,387		
53	New Bedford, Mass.	5,055	5,055				5,361	5,361					
54	San Antonio, Tex.	18,817	18,817				98,025	98,025		942	942		
55	Reading, Pa.	1,680	1,680				85,816	85,816		654		654	
56	Camden, N. J.	3,787	3,787				203,625	203,625		71	71		
57	Salt Lake City, Utah.	8,703	8,703				232,805	232,805		4,739	4,739		
58	Dallas, Tex.	32,631	12,601		19,930		83,021	83,021		922	902	20	
59	Lynn, Mass.	9,455	9,455				3,616	3,616					
60	Springfield, Mass.	10,933	10,933			\$907	4,060	4,060		57		57	
61	Wilmington, Del.	8,792	8,792				34,155	34,155					
62	Des Moines, Iowa.	29,368	29,368				26,000	26,000					
63	Lawrence, Mass.	6,543	6,543				2,576	2,576		1,140	1,140		
64	Tacoma, Wash.	12,818	10,873		1,745		283,118	283,118		46,086	1,759	44,327	
65	Kansas City, Kans.	6,406	6,406				22,310	22,310		6,000		6,000	
66	Yonkers, N. Y.	2,687	2,301	386			36,755	36,755		57,113	9,613		47,500
67	Youngstown, Ohio.	14,625	14,625				33,398	32,481	917	1,550	50	1,500	
68	Houston, Tex.	19,318	19,318				95,650	95,650		750	750		
69	Duluth, Minn.	21,173	21,150		23		70,043	69,293	750	19,223		19,223	
70	St. Joseph, Mo.	12,055	12,055				83,937	83,937		3,220	3,220		
71	Somerville, Mass.	4,579	3,817	762			4,086	4,086					
72	Troy, N. Y.	190	190				33,975	33,975		6,622	6,622		
73	Utica, N. Y.	3,877	3,877				33,908	33,908		10,481	3,481		7,000
74	Elizabeth, N. J.	4,020	3,953	67			207,889	207,889		1,310	1,310		
75	Fort Worth, Tex.	16,819	16,819				72,402	72,402		1,500		1,500	
76	Waterbury, Conn.	22,971	11,521		11,450		42,076	42,076		40	40		
77	Schenectady, N. Y.	5,715	4,940	75	700		32,010	32,010		3,722	3,722		
78	Hoboken, N. J.	2,133	2,035	98			248,572	248,572		50	50		
79	Manchester, N. H.	2,771	2,771				3,921	3,921		1,597	1,597		
80	Evansville, Ind.	2,576	2,576			24	97,373	97,373					
81	Akron, Ohio.	6,044	5,642		402		31,625	29,125	2,500	656	656		
82	Norfolk, Va.	1,667	1,497	170			34,827	30,731	4,096	10,000		10,000	
83	Wilkes-Barre, Pa.	4,163	4,163				47,551	47,551					
84	Peoria, Ill.	9,244	9,212	32			10,920	10,920		5,610	5,610		
85	Erie, Pa.	2,952	2,952				55,610	55,610					
86	Savannah, Ga.	23,205	23,205										
87	Oklahoma City, Okla.	32,461	32,461				20,756	20,756					
88	Harrisburg, Pa.	2,741	2,741				53,412	53,412					
89	Fort Wayne, Ind.	2,308	2,308				83,321	83,321		1,193	1,193		
90	Charleston, S. C.	41,690	39,724	1,966			153,165	62,333	90,832	824	824		
91	Portland, Me.	85	85				143,872	142,817	1,055	8,679	13		8,666
92	East St. Louis, Ill.	2,619	2,619				6,942	6,942					
93	Terre Haute, Ind.	2,817	2,817			17	229,607	229,607		2,092	2,092		
94	Holyoke, Mass.	6,046	5,810	236			1,391	1,391		1,750	1,750		
95	Jacksonville, Fla.	28,962	28,962							16	16		
96	Brookton, Mass.	10,690	10,690				4,340	4,340		8,000		5,000	3,000
97	Bayonne, N. J.	1,213	1,213				209,916	209,916		1,154	1,154		
98	Johnstown, Pa.	13,967	13,967				33,457	33,457					
99	Passaic, N. J.	4,405	4,405				129,035	129,035					
100	South Bend, Ind.	1,665	1,665				71,812	71,812		1,359	1,359		
101	Covington, Ky.	1,428	1,428				96,353	96,353					
102	Wichita, Kans.	18,866	18,866		2,000		9,844	9,844					
103	Altoona, Pa.	5,178	5,178				42,210	42,210		25,400	400	25,000	
104	Allentown, Pa.	1,630	1,630				37,311	37,311					
105	Springfield, Ill.	10,252	10,252				7,563	7,563		971	971		
106	Pawtucket, R. I.	5,523	4,170	1,353			10,902	10,902		2,229	2,229		
107	Mobile, Ala.	13,294	13,294										
108	Saginaw, Mich.	3,398	3,398			50	114,161	105,271	8,890	4,251	3,000	1,251	
109	Canton, Ohio.	1,771	1,771				25,549	25,549		100	100		

¹ Revenue 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.

TABLE 6.—REVENUE RECEIPTS¹ FROM FINES, FORFEITS, ESCHEATS, SUBVENTIONS, GRANTS, GIFTS, DONATIONS, AND PENSION CONTRIBUTIONS: 1910—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 35.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910.

City number.	CITY.	RECEIPTS FROM FINES AND FORFEITS.				Receipts from escheats.	RECEIPTS FROM SUBVENTIONS AND GRANTS FROM OTHER CIVIL DIVISIONS.			RECEIPTS FROM 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.
110	Binghamton, N. Y.	\$2,363	\$2,363	.....	.....	.....	\$24,209	\$24,209	.....	.....	.....	.....	.....
111	Sioux City, Iowa	8,342	8,342	.....	.....	.....	17,264	17,264	.....	.....	.....	.....	.....
112	Lancaster, Pa.	328	328	.....	.....	.....	40,037	40,037	.....	.....	.....	.....	.....
113	Springfield, Ohio	4,829	4,829	.....	.....	.....	27,662	.....	\$5,437	\$1,768	\$1,768	.....	.....
114	Atlantic City, N. J.	12,750	12,750	.....	.....	.....	152,485	152,485	.....	.....	.....	.....	.....
115	Little Rock, Ark.	41,522	37,772	.....	\$3,750	.....	39,550	39,550	.....	3,293	.....	\$3,293	.....
116	Rockford, Ill.	3,115	3,115	.....	.....	.....	5,722	5,722	.....	530	530	.....	.....
117	Bay City, Mich.	403	403	.....	.....	.....	107,948	107,948	.....	.....	.....	.....	.....
118	York, Pa.	1,469	1,469	.....	.....	.....	42,344	42,344	.....	.....	.....	.....	.....
119	Sacramento, Cal.	6,263	5,763	.....	500	\$47	108,394	108,394	.....	730	730	.....	.....
120	Chattanooga, Tenn.	8,404	8,404	.....	.....	.....	98,000	87,000	11,000	1,348	1,348	.....	.....
121	Malden, Mass.	1,859	1,859	.....	.....	.....	2,597	2,597	.....	1,070	.....	70	\$1,000
122	Pueblo, Colo.	4,894	4,894	.....	.....	.....	47,603	47,603	.....	.....	153	.....	.....
123	Haverhill, Mass.	3,084	3,084	.....	.....	.....	3,113	3,113	.....	1,877	1,800	77	.....
124	Lincoln, Nebr.	3,802	3,802	.....	.....	.....	23,633	15,244	8,389	1,010	.....	1,000	.....
125	New Britain, Conn.	9,532	9,532	.....	.....	.....	24,524	23,941	583	2,279	2,279	.....	.....
126	Salem, Mass.	5,548	5,548	.....	.....	.....	1,745	1,745	.....	4,600	350	.....	4,250
127	Topeka, Kans.	9,231	9,231	.....	.....	.....	23,341	23,341	.....	.....	.....	.....	.....
128	Davenport, Iowa	4,474	4,474	.....	.....	.....	18,726	18,726	.....	.....	.....	.....	.....
129	McKeesport, Pa.	8,451	8,451	.....	.....	.....	36,617	36,617	.....	314	314	.....	.....
130	Wheeling, W. Va.	17,016	17,016	.....	.....	.....	33,339	33,339	.....	7,500	.....	7,500	.....
131	Augusta, Ga.	15,775	15,775	.....	.....	.....	.....	.....	.....	1,796	1,796	.....	.....
132	Macon, Ga.	15,887	15,887	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
133	Berkeley, Cal.	1,700	1,700	.....	.....	.....	173,034	173,034	.....	.....	.....	.....	.....
134	Superior, Wis.	20,249	20,114	.....	135	.....	21,811	21,811	.....	2,080	2,080	.....	.....
135	Newton, Mass.	9,288	4,112	.....	5,176	.....	4,538	3,572	966	5,765	5,765	.....	.....
136	San Diego, Cal.	12,101	11,801	.....	300	335	147,981	147,981	.....	233	233	.....	.....
137	Kalamazoo, Mich.	2,301	2,301	.....	.....	.....	64,565	64,565	.....	.....	.....	.....	.....
138	El Paso, Tex.	18,475	18,475	.....	.....	.....	38,435	38,435	.....	.....	.....	.....	.....
139	Butte, Mont.	32,513	32,513	.....	.....	.....	126,886	126,886	.....	150	150	.....	.....
140	Flint, Mich.	6,059	5,834	.....	225	.....	35,376	35,376	.....	11,718	.....	11,718	.....
141	Chester, Pa.	1,162	1,162	.....	.....	.....	32,400	32,400	.....	.....	.....	.....	.....
142	Dubuque, Iowa	240	240	.....	.....	.....	14,538	14,538	.....	.....	.....	.....	.....
143	Montgomery, Ala.	19,265	19,265	.....	.....	.....	33,475	26,349	7,126	.....	.....	.....	.....
144	Woonsocket, R. I.	315	315	.....	.....	.....	10,281	10,281	.....	.....	.....	.....	.....
145	Racine, Wis.	3,925	3,925	.....	.....	.....	28,631	28,631	.....	9,688	8,538	1,150	.....
146	Fitchburg, Mass.	2,705	2,705	.....	.....	.....	1,819	1,819	.....	1,395	1,300	.....	95
147	Tampa, Fla.	20,908	20,908	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
148	Elmira, N. Y.	1,942	1,471	\$471	.....	.....	21,250	21,250	.....	1,069	1,069	.....	.....
149	Galveston, Tex.	4,481	3,345	.....	1,136	.....	93,442	41,284	52,158	.....	.....	.....	.....
150	Quincy, Ill.	4,106	4,106	.....	.....	.....	7,866	7,866	.....	4,110	4,110	.....	.....
151	Knoxville, Tenn.	16,068	16,068	.....	.....	.....	65,402	65,402	.....	.....	.....	.....	.....
152	New Castle, Pa.	2,618	2,618	.....	.....	.....	24,603	24,603	.....	.....	.....	.....	.....
153	West Hoboken, N. J.	332	332	.....	.....	.....	132,788	132,788	.....	516	516	.....	.....
154	Hamilton, Ohio	479	479	.....	.....	.....	21,362	21,362	.....	.....	.....	.....	.....
155	Springfield, Mo.	2,022	2,022	.....	.....	.....	17,223	17,223	.....	.....	.....	.....	.....
156	Lexington, Ky.	3,020	3,020	.....	.....	.....	40,309	39,309	1,000	.....	.....	.....	.....
157	Roanoke, Va.	14,803	14,803	.....	.....	.....	17,441	17,441	.....	384	384	.....	.....
158	Joliet, Ill.	4,317	4,317	.....	.....	.....	4,879	4,879	.....	775	775	.....	.....
159	Auburn, N. Y.	2,230	2,230	.....	.....	.....	16,984	16,984	.....	1,063	1,063	.....	.....
160	East Orange, N. J.	1,077	882	195	.....	.....	128,998	128,998	.....	2,948	2,948	.....	.....
161	Taunton, Mass.	2,716	2,716	.....	.....	.....	3,744	2,300	1,444	.....	.....	.....	.....
162	Charlotte, N. C.	4,307	4,307	.....	.....	.....	19,864	19,864	.....	.....	.....	.....	.....
163	Everett, Mass.	1,593	1,593	.....	.....	.....	3,780	2,146	1,634	.....	.....	.....	.....
164	Portsmouth, Va.	7,870	2,870	.....	5,000	.....	14,163	14,163	.....	400	400	.....	.....
165	Oshkosh, Wis.	2,597	2,597	.....	.....	.....	25,732	25,732	.....	557	557	.....	.....
166	Cedar Rapids, Iowa	5,110	5,110	.....	.....	.....	44,364	10,940	33,424	1,221	1,221	.....	.....
167	Quincy, Mass.	2,507	2,507	.....	.....	.....	2,523	2,523	.....	.....	.....	.....	.....
168	Chelsea, Mass.	4,938	4,193	.....	745	.....	.....	.....	.....	10,000	.....	10,000	.....
169	Perth Amboy, N. J.	1,623	1,623	.....	.....	.....	65,497	65,497	.....	.....	.....	.....	.....
170	Pittsfield, Mass.	3,282	3,282	.....	.....	.....	2,400	2,400	.....	.....	.....	.....	.....
171	Joplin, Mo.	14,898	14,898	.....	50	.....	20,835	20,835	.....	50	50	.....	.....
172	Williamsport, Pa.	1,045	1,045	.....	.....	.....	28,392	28,392	.....	.....	.....	.....	.....
173	Jackson, Mich.	1,097	1,097	.....	.....	.....	62,694	62,694	.....	80	80	.....	.....
174	Jamestown, N. Y.	1,699	1,699	.....	.....	.....	17,741	17,741	.....	.....	.....	.....	.....
175	Amsterdam, N. Y.	1,835	1,835	30	.....	.....	22,099	22,099	.....	.....	.....	.....	.....
176	Lansing, Mich.	6,757	6,757	.....	.....	.....	32,864	32,864	.....	800	800	.....	.....
177	Huntington, W. Va.	10,472	10,472	.....	.....	.....	11,425	11,425	.....	.....	.....	.....	.....
178	Decatur, Ill.	7,420	7,420	.....	.....	.....	4,639	4,639	.....	1,089	1,089	.....	.....
179	Mount Vernon, N. Y.	7,220	7,220	.....	.....	.....	18,752	18,752	.....	1,659	1,659	.....	.....
180	Lima, Ohio	5,780	5,780	.....	.....	.....	37,652	15,695	21,957	6	6	.....	.....
181	Niagara Falls, N. Y.	3,640	3,640	.....	.....	.....	18,710	18,610	100	1,066	1,066	.....	.....
182	La Crosse, Wis.	1,759	1,759	.....	.....	.....	23,671	23,671	.....	1,499	1,499	.....	.....
183	Newport, Ky.	429	429	.....	.....	.....	56,420	56,420	.....	.....	.....	.....	.....
184	Pasadena, Cal.	2,538	2,538	.....	.....	.....	127,084	127,084	.....	.....	.....	.....	.....

¹ Revenue 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.

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TABLE 7.—REVENUE RECEIPTS¹ FROM INTEREST, RENTS, AND PRIVILEGES: 1910.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 38.]

City number.	CITY.	RECEIPTS FROM INTEREST. ²							Receipts from rents. ³	RECEIPTS FROM PRIVILEGES.		
		Total.	Classified by source.				Classified by payer.			Total.	Major (privileges of public service corporations).	Minor.
			From investments of sinking funds.	From investments of public trust funds.	From other investments.	From current deposits.	Paid by public.	Paid by city to its funds.				
	Grand total.....	\$24,122,329	\$14,031,035	\$3,967,523	\$1,473,622	\$4,650,149	\$10,655,013	\$13,467,316	\$616,561	\$3,288,319	\$7,363,873	\$924,446
	Group I.....	19,630,547	11,484,761	3,513,914	1,332,291	3,299,581	8,076,379	11,554,168	510,514	5,993,570	5,142,026	851,544
	Group II.....	2,438,461	1,457,026	212,071	13,492	755,872	1,297,110	1,141,351	57,393	1,476,305	1,438,129	38,676
	Group III.....	1,211,145	632,052	134,757	65,790	378,546	732,311	478,834	18,423	487,822	473,209	14,613
	Group IV.....	842,176	457,196	106,781	62,049	216,150	549,213	292,963	29,931	330,122	310,509	19,613

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

1	New York, N. Y.....	\$7,995,435	\$7,322,456	\$93,167	\$12,638	\$566,974	\$727,133	\$7,268,302	\$165,247	\$1,361,461	\$920,081	\$441,380
2	Chicago, Ill.....	1,183,942	7,962	614,340	7,361	564,279	1,141,469	52,473	161,539	2,316,494	2,044,349	272,145
3	Philadelphia, Pa.....	2,840,719	435,941	2,047,963	44,750	312,165	2,242,056	598,663	.....	120,553	116,610	4,043
4	St. Louis, Mo.....	505,348	.....	120,196	13,347	365,905	469,578	35,770	.....	413,329	404,945	8,384
5	Boston, Mass.....	1,814,893	1,370,482	360,774	.....	83,637	355,452	1,459,441	9,748	106,068	82,659	23,403
6	Cleveland, Ohio.....	496,362	87,820	30,911	.....	379,631	416,801	81,561	35,968	51,422	45,965	5,457
7	Baltimore, Md.....	868,892	759,566	47,275	213	61,538	206,282	662,610	3,291	599,401	561,725	37,676
8	Pittsburgh, Pa.....	609,736	415,670	20,973	.....	173,093	224,226	385,510	16,406	70,136	51,823	54,313
9	Detroit, Mich.....	228,904	139,315	4,109	.....	85,480	108,557	120,347	195	129,227	129,227	.....
10	Buffalo, N. Y.....	258,252	121,859	24,637	.....	111,766	167,874	90,378	3,403	152,786	152,051	735
11	San Francisco, Cal.....	86,662	.....	2,760	.....	83,902	86,662	.....	71,477	62,904	62,904	.....
12	Milwaukee, Wis.....	50,401	.....	12,228	.....	44,173	48,781	7,620	2,128	.....	.....	.....
13	Cincinnati, Ohio.....	1,804,638	338,234	84,718	1,221,037	260,649	1,564,831	339,807	3,721	315,579	315,579	.....
14	Newark, N. J.....	365,752	313,232	4,980	4,638	62,902	85,201	300,551	.....	196,327	196,327	.....
15	New Orleans, La.....	95,218	.....	27,363	10,560	57,295	68,554	26,664	1,100	55,920	52,299	3,621
16	Washington, D. C.....	2,626	.....	2,600	.....	26	1,726	900	.....	13,148	12,778	370
17	Los Angeles, Cal.....	71,385	9,780	.....	17,547	44,058	61,005	9,780	.....	28,721	23,704	17
18	Minneapolis, Minn.....	213,382	162,444	9,020	.....	41,918	99,591	113,791	36,591	.....	.....	.....

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

19	Jersey City, N. J.....	\$209,331	\$195,469	\$3,159	.....	\$10,703	\$13,732	\$195,599	.....	\$102,731	\$97,855	\$4,846
20	Kansas City, Mo.....	60,556	27,323	.....	\$37	33,196	41,894	18,662	.....	229,240	228,535	708
21	Seattle, Wash.....	70,235	263	.....	.....	69,972	69,972	203	.....	81,626	81,245	381
22	Indianapolis, Ind.....	31,900	573	12,730	.....	18,597	30,580	1,320	\$500	95,488	95,097	391
23	Providence, R. I.....	324,457	214,273	35,287	5,256	69,641	103,940	220,517	4,039	209,464	191,267	18,197
24	Louisville, Ky.....	87,354	22,706	1,316	1,000	62,332	83,739	3,615	23,700	4,254	3,390	864
25	Rochester, N. Y.....	98,781	37,375	15,623	2,336	43,447	83,908	14,873	768	54,546	54,359	187
26	St. Paul, Minn.....	34,534	18,892	1,192	.....	14,450	22,059	12,475	.....	88,434	88,434	.....
27	Denver, Colo.....	104,492	16,151	52,167	.....	36,174	82,551	21,941	4,216	110,550	110,000	550
28	Portland, Oreg.....	61,223	22,866	111	.....	38,246	38,246	22,977	85	26,189	26,189	.....
29	Columbus, Ohio.....	193,425	158,184	4,295	.....	30,946	42,316	151,109	1,442	6,155	5,300	795
30	Toledo, Ohio.....	153,741	82,894	2,750	3,765	64,332	75,216	78,525	1,528	.....	.....	.....
31	Atlanta, Ga.....	5,901	.....	.....	.....	5,901	5,901	.....	.....	28,036	28,036	.....
32	Oakland, Cal.....	2,211	.....	609	.....	1,702	2,211	.....	.....	7,556	7,556	.....
33	Worcester, Mass.....	173,464	138,654	28,223	153	6,434	37,974	135,490	.....	20,836	20,836	.....
34	Syracuse, N. Y.....	39,078	75	4,494	.....	34,509	37,602	1,476	.....	.....	.....	.....
35	New Haven, Conn.....	36,556	3,287	22,680	.....	10,583	35,951	575	.....	3,673	3,375	298
36	Birmingham, Ala.....	16,403	1,049	.....	.....	15,354	15,503	900	.....	3,257	2,632	605
37	Memphis, Tenn.....	20,757	204	.....	.....	20,553	20,757	.....	9,991	.....	.....	.....
38	Scranton, Pa.....	25,116	21,338	50	.....	3,728	11,621	13,495	3,508	20,000	20,000	.....
39	Richmond, Va.....	116,531	79,346	3,129	84	33,972	38,663	77,868	3,674	81,258	81,258	.....
40	Paterson, N. J.....	32,280	26,825	1,189	.....	4,266	25,311	6,969	.....	49,895	49,895	.....
41	Omaha, Nebr.....	51,562	29,675	1,144	861	25,832	26,598	24,964	163	139,318	137,266	2,052
42	Fall River, Mass.....	95,899	93,298	2,601	.....	.....	80,824	15,075	5	8,187	8,137	50
43	Dayton, Ohio.....	31,016	9,254	3,187	.....	18,575	21,215	9,801	1,329	10,396	1,672	8,724
44	Grand Rapids, Mich.....	32,601	25,303	2,095	.....	5,293	11,880	20,811	.....	675	675	.....
45	Nashville, Tenn.....	18,818	.....	185	.....	18,633	18,633	185	.....	60,290	60,290	.....
46	Lowell, Mass.....	52,144	41,357	6,601	.....	4,186	49,557	2,587	.....	9,919	9,919	.....
47	Cambridge, Mass.....	129,745	123,468	2,051	.....	4,226	83,273	46,472	.....	11,484	11,453	31
48	Spokane, Wash.....	15,591	.....	.....	.....	15,591	15,591	.....	.....	13,100	13,100	.....
49	Bridgeport, Conn.....	30,125	17,414	483	.....	12,228	12,582	17,543	505	.....	.....	.....
50	Albany, N. Y.....	82,544	55,510	4,814	.....	22,220	57,280	25,264	1,040	248	248	.....

¹ Revenue receipts from interest, rents, and privileges are the gross receipts from these sources, less (1) receipts in error balanced by payments for correction of the same and (2) receipts from interest balancing payments for accrued interest on investments purchased, both of which are reported in Table 14.

² Includes income from stocks and bonds and from rents of real property held as investments of sinking, investment, and public trust funds.

³ Exclusive of amounts received as rents and included as income of funds with investments which are separately stated in footnotes, and of rents from real property used principally for departmental purposes.

⁴ Includes \$3,821 rent from city.

⁵ Includes \$16,982 rent from city.

⁶ Includes \$27,914 rent from city.

⁷ Includes \$290 rent from city.

FINANCIAL STATISTICS OF CITIES.

TABLE 7.—REVENUE RECEIPTS¹ FROM INTEREST, RENTS, AND PRIVILEGES: 1910—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 38.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910.

City number.	CITY.	RECEIPTS FROM INTEREST. ²						Receipts from rents. ³	RECEIPTS FROM PRIVILEGES.			
		Total.	Classified by source.				Classified by payer.		Total.	Major (privileges of public service corporations).	Minor.	
			From investments of sinking funds.	From investments of public trust funds.	From other investments.	From current deposits.	Paid by public.	Paid by city to its funds.				
51	Hartford, Conn.	\$54,491	\$33,911	\$7,841	\$41	\$12,698	\$37,699	\$16,792	-----	\$18,876	\$18,876	-----
52	Trenton, N. J.	60,959	53,601	2,672		4,686	16,308	44,651	-----	19,954	19,954	-----
53	New Bedford, Mass.	88,444	67,847	17,564		3,533	78,210	10,234	-----	12,079	11,898	\$181
54	San Antonio, Tex.	960				960			\$425	1,049	49	1,000
55	Reading, Pa.	17,290	8,549			8,731	10,861	6,419	-----			
56	Camden, N. J.	35,464	23,707	2,757		9,000	15,309	20,155	683	22,751	22,530	221
57	Salt Lake City, Utah.	2,400			2,400		2,400		1,678	9,343	8,845	498
58	Dallas, Tex.	36,980	13,883		403	22,694	30,819	6,161	-----	10,473	10,205	268
59	Lynn, Mass.	56,794	47,933	1,048		7,793	21,981	34,813	125	9,495	9,495	-----
60	Springfield, Mass.	41,943	27,849			14,094	26,995	14,948	987	14,671	14,671	-----
61	Wilmington, Del.	6,889		288		6,601	6,608	281	314	26,183	23,799	2,384
62	Des Moines, Iowa.	11,438				11,438	11,438		250	14,411	13,889	522
63	Lawrence, Mass.	11,015	7,304	320		3,391	3,431	7,584	-----	439	439	-----
64	Tacoma, Wash.	32,011	10,924		1,907	19,180	19,180	12,831	1,378	29,229	29,204	25
65	Kansas City, Kans.	8,612		243		8,369	8,612		544	19,204	19,203	1
66	Yonkers, N. Y.	19,678	9,318	7,300		3,060	10,360	9,318	140	16,227	13,100	3,127
67	Youngstown, Ohio.	29,454	9,235	11,192		9,027	19,144	10,310	-----	-----	-----	-----
68	Houston, Tex.	14,225	4,271		720	9,234	14,225		-----	21,808	20,838	970
69	Duluth, Minn.	6,550	2,328			4,222	4,222	2,328	420	838	838	-----
70	St. Joseph, Mo.	18,701		497		18,204	18,462	239	138	600	500	100
71	Somerville, Mass.	3,235		208		3,027	3,235		-----	9,737	9,737	-----
72	Troy, N. Y.	9,180	4,199	1,431		3,550	6,596	2,584	130	-----	-----	-----
73	Utica, N. Y.	24,871	323	4,607	9,975	9,966	23,333	1,538	-----	-----	-----	-----
74	Elizabeth, N. J.	13,874	8,959	799	20	4,096	5,998	7,876	-----	28,684	28,484	200
75	Fort Worth, Tex.	13,697	629		420	12,648	13,068	629	2,100	987	737	250
76	Waterbury, Conn.	26,281	7,935	11,454		6,892	20,050	6,231	120	-----	-----	-----
77	Schenectady, N. Y.	28,667	23,391	1,110		4,166	6,707	21,960	82	66	50	6
78	Hoboken, N. J.	9,643	4,358	415		4,870	8,243	1,400	-----	24,775	24,775	-----
79	Manchester, N. H.	29,125	26,191	800		2,134	9,946	19,179	1,527	-----	-----	-----
80	Evansville, Ind.	12,158	23	970	3,332	7,833	9,338	2,820	-----	12,875	12,875	-----
81	Akron, Ohio.	25,189	8,707	4,529		11,953	15,370	9,819	100	-----	-----	-----
82	Norfolk, Va.	41,081	38,402	60	1,823	796	2,679	38,402	560	37,958	35,690	2,268
83	Wilkes-Barre, Pa.	9,782	880			8,902	8,902	880	-----	987	-----	987
84	Peoria, Ill.	13,284		9,758	1,890	1,636	10,613	2,671	-----	1,000	1,000	-----
85	Erie, Pa.	21,029	13,209			7,820	15,747	5,282	-----	452	452	-----
86	Savannah, Ga.	9,381			6,305	3,076	9,381		-----	-----	-----	-----
87	Oklahoma City, Okla.								-----	3,756	3,756	-----
88	Harrisburg, Pa.	21,890	5,938		1,352	14,300	14,300	7,290	-----	17,808	17,808	-----
89	Fort Wayne, Ind.	14,862	1,780	869		12,213	14,862		50	1,706	1,706	-----
90	Charleston, S. C.	44,489	1,314	22,769		20,406	25,152	19,337	-----	-----	-----	-----
91	Portland, Me.	43,511	21,111	13,987	915	7,498	27,212	16,299	6,386	2,750	2,750	-----
92	East St. Louis, Ill.								-----	-----	-----	-----
93	Terre Haute, Ind.	8,914	1,576	1,326		6,012	8,914		10	691	691	-----
94	Holyoke, Mass.	52,533	12,834		31,710	7,989	45,807	6,726	-----	4,911	4,911	-----
95	Jacksonville, Fla.	1,786		1,786			1,786		-----	16,813	16,813	-----
96	Brockton, Mass.	25,708	23,106	123		2,479	9,250	16,458	-----	6,907	6,907	-----
97	Bayonne, N. J.	18,403	14,985	92		3,326	5,836	12,567	-----	14,651	14,651	-----
98	Johnstown, Pa.	8,824	8,709		115		976	7,848	-----	1,232	1,000	232
99	Passaic, N. J.	5,397	576			4,821	4,821	576	-----	12,146	12,146	-----
100	South Bend, Ind.	4,149	64	1,430		2,655	4,149		-----	500	500	-----
101	Covington, Ky.								278	13,500	13,500	-----
102	Wichita, Kans.	6,253				6,253	6,253		-----	-----	-----	-----
103	Altoona, Pa.	5,502	5,502					5,502	-----	100	-----	100
104	Allentown, Pa.	4,939	4,939				1,852	3,087	-----	-----	500	-----
105	Springfield, Ill.								-----	500	-----	-----
106	Pawtucket, R. I.	73,121	66,977	160		5,984	16,666	56,455	-----	14,247	13,947	300
107	Mobile, Ala.	1,606	1,606				1,606		-----	10,412	9,489	923
108	Saginaw, Mich.	13,979	2,637		2,462	8,880	8,972	5,007	-----	1	1	-----
109	Canton, Ohio.	10,814	1,012	4,362		5,450	7,467	3,347	-----	-----	-----	-----

¹ Revenue receipts from interest, rents, and privileges are the gross receipts from such revenues, less (1) receipts in error balanced by payments for correction of the same, and (2) receipts from interest balancing payments for accrued interest on investments purchased, both of which are reported in Table 14.² Includes income from stocks and bonds and from rents of real property held as investments of sinking, investment, and public trust funds.³ Exclusive of amounts received as rents and included as income of funds with investments which are separately stated in footnotes, and of rents from real property used principally for departmental purposes.

GENERAL TABLES.

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TABLE 7.—REVENUE RECEIPTS¹ FROM INTEREST, RENTS, AND PRIVILEGES: 1910—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 38.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910.

City number.	CITY.	RECEIPTS FROM INTEREST. ¹						Receipts from rents.	RECEIPTS FROM PRIVILEGES.			
		Total.	Classified by source.				Classified by payer.		Total.	Major (privileges of public service corporations).	Minor.	
			From investments of sinking funds.	From investments of public trust funds.	From other investments.	From current deposits.	Paid by public.					Paid by city to its funds.
110	Binghamton, N. Y.	\$11,134	\$438	\$1,118	\$648	\$8,930	\$11,094	\$40				
111	Sioux City, Iowa							\$1,848	\$8,447	\$8,447		
112	Lancaster, Pa.	5,825		1,930		3,895	3,989	1,836	3,000	3,000		
113	Springfield, Ohio	28,072	792	20,745		6,535	25,871	2,201	2,323		\$2,323	
114	Atlantic City, N. J.	70,513	52,988			17,525	31,035	39,478	14,013	14,013		
115	Little Rock, Ark.	957				957	957		6,262	6,262		
116	Rockford, Ill.	3				3	3		4,041	4,041		
117	Day City, Mich.	9,329	1,694			7,635	9,329					
118	York, Pa.	12,264	7,877	732		3,655	5,198	7,066	10,984	9,921	1,063	
119	Sacramento, Cal.	3,933				3,933	3,933		718	718		
120	Chattanooga, Tenn.	10,127	2,995	623		6,509	10,127		2,925	2,900	25	
121	Malden, Mass.	43,793	25,748	15,686	2	2,357	40,069	3,724	7,846	7,846		
122	Pueblo, Colo.	6,530	4,292		855	1,383	5,675	855				
123	Haverhill, Mass.	44,907	23,304	6,131	1,307	14,165	38,396	6,611	11,175	11,175		
124	Lincoln, Nebr.	5,163			38	5,125	6,163	3	60,867	60,655	212	
125	New Britain, Conn.	7,983	5,724	243		2,016	7,635	348	15,267			
126	Salem, Mass.	14,666		8,125	5,065	1,476	14,666		5,128	5,128		
127	Topeka, Kans.	8,681	283	902		7,496	8,398	283	125	125		
128	Davenport, Iowa	7,792	3,106			4,686	7,792					
129	McKeesport, Pa.	10,953	6,409			4,544	9,193	1,760				
130	Wheeling, W. Va.	2,435	600	1,341		494	2,435		4,749	4,749		
131	Augusta, Ga.	4				4	4		13,759	13,759		
132	Macon, Ga.	5,568	2,325			3,243	4,402	1,160	9,145	7,000	2,145	
133	Berkeley, Cal.	4,161		2,683		1,478	4,161		13,979	13,979		
134	Superior, Wis.	6,035	1,386	305		4,344	6,035					
135	Newton, Mass.	106,074	100,234	2,903		2,877	46,075	59,999	6,141	6,141		
136	San Diego, Cal.	2,822				2,822	2,822		2,195	2,195		
137	Kalamazoo, Mich.	3,711	3,585			126	609	3,102	398			
138	El Paso, Tex.	1,920	1,920					1,920	156	156		
139	Butte, Mont.	246		246				246	12,246	12,246		
140	Flint, Mich.	1,201			122	1,079	1,079	122	78			
141	Chester, Pa.	5,318	4,442	147		729	1,634	3,784	32		32	
142	Dubuque, Iowa											
143	Montgomery, Ala.	3,693				3,693	3,693		1,000	1,000		
144	Woonsocket, R. I.	23,918	22,153	45		1,720	4,905	19,013	3,011	3,011		
145	Racine, Wis.	6,335		626		5,709	6,335					
146	Fitchburg, Mass.	33,161	16,676	16,585			16,727	16,434	4,344	4,334		
147	Tampa, Fla.	2,637	2,637					2,637	25	3,647	3,000	647
148	Elmira, N. Y.	6,773		2,668		3,105	5,303	470	563	563		
149	Galveston, Tex.	48,254	15,675		31,110	1,469	32,579	15,675	2,450	1,750	700	
150	Quincy, Ill.	16,384		78	15,867	439	16,384		145	1,283	1,283	
151	Knoxville, Tenn.	4,464	2,919	1,170		375	3,964	500	4,420	4,420		
152	New Castle, Pa.	2,805				2,805	2,805		500	500		
153	West Hoboken, N. J.	2,074	2,074				2,074		8,324	8,324		
154	Hamilton, Ohio	4,355				4,355	4,355					
155	Springfield, Mo.	2,526				2,526	2,526					
156	Lexington, Ky.	300			300		300		1,585	1,450	1,450	
157	Roanoke, Va.	6,627	3,786			2,841	4,001	2,626	120			
158	Joliet, Ill.	630			630		630		4,273	4,273		
159	Auburn, N. Y.	10,435	934	628		8,873	9,501	934				
160	East Orange, N. J.	17,168	14,604	623		2,041	2,564	14,604	16,386	16,386		
161	Taunton, Mass.	30,879	29,897	82		900	24,619	6,260	5,576	5,576		
162	Charlotte, N. C.	522			522		522		4,100	4,100		
163	Everett, Mass.	16,544	14,442			2,102	2,271	14,273	4,877	4,877		
164	Portsmouth, Va.	496	217			279	496		4,697	4,139	558	
165	Oshkosh, Wis.	6,030		3,700		2,330	2,710	3,320	1,000	1,000		
166	Cedar Rapids, Iowa	551				551	551					
167	Quincy, Mass.	17,905		16,574		1,331	17,377	528	5,049	5,049		
168	Chelsea, Mass.	48,519	44,698	971		2,850	3,221	45,298	3,331	3,331		
169	Perth Amboy, N. J.	7,762	7,534			228	6,963	799	7,964	7,964		
170	Pittsfield, Mass.								4,383	4,383		
171	Joplin, Mo.	4,005			394	3,611	4,005					
172	Williamsport, Pa.	5,477	3,746			1,731	4,613	864	11,908		11,908	
173	Jackson, Mich.											
174	Jamestown, N. Y.	3,771	2,493	100		1,178	3,771		5,109	5,109		
175	Amsterdam, N. Y.	2,660	1,361		1,163	136	2,660		200	200		
176	Lansing, Mich.								1,271	1,271		
177	Huntington, W. Va.								205	205		
178	Decatur, Ill.	4,957	1,299		272	3,396	4,957					
179	Mount Vernon, N. Y.	12,352		1,112		11,240	12,352		7,767	7,767		
180	Lima, Ohio	9,073	8,297	17		759	8,286	5,787	3,000	3,000		
181	Niagara Falls, N. Y.	13,699		505		13,194	13,699		5,439	5,439		
182	La Crosse, Wis.	18,945	11,712	160	1,038	6,035	10,445	8,500				
183	Newport, Ky.								50	50		
184	Pasadena, Cal.	4,370		33		4,337	4,370		2,299	2,299		

¹ Revenue receipts from interest, rents, and privileges are the gross receipts from such revenues, less (1) receipts in error balanced by payments for correction of the same, and (2) receipts from interest balancing payments for accrued interest on investments purchased, both of which are reported in Table 14.

² Includes income from stocks and bonds and from rents of real property held as investments of sinking, investment, and public trust funds.

³ Exclusive of amounts received as rents and included as income of funds with investments which are separately stated in footnotes, and of rents from real property used principally for departmental purposes.

FINANCIAL STATISTICS OF CITIES.

TABLE 8.—REVENUE RECEIPTS¹ OF PUBLIC SERVICE ENTERPRISES: 1910.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 39.]

City number.	CITY.	Total.	CLASSIFIED ACCORDING TO ENTERPRISE FROM WHICH RECEIVED.							CLASSIFIED ACCORDING TO SOURCE.			
			Water-supply systems.	Electric light and power systems.	Gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	All other enterprises.	Rates, tolls, and manufactures.	Fees, charges, and permits.	Rents.	Sales.
	Grand total.....	\$83,197,472	\$64,502,460	\$3,072,709	\$2,194,825	\$1,459,123	\$5,901,486	\$682,856	\$5,384,013	\$68,318,124	\$3,000,659	\$10,911,931	\$966,768
	Group I.....	53,678,351	39,825,742	780,040	1,258,812	1,058,374	5,755,376	67,450	4,837,557	41,935,698	1,232,032	10,301,089	209,532
	Group II.....	12,785,374	10,949,556	713,108	411,143	222,990	75,881	210,777	181,913	11,267,333	909,622	322,638	265,681
	Group III.....	10,944,472	8,823,300	1,176,867	419,705	111,445	49,122	258,280	105,753	9,928,472	593,267	140,416	282,317
	Group IV.....	5,809,275	4,903,862	402,694	105,165	71,308	21,107	146,349	158,790	6,186,621	265,838	147,588	209,228

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

1	New York, N. Y.....	\$22,275,670	\$13,379,677	.....	.....	\$300,680	\$5,404,531	.....	\$3,190,782	\$14,988,376	\$256,914	\$7,017,592	\$12,768
2	Chicago, Ill.....	6,365,374	5,620,688	\$644,262	.....	3,331	6,500	.....	90,593	6,193,099	126,284	44,547	1,444
3	Philadelphia, Pa.....	5,950,058	4,577,781	.....	\$1,258,812	11,082	44,267	.....	58,116	4,508,373	127,370	1,312,718	1,597
4	St. Louis, Mo.....	2,171,250	2,049,810	.....	.....	42,151	79,289	.....	.....	2,013,918	33,403	119,153	4,776
5	Boston, Mass.....	3,975,414	2,826,467	.....	.....	124,667	.....	\$27,359	996,021	3,054,643	66,463	831,524	22,764
6	Cleveland, Ohio.....	1,379,020	1,175,469	117,309	.....	36,166	1,313	38,716	10,047	1,168,073	120,599	38,807	51,541
7	Baltimore, Md.....	1,416,936	1,057,392	.....	.....	53,708	173,309	.....	132,527	1,049,688	5,977	354,013	7,258
8	Pittsburgh, Pa.....	2,007,076	1,826,787	.....	.....	106,966	19,785	.....	53,538	1,869,734	10,468	123,821	3,053
9	Detroit, Mich.....	1,082,562	856,620	18,469	.....	8,507	.....	.....	198,966	1,028,374	40,547	7,857	8,784
10	Buffalo, N. Y.....	1,045,287	969,882	.....	.....	60,139	.....	.....	15,266	866,894	70,376	71,512	6,505
11	San Francisco, Cal.....	1,920	1,920	.....	.....	.....	.....	.....	.....	1,920	.....	.....	.....
12	Milwaukee, Wis.....	739,231	693,741	.....	.....	2,664	.....	.....	42,826	703,968	29,978	1,560	3,725
13	Cincinnati, Ohio.....	1,175,080	1,138,456	.....	.....	13,361	5,836	.....	17,427	1,095,455	37,815	36,980	4,830
14	Newark, N. J.....	1,252,055	1,192,996	.....	.....	57,820	1,239	.....	.....	1,109,533	81,643	60,469	110
15	New Orleans, La.....	608,781	292,497	.....	.....	203,385	.....	1,257	111,612	290,371	108,611	206,267	3,532
16	Washington, D. C.....	589,169	550,589	.....	.....	28,535	9,957	88	.....	608,755	40,311	38,388	1,715
17	Los Angeles, Cal.....	1,149,650	1,140,300	.....	.....	.....	9,350	.....	.....	1,020,607	57,899	35,741	35,403
18	Minneapolis, Minn.....	493,818	474,670	.....	.....	212	.....	.....	18,936	433,617	17,374	140	42,687

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

19	Jersey City, N. J.....	\$1,229,557	\$1,215,722	.....	.....	.....	\$13,835	.....	.....	\$1,174,033	\$47,728	\$3,313	\$4,483
20	Kansas City, Mo.....	1,013,175	969,762	.....	.....	\$43,413	.....	.....	.....	888,925	81,792	38,613	3,645
21	Seattle, Wash.....	1,431,415	763,773	\$646,185	.....	.....	5,932	.....	\$15,525	1,286,440	100,489	16,871	27,615
22	Indianapolis, Ind.....	36,968	3,772	.....	.....	29,948	.....	.....	3,248	3,772	.....	33,196	.....
23	Providence, R. I.....	789,908	762,979	.....	.....	1,937	.....	\$24,992	.....	726,392	38,623	1,716	22,977
24	Louisville, Ky.....	783,179	762,550	.....	.....	.....	20,219	410	.....	736,060	23,360	23,349	410
25	Rochester, N. Y.....	668,055	595,509	.....	.....	12,434	.....	54,544	5,568	528,454	43,727	17,999	77,875
26	St. Paul, Minn.....	523,548	483,541	.....	.....	6,217	.....	.....	33,790	379,777	121,263	21,628	860
27	Denver, Colo.....	51,223	6,892	.....	.....	13,618	.....	.....	28,813	7,142	.....	44,009	72
28	Portland, Oreg.....	746,742	644,590	.....	.....	.....	11,938	.....	90,214	643,631	102,210	.....	901
29	Columbus, Ohio.....	515,173	424,921	62,042	.....	28,210	.....	.....	.....	453,244	32,322	27,106	2,501
30	Toledo, Ohio.....	336,444	297,918	.....	\$86,500	8,250	.....	19,021	4,755	279,733	12,181	14,904	29,626
31	Atlanta, Ga.....	352,215	349,108	.....	.....	85	.....	3,022	.....	346,485	1,647	366	3,717
32	Oakland, Cal.....	14,268	.....	.....	.....	.....	14,268	.....	.....	8,194	.....	5,800	274
33	Worcester, Mass.....	446,375	421,827	.....	.....	.....	.....	24,548	.....	380,524	55,552	64	10,235
34	Syracuse, N. Y.....	352,957	348,687	.....	.....	4,270	.....	.....	.....	344,884	4,998	2,106	969
35	New Haven, Conn.....	1,883	.....	.....	.....	.....	1,883	.....	.....	1,883	.....	.....	.....
36	Birmingham, Ala.....	11,974	6,042	4,881	.....	.....	.....	1,051	.....	10,855	336	.....	783
37	Memphis, Tenn.....	411,482	397,324	.....	.....	9,992	4,166	.....	.....	368,060	30,324	11,946	1,132
38	Scranton, Pa.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
39	Richmond, Va.....	670,282	233,367	.....	404,643	21,854	.....	10,418	.....	626,434	10,558	18,187	15,103
40	Paterson, N. J.....	247	.....	.....	.....	247	.....	.....	.....	.....	187	60	.....
41	Omaha, Nebr.....	592	.....	.....	.....	592	.....	.....	.....	.....	.....	592	.....
42	Fall River, Mass.....	240,536	220,531	.....	.....	.....	1,165	19,140	.....	210,781	19,729	3,245	7,081
43	Dayton, Ohio.....	169,115	153,276	.....	.....	15,839	.....	.....	.....	153,226	1,444	14,395	60
44	Grand Rapids, Mich.....	222,879	193,322	.....	.....	7,427	.....	22,130	.....	160,722	41,014	5,035	16,108
45	Nashville, Tenn.....	277,181	250,940	.....	.....	15,377	864	.....	.....	260,940	2,480	13,761	.....
46	Lowell, Mass.....	233,069	220,736	.....	.....	39	.....	12,294	.....	200,530	22,702	.....	9,837
47	Cambridge, Mass.....	399,514	380,253	.....	.....	54	.....	19,207	.....	351,256	39,287	192	8,779
48	Spokane, Wash.....	473,782	472,646	.....	.....	1,136	.....	.....	.....	394,772	58,389	.....	20,621
49	Bridgeport, Conn.....	111	.....	.....	.....	.....	111	.....	.....	.....	.....	111	.....
50	Albany, N. Y.....	361,225	357,568	.....	.....	2,157	1,500	.....	.....	350,241	6,903	4,074	7

¹ Revenue receipts of public service enterprises are the gross receipts of these enterprises, less receipts in error which are reported in Table 14.² Includes receipts from ferries.³ Receipts from rental of a gas-supply system owned but not operated by the city.

GENERAL TABLES.

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TABLE 8.—REVENUE RECEIPTS¹ OF PUBLIC SERVICE ENTERPRISES: 1910—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 39.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910.

City number.	CITY.	Total.	CLASSIFIED ACCORDING TO ENTERPRISE FROM WHICH RECEIVED.							CLASSIFIED ACCORDING TO SOURCE.			
			Water-supply systems.	Electric light and power systems.	Gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	All other enterprises.	Rates, tolls, and manufactures.	Fees, charges, and permits.	Rents.	Sales.
51	Hartford, Conn.	\$338,522	\$334,858					\$3,664		\$325,828	\$4,907		\$7,787
52	Trenton, N. J.	235,021	235,021							231,905	3,116		
53	New Bedford, Mass.	291,343	266,501				\$5,230	19,612		244,608	29,455	\$1,200	16,080
54	San Antonio, Tex.	16,384				\$13,534		1,862	\$988	388	5,873	10,123	
55	Reading, Pa.	234,297	234,297							231,447	165	106	2,579
56	Camden, N. J.	249,050	245,840					3,210		242,485	4,585		1,980
57	Salt Lake City, Utah	271,322	252,556					18,766		221,844	41,456		8,022
58	Dallas, Tex.	216,400	216,400							207,238	6,178	95	2,869
59	Lynn, Mass.	322,611	289,935					32,676		273,578	25,896		22,837
60	Springfield, Mass.	368,899	368,899							322,901	42,280	1,280	2,458
61	Wilmington, Del.	232,618	231,098			600	1,020			229,419	139	1,520	1,540
62	Des Moines, Iowa	13,489			1,093			12,396			7,464	647	5,378
63	Lawrence, Mass.	172,738	156,024					16,714		146,138	22,689		3,911
64	Tacoma, Wash.	607,752	348,320	\$456,090		397	2,945			758,632	29,200	2,615	17,305
65	Kansas City, Kans.	109,018	109,018							107,494	952		572
66	Yonkers, N. Y.	241,810	240,005			176	1,129			228,472	4,524		8,314
67	Youngstown, Ohio	184,111	182,182			1,929				174,483	7,628	1,771	229
68	Houston, Tex.	244,926	224,120			19,936	475		395	214,817	9,001	20,806	302
69	Duluth, Minn.	512,459	282,511		\$229,948					455,673	22,891	723	33,173
70	St. Joseph, Mo.	3,417				3,417					126	3,291	
71	Somerville, Mass.	235,564	235,564							226,121	9,443		
72	Troy, N. Y.	211,828	210,478			1,000	350			200,295	8,774	2,097	662
73	Utica, N. Y.	2,344							2,344			2,344	
74	Elizabeth, N. J.	1,038				68	970				1,038		
75	Fort Worth, Tex.	219,793	219,793							196,119	18,487	511	4,676
76	Waterbury, Conn.	194,018	194,018							193,988			30
77	Schenectady, N. Y.	150,004	149,977			27				143,332	6,025		647
78	Hoboken, N. J.	256,071	246,810				5,501	3,760		245,348	5,708	5,000	17
79	Manchester, N. H.	172,545	158,766			321		13,458		158,348	10,079	406	3,712
80	Evansville, Ind.	160,086	133,370			3,117	2,556	21,043		116,598	26,775	2,054	14,659
81	Akron, Ohio	3,428				3,428						3,428	
82	Norfolk, Va.	188,583	165,544			13,806		9,533		155,053	13,527	14,406	5,697
83	Wilkes-Barre, Pa.	1,174						1,174					1,174
84	Peoria, Ill.	18,134				3,117	243		14,774	12,948	3,117	2,069	
85	Eric, Pa.	240,773	235,151			552	534		4,536	225,925	7,375	5,622	1,851
86	Savannah, Ga.	157,485	125,940			14,670	6,655	10,220		124,486	12,631	15,255	5,113
87	Oklahoma City, Okla.	112,980	112,780			200				100,249	12,531	200	
88	Harrisburg, Pa.	206,654	206,654							195,307	4,204		7,143
89	Fort Wayne, Ind.	181,989	99,515	77,350		5,124				157,711	10,448	3,224	10,606
90	Charleston, S. C.	45,177				3,608			41,569		41,569	3,608	
91	Portland, Me.	370,823	323,536					20,057	27,200	309,025	23,479	2,784	35,535
92	East St. Louis, Ill.	82				82					82		
93	Terre Haute, Ind.	23,565						23,565			10,510		13,055
94	Holyoke, Mass.	558,557	128,145	240,655	189,757					534,071	9,733	50	14,703
95	Jacksonville, Fla.	553,015	150,243	402,772						552,962	53		
96	Brockton, Mass.	126,034	120,838					5,196		119,571	3,377		3,086
97	Bayonne, N. J.	252,443	249,147				3,296			239,552	9,593	3,296	2
98	Johnstown, Pa.	341				341					341		
99	Passaic, N. J.												
100	South Bend, Ind.	103,171	102,740			417		14		95,155	7,833		183
101	Covington, Ky.	139,376	133,421			1,401			4,554	134,930	3,548	820	78
102	Wichita, Kans.	1,327				1,327					1,327		
103	Altoona, Pa.	116,105	116,105							110,495	5,528	82	
104	Allentown, Pa.	93,521	93,521							92,051	1,353	117	
105	Springfield, Ill.	154,189	130,785			1,106		22,298		122,577	23,058	386	8,168
106	Pawtucket, R. I.	266,107	260,812					5,295		256,065	4,958		5,084
107	Mobile, Ala.	158,600	121,810			13,586	18,218	5,186		121,810	18,422	16,632	1,936
108	Saginaw, Mich.	97,938	83,847					8,551	5,540	83,299	708	5,540	8,391
109	Canton, Ohio	103,723	96,705			3,165			3,853	87,731	9,130	6,309	553

¹ Revenue receipts of public service enterprises are the gross receipts of these enterprises, less receipts in error which are reported in Table 14.

FINANCIAL STATISTICS OF CITIES.

TABLE 8.—REVENUE RECEIPTS¹ OF PUBLIC SERVICE ENTERPRISES: 1910—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 39.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910.

City number.	CITY.	Total.	CLASSIFIED ACCORDING TO ENTERPRISE FROM WHICH RECEIVED.						CLASSIFIED ACCORDING TO SOURCE.				
			Water-supply systems.	Electric light and power systems.	Gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	All other enterprises.	Rates, tolls, and manufactures.	Fees, charges, and permits.	Rents.	Sales.
110	Binghamton, N. Y.	\$133,275	\$133,263			\$12				\$115,294	\$13,415	\$406	\$4,160
111	Sioux City, Iowa	89,346	88,097			509		\$740		84,557	2,877	165	1,747
112	Lancaster, Pa.	163,633	166,528			7,105				146,732	7,625	343	8,933
113	Springfield, Ohio	89,801	81,058			8,743				81,044	802	7,941	14
114	Atlantic City, N. J.	187,066	187,066							187,066			
115	Little Rock, Ark.	7,645						7,645			238		7,407
116	Rockford, Ill.	95,008	95,008							72,132	17,148		5,728
117	Bay City, Mich.	110,013	55,530	\$54,016				467		107,730	5		2,278
118	York, Pa.												
119	Sacramento, Cal.	162,062	147,148				\$10,769	4,135		142,422	11,303	1,823	6,504
120	Chattanooga, Tenn.	2,936					2,000		\$936			2,936	
121	Malden, Mass.	107,601	96,106					11,495		90,972	12,572	10	4,047
122	Pueblo, Colo.	221,647	219,351					2,296		216,427	1,471	1,628	2,123
123	Haverhill, Mass.	107,793	107,766			27				106,537	27	1,070	159
124	Lincoln, Nebr.	108,390	107,402			988				88,240	3,244	10	16,896
125	New Britain, Conn.	121,849	108,524					10,048	3,277	106,071	6,476	4,023	5,279
126	Salem, Mass.	117,818	112,650			1,493		3,675		111,363	2,895	1,438	2,117
127	Topeka, Kans.	94,548	94,538			310				91,538	303		7
128	Davenport, Iowa	1,561				261	1,300				111	1,450	
129	McKeesport, Pa.	93,141	92,961				180			86,660	5,946	180	355
130	Wheeling, W. Va.	212,659	129,271		\$73,236	9,295	526	341		183,453	2,784	10,164	16,258
131	Augusta, Ga.	171,224	107,203			227	1,422	2,821	59,551	163,831	5,376	277	1,740
132	Macon, Ga.	11,681				6,615		5,066			4,205	6,615	861
133	Berkeley, Cal.	2,454					2,454				2,454		
134	Superior, Wis.												
135	Newton, Mass.	148,703	148,703							148,532	171		
136	San Diego, Cal.	195,899	191,359					4,540		187,061	26,289		2,549
137	Kalamazoo, Mich.	58,392	48,604			861		6,927		37,389	10,864	1,727	6,412
138	El Paso, Tex.												
139	Butte, Mont.												
140	Flint, Mich.	58,664	58,027			637				48,385	9,562	148	571
141	Chester, Pa.	1,259					1,259					1,259	
142	Dubuque, Iowa	64,934	63,991			846	97			54,191	951	499	9,287
143	Montgomery, Ala.	102,806	97,315			4,366	50	2,075		97,315	5,903	351	237
144	Woonsocket, R. I.	116,982	116,982							116,916	66		
145	Racine, Wis.	10,980					50	10,866		64	6,414	50	4,452
146	Fitchburg, Mass.	104,636	98,072					6,564		87,021	16,652		1,260
147	Tampa, Fla.	2,838						2,838			1,221		1,617
148	Elmira, N. Y.	10,571						10,571			6,368	330	3,964
149	Galveston, Tex.	116,647	115,632			120		893		113,112	1,707	120	1,708
150	Quincy, Ill.	1,153				1,143	10				993	160	
151	Knoxville, Tenn.	172,066	162,245			10,421				142,234	11,330	17,136	1,966
152	New Castle, Pa.	973				60			913		60	913	
153	West Hoboken, N. J.												
154	Hamilton, Ohio	131,450	47,484	52,027	31,939					122,139	54		9,257
155	Springfield, Mo.	953						953					953
156	Lexington, Ky.	5,628				3,628						3,628	
157	Roanoke, Va.	6,802				6,802					3,650	3,152	
158	Joliet, Ill.	39,180	39,180							38,268	912		
159	Auburn, N. Y.	108,390	101,790					1,624	4,976	99,196	2,708	5,168	1,318
160	East Orange, N. J.	146,615	146,615							128,766	14,565		3,284
161	Taunton, Mass.	165,135	82,284	77,471				5,380		156,615	3,919		4,601
162	Charlotte, N. C.	69,017	63,891					5,126		55,569	3,022	165	10,261
163	Everett, Mass.	112,572	105,898					6,674		104,889	3,001		4,022
164	Portsmouth, Va.	72,495				1,885		3,010	67,600			69,485	3,010
165	Oshkosh, Wis.	1,087						1,087					1,087
166	Cedar Rapids, Iowa	71,063	70,235			823				68,507	2,556		
167	Quincy, Mass.	125,541	118,006					7,535		115,767	7,259		2,515
168	Chelsea, Mass.	124,276	124,276							122,180	2,096		
169	Perth Amboy, N. J.	104,814	104,714				100			102,268	977	100	1,449
170	Pittsfield, Mass.	92,207	92,207							91,207	1,000		
171	Joplin, Mo.	19,697		17,561				2,136		17,561			2,136
172	Williamsport, Pa.												
173	Jackson, Mich.	61,550	53,480			194		7,886		40,292	6,536		14,732
174	Jamestown, N. Y.	149,756	100,658	49,098						140,221	18	150	367
175	Amsterdam, N. Y.	67,948	67,948							67,680	2	60	206
176	Lansing, Mich.	190,331	70,187	112,297		175		7,672		177,407	4,341	37	8,486
177	Huntington, W. Va.	3,558					597	2,961			888	233	2,437
178	Decatur, Ill.	50,221	50,221							49,953	20		248
179	Mount Vernon, N. Y.												
180	Lima, Ohio	70,675	69,069			1,606				68,798		1,611	266
181	Niagara Falls, N. Y.	64,052	63,037			1,015				60,315	2,182	525	1,000
182	La Crosse, Wis.	54,903	47,543			838				49,373	1,633		3,892
183	Newport, Ky.	69,884	64,739			298			6,522	64,305	3,162	22	2,365
184	Pasadena, Cal.	50,621		40,224			293		10,397	38,955	1,521	75	10,070

¹ Revenue receipts of public service enterprises are the gross receipts of these enterprises, less receipts in error which are reported in Table 14.

FINANCIAL STATISTICS OF CITIES.

TABLE 9.—GOVERNMENTAL COST PAYMENTS¹ FOR EXPENSES

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

City number.	CITY.	Total.	CLASSIFIED ACCORDING TO DEPARTMENT, OFFICE, OR ACCOUNT FOR WHICH PAID.								
			I.—General government.								
			Total.	Legislative.	Executive.					Judicial.	General government buildings.
					Chief executive offices.	Finance offices and accounts.	General law offices.	Other executive offices.	Elections.		
	Grand total.....	\$149,219,789	\$53,402,487	\$3,103,858	\$1,553,272	\$13,448,756	\$3,194,953	\$5,002,065	\$1,625,982	\$15,622,651	\$6,850,947
	Group I.....	305,666,173	40,679,566	1,585,939	786,065	9,270,505	2,196,796	3,249,334	3,573,424	14,561,069	5,446,434
	Group II.....	66,248,569	6,099,190	650,178	250,630	1,835,917	457,119	860,590	616,893	623,746	704,111
	Group III.....	46,261,769	3,883,557	464,168	285,394	1,341,147	309,206	557,832	258,629	267,604	399,587
	Group IV.....	31,043,278	2,740,174	393,583	231,177	901,187	231,832	334,309	177,036	171,235	299,815

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

1	New York, N. Y.....	\$119,681,522	\$14,970,267	\$270,650	\$216,519	\$2,668,853	\$955,687	\$909,456	\$1,020,566	\$6,181,837	\$2,746,699
2	Chicago, Ill.....	36,855,559	5,535,001	377,507	109,163	1,405,385	465,654	309,460	478,666	1,857,454	531,712
3	Philadelphia, Pa.....	26,436,007	4,536,367	110,716	45,675	1,340,414	195,858	508,547	740,587	1,141,120	453,450
4	St. Louis, Mo.....	11,980,027	1,433,451	55,709	15,086	315,838	40,811	196,689	73,500	634,316	101,502
5	Boston, Mass.....	18,103,858	2,029,866	80,160	43,525	452,174	64,272	194,302	173,671	816,318	175,444
6	Cleveland, Ohio.....	8,603,894	1,212,365	70,893	34,859	303,491	37,703	69,520	159,651	340,024	106,134
7	Baltimore, Md.....	8,241,903	958,455	61,910	15,893	230,646	37,371	64,125	140,840	223,149	132,521
8	Pittsburgh, Pa.....	10,579,081	1,559,832	78,942	41,821	376,949	79,879	194,665	161,018	464,485	182,373
9	Detroit, Mich.....	6,901,927	837,998	73,901	15,309	196,953	33,276	99,993	16,010	312,882	80,674
10	Buffalo, N. Y.....	7,290,093	875,569	63,732	68,125	185,090	34,858	64,520	63,824	295,731	99,686
11	San Francisco, Cal.....	8,916,658	1,382,595	65,044	14,717	254,632	39,246	138,362	157,565	493,352	216,777
12	Milwaukee, Wis.....	5,916,615	741,424	46,097	19,902	109,448	19,459	81,691	70,032	208,684	96,111
13	Cincinnati, Ohio.....	7,891,367	1,146,514	62,155	32,489	393,331	40,153	67,490	110,676	308,030	126,190
14	Newark, N. J.....	6,611,055	715,605	64,009	22,876	178,017	26,613	52,226	54,824	199,242	117,798
15	New Orleans, La.....	4,210,546	597,998	21,037	18,562	116,221	33,512	136,405	7,347	241,751	23,163
16	Washington, D. C.....	8,176,134	682,437	.....	30,216	144,501	16,910	81,747	.....	313,736	95,327
17	Los Angeles, Cal.....	4,829,712	907,913	41,668	24,464	275,239	49,433	64,306	121,109	249,736	81,953
18	Minneapolis, Minn.....	4,727,145	555,909	50,900	16,864	153,323	20,306	15,830	23,538	185,219	89,920

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

19	Jersey City, N. J.....	\$3,151,388	\$268,422	\$23,907	\$11,240	\$112,192	\$15,818	\$33,561	\$1,111	\$29,203	\$41,390
20	Kansas City, Mo.....	3,577,373	452,936	35,184	8,560	149,727	46,080	66,648	99,824	13,106	53,807
21	Seattle, Wash.....	3,640,805	434,755	51,773	6,901	115,224	44,811	104,126	32,281	8,973	70,636
22	Indianapolis, Ind.....	2,916,059	126,932	17,133	6,820	57,816	11,919	17,484	.....	4,027	12,003
23	Providence, R. I.....	3,322,578	234,514	33,994	8,331	67,577	15,121	46,352	24,876	10,796	27,464
24	Louisville, Ky.....	2,911,526	267,810	5,777	9,093	107,883	39,158	41,167	3,382	26,631	34,719
25	Rochester, N. Y.....	3,408,930	299,079	38,084	10,004	84,589	20,641	40,365	48,268	25,514	31,615
26	St. Paul, Minn.....	2,799,100	240,224	48,303	4,490	34,081	13,512	47,027	49,963	19,301	22,947
27	Denver, Colo.....	4,068,397	804,902	39,272	30,232	232,306	28,166	51,261	93,900	238,419	86,326
28	Portland, Ore.....	2,302,687	174,129	8,446	5,913	49,996	15,629	85,035	6,467	2,069	29,054
29	Columbus, Ohio.....	1,957,219	162,754	17,472	6,182	32,769	13,742	24,279	36,624	22,622	9,373
30	Toledo, Ohio.....	1,965,059	163,734	17,720	7,363	24,001	16,411	43,342	22,725	15,580	10,562
31	Atlanta, Ga.....	1,693,075	121,420	20,895	6,402	66,440	8,222	5,569	2,509	4,358	7,025
32	Oakland, Cal.....	1,835,320	186,119	38,093	5,039	79,816	7,563	15,844	20,343	12,690	6,781
33	Worcester, Mass.....	2,335,759	134,980	11,955	9,403	48,462	5,921	30,199	11,514	.....	19,526
34	Syracuse, N. Y.....	2,062,199	229,108	28,117	7,537	57,914	12,112	40,265	26,680	20,000	35,574
35	New Haven, Conn.....	1,917,766	140,647	6,445	5,351	44,471	6,946	13,177	18,129	34,009	11,210
36	Birmingham, Ala.....	941,857	76,065	3,497	7,014	29,703	8,125	11,430	867	6,879	8,551
37	Memphis, Tenn.....	1,604,482	113,087	3,000	22,012	58,619	13,331	1,200	.....	10,726	4,195
38	Seranton, Pa.....	1,213,421	91,170	8,462	7,333	46,503	13,177	7,063	.....	2,000	6,730
39	Richmond, Va.....	1,274,867	161,671	10,186	4,616	60,655	7,668	10,427	3,556	38,333	26,230
40	Paterson, N. J.....	1,321,161	85,337	11,459	3,409	36,443	8,208	8,668	880	8,814	7,396
41	Omaha, Nebr.....	1,781,424	145,556	34,616	5,946	51,032	12,212	9,531	6,943	4,868	20,405
42	Fall River, Mass.....	1,524,421	91,182	16,009	5,103	32,526	3,575	11,116	8,996	.....	12,957
43	Dayton, Ohio.....	1,397,975	104,834	11,821	8,999	10,000	10,041	23,674	12,982	11,883	5,525
44	Grand Rapids, Mich.....	1,278,045	110,887	19,248	2,941	39,912	6,647	8,231	6,815	12,389	14,703
45	Nashville, Tenn.....	1,009,006	64,167	6,905	4,878	22,032	9,223	11,321	271	3,600	5,137
46	Lowell, Mass.....	1,362,147	97,403	9,321	4,412	30,618	5,323	16,058	14,198	.....	17,473
47	Cambridge, Mass.....	1,615,107	113,469	15,998	6,301	37,002	5,024	11,280	17,077	.....	20,187
48	Spokane, Wash.....	1,483,996	149,439	19,635	5,222	36,971	18,835	47,010	7,141	5,125	10,600
49	Bridgeport, Conn.....	1,203,520	81,234	11,430	4,756	28,005	2,565	.....	9,626	12,361	12,491
50	Albany, N. Y.....	1,341,120	171,134	26,521	9,052	41,233	11,297	26,375	23,036	16,160	16,560

¹ Governmental cost payments for expenses are the gross payments for expenses, less payments in error which are reported in Table 15.

GENERAL TABLES.

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OTHER THAN OF PUBLIC SERVICE ENTERPRISES: 1910.

assigned to each, see page 87. For a text discussion of this table, see page 40.]

CLASSIFIED ACCORDING TO DEPARTMENT, OFFICE, OR ACCOUNT FOR WHICH PAID—continued.											
II.—Protection to person and property.						III.—Health conservation and sanitation.					
Total.	Police department.	Militia and armories.	Fire department.	Building and other inspection.*	All other.	Total.	Health conservation.	Sewers and sewage disposal.	Street cleaning.	Refuse collection and disposal.	All other.
\$111,932,648	\$58,752,108	\$878,497	\$45,005,420	\$3,800,291	\$3,496,332	\$44,330,456	\$9,059,173	\$5,935,943	\$20,243,228	\$8,710,474	\$381,638
76,315,058	42,826,778	809,314	26,793,800	2,996,376	2,888,730	30,488,798	6,246,686	3,855,177	14,938,328	5,125,389	323,218
17,063,674	7,830,801	35,271	8,444,245	441,438	311,921	6,528,705	1,374,776	819,980	2,553,065	1,764,247	26,637
11,596,735	5,105,852	21,421	6,046,804	237,806	184,852	4,585,989	893,290	759,114	1,769,872	1,146,306	17,407
6,957,181	2,988,677	12,491	3,720,511	124,673	110,829	2,726,964	544,421	501,672	981,963	684,532	14,376

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

\$28,661,690	\$16,390,347	\$426,969	\$9,383,601	\$1,700,704	\$754,075	\$12,443,414	\$2,879,773	\$1,232,029	\$8,224,192	\$103,806	\$3,614	1
10,192,202	6,457,631	.....	3,091,610	301,943	341,018	3,470,417	475,074	722,990	957,225	1,268,026	53,102	2
6,810,965	4,550,004	41,909	1,499,341	127,880	595,882	2,384,500	523,374	108,861	1,227,795	524,470	.....	3
3,312,857	2,011,626	18,597	1,131,267	77,119	74,248	1,237,361	177,816	177,469	745,396	125,995	7,635	4
4,073,242	2,224,177	19,993	1,570,665	191,821	66,586	2,080,772	457,861	386,549	805,459	726,449	20,454	5
1,728,851	839,735	340	763,714	61,182	63,880	822,101	159,336	56,023	223,665	373,097	9,980	6
2,279,082	1,200,619	2,576	894,398	73,929	17,660	900,152	161,334	102,537	383,951	247,480	4,870	7
2,583,782	1,102,443	122,302	999,988	61,590	297,540	988,374	251,062	44,322	424,614	253,500	14,876	8
1,697,670	814,913	.....	821,917	28,146	32,594	632,310	116,767	52,041	378,159	71,997	13,346	9
2,074,735	1,000,518	82,920	960,471	24,191	6,635	617,744	114,562	74,047	218,065	210,158	912	10
3,124,692	1,481,894	.....	1,438,964	47,718	156,116	630,827	116,148	259,150	255,529	.....	.....	11
1,352,773	592,026	.....	740,141	28,389	22,217	764,644	76,299	140,069	208,344	333,937	5,995	12
1,809,504	850,502	9,212	846,341	49,321	54,128	585,925	78,019	63,994	225,981	205,628	12,303	13
1,521,227	820,370	1,181	618,345	47,312	34,019	736,204	204,886	102,795	222,363	201,964	4,196	14
950,971	415,584	.....	456,593	3,839	44,955	782,362	173,700	73,615	203,419	169,009	163,619	15
2,055,192	1,116,445	77,195	649,534	60,811	151,207	796,940	151,229	103,581	294,567	180,257	7,006	16
1,062,128	482,489	.....	362,088	77,365	140,186	275,945	76,473	28,936	114,428	56,108	.....	17
903,689	373,455	6,121	544,682	33,247	35,884	316,806	52,973	67,169	121,876	73,628	1,260	18

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

\$1,005,329	\$631,640	\$4,141	\$358,750	\$9,556	\$1,233	\$253,899	\$35,006	\$25,739	\$143,486	\$19,668	.....	19
943,464	499,302	.....	385,946	47,679	10,537	325,422	49,479	2,855	220,350	32,137	\$601	20
869,107	416,933	1,500	403,010	36,331	11,333	326,354	119,723	33,291	147,199	26,141	.....	21
873,653	394,230	.....	466,230	11,766	11,337	294,205	46,601	86,364	109,899	97,963	3,378	22
956,699	455,113	.....	464,799	21,957	14,730	322,862	77,144	127,717	84,893	27,693	5,415	23
804,743	429,285	.....	355,452	17,106	2,900	309,263	56,942	28,920	121,055	98,921	3,425	24
865,979	387,733	.....	451,165	18,225	8,856	428,085	56,449	23,723	145,438	200,952	1,523	25
675,443	281,796	7,500	371,181	12,773	2,193	208,112	36,726	85,848	97,013	36,947	1,578	26
735,680	273,494	.....	363,142	30,942	68,102	238,114	63,900	24,530	120,417	5,760	3,507	27
633,442	259,359	.....	846,681	21,636	5,766	200,345	21,483	19,608	145,313	13,941	.....	28
689,650	255,340	.....	311,738	10,895	11,671	241,494	39,870	51,199	98,837	51,588	.....	29
494,019	204,694	.....	261,049	10,525	17,851	124,998	24,854	13,751	66,478	29,592	1,323	30
461,017	240,233	10,299	200,540	9,401	244	294,092	53,687	18,715	52,828	168,837	25	31
435,304	186,192	.....	205,330	18,402	25,380	156,935	21,660	17,898	71,141	46,206	.....	32
468,135	205,315	1,425	253,072	8,323	.....	271,656	53,349	82,331	93,643	38,641	3,692	33
437,293	195,958	.....	225,483	9,077	6,775	268,136	78,498	14,920	101,127	73,591	.....	34
630,087	263,524	.....	247,821	6,132	12,910	127,061	27,027	16,044	67,382	16,608	.....	35
301,311	124,378	.....	160,541	7,139	9,253	115,763	32,011	7,544	15,573	60,630	.....	36
416,939	201,184	.....	184,164	21,102	10,489	200,002	62,876	12,012	61,246	73,656	212	37
223,386	106,016	.....	93,869	8,252	10,249	133,319	9,102	22,312	34,000	67,905	.....	38
339,474	154,172	7,437	161,805	12,740	3,320	170,090	36,101	23,131	36,808	74,050	.....	39
403,743	177,403	.....	220,905	2,235	3,200	105,668	19,488	11,892	39,988	34,300	.....	40
639,812	157,635	.....	442,714	97,164	12,299	124,059	27,661	35,277	60,921	1,200	.....	41
338,413	169,480	443	164,482	3,684	324	166,773	60,649	19,652	43,913	42,434	125	42
371,841	178,439	.....	183,244	3,470	6,688	134,380	15,296	16,423	51,955	50,406	300	43
301,776	117,256	.....	175,366	4,725	4,429	139,226	64,519	13,805	25,460	34,113	1,329	44
278,851	120,236	.....	143,176	7,468	7,971	116,571	23,709	698	51,781	40,383	.....	45
335,236	153,921	1,248	175,162	4,860	45	124,924	24,543	14,224	42,656	43,401	100	46
321,696	168,948	1,278	128,483	6,641	16,346	229,845	59,889	47,242	35,986	86,624	104	47
293,089	102,002	.....	169,560	18,914	2,013	183,205	36,492	8,609	64,181	73,923	.....	48
330,065	134,922	.....	179,173	4,820	11,150	99,207	9,565	8,957	48,500	32,185	.....	49
389,198	194,162	.....	185,203	7,506	2,327	94,645	20,447	4,749	64,598	4,851	.....	50

* Includes inspection of factories, tenements, boilers, wires, lights, weights and measures, etc.

FINANCIAL STATISTICS OF CITIES.

TABLE 9.—GOVERNMENTAL COST PAYMENTS¹ FOR EXPENSES

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

City number.	CITY.	CLASSIFIED ACCORDING TO DEPARTMENT, OFFICE, OR ACCOUNT FOR WHICH PAID—continued.										
		IV.—Highways.							V.—Charities, hospitals, and corrections.			
		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.	Total.	Super-vision.	Charities.
	Grand total.....	\$54,778,717	\$1,203,899	\$18,506,335	\$2,808,009	\$2,379,876	\$2,448,107	\$25,566,100	\$1,866,391	\$29,621,797	\$468,723	\$14,507,634
	Group I.....	36,518,695	766,586	11,899,311	2,020,587	2,034,468	956,294	17,451,289	1,390,160	23,534,803	314,945	11,378,082
	Group II.....	8,171,139	201,588	2,884,014	397,365	147,153	747,439	3,573,640	219,940	2,998,765	65,857	1,237,470
	Group III.....	5,680,155	140,937	1,976,194	249,796	128,841	386,459	2,652,628	145,300	1,750,936	52,339	1,188,106
	Group IV.....	4,408,728	94,788	1,746,816	140,261	69,414	357,915	1,888,543	110,991	1,337,293	35,587	704,046

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

1	New York, N. Y.....	\$15,678,136	\$392,107	\$3,780,874	\$686,798	\$1,539,908	.....	\$9,278,449	.....	\$9,944,789	\$206,674	\$5,137,837
2	Chicago, Ill.....	2,484,797	42,762	830,003	448,736	85,098	.....	1,033,634	994,564	1,823,710	.....	790,488
3	Philadelphia, Pa.....	2,692,385	79,533	584,265	103,902	108,555	.....	1,735,988	37,770	2,640,154	.....	1,685,124
4	St. Louis, Mo.....	1,654,804	58,032	573,837	41	.....	248,272	717,306	58,991	856,451	.....	290,984
5	Boston, Mass.....	2,262,505	42,480	910,574	224,002	89,188	159,459	710,295	126,507	1,607,430	.....	566,607
6	Cleveland, Ohio.....	914,074	11,038	177,318	155,534	.....	.....	303,158	267,026	597,654	.....	308,403
7	Baltimore, Md.....	1,122,498	18,064	624,168	30,190	8,103	9,085	380,697	72,191	664,813	10,567	228,568
8	Pittsburgh, Pa.....	1,361,550	.....	485,494	40,924	63,665	.....	511,572	259,895	516,078	20,536	316,303
9	Detroit, Mich.....	1,091,298	6,405	981,055	11,516	23,515	.....	2,389	66,418	354,295	9,885	227,612
10	Buffalo, N. Y.....	1,032,164	14,985	446,693	42,610	84,086	8,095	331,884	103,831	526,562	26,066	227,957
11	San Francisco, Cal.....	834,724	18,450	440,743	29,278	.....	31,484	314,789	.....	699,071	.....	333,753
12	Milwaukee, Wis.....	556,176	.....	79,858	90,702	10,094	111,438	211,961	51,222	457,930	4,480	165,204
13	Cincinnati, Ohio.....	1,052,339	.....	483,422	43,037	25,234	10,474	429,562	60,310	608,309	.....	280,125
14	Newark, N. J.....	586,424	17,559	129,580	1,608	17,759	7,600	283,810	128,508	636,728	.....	78,062
15	New Orleans, La.....	488,958	8,800	182,270	20,113	.....	12,685	262,213	577	209,602	95	81,883
16	Washington, D. C.....	1,191,301	13,920	724,495	48,901	6,131	.....	397,854	.....	981,761	28,083	241,288
17	Los Angeles, Cal.....	778,399	10,894	319,156	5,303	.....	138,289	272,457	32,300	256,488	3,208	90,576
18	Minneapolis, Minn.....	738,163	81,537	145,506	37,392	22,232	177,536	293,911	30,049	182,378	4,791	26,803

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

19	Jersey City, N. J.....	\$297,187	.....	\$139,059	\$3,369	.....	\$10,075	\$142,898	\$1,786	\$94,690	\$4,016	\$11,873
20	Kansas City, Kans.....	260,677	\$21,015	68,233	.....	.....	.....	171,429	.....	153,790	.....	6,119
21	Seattle, Wash.....	300,215	35,943	128,626	2,127	2,633	.....	126,634	10,232	26,232	.....	2,100
22	Indianapolis, Ind.....	338,119	.....	133,635	18,259	.....	87,079	149,146	.....	109,990	.....	18,900
23	Providence, R. I.....	621,965	2,135	182,855	23,936	\$15,695	4,111	273,753	19,430	129,243	.....	68,911
24	Louisville, Ky.....	335,979	14,620	154,032	6,860	.....	.....	163,322	4,005	234,133	.....	42,401
25	Rochester, N. Y.....	484,431	3,358	103,255	30,547	43,206	53,311	238,371	12,383	209,470	12,426	132,433
26	St. Paul, Minn.....	478,785	12,041	71,744	21,318	30,809	81,493	233,677	27,503	93,633	6,174	16,245
27	Denver, Colo.....	532,061	10,748	239,685	21,146	931	80,954	162,859	15,438	267,270	.....	76,032
28	Portland, Oreg.....	260,018	8,910	69,346	8,475	.....	29,356	135,820	8,111	4,683	.....	2,476
29	Columbus, Ohio.....	93,285	1,200	31,292	6,860	.....	.....	50,847	3,056	43,821	.....	12,504
30	Toledo, Ohio.....	252,078	.....	57,947	37,119	.....	.....	153,015	3,997	33,471	.....	659
31	Atlanta, Ga.....	232,495	2,840	117,086	10,864	.....	.....	96,610	5,095	139,765	.....	21,682
32	Oakland, Cal.....	340,322	25,691	132,688	.....	.....	64,686	102,512	14,745	2,870	.....	2,870
33	Worcester, Mass.....	341,982	13,391	134,250	2,378	.....	54,952	129,765	7,246	222,976	5,044	86,902
34	Syracuse, N. Y.....	242,953	.....	60,947	28,823	11,833	27,318	110,367	3,665	155,426	6,025	121,211
35	New Haven, Conn.....	235,431	4,746	75,927	15,713	.....	45,482	86,947	6,616	114,328	5,087	73,237
36	Birmingham, Ala.....	123,331	.....	73,121	900	.....	12,241	37,069	.....	29,910	.....	6,347
37	Memphis, Tenn.....	296,890	2,000	122,051	18,401	.....	47,161	107,277	.....	53,655	.....	.....
38	Scranton, Pa.....	156,487	1,644	77,337	4,085	.....	.....	72,751	670	.....	.....	.....
39	Richmond, Va.....	157,471	2,674	81,337	4,064	.....	.....	52,193	17,203	76,048	.....	64,270
40	Paterson, N. J.....	108,576	.....	35,336	.....	.....	.....	73,540	.....	55,788	.....	36,288
41	Omaha, Nebr.....	196,292	3,524	81,623	4,514	.....	.....	82,334	24,297	59	.....	59
42	Fall River, Mass.....	232,191	9,818	91,936	5,817	11,195	21,530	91,695	200	158,561	4,690	114,553
43	Dayton, Ohio.....	159,080	2,000	59,746	10,372	.....	16,974	69,988	.....	76,038	.....	6,417
44	Grand Rapids, Mich.....	98,552	5,492	35,108	8,891	6,164	12,825	30,072	.....	33,980	3,631	25,623
45	Nashville, Tenn.....	150,467	1,800	63,387	9,187	.....	30,360	45,733	.....	46,761	.....	.....
46	Lowell, Mass.....	197,927	4,144	46,777	2,948	18,681	19,757	98,993	6,627	133,319	4,986	125,268
47	Cambridge, Mass.....	232,423	7,078	68,050	25,903	8,139	35,386	82,862	4,999	87,674	4,951	78,264
48	Spokane, Wash.....	170,048	.....	49,853	14,359	.....	82,635	54,504	19,717	19,201	.....	5,278
49	Bridgeport, Conn.....	222,538	4,776	71,378	52,898	500	27,120	63,704	2,462	112,480	5,014	65,058
50	Albany, N. Y.....	120,283	.....	27,061	4,112	.....	.....	88,753	357	49,410	3,813	13,500

¹ Governmental cost payments for expenses are the gross payments for expenses, less payments in error which are reported in Table 15.

GENERAL TABLES.

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OTHER THAN OF PUBLIC SERVICE ENTERPRISES: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 40.]

CLASSIFIED ACCORDING TO DEPARTMENT, OFFICE, OR ACCOUNT FOR WHICH PAID—continued.										CLASSIFIED BY PAYEE.		City number.
V.—Charities, hospitals, and corrections—Con.		VI.—Education.				VII.—Recreation. ¹	VIII.—Miscellaneous.			Paid to public.	Paid to departments, enterprises, and accounts of city.	
Hospitals and insane in institutions.	Prisons and reformatories.	Total.	Schools.	Libraries.	Art galleries and museums.		Total.	Damage settlements for personal injuries.	All other.			
\$10,202,618	\$4,442,817	\$133,533,813	\$126,190,376	\$6,408,039	\$934,795	\$16,108,808	\$5,511,063	\$2,131,385	\$3,379,678	\$447,190,840	\$2,022,949	
8,055,228 1,275,202 375,242 496,886	3,786,548 420,246 135,249 100,774	82,389,711 22,334,905 17,039,799 11,769,398	77,461,819 21,241,926 16,282,404 11,204,227	4,053,504 1,042,857 754,115 558,163	874,388 50,122 3,280 7,008	11,534,474 2,269,142 1,244,994 760,198	3,905,068 783,049 479,604 343,342	1,570,068 268,439 170,320 122,538	2,334,980 514,610 309,284 220,804	304,734,510 65,844,822 45,871,182 30,746,326	931,663 403,747 390,587 296,982	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

\$3,407,650 632,678 444,833 394,451 516,043	\$1,192,589 400,544 510,195 171,016 224,780	\$32,490,598 9,942,737 6,443,482 3,130,227 4,800,344	\$30,753,423 9,530,584 6,076,183 2,904,882 4,418,756	\$1,178,129 323,610 88,543 107,574 31,151	\$559,046 88,543 107,574 31,151	\$3,424,223 2,754,327 808,192 314,605 1,141,481	\$2,068,489 749,368 119,962 50,270 92,218	\$679,090 538,488 44,705 3,964 46,405	\$1,389,379 210,880 75,257 46,306 45,813	\$119,464,047 36,749,370 26,424,331 11,885,981 18,079,039	\$217,545 209,189 11,476 94,045 24,819	1 2 3 4 5
226,204 222,396 8,058 57,872 210,910	63,047 203,282 171,781 53,746 61,629	2,976,704 1,937,416 3,141,249 1,877,678 1,643,228	2,688,371 1,864,916 2,732,542 1,739,924 1,682,437	288,333 72,500 389,707 101,102 21,273	288,333 72,500 389,707 101,102 21,273	262,489 344,040 410,632 352,519 271,763	59,656 34,847 117,004 58,350 48,328	13,504 13,235 30,443 20,089 25,509	76,152 21,612 85,561 38,270 22,819	8,500,734 5,216,687 10,665,125 6,894,989 7,187,900	43,180 25,216 13,856 6,938 102,193	6 7 8 9 10
239,084 231,872 259,484 440,146	126,234 56,394 68,697 118,520	1,771,884 1,767,908 1,953,487 2,122,343	1,678,559 1,648,497 1,820,817 2,010,770	78,986 89,683 132,670 111,573	14,339 29,728	398,596 169,444 160,373 247,007	74,269 76,316 74,916 45,517	51,213 9,799 22,979	23,056 66,517 51,937 45,517	8,916,658 5,814,697 7,388,141 6,598,712	744 101,918 3,226 12,343	11 12 13 14
39,116 517,594 103,700 103,098	88,508 194,196 68,704 17,688	1,615,587 2,141,889 1,307,453 1,725,597	978,525 2,076,593 1,202,027 1,614,013	37,062 65,296 100,527 110,301	37,062 65,296 100,527 1,283	85,251 291,501 187,530 209,920	81,817 35,113 53,856 34,783	58,692 3,480 19 8,474	23,125 31,633 63,837 26,309	4,209,802 8,146,985 4,803,065 4,718,047	744 29,149 26,647 9,098	15 16 17 18

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

\$78,801 127,069 24,132 91,090 60,299	\$50,602 33	\$1,154,742 1,121,131 1,367,043 1,065,176 1,042,467	\$1,108,894 1,071,338 1,254,070 1,005,632 1,011,095	\$45,848 45,620 \$4,173 59,546 28,038	\$77,119 200,071 142,037 77,236 86,509	\$89,882 175,002 31,446 28,419	\$14,374 40,960 6,722 5,976	\$75,508 134,102 24,724 22,443	\$3,151,388 3,568,039 3,492,446 2,916,659 3,283,922	92 89,334 148,359 35,656	19 20 21 22 23
85,212 50,922 49,239 115,457 2,207	106,520 13,689 21,975 75,731	822,008 938,440 928,169 1,223,543 920,898	757,448 938,440 868,582 1,170,522 889,596	64,560 45,620 59,587 34,135 29,694	84,850 179,194 132,127 219,270 76,033	52,740 4,252 42,607 77,657 33,339	15,362 1,822 35,852 2,939 15,191	37,378 2,430 7,055 74,618 18,148	2,911,434 3,408,930 2,788,359 4,098,397 2,299,873	92 89,334 148,359 35,656	24 25 26 27 28
11,899 81,752 131,030	31,317 20,913 36,331	789,550 777,071 382,253 636,276 842,432	764,456 751,694 359,833 605,894 787,292	25,403 25,977 22,420 45,138 55,140	22,522 95,880 63,158 65,098 45,882	13,634 23,199 8,875 2,396 7,716	7,954 5,605 5,263 2,396 2,246	5,850 17,534 3,612 2,396 5,470	1,896,594 1,985,059 1,607,324 1,829,697 2,324,483	60,625 89,334 25,751 5,623 11,276	29 30 31 32 33
28,190 36,004 1,200 53,655	22,363	671,164 712,476 280,865 304,102 577,053	625,218 683,644 274,961 377,232 554,622	40,940 28,532 5,904 16,870 19,431	45,395 46,148 11,083 115,853 16,471	12,624 11,588 3,534 13,954 15,535	12,624 4,221 2,591 8,718 15,535	2,062,189 1,917,766 896,532 1,602,723 1,213,421	2,062,189 1,917,766 896,532 1,602,723 1,213,421	34 35 36 37 38	
4,900 19,500 39,318	6,878	299,452 538,602 617,866 500,946	298,452 513,993 588,221 470,867	1,000 24,609 29,645 30,079	54,331 21,253 47,742 24,051	16,330 1,884 10,038 12,304	5,219 1,884 9,537 2,137	11,111 1,884 501 2,137	1,271,070 1,321,151 1,781,424 1,524,421	3,797 2,311	39 40 41 42
57,035 2,720 37,878 3,065	12,586 2,106 9,083	527,761 552,121 306,533 436,065	503,660 504,009 288,883 413,914	23,283 41,553 17,050 22,151	13,077 30,009 39,296 24,060	10,964 11,434 6,360 13,213	6,229 417 1,308 5,859	4,735 11,017 5,052 7,364	1,397,975 1,255,893 997,192 1,356,224	22,152 11,814 5,923	43 44 45 46
4,459 3,894 42,408 32,007	10,119	554,609 585,194 324,818 413,168	524,771 568,590 307,035 399,068	29,538 26,604 17,783 12,600	69,351 38,331 28,743 96,893	6,040 35,399 4,135 6,389	2,996 30,121 2,683 5,691	3,044 5,278 1,450 698	1,614,912 1,481,685 1,203,520 1,341,120	195 2,311	47 48 49 50

¹ Includes parks, playgrounds, baths, and public entertainments.
² Includes some expenses for supervision which can not be reported separately.

FINANCIAL STATISTICS OF CITIES.

TABLE 9.—GOVERNMENTAL COST PAYMENTS¹ FOR EXPENSES

[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 1910.

City number.	CITY.	Total.	CLASSIFIED ACCORDING TO DEPARTMENT, OFFICE, OR ACCOUNT FOR WHICH PAID.								
			I.—General government.								
			Total.	Legislative.	Executive.					Judicial.	General government buildings.
Chief executive offices.	Finance offices and accounts.	General law offices.			Other executive offices.	Elections.					
51	Hartford, Conn.	\$1,603,626	\$115,730	\$9,277	\$4,296	\$35,517	\$8,463	\$20,418	\$11,217	\$10,034	\$7,508
52	Trenton, N. J.	1,034,154	72,916	5,441	2,000	32,578	3,317	13,787	4,739	7,259	3,795
53	New Bedford, Mass.	1,347,797	92,869	16,372	7,282	39,682	2,039	11,436	7,571		8,437
54	San Antonio, Tex.	780,659	67,357	9,188	6,481	27,219	5,486	9,989	31	2,500	6,463
55	Reading, Pa.	814,243	45,360		3,440	31,005	5,026				2,239
56	Camden, N. J.	1,021,754	88,645	12,852	5,005	33,460	6,055	14,714	597	7,440	8,483
57	Salt Lake City, Utah	1,267,944	157,024	16,274	3,749	47,791	12,652	47,650	2,657	14,476	11,775
58	Dallas, Tex.	843,420	70,222	3,536	18,294	24,707	6,301	4,393	1,938	4,316	6,737
59	Lynn, Mass.	1,110,336	96,456	13,345	3,777	35,157	6,012	12,993	15,489		9,713
60	Springfield, Mass.	1,640,549	77,400	8,124	4,578	35,900	3,549	13,874	8,938		2,437
61	Wilmington, Del.	704,729	74,486	7,508	3,326	23,924	3,825	16,939	3,218	5,031	10,715
62	Des Moines, Iowa	1,222,536	73,993	2,861	19,514	16,883	10,585	13,682	3,883	3,403	3,182
63	Lawrence, Mass.	1,137,449	57,567	7,558	2,929	18,317	1,097	12,622	8,632		6,392
64	Tacoma, Wash.	1,099,053	100,496	9,032	3,278	39,307	14,997	8,909	7,505	2,562	14,606
65	Kansas City, Kans.	698,589	51,218	9,565	2,750	10,817	6,661		11,224	3,373	6,823
66	Yonkers, N. Y.	1,501,052	149,338	18,376	5,507	46,958	14,462	25,200	14,759	17,714	6,362
67	Youngstown, Ohio	773,782	46,307	7,006	5,776	11,260	6,153	8,538	1,220	5,000	1,354
68	Houston, Tex.	773,653	74,779	1,487	15,148	25,478	16,182	9,632	1,046	1,895	3,910
69	Duluth, Minn.	1,011,022	100,938	15,328	3,401	27,432	7,423	12,423	11,561	18,974	4,396
70	St. Joseph, Mo.	782,619	74,477	7,647	3,079	20,720	10,956	20,929	3,620	2,500	5,026
71	Somerville, Mass.	1,097,701	71,344	13,078	4,058	26,739	2,490	10,265	6,250		8,464
72	Troy, N. Y.	1,100,920	122,561	14,167	5,584	30,185	8,732	21,203	20,759	12,114	9,807
73	Utica, N. Y.	1,024,025	102,575	13,711	4,772	30,496	7,691	20,709	9,288	7,918	7,990
74	Elizabeth, N. J.	650,294	54,796	6,790	1,522	28,130	3,735	2,597	59	6,105	5,858
75	Fort Worth, Tex.	605,364	72,691	2,724	20,991	28,880	4,888	4,239	858	3,512	6,499
76	Waterbury, Conn.	866,320	85,360	7,904	3,072	26,826	10,837	7,527	8,999	11,841	8,354
77	Schenectady, N. Y.	829,062	108,239	15,448	6,780	30,335	6,690	24,472	7,768	8,889	7,857
78	Hoboken, N. J.	910,421	74,356	13,604	2,074	26,529	5,051	5,030	1,064	8,460	12,514
79	Manchester, N. H.	728,273	52,944	6,674	4,229	20,189	994	4,441	5,637	2,884	7,896
80	Evansville, Ind.	563,887	37,025	5,400	4,066	12,058	2,106	8,747		1,895	2,753
81	Akron, Ohio	638,133	41,736	3,928	4,067	7,253	5,041	7,813	5,260	5,098	3,276
82	Norfolk, Va.	835,578	98,843	10,306	3,130	33,886	3,330	18,750	2,659	22,364	4,358
83	Wilkes-Barre, Pa.	628,920	35,821	5,996	2,720	19,094	2,978				5,033
84	Peoria, Ill.	851,372	66,817	6,236	4,301	23,501	4,299	7,738	4,145	4,670	6,627
85	Erie, Pa.	538,178	40,594	4,283	4,010	18,953	4,355	4,471			4,522
86	Savannah, Ga.	617,841	60,861	10,818	6,849	21,807	3,600	7,474	178	3,704	6,431
87	Oklahoma City, Okla.	574,824	49,326	12,331	4,249	9,002	4,435	51	8,981	4,169	6,058
88	Harrisburg, Pa.	605,864	53,607	4,932	3,000	23,923	6,523	2,000			8,229
89	Fort Wayne, Ind.	504,405	32,873	5,000	3,000	6,066	2,897	9,254		1,997	4,639
90	Charleston, S. C.	618,448	49,048	4,343	4,753	20,932	3,053	11,813		1,545	2,609
91	Portland, Me.	967,300	51,771	6,790	2,800	20,737	1,200	1,364	5,858		13,022
92	East St. Louis, Ill.	537,656	49,156	6,638	3,970	18,252	4,019	511	7,226	3,098	4,842
93	Terre Haute, Ind.	616,195	40,058	5,847	3,040	7,503	7,055	8,977		2,236	5,400
94	Holyoke, Mass.	768,809	64,420	6,195	2,321	22,914	1,766	13,843	5,131		12,230
95	Jacksonville, Fla.	553,620	47,278	5,289	4,000	15,475	3,650	13,567		810	4,467
96	Brookton, Mass.	785,918	52,379	4,066	2,136	22,392	1,750	6,885	3,944		11,206
97	Bayonne, N. J.	648,043	60,241	5,961	5,417	17,720	3,533		425	8,177	19,008
98	Johnstown, Pa.	362,177	22,086	2,643	1,795	11,543	1,011	2,927			2,167
99	Passaic, N. J.	462,530	44,696	5,816	20	18,001	2,725	2,856	254	6,234	8,790
100	South Bend, Ind.	485,146	37,118	5,000	3,000	7,634	3,104	12,520		1,800	4,060
101	Covington, Ky.	534,446	54,953	7,969	3,900	11,506	5,307	4,920	733	6,638	13,980
102	Wichita, Kans.	458,831	45,659	3,166	11,898	8,509	7,902	237	6,681	1,200	6,066
103	Altoona, Pa.	404,148	38,508	2,012	2,600	19,414	3,282	6,371			2,929
104	Allentown, Pa.	361,432	27,409	1,516	1,994	19,313	2,675				1,911
105	Springfield, Ill.	573,654	59,157	6,109	4,061	22,153	3,657	4,532	11,082	3,424	4,139
106	Pawtucket, R. I.	647,255	70,228	16,940	2,491	21,153	3,669	7,224	9,000	2,155	7,596
107	Mobile, Ala.	312,325	37,449	3,564	4,392	13,162	2,666	3,370	179	1,583	8,533
108	Saginaw, Mich.	509,296	50,279	13,169	1,000	17,006	2,425	4,079	2,051	3,840	6,709
109	Canton, Ohio	414,182	33,787	3,318	3,822	7,533	2,734	6,577	3,965	3,168	2,380

¹ Governmental cost payments for expenses are the gross payments for expenses, less payments in error which are reported in Table 15.

GENERAL TABLES.

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OTHER THAN OF PUBLIC SERVICE ENTERPRISES: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 40.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910

CLASSIFIED ACCORDING TO DEPARTMENT, OFFICE, OR ACCOUNT FOR WHICH PAID—continued.											
II.—Protection to person and property.						III.—Health conservation and sanitation.					
Total.	Police department.	Militia and armories.	Fire department.	Building and other inspection.*	All other.	Total.	Health conservation.	Sewers and sewage disposal.	Street cleaning.	Refuse collection and disposal.	All other.
\$392,960	\$165,830		\$217,816	\$8,904	\$410	\$111,042	\$19,629	\$12,262	\$44,622	\$34,290	\$239
258,377	131,777		120,868	4,062	1,670	85,044	16,472	6,750	28,612	33,210	
308,528	165,421	\$469	132,706	10,555	377	179,150	37,156	31,187	53,367	57,940	
209,709	83,746		112,996	8,395	4,572	88,422	20,006	11,706	33,746	22,964	
132,295	68,847		59,955	3,479	14	151,432	8,848	106,155	16,651	19,778	
299,228	152,234		135,405	3,962	7,627	57,394	14,277	6,162	36,274	681	
201,770	98,749		91,404	6,217	5,400	154,574	30,091	32,676	49,959	41,848	
212,845	80,203	900	117,748	7,670	6,324	54,090	8,320	6,880	34,881	4,009	
247,103	106,305	262	122,396	5,507	12,643	122,649	37,296	13,444	16,002	54,809	1,098
357,710	140,639	1,667	206,906	8,498		181,786	29,755	10,862	49,980	62,189	
175,547	100,380		65,285	3,861	6,021	79,865	10,693	6,626	24,638	37,908	
291,913	89,148		197,257	2,964	2,544	11,009	22,241	6,820	38,820	325	2,353
223,338	99,943	1,128	115,113	7,109	45	128,170	29,227	29,906	12,000	56,976	61
278,002	99,645		167,329	7,021	4,007	61,675	15,770	18,311	26,394	1,200	
177,306	66,654		108,052	2,400		44,654	9,910	4,732	26,212	3,750	
360,547	205,245		144,496	8,408	2,398	184,962	48,378	4,662	57,569	74,353	
228,503	113,100		106,204	3,803	5,396	71,051	13,804	9,998	25,159	22,090	
188,578	85,031		95,510	2,858	5,179	99,121	17,778	24,730	27,817	28,796	
209,048	87,447	2,793	108,093	5,639	4,557	67,179	26,274	14,126	18,121	8,658	
202,078	97,497		100,337	3,418	826	63,650	11,192	7,803	43,745	910	
204,199	96,845	500	88,743	6,031	12,075	150,046	25,610	32,861	20,764	70,495	316
231,671	133,125		113,345	2,518	2,683	143,394	15,767	3,276	82,437	40,914	
322,080	65,345		250,735	3,712	2,294	117,458	14,089	4,841	64,536	33,637	355
174,091	84,633		85,725	2,469	1,254	70,294	17,387	3,983	25,987	12,446	291
169,978	78,139		85,533	4,564	1,737	34,983	9,871	3,358	21,655	99	
172,786	76,763		90,845	3,000	2,178	70,085	11,750	8,436	27,562	22,337	
201,058	92,725		100,563	5,409	2,061	87,232	18,841	8,513	58,033	1,638	207
301,527	162,011	710	135,418	1,430	1,058	54,681	9,433	7,951	23,709	12,139	1,449
200,290	60,215	1,050	127,776	1,949	300	70,041	17,232	5,431	16,237	31,141	
174,293	78,202		93,393	1,500	1,200	37,775	9,407	3,606	15,423	8,839	500
100,905	55,564		99,919	1,500	3,922	53,231	7,875	7,956	37,162	238	
244,824	124,521	2,278	106,044	2,805	9,176	158,617	29,559	36,420	59,630	33,008	
118,631	58,890		57,340	1,200	1,192	50,511	5,003	21,561	22,364	1,583	
247,225	102,301		133,892	10,786	246	49,914	14,153	7,157	27,859	432	313
154,555	63,934		84,917	3,610	2,094	30,214	11,866	3,972	14,332		44
255,683	135,743	3,870	113,306	1,836	923	148,924	30,109	12,196	36,350	61,162	9,107
111,807	56,846		43,922	10,061	908	79,754	27,711	7,223	28,275	16,545	
87,201	47,847		32,992	2,682	3,770	95,162	7,411	7,866	53,385	26,500	
129,213	45,236		78,096	2,917	2,344	41,925	7,939	4,499	17,486	11,960	41
217,347	103,171		109,541	2,811	1,524	66,717	14,267	7,628	21,667	23,155	
267,892	97,899	4,633	142,234	3,173	10,933	74,707	12,175	17,032	35,968	9,532	
164,959	73,634		81,254	6,083	3,980	47,619	8,337	9,310	23,873	6,099	
205,249	77,709		123,239	3,009	1,202	47,589	9,099	3,646	24,709	10,135	
196,920	73,585	166	117,119	6,050		58,703	11,446	4,789	13,022	29,446	
202,967	94,813	480	101,850	5,724	100	134,382	19,600	31,281	83,501		
164,532	71,747	215	90,905	1,663		83,983	17,479	21,944	12,442	31,573	545
152,317	78,198		68,389	2,585	3,205	41,052	5,971		19,449	15,632	
108,044	38,892		69,132			32,244	9,849	3,359	15,566	3,470	
77,307	33,439	300	42,271	1,243	54	47,675	12,191	7,445	17,211	10,828	
132,687	50,138		73,206	1,450	7,893	27,119	3,332	2,721	13,000	8,066	
132,945	70,510		61,331	504	600	63,755	8,944	8,421	26,506	19,884	
90,175	34,876		62,330	1,969		38,932	10,105	11,574	16,786	517	
104,819	37,932		60,260	1,965	4,662	18,992	3,806	3,191	11,497	498	
61,642	26,850		32,631	1,311	241	32,101	2,849	462	20,526	8,264	
128,245	49,810		72,506	4,029	1,900	30,275	7,426	8,160	14,653		
151,356	69,024		74,555	3,727	3,150	43,812	3,082	16,137	21,693	2,900	
135,991	72,394		52,189	2,984	8,425	49,672	12,015	4,265	21,328	11,064	
101,237	48,642		49,568	1,107	1,920	27,587	7,103	1,334	17,424	1,228	498
93,194	34,235		52,665	1,690	4,604	30,624	6,116	9,024	13,266	2,218	

* Includes inspection of factories, tenements, elevators, boilers, wires, lights, weights and measures, etc.

FINANCIAL STATISTICS OF CITIES.

TABLE 9.—GOVERNMENTAL COST PAYMENTS¹ FOR EXPENSES

[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 1910.

City number.	CITY.	CLASSIFIED ACCORDING TO DEPARTMENT, OFFICE, OR ACCOUNT FOR WHICH PAID—continued.										
		IV.—Highways.								V.—Charities, hospitals, and corrections.		
		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.	Total.	Super- vision.	Charities.
51	Hartford, Conn.	\$210,033	\$4,596	\$102,471	\$15,650	\$7,655	\$19,942	\$56,113	\$3,606	\$126,736	\$5,530	\$82,521
52	Trenton, N. J.	94,818		27,379		1,263		66,153	23	28,304		28,304
53	New Bedford, Mass.	196,111	8,028	68,208	9,360	9,023	26,638	71,651	3,205	108,831	5,796	99,569
54	San Antonio, Tex.	86,443	2,187	29,479	9,744		14,137	30,896		21,296		338
55	Reading, Pa.	159,451		40,928				118,523				
56	Camden, N. J.	87,277		3,247				82,820	1,210	15,285		11,785
57	Salt Lake City, Utah.	125,160	2,798	39,131			35,110	48,120	1	8,228		
58	Dallas, Tex.	151,266	3,083	69,961	4,509			53,002	455	29,830		1,769
59	Lynn, Mass.	115,203	1,916	27,947	181	9,619	18,486	53,156	3,898	114,288	1,804	111,230
60	Springfield, Mass.	266,670	5,016	100,901	10,226	12,504	37,984	96,898	3,141	72,707	5,536	63,958
61	Wilmington, Del.	79,913	3,991	25,833		3,330	1,774	43,549	1,436	3,155		3,155
62	Des Moines, Iowa.	142,473	6,627	39,436	22,101	462		66,516	7,331	1,627		
63	Lawrence, Mass.	237,693	2,020	126,402	3,500	16,072	22,342	58,010	9,347	94,055	3,901	89,262
64	Tacoma, Wash.	181,100	2,400	121,733	19,486			39,481	7,000	966		966
65	Kansas City, Kans.	59,538	2,858	14,263	2,883			37,601	1,933			
66	Yonkers, N. Y.	167,321		64,748	534		11,540	110,499		72,960	3,438	54,669
67	Youngstown, Ohio.	74,852	2,811	26,272	1,372			42,709	1,697	14,485		
68	Houston, Tex.	132,262	4,504	57,863	27,770		2,180	39,945		9,748		140
69	Duluth, Minn.	133,150		44,494	10,835	8,392	22,695	35,257	5,477	548		548
70	St. Joseph, Mo.	62,429	1,080	31,732	1,307	1,487		25,237	1,566	15,448		2,000
71	Somerville, Mass.	130,100	4,212	32,208		9,901	28,393	53,485	1,901	72,977		65,501
72	Troy, N. Y.	111,365		32,163	346	306	7,122	71,428		141,497	4,676	112,824
73	Utica, N. Y.	85,267	620	17,414	15,885	3,519		51,184	2,645	39,382	3,585	10,971
74	Elizabeth, N. J.	62,691		12,610				46,638	3,443	36,469	1,080	19,179
75	Fort Worth, Tex.	62,848	1,800	38,639	1,941			20,466		18,129		3,952
76	Waterbury, Conn.	120,468	18,498	34,711	4,499	3,427	9,360	41,473	8,500	51,432	3,027	29,205
77	Schenectady, N. Y.	82,326	1,874	17,450	3,030	6,410	2,465	51,097		31,690	1,966	23,693
78	Hoboken, N. J.	32,347		4,967		1,211		26,169		28,826		10,749
79	Manchester, N. H.	173,206		66,827	2,410	10,113	9,406	64,325	125	22,092	625	21,029
80	Evansville, Ind.	56,038		6,281	492		5,451	43,514		5,317		1,717
81	Akron, Ohio.	70,360		17,405	3,305		2,707	45,804	1,139	24,668		6,722
82	Norfolk, Va.	82,098		27,101	4,962			33,132	16,933	40,027		32,162
83	Wilkes-Barre, Pa.	80,475	3,960	36,196				40,329		500		600
84	Peoria, Ill.	78,941	1,376	15,808	8,713			53,044		17,336		
85	Erie, Pa.	82,859	3,505	21,827	1,856	135		54,110	1,420			
86	Savannah, Ga.	78,286		47,036			2,400	23,072	4,678	31,266		13,426
87	Oklahoma City, Okla.	52,287	1,881	20,362			4,796	21,346	2,902	12,666		1,584
88	Harrisburg, Pa.	59,885	2,400	12,882	3,985	2,000		37,617	1,000	500		
89	Fort Wayne, Ind.	39,099	895	12,167	2,120			23,917				
90	Charleston, S. C.	58,534	2,889	20,379			563	32,012	2,091	76,996		43,184
91	Portland, Me.	174,012	15,339	42,787	0,706	8,538	24,454	69,374	15,614	56,570	1,610	47,964
92	East St. Louis, Ill.	49,449	1,727	13,130	66		250	29,792	4,484	100		100
93	Terre Haute, Ind.	55,769	2,103	12,885				40,781		9,150		1,500
94	Holyoke, Mass.	89,154	2,000	24,503	6,388	5,062	14,099	30,947	6,155	67,324	2,900	61,436
95	Jacksonville, Fla.	76,362		36,292	5,921			34,149		21,487		7,389
96	Brockton, Mass.	98,132	2,222	27,531	1,060	4,002	15,193	38,729	9,295	70,819	3,008	63,689
97	Bayonne, N. J.	47,791	1,800	1,520			5,345	37,139	1,086	14,463		3,244
98	Johnstown, Pa.	18,337	3,242	11,960	2,972				163			
99	Passaic, N. J.	35,643		4,661			3,406	27,576		19,569	462	11,427
100	South Bend, Ind.	59,987	2,100	11,262				46,625				
101	Covington, Ky.	81,747		26,498				55,249		11,758		
102	Wichita, Kans.	70,215	1,800	33,474	4,699			27,083	3,159	9,564		2,484
103	Altoona, Pa.	49,064		23,951	2,334			22,779				
104	Allentown, Pa.	71,347	1,090	49,051				30,206				
105	Springfield, Ill.	52,675	1,725	13,056			5,578	31,384	932	4,693		
106	Pawtucket, R. I.	102,977	2,241	29,887	694	4,099	12,416	53,640		32,786	1,083	26,668
107	Mobile, Ala.	59,277		24,822	4,947			28,158	1,350	20,254		3,911
108	Saginaw, Mich.	61,096	4,525	18,289	14,219	311		21,980	1,772	13,690	1,412	10,390
109	Canton, Ohio.	44,478	1,200	8,784	787			33,540	167	7,352		1,686

¹ Governmental cost payments for expenses are the gross payments for expenses, less payments in error which are reported in Table 15.

GENERAL TABLES.

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OTHER THAN OF PUBLIC SERVICE ENTERPRISES: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 40.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910.

CLASSIFIED ACCORDING TO DEPARTMENT, OFFICE, OR ACCOUNT FOR WHICH PAID—continued.										CLASSIFIED BY PAYEE.		
V.—Charities, hospitals, and corrections—Con.		VI.—Education.				VII.—Recreation. ²	VIII.—Miscellaneous.			Paid to public.	Paid to departments, enterprises, and accounts of city.	City number.
Hospitals and insane in institutions.	Prisons and reformatories.	Total.	Schools.	Libraries.	Art galleries and museums.		Total.	Damage settlements for personal injuries.	All other.			
\$38,635		\$573,572	\$557,372	\$16,500		\$64,401	\$8,852	\$2,106	\$6,746	\$1,506,245	\$7,381	51
		463,811	441,783	22,023		22,884	8,000		8,000	1,004,154		52
3,436		415,265	383,023	32,242		43,632	1,941	1,380	581	1,333,856	15,941	53
15,138	\$5,820	278,885	267,004	11,881		18,180	10,387	6,565	3,822	780,650		54
		296,104	281,466	14,638		18,135	11,466	300	11,166	814,243		55
3,500		448,309	429,399	18,910		14,118	11,498		11,498	1,021,321	433	56
	8,223	587,172	560,350	17,812		28,738	5,278	2,688	2,610	1,267,276	668	57
17,366	10,605	288,433	278,900	9,443		28,071	8,658	3,407	6,251	843,420		58
1,131	117	368,350	347,742	20,608		41,996	4,261	2,606	1,655	1,110,201	135	59
3,213		618,897	571,837	47,060		76,006	9,373	5,975	3,398	1,637,967	2,582	60
		267,891	254,610	13,281		23,017	855	758	97	704,729		61
1,827		571,031	553,343	17,688		43,976	24,575	15,657	8,918	1,222,536		62
692		360,773	341,720	19,053		26,006	9,847	288	9,559	1,132,923	4,526	63
		421,146	391,964	29,182		38,170	17,498	16,750	748	1,044,272	54,781	64
		324,823	315,703	9,120		19,896	21,154	18,681	2,473	686,216	12,373	65
14,533	320	503,385	491,899	11,486		20,612	21,927	15,567	6,360	1,501,032	20	66
12,116	2,369	303,811	288,753	15,058		14,554	20,219	7,736	12,483	773,782		67
	0,608	251,364	241,458	9,906		12,114	6,687	687	5,000	773,653		68
		397,283	382,752	14,531		33,075	9,801	5,332	4,469	963,430	47,592	69
2,946	10,502	343,800	321,570	22,221		14,202	6,535	1,722	4,813	782,619		70
7,476		425,906	392,446	33,460		40,720	2,409		2,409	1,097,300	401	71
21,074	2,923	296,198	289,698	6,500		25,814	3,420	2,972	448	1,100,453	468	72
24,828		343,173	318,381	24,792		13,381	713	713		1,024,025		73
16,210		243,697	221,745	21,952		4,482	3,774		3,774	650,294		74
6,106	8,071	223,237	214,074	9,163		16,197	7,401	1,009	6,392	602,707	2,657	75
18,300		346,536	327,066	18,570		10,270	9,383	8,912	471	866,305	15	76
6,031		313,370	303,370	10,000		3,706	1,441	1,106	335	829,082		77
18,377		389,296	368,263	21,032		22,304	7,085		7,085	908,748	1,673	78
1,338		182,057	169,616	12,441		24,311	2,432	336	2,096	702,593	25,680	79
3,600		242,677	240,893	1,684		7,296	3,565	427	3,138	563,887		80
17,946		277,454	268,931	8,473		4,425	5,354	1,432	3,922	638,133		81
2,988	4,877	171,274	165,814	5,460		29,335	10,660	3,238	7,322	835,578		82
		211,369	211,369			22,799	8,814	4,766	4,058	828,020		83
	17,336	328,098	303,446	24,652		55,487	7,554	921	6,633	861,193	179	84
		222,029	210,457	10,792	\$780	7,178	749	135	614	638,178		85
14,400	3,460	8,614		8,614		31,071	3,116	1,139	1,991	617,841		86
3,473	7,609	248,611	243,435	5,176		10,195	10,178	6,413	3,765	568,924	5,900	87
500		265,736	265,736			28,324	15,350	5,954	9,405	604,899	965	88
		236,388	224,226	12,162		13,604	11,303	9,100	2,203	475,711	28,694	89
29,340	4,472	117,608	115,008	100	2,500	24,401	7,797	953	6,844	609,148	9,300	90
6,096		295,758	284,504	11,254		34,845	11,745	2,445	9,300	961,287	6,013	91
		220,016	208,935	11,111		30	6,297	2,000	4,297	537,656		92
7,650		242,844	231,987	10,857		14,470	1,066		1,066	610,195		93
2,988		270,155	257,152	13,003		19,897	2,386		2,386	702,697	66,172	94
3,750	10,348	8,460		8,460		45,104	17,580		17,580	490,201	63,359	95
4,122		302,326	287,228	15,098		9,069	4,678	2,883	1,790	782,852	3,566	96
11,219		314,672	302,623	12,049		5,469	12,033	821	11,217	643,408	4,635	97
		178,433	178,433			2,253	730	351	379	362,127		98
7,680		230,850	220,350	10,500		5,870	920		920	462,530		99
		203,556	196,565	6,991		20,654	4,025	1,044	2,991	485,146		100
	11,758	171,026	162,494	8,532		2,852	15,410	380	15,030	533,669	777	101
600	6,480	171,783	168,566	3,222		14,047	9,401	408	8,993	458,831		102
		191,901	191,901			200	2,684		2,684	404,024	124	103
		164,410	164,410			2,223	2,900		2,900	361,432		104
	4,693	219,946	209,358	10,588		43,490	35,173	1,277	33,896	573,354	300	105
1,435	3,600	234,668	222,343	12,525		10,859	369	109	260	629,799	17,456	106
14,915	1,428	296	296			5,689	3,697	465	3,232	306,218	6,107	107
1,898		241,979	236,084	5,895		7,335	6,093	85	6,008	607,682	1,714	108
5,231	535	193,848	192,480	6,359		3,686	2,213	370	1,813	414,182		109

² Includes parks, playgrounds, baths, and public entertainments.

FINANCIAL STATISTICS OF CITIES.

TABLE 9.—GOVERNMENTAL COST PAYMENTS¹ FOR EXPENSES

[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 1910.

City number.	CITY.	Total.	CLASSIFIED ACCORDING TO DEPARTMENT, OFFICE, OR ACCOUNT FOR WHICH PAID.								
			I.—General government.								
			Total.	Legislative.	Chief executive offices.	Finance offices and accounts.	General law offices.	Other executive offices.	Elections.	Judicial.	General government buildings.
110	Binghamton, N. Y.	\$482,643	\$48,496	\$10,515	\$2,549	\$12,140	\$3,904	\$3,200	\$5,629	\$4,480	\$0,178
111	Sioux City, Iowa.	479,860	36,023	5,137	2,538	8,753	3,095	1,540	4,009	1,809	9,120
112	Lancaster, Pa.	331,200	17,720	1,780	3,000	11,665	900				375
113	Springfield, Ohio.	480,754	36,888	3,310	3,409	7,742	2,887	5,665	4,696	3,475	5,704
114	Atlantic City, N. J.	1,013,830	83,643	4,916	5,735	29,572	8,885	9,915	582	8,206	15,752
115	Little Rock, Ark.	353,415	28,462	5,888	3,641	9,441	2,807	907	431	2,308	2,739
116	Rockford, Ill.	431,065	35,441	2,447	1,632	19,000	2,129	5,711		1,866	2,656
117	Bay City, Mich.	406,227	42,316	6,027	1,000	18,706	3,479	3,873	1,906	1,511	5,814
118	York, Pa.	295,389	20,848	1,288	2,311	13,124	1,173		8		2,944
119	Sacramento, Cal.	714,443	75,397	8,217	4,327	23,224	1,688	12,060	11,932	8,200	5,749
120	Chattanooga, Tenn.	479,533	37,486	3,385	2,182	10,287	3,954	6,762	334	3,029	7,533
121	Malden, Mass.	629,952	48,784	5,815	1,155	16,731	14,444	4,385	3,899		2,355
122	Pueblo, Colo.	556,601	48,556	9,059	1,800	13,781	4,772	9,829	3,176	1,026	5,113
123	Haverhill, Mass.	577,549	60,467	10,888	3,271	17,045	2,259	7,403	4,119		5,482
124	Lincoln, Nebr.	404,417	36,672	9,966	1,833	10,297	5,107	769	2,452	1,200	5,018
125	New Britain, Conn.	412,342	42,646	4,262	1,236	12,122	1,950	2,931	3,082	6,701	10,362
126	Salem, Mass.	577,138	35,427	4,952	2,469	15,309	1,519	6,129	2,836		2,223
127	Topeka, Kans.	419,357	29,278	6,495	2,498	3,011	4,566	3,684	5,342	1,050	2,612
128	Davenport, Iowa.	555,497	28,213	4,681	1,030	9,234	2,895	2,500	884	2,100	4,989
129	McKeesport, Pa.	446,538	39,639	2,793	2,246	21,157	7,009	1,523			4,911
130	Wheeling, W. Va.	407,773	49,772	1,265	1,665	25,529	1,537	14,759		1,900	3,117
131	Augusta, Ga.	379,747	41,156	8,024	5,252	13,152	2,000	8,536	355	1,393	2,414
132	Macon, Ga.	267,366	31,786	5,200	3,341	9,862	2,096	6,552	410	2,266	3,059
133	Berkeley, Cal.	539,927	39,225	2,776	11,599	13,569	2,685	734		3,529	4,333
134	Superior, Wis.	489,176	45,977	9,089	1,698	9,907	4,722	10,812	2,508	1,590	5,351
135	Newton, Mass.	964,907	68,344	7,106	4,055	27,166	4,648	12,182	7,729		5,458
136	San Diego, Cal.	607,408	66,304		20,957	23,292	4,819	3,144	2,164	3,441	8,457
137	Kalamazoo, Mich.	364,039	26,519	5,908	643	8,003	1,844	3,163	1,327	2,950	2,621
138	El Paso, Tex.	561,438	57,220	4,674	14,163	17,151	4,395	6,869	1,383	2,400	6,182
139	Butte, Mont.	703,345	61,579	9,955	3,250	13,878	9,296	8,849	3,577	3,698	9,076
140	Flint, Mich.	233,159	23,210	5,015	100	8,050	1,400	1,676	2,336	2,636	1,967
141	Chester, Pa.	282,069	28,630	2,947	1,500	14,265	4,237	3,080			2,601
142	Dubuque, Iowa.	332,115	23,818	5,504	1,472	10,545	3,533	224	4		2,636
143	Montgomery, Ala.	398,886	34,167	5,370	5,719	8,090	1,621	5,435	270	1,200	6,452
144	Woonsocket, R. I.	346,457	31,777	7,285	1,069	9,034	1,656	5,923	1,856	1,474	3,450
145	Racine, Wis.	380,907	26,806	6,992	812	6,527	1,200	2,182	4,080	1,941	3,072
146	Fitchburg, Mass.	505,023	38,510	3,885	2,322	10,475	1,124	11,326	2,973		6,405
147	Tampa, Fla.	338,919	27,662	7,028	3,031	9,132	2,128	2,715	1,299	1,560	769
148	Elmira, N. Y.	413,106	43,904	3,707	2,145	8,902	3,027	2,620	7,190	6,469	9,844
149	Galveston, Tex.	480,112	31,852	1,200	7,475	10,240	2,765	3,700	1,715	1,290	3,467
150	Quincy, Ill.	310,235	26,221	3,150	1,728	12,069	900	2,779	1,631	1,900	2,064
151	Knoxville, Tenn.	322,286	16,156	3,707	1,000	4,335	2,470	2,783	1,000		861
152	New Castle, Pa.	310,488	24,929	1,683	1,500	15,060	3,172	2,103			1,411
153	West Hoboken, N. J.	339,664	30,698	8,140	400	8,031	2,429	1,010	6,226	609	2,853
154	Hamilton, Ohio.	335,510	32,951	4,021	4,497	5,879	3,075	6,031	6,062	138	3,250
155	Springfield, Mo.	230,729	23,957	7,639	1,949	6,152	2,136	1,660	1,638	667	2,116
156	Lexington, Ky.	387,292	36,463	4,940	4,500	13,407	1,555	4,950		5,111	2,000
157	Roanoke, Va.	345,305	48,109	3,944	1,899	15,996	4,838	3,445	3,361	11,848	2,778
158	Joliet, Ill.	363,608	42,784	6,200	1,526	12,730	3,943	10,138	694	4,317	3,236
159	Auburn, N. Y.	417,249	31,907	4,356	771	8,097	2,011	1,705	6,007	4,296	4,664
160	East Orange, N. J.	597,458	50,815	11,011	2,609	24,931	3,596		1,053	5,615	2,000
161	Taunton, Mass.	419,108	35,528	7,321	1,597	12,053	1,132	4,659	4,456		4,280
162	Charlotte, N. C.	177,472	18,416	2,265	2,050	3,849	1,229	4,010	212	1,793	3,009
163	Everett, Mass.	434,929	38,200	4,308	1,779	11,291	2,216	9,986	2,184		4,436
164	Portsmouth, Va.	198,517	22,372	1,939	1,348	8,563	1,241	2,561	610	5,305	805
165	Oshkosh, Wis.	319,319	21,579	4,604	1,000	4,377	2,460	4,155	546	1,284	3,123
166	Cedar Rapids, Iowa.	385,363	38,447	2,953	12,049	8,111	4,138		3,253	3,002	4,881
167	Quincy, Mass.	459,582	39,568	5,144	1,639	18,219	2,157	5,796	3,425		3,188
168	Chelsea, Mass.	503,235	48,124	3,508	15,895	12,582	2,733	6,953	2,315		4,138
169	Perth Amboy, N. J.	299,791	35,065	4,466	1,925	11,811	975	5,267	830	6,078	4,013
170	Pittsfield, Mass.	422,253	31,630	4,815	1,216	14,727	1,555	3,620	3,572		2,125
171	Joplin, Mo.	232,362	21,005	4,659	2,070	6,893	1,686	1,701	1,288	1,649	1,059
172	Williamsport, Pa.	287,409	25,387	1,200	1,193	17,057	3,607				2,330
173	Jackson, Mich.	301,212	22,302	4,031	1,000	5,391	1,402	5,822	939	2,038	1,679
174	Jamestown, N. Y.	296,861	26,221	4,708	1,100	7,906	1,478	1,875	4,028	1,394	3,822
175	Amsterdam, N. Y.	235,261	17,849	2,595	130	4,317	2,072	2,038	3,302	1,462	1,933
176	Lansing, Mich.	300,563	25,089	4,384	231	8,668	1,048	2,288	1,235	4,353	2,882
177	Huntington, W. Va.	194,807	22,567	1,530	6,775	7,688	1,218	1,427	2,186	900	943
178	Decatur, Ill.	258,081	24,302	3,294	1,500	10,780	2,376	2,038	896	2,028	1,390
179	Mount Vernon, N. Y.	569,548	73,483	15,722	1,258	15,548	7,380	10,640	5,822	8,028	8,485
180	Lima, Ohio.	248,476	19,988	2,896	2,865	4,197	3,312	3,311	2,812	295	800
181	Niagara Falls, N. Y.	484,772	48,317	14,377	2,421	13,200	4,387	471	3,186	5,317	4,958
182	La Crosse, Wis.	295,077	31,437	6,666	1,000	7,478	1,775	7,683	2,346	1,153	2,336
183	Newport, Ky.	219,848	27,253	6,761	1,805	8,051	2,138	3,273	399	2,436	2,390
184	Pasadena, Cal.	495,889	42,545	6,495	2,442	12,642	7,604	5,894	2,019	953	4,296

¹ Governmental cost payments for expenses are the gross payments for expenses, less payments in error which are reported in Table 16.

GENERAL TABLES.

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OTHER THAN OF PUBLIC SERVICE ENTERPRISES: 1910—Continued

assigned to each, see page 87. For a text discussion of this table, see page 40.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910.

CLASSIFIED ACCORDING TO DEPARTMENT, OFFICE, OR ACCOUNT FOR WHICH PAID—continued.												
II.—Protection to person and property.						III.—Health conservation and sanitation.						
Total.	Police department.	Militia and armories.	Fire department.	Buildings and other inspection.*	All other.	Total.	Health conservation.	Sewers and sewage disposal.	Street cleaning.	Refuse collection and disposal.	All other.	City number.
\$36,876	\$43,320		\$40,637	\$1,388	\$1,531	\$20,839	\$7,218	\$4,455	\$7,621	\$1,545		110
80,708	38,136		39,421	915	2,236	40,055	4,614	11,757	12,291	10,422	\$971	111
62,096	32,282		28,614	1,200		20,218	2,794		7,549	9,875		112
100,592	34,524		61,433	608	4,027	44,144	5,480	4,148	19,572	14,944		113
314,546	134,615	\$200	165,197	7,398	7,136	132,714	17,726		63,585	43,762	7,641	114
100,893	42,307		58,278	8	300	20,567	9,401	2,741	8,125	300		115
84,734	30,838		52,146	1,432	318	31,737	2,885	11,069	12,852	4,851		116
82,022	31,716		48,597	1,502	207	14,739	4,385	3,667	6,367	330		117
49,241	22,559		25,964		718	26,945	1,371	275	5,199	20,100		118
131,629	54,509		73,874		3,246	102,639	18,471	28,130	43,907	11,665	566	119
161,157	72,201		82,911	1,500	4,545	38,343	6,476	945	12,822	18,100		120
105,600	48,897	278	53,088	3,337		67,438	22,641	13,382	2,000	29,376	39	121
147,135	45,922		94,968	6,246		28,038	10,262	4,066	12,977	733		122
100,000	42,618		53,075	2,687	620	40,986	11,515	3,998	10,887	14,586		123
62,216	16,608		45,008			26,973	6,442	7,800	12,731			124
84,755	35,738		42,444	2,613	3,960	20,497	2,486	11,390	4,321	2,300		125
109,554	56,236	1,228	44,608	1,599	5,583	59,339	19,162	14,540	9,186	16,131	320	126
87,860	27,082		56,893	3,385		28,884	7,226	1,200	10,571	600	287	127
120,241	40,095		77,146	3,000		77,646	5,431	12,441	41,562	17,930	282	128
102,305	53,891		47,047		1,367	39,538	7,469	10,028	16,310	5,731		129
115,843	50,993		63,459	1,386		33,483	6,957	3,346	10,644	12,536		130
152,272	73,833	690	72,232	1,000	4,516	47,796	19,464	3,990	10,506	13,836		131
145,383	62,215	2,000	74,732	5,424		27,283	11,407	1,931	3,139	10,806		132
87,767	29,558		51,019	5,502	1,688	32,576	3,309	1,831	22,621	4,815		133
137,225	42,061		91,844	1,664	1,756	28,326	14,938	6,714	1,501	5,173		134
158,708	84,776	979	63,903	3,238	5,812	91,286	13,529	30,429	23,329	23,999		135
138,048	55,452		73,700	8,319	577	43,102	4,616	14,391	23,961	134		136
64,986	25,497		39,336	163		31,845	8,584	9,204	12,911	1,146		137
114,368	55,205		53,278	5,795		60,708	17,798	15,671	12,517	14,722		138
208,353	100,051		101,602	5,353	1,347	82,945	12,197	6,551	20,427	43,770		139
42,013	9,355		32,430		228	4,567	1,285	1,364	1,918			140
55,696	25,560		29,109	600	427	26,188	4,049	7,670	6,639	7,900		141
80,031	33,821		44,358		1,852	24,730	3,320	5,777	12,440	3,193		142
128,104	67,662	163	60,266		113	54,851	25,881	1,182	9,069	18,719		143
100,787	37,287	75	61,620	1,499	306	17,568	2,462	10,186	4,920			144
78,848	24,112		53,219	1,217	300	19,341	2,726	4,053	12,247	2	313	145
96,588	41,144	2,115	51,633	1,286	410	37,651	14,198	5,396	11,034	7,023		146
116,639	50,920	67	62,091		3,561	64,000	3,116	5,200	37,073	18,611		147
100,807	38,111		62,409	287		26,961	14,315	5,595	6,915	990	146	148
130,138	57,974		70,358		1,806	72,872	13,637	23,798	14,571	19,951	715	149
76,289	25,429		50,860			16,659	900	4,748	6,504	4,149	358	150
113,112	39,400		71,366	2,201	145	30,729	10,573	705	7,687	11,764		151
59,444	24,062		32,901		1,481	18,132	2,830	4,807	9,626	869		152
75,992	53,574		21,781		637	25,197	4,257	1,686	11,971	7,253		153
77,904	44,867		28,947		4,090	41,020	4,340	2,875	23,074	10,731		154
55,341	21,891	140	32,126	294	890	9,226	2,755	2,320	2,800	1,351		155
111,765	44,150		67,525		90	24,810	5,009		12,000	7,201		156
84,981	41,126		43,271		584	24,372	3,224	4,571	6,237	10,330		157
87,624	40,661		46,443	2,451	4,069	30,269	4,153	2,198	16,517	7,001	400	158
90,697	32,687		55,696	1,442	692	36,571	4,174	10,088	16,640	5,669		159
107,844	59,309	500	44,235	2,900	900	62,364	5,503	18,323	14,673	23,865		160
99,726	48,970	1,491	45,531	2,774	960	27,738	7,079	5,579	9,636	5,076	68	161
39,151	18,024		19,977	1,150		20,440	7,105	2,021	3,061	8,253		162
79,203	37,746	1,720	35,352	4,283	162	36,829	10,313	12,170	3,000	11,214	132	163
53,850	26,679	220	26,766		185	39,638	6,885	9,590	11,750	11,197	216	164
74,425	20,593		51,683	560	1,409	12,787	1,462	2,628	7,897	359	241	165
59,041	30,841		25,493	1,300	1,407	42,887	6,008	12,371	21,397	3,111		166
77,186	34,720		40,889	1,577		41,190	10,431	11,185	8,500	10,358	736	167
134,593	54,047	125	57,065	6,614	16,742	43,858	12,064	14,457	5,799	11,415	123	168
42,209	31,011		9,940	547	702	37,213	3,030	608	22,871	10,704		169
68,719	35,050	500	30,093	3,076		22,603	3,987	11,125	2,999	4,492		170
49,459	25,900		22,689		900	13,790	1,717	3,652	8,421			171
53,359	18,661		34,435		63	14,363	3,125	3,330	7,908			172
62,454	21,710		36,938	2,020	1,786	19,444	3,930	3,360	11,765		389	173
52,025	18,183		33,509	236	97	23,313	4,797	3,287	6,019	9,194	16	174
42,896	14,910		26,445	900	641	22,362	4,720	4,411	6,213	7,018		175
51,660	18,680		32,876	62	33	23,231	1,516	8,012	13,087	616		176
49,638	29,467		19,627	480	44	16,178	1,618	2,891	7,134	4,535		177
58,498	20,835		36,735		928	13,880	1,689	2,368	9,608	215		178
94,366	49,465		39,607	4,261	1,033	71,348	5,974	10,718	40,874	13,782		179
53,403	20,301		32,203		899	17,422	4,569	2,224	9,999	630		180
109,560	38,902		67,218	2,180	1,260	70,850	10,024	4,780	22,466	33,580		181
71,836	24,669		46,676	491		9,973	1,595	1,662	4,828	1,472	416	182
38,720	26,160		12,460	40	60	21,468	3,565	3,499	5,913	8,511		183
74,856	24,912		42,416	5,805	1,723	37,462	7,447	2,732	19,282	8,000	1	184

* Includes inspection of factories, tenements, elevators, boilers, wires, lights, weights and measures, etc.

FINANCIAL STATISTICS OF CITIES.

TABLE 9.—GOVERNMENTAL COST PAYMENTS¹ FOR EXPENSES

[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 1910.

City number.	CITY.	CLASSIFIED ACCORDING TO DEPARTMENT, OFFICE, OR ACCOUNT FOR WHICH PAID—continued.										
		IV.—Highways.							V.—Charities, hospitals, and corrections.			
		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.	Total.	Super-vision.	Charities.
110	Binghamton, N. Y.	\$78,422	\$1,200	\$24,096	\$207	\$4,351		\$46,639	\$1,929	\$70,600	\$1,192	\$43,311
111	Sioux City, Iowa	77,486	1,200	29,176	18,979	1,376	\$1,855	24,900				
112	Lancaster, Pa.	88,096	2,940	35,308				49,848		1,402		1,376
113	Springfield, Ohio	53,577	1,800	8,055	484		201	47,988	49	41,619		120
114	Atlantic City, N. J.	117,133	3,734	37,888			10,773	64,738		46,318	910	9,645
115	Little Rock, Ark.	39,380	1,593	22,371	1,444			12,718	1,254	18,950		1,135
116	Rockford, Ill.	46,152	900	13,775	5,278			26,199		1,084		84
117	Bay City, Mich.	64,278		25,903		2,782	767	24,447	10,379	1,634		934
118	York, Pa.	38,324	1,665	14,748				21,011		2,655		787
119	Sacramento, Cal.	105,520		47,373			13,980	44,167		1,860		1,860
120	Chattanooga, Tenn.	71,211		39,893	2,399			28,319	600	41,009		6,305
121	Malden, Mass.	84,966	1,661	37,525	50	500	10,617	33,913	700	44,922	1,362	38,518
122	Pueblo, Colo.	91,055	2,360	35,849	6,983		10,991	34,868		700		700
123	Haverhill, Mass.	66,162		16,910	529	2,200	10,720	33,657	2,146	78,432	2,202	63,533
124	Lincoln, Nebr.	38,527	2,793	15,243	339			16,544	608	188		188
125	New Britain, Conn.	61,504	2,635	22,754	951	1,349	10,962	22,469	384	36,311	2,256	23,076
126	Salem, Mass.	84,990	2,457	15,930	7,537	4,335	6,700	40,936	7,095	70,727		67,176
127	Topeka, Kans.	30,846	1,200	15,730	226			12,374	1,316	3,539		
128	Davenport, Iowa	65,032	3,828	6,180	5,369	286	5,299	37,391	6,679			
129	McKeesport, Pa.	51,374		16,645	1,643			33,086		1,916		1,916
130	Wheeling, W. Va.	36,211		10,389	425			25,397		7,099		
131	Augusta, Ga.	70,515	1,500	33,453	4,215		3,460	22,283	5,599	57,258		13,029
132	Macon, Ga.	31,972	1,329	14,467			505	14,639	1,032	23,728		6,903
133	Berkeley, Cal.	67,699	2,938	20,604			22,990	21,119		690		
134	Superior, Wis.	74,744		42,944	5,183	400	3,549	18,682	4,086	338		338
135	Newton, Mass.	150,713	9,303	62,303		10,400	18,900	53,089	8,718	40,858	3,091	26,849
136	San Diego, Cal.	113,957	2,601	73,412			13,178	24,766				
137	Kalamazoo, Mich.	34,156	1,200	8,739		351		17,394	6,472	6,978	2,321	2,649
138	El Paso, Tex.	98,305	2,600	43,835	174		20,886	25,810		9,080		3,222
139	Butte, Mont.	92,911	5,627	21,004			25,411	36,096	4,773	4,234		2,528
140	Flint, Mich.	34,474	827	14,892	1,076		4,627	13,052		27,350	600	2,811
141	Chester, Pa.	39,866	1,200	8,604				27,300	2,762	342		
142	Dubuque, Iowa	69,144	1,252	30,775		3,096	7,337	24,979	1,705			
143	Montgomery, Ala.	67,568		39,390	1,004			27,174		10,362		2,797
144	Woonsocket, R. I.	70,830	1,766	29,578	7,342	2,428	7,301	22,415		12,097	1,017	10,095
145	Racine, Wis.	50,183	2,236	7,934	8,452		11,400	19,105	1,056	15,189		15,189
146	Fitchburg, Mass.	87,734	700	31,078	1,142	6,650	8,091	34,226	5,847	79,419		33,641
147	Tampa, Fla.	90,475		40,622	8,117		2,041	39,695		22,096		6,735
148	Elmira, N. Y.	61,575		20,659	5,654			34,388	874	27,044	2,399	17,188
149	Galveston, Tex.	66,909		38,857				24,327	3,725	46,224		42
150	Quincy, Ill.	27,881		6,781				20,976	124	6,388		
151	Knoxville, Tenn.	58,754		23,373	2,106			32,253	1,022	21,308		3,010
152	New Castle, Pa.	39,692	1,200	11,503				26,989		17,539	819	11,249
153	West Hoboken, N. J.	30,257		5,803			418	24,036		4,243		3,943
154	Hamilton, Ohio	4,193		3,791	402					11,995		1,996
155	Springfield, Mo.	31,182	1,201	17,605	543		35	11,166	632	1,691		1,271
156	Lexington, Ky.	64,060		25,790			5,000	33,270		33,040		8,098
157	Roanoke, Va.	47,704		28,816	3,712			15,176		14,351		5,371
158	Joliet, Ill.	54,348		22,921	1,194			29,700	533	2,000		
159	Auburn, N. Y.	98,806	1,603	54,144	1,167		5,437	36,455		24,511	1,863	22,648
160	East Orange, N. J.	115,803		42,281		4,527	25,121	41,538	2,336	8,886		5,624
161	Taunton, Mass.	57,861	2,159	40,771	2,962	3,503	3,520	3,816	1,130	36,746	1,663	33,681
162	Charlotte, N. C.	27,610		7,839				19,175	286			286
163	Everett, Mass.	46,215	1,600	8,730		3,396	9,616	22,081	742	21,657	1,495	17,639
164	Portsmouth, Va.	19,852		8,115	150			11,252	435	10,133		7,031
165	Oshkosh, Wis.	61,305		24,577	8,010		9,506	18,969	243	11,988		11,988
166	Cedar Rapids, Iowa	35,241	1,200	12,215	1,594			19,375	857	676		676
167	Quincy, Mass.	73,665		24,971	3,073	5,854	8,000	29,717	2,850	27,477	1,207	21,983
168	Chelsea, Mass.	53,016	888	15,337		3,009	7,189	23,366	3,227	37,693	3,029	28,298
169	Perth Amboy, N. J.	25,625		815		1,637	1,676	21,497		10,859		5,473
170	Pittsfield, Mass.	95,945		49,854	1,494	2,539	10,119	25,467	6,472	32,171	2,389	27,550
171	Joplin, Mo.	19,578	1,053	17,696	829					2,188		2,188
172	Williamsport, Pa.	49,071	1,800	27,997				19,022	252	20,895		13,854
173	Jackson, Mich.	35,687		12,141	2,970			19,578	998	26,310	900	6,840
174	Jamestown, N. Y.	42,385	2,300	13,862	2,202		248	22,058	1,548	11,508	1,807	9,354
175	Amsterdam, N. Y.	31,343	942	17,221	234	1,141		11,805		12,959	1,197	10,388
176	Lansing, Mich.	76,704	2,831	44,801	3,232		11,190	15,150		6,744		4,534
177	Huntington, W. Va.	22,000	1,217	9,700				11,063		8,374		4,891
178	Decatur, Ill.	20,187	1,200	4,033				10,574	4,380			
179	Mount Vernon, N. Y.	71,437		16,356	3,298		10,853	40,930		18,044	676	12,369
180	Lima, Ohio	30,111		10,166	448			19,148	349	7,357		1,335
181	Niagara Falls, N. Y.	57,107	3,002	9,199	5,434	2,169		35,051	2,252	25,690	1,193	14,119
182	La Crosse, Wis.	36,965		11,636		968	5,306	17,993	1,062			
183	Newport, Ky.	21,523		4,581				16,929	13	7,935		1,674
184	Pasadena, Cal.	56,539	3,999	38,400			14,140					

¹ Governmental cost payments for expenses are the gross payments for expenses, less payments in error which are reported in Table 16.

OTHER THAN OF PUBLIC SERVICE ENTERPRISES: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 40.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910.

CLASSIFIED ACCORDING TO DEPARTMENT, OFFICE, OR ACCOUNT FOR WHICH PAID—continued.										CLASSIFIED BY PAYEE.		City number.
V.—Charities, hospitals, and corrections—Con.		VI.—Education.				VII.—Recreation.*	VIII.—Miscellaneous.			Paid to public.	Paid to departments, enterprises, and accounts of city.	
Hospitals and insane in institutions.	Prisons and reformatories.	Total.	Schools.	Libraries.	Art galleries and museums.		Total.	Damage settlements for personal injuries.	All other.			
\$25,881	\$216	\$170,723	\$159,977	\$10,746	.....	\$6,170	\$517	\$517	.....	\$482,643	.....	110
26	.....	224,029	216,120	7,909	.....	11,306	10,253	8,804	\$1,449	478,896	\$964	111
37,433	4,066	136,461	134,961	1,500	.....	702	4,505	.....	4,505	330,593	602	112
35,763	.....	176,374	169,301	7,073	.....	9,681	12,879	4,260	8,619	480,754	.....	113
.....	.....	236,028	222,081	13,947	.....	73,869	9,679	.....	9,679	1,013,830	.....	114
12,599	5,216	141,135	136,634	4,501	.....	3,053	975	.....	975	849,515	3,900	115
1,000	.....	224,178	207,323	16,855	.....	8,909	930	209	721	431,065	.....	116
800	1,568	190,361	180,662	9,699	.....	2,948	8,629	7,768	861	379,136	27,091	117
.....	.....	149,863	148,936	8,777	.....	3,153	3,153	9	3,144	295,389	.....	118
.....	.....	268,606	244,326	20,533	\$3,747	26,670	2,122	239	1,883	714,443	.....	119
30,810	3,894	116,680	107,689	8,991	.....	7,356	6,291	3,154	3,137	477,288	2,245	120
5,042	.....	247,497	230,960	16,537	.....	27,251	3,494	426	3,063	629,893	59	121
12,717	.....	200,425	191,806	8,619	2,600	38,558	2,133	2,033	100	820,295	36,306	122
.....	.....	221,687	203,106	18,581	.....	17,201	2,584	2,428	166	577,072	477	123
.....	.....	232,535	219,195	13,340	.....	6,240	2,066	1,777	289	404,405	12	124
10,979	.....	159,323	154,323	5,000	.....	5,458	1,848	.....	1,848	412,164	178	125
3,551	.....	183,677	170,928	12,088	661	19,841	13,483	12,168	1,315	577,138	.....	126
.....	3,539	225,334	219,667	5,667	.....	13,034	4,082	2,396	1,686	418,431	926	127
.....	.....	231,131	219,082	12,049	.....	25,105	8,129	2,382	5,747	558,497	.....	128
.....	.....	204,526	200,063	4,463	.....	1,854	5,386	611	4,775	444,864	1,674	129
.....	7,099	163,350	155,847	7,503	.....	9	2,006	795	1,211	404,040	3,733	130
38,380	8,849	180	.....	180	.....	9,059	1,511	25	1,486	367,747	12,000	131
6,000	10,820	865	.....	865	.....	4,501	1,848	50	1,798	267,366	.....	132
690	.....	309,372	289,619	19,753	.....	1,020	1,578	.....	1,578	539,927	.....	133
.....	.....	183,732	179,194	9,538	.....	8,675	5,159	75	5,084	489,176	.....	134
10,918	.....	368,539	341,187	27,352	.....	85,863	596	216	350	964,644	263	135
383	1,625	219,707	208,310	11,397	.....	24,716	1,674	.....	1,574	596,624	10,584	136
.....	5,858	194,130	185,615	8,515	.....	3,829	1,596	1,113	483	363,401	638	137
1,706	.....	195,403	188,857	6,546	.....	22,398	3,956	25	3,931	561,438	.....	138
.....	.....	238,299	218,339	19,960	.....	208	14,816	3,443	11,373	703,345	.....	139
22,261	1,678	93,501	90,346	3,455	.....	3,874	3,870	.....	3,870	220,876	12,283	140
.....	342	122,299	122,199	100	.....	4,100	4,978	1,486	3,492	282,069	.....	141
.....	.....	125,430	116,874	8,556	.....	1,994	6,968	3,781	3,187	332,115	.....	142
3,167	4,398	92,608	88,797	3,811	.....	7,292	3,944	1,316	2,628	392,374	6,512	143
985	.....	108,944	105,660	3,284	.....	1,521	2,633	361	2,572	319,812	26,645	144
.....	.....	169,158	159,670	9,488	.....	18,419	2,963	555	2,408	380,907	.....	145
45,778	.....	153,470	144,236	9,234	.....	8,884	2,767	412	2,355	604,994	29	146
5,741	0,620	.....	.....	.....	.....	15,183	2,864	844	2,020	317,082	21,837	147
7,457	.....	142,557	138,057	4,500	.....	6,738	3,520	375	3,145	410,532	2,674	148
44,710	1,472	128,442	128,442	.....	.....	1,756	.....	.....	1,919	480,112	.....	149
.....	6,388	136,577	127,818	8,759	.....	18,940	1,280	784	496	310,235	.....	150
18,298	.....	81,433	81,433	.....	.....	527	267	80	187	322,236	.....	151
4,371	1,100	146,788	146,788	.....	.....	1,365	3,599	.....	3,599	310,498	.....	152
300	.....	170,780	165,320	5,460	.....	1,243	1,254	.....	1,254	339,664	.....	153
9,989	.....	161,395	158,395	3,000	.....	1,520	4,542	1,330	3,212	335,974	1,536	154
410	.....	100,248	97,825	2,423	.....	14	9,080	5,083	3,997	220,729	.....	155
15,600	9,342	104,754	97,791	6,963	.....	4,007	8,393	1,648	6,845	387,222	.....	156
2,170	6,810	111,741	111,741	.....	.....	590	13,467	1,426	12,041	337,481	7,824	157
2,000	.....	130,828	122,732	8,096	.....	11,346	4,499	2,674	1,825	363,698	.....	158
.....	.....	130,215	125,215	5,000	.....	2,116	2,426	.....	2,426	406,807	13,442	159
3,262	.....	222,613	207,659	14,954	.....	23,008	6,125	.....	6,125	596,740	718	160
1,402	.....	151,963	141,617	10,346	.....	5,373	4,173	3,387	786	415,717	3,391	161
.....	.....	64,704	62,057	2,647	.....	1,617	5,248	244	5,004	177,472	.....	162
2,523	.....	197,583	189,725	8,158	.....	16,046	536	225	611	433,698	1,331	163
1,200	1,902	49,332	49,332	.....	.....	.....	3,240	84	3,156	188,517	.....	164
.....	.....	128,791	120,483	8,308	.....	4,306	4,138	1,832	2,306	319,319	.....	165
.....	.....	178,939	170,444	8,495	.....	23,461	6,671	4,707	1,964	383,945	1,418	166
4,287	.....	181,061	170,235	11,726	.....	16,363	2,167	1,526	641	458,916	666	167
6,366	.....	160,073	155,169	4,904	.....	15,528	10,350	1,936	8,414	498,237	4,998	168
5,386	.....	144,237	139,217	5,020	.....	1,416	3,167	.....	3,167	299,791	.....	169
2,232	.....	162,209	153,209	9,000	.....	6,223	2,753	.....	2,753	420,799	1,454	170
.....	.....	117,978	111,181	6,797	.....	3,945	4,389	2,952	1,437	232,362	.....	171
7,041	.....	114,289	114,289	.....	.....	3,115	6,930	.....	6,930	287,409	.....	172
18,570	.....	124,700	115,933	8,767	.....	4,503	5,812	1,310	4,502	301,212	.....	173
437	.....	134,037	134,037	.....	.....	5,474	1,808	1,585	223	259,345	37,516	174
1,374	.....	104,281	101,781	2,500	.....	210	3,361	233	3,128	235,261	.....	175
2,210	.....	105,394	98,072	7,312	.....	6,798	4,953	425	4,528	274,491	26,072	176
487	2,996	75,058	71,420	3,638	.....	.....	992	.....	992	190,914	3,893	177
.....	.....	126,952	118,690	8,262	.....	10,903	3,359	3,082	277	258,081	.....	178
5,000	.....	230,281	219,644	10,637	.....	4,153	6,436	4,132	2,304	569,548	.....	179
5,500	522	112,400	108,811	3,589	.....	3,347	4,448	220	4,228	248,476	.....	180
10,387	.....	150,557	144,586	5,971	.....	2,571	20,111	13,862	6,249	469,097	15,675	181
.....	.....	135,734	130,734	5,000	.....	5,223	3,909	.....	3,909	295,077	.....	182
1,807	4,454	99,726	94,457	5,269	.....	443	2,760	1,392	1,368	219,848	.....	183
.....	.....	264,698	247,948	16,750	.....	17,904	1,885	.....	1,885	490,703	6,186	184

* Includes parks, playgrounds, baths, and public entertainments.

FINANCIAL STATISTICS OF CITIES.

TABLE 10.—GOVERNMENTAL COST PAYMENTS¹ FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES: 1910.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 42.]

City number.	CITY.	Total.	CLASSIFIED ACCORDING TO ENTERPRISE FOR WHICH PAID.							CLASSIFIED BY PAYEE.	
			Water-supply systems.	Electric light and power systems.	Gas supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	All other enterprises.	Paid to public.	Paid to departments, enterprises, and accounts of city.
	Grand total.....	\$34,386,256	\$25,606,229	\$1,765,785	\$629,106	\$475,434	\$2,952,151	\$828,177	\$2,139,314	\$34,264,773	\$121,463
	Group I.....	21,058,508	15,488,310	564,586	.....	280,783	2,870,819	116,186	1,737,824	21,002,590	55,918
	Group II.....	5,475,326	4,244,620	332,447	222,576	98,920	45,871	219,493	311,397	5,456,878	18,448
	Group III.....	5,083,544	3,743,738	600,700	289,371	60,119	17,647	321,907	50,062	5,047,494	36,050
	Group IV.....	2,768,878	2,129,561	258,052	117,219	35,612	17,814	170,589	40,031	2,757,811	11,067

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

1	New York, N. Y.....	\$7,627,688	\$4,038,685	.....	.....	\$26,767	\$2,575,365	.....	\$986,871	\$7,618,988	\$5,700
2	Chicago, Ill.....	2,368,644	2,656,447	\$298,211	.....	4,247	.....	9,739	.....	2,339,026	29,618
3	Philadelphia, Pa.....	2,706,932	2,492,463	.....	.....	4,998	190,743	18,728	.....	2,706,932	.....
4	St. Louis, Mo.....	1,058,718	1,002,975	.....	.....	11,395	44,348	.....	.....	1,058,086	632
5	Boston, Mass.....	1,262,478	884,614	.....	.....	15,676	.....	\$74,650	287,508	1,262,225	253
6	Cleveland, Ohio.....	560,549	408,318	89,448	.....	16,470	.....	36,294	10,019	558,189	2,300
7	Baltimore, Md.....	665,299	569,199	.....	.....	38,161	42,468	.....	15,471	662,591	2,708
8	Pittsburgh, Pa.....	1,013,555	923,741	.....	.....	43,298	11,898	.....	34,618	1,013,555	.....
9	Detroit, Mich.....	568,237	231,130	176,927	.....	9,656	.....	.....	150,524	568,237	.....
10	Buffalo, N. Y.....	538,516	497,238	.....	.....	25,707	.....	.....	15,571	536,671	1,845
11	San Francisco, Cal.....	3,999	3,999	.....	.....	.....	.....	.....	.....	3,999	.....
12	Milwaukee, Wis.....	324,567	276,475	.....	.....	1,259	.....	46,833	.....	323,017	1,550
13	Cincinnati, Ohio.....	530,200	490,604	.....	.....	18,681	5,132	15,783	.....	528,574	1,621
14	Newark, N. J.....	380,384	360,037	.....	.....	19,482	865	.....	.....	378,989	1,395
15	New Orleans, La.....	478,085	303,226	.....	.....	32,573	.....	2,431	139,855	478,085	.....
16	Washington, D. C.....	427,234	413,242	.....	.....	11,211	.....	2,781	.....	426,420	814
17	Los Angeles, Cal.....	302,327	302,327	.....	.....	.....	.....	.....	.....	297,910	4,417
18	Minneapolis, Minn.....	241,096	233,590	.....	.....	1,202	.....	.....	6,304	241,096	.....

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

19	Jersey City, N. J.....	\$795,703	\$789,768	.....	.....	.....	\$5,935	.....	.....	\$795,703	.....
20	Kansas City, Mo.....	367,242	359,832	.....	.....	\$7,410	.....	.....	.....	367,242	.....
21	Seattle, Wash.....	570,351	275,266	\$276,417	.....	.....	7,671	.....	\$10,997	567,159	\$3,192
22	Indianapolis, Ind.....	19,489	2,793	.....	.....	12,728	.....	3,968	.....	19,489	.....
23	Providence, R. I.....	195,561	166,749	.....	.....	2,030	978	\$25,804	.....	191,545	4,016
24	Louisville, Ky.....	227,889	215,721	.....	.....	.....	9,557	2,611	.....	227,065	824
25	Rochester, N. Y.....	266,910	199,718	.....	.....	7,792	.....	42,552	16,848	266,910	.....
26	St. Paul, Minn.....	186,560	148,977	.....	.....	4,932	.....	.....	32,651	185,674	686
27	Denver, Colo.....	56,504	20,329	.....	.....	2,946	.....	.....	33,229	56,504	.....
28	Portland, Oreg.....	331,672	113,760	.....	.....	.....	10,406	.....	207,516	331,672	.....
29	Columbus, Ohio.....	302,326	234,269	52,043	.....	16,014	.....	14,959	4,755	297,867	4,450
30	Toledo, Ohio.....	207,981	184,579	.....	\$36	3,652	.....	17,062	.....	207,981	.....
31	Atlanta, Ga.....	195,812	178,150	.....	.....	600	.....	.....	.....	195,812	.....
32	Oakland, Cal.....	4,037	.....	.....	.....	.....	4,037	.....	.....	4,037	.....
33	Worcester, Mass.....	95,335	72,386	.....	.....	394	.....	22,555	.....	93,475	1,860
34	Syracuse, N. Y.....	97,873	94,613	.....	.....	3,260	.....	.....	.....	97,873	.....
35	New Haven, Conn.....	927	.....	.....	.....	.....	927	.....	.....	927	.....
36	Birmingham, Ala.....	10,681	3,985	3,987	.....	.....	.....	2,599	.....	10,681	.....
37	Memphis, Tenn.....	236,318	223,055	.....	.....	9,267	3,906	.....	.....	236,318	.....
38	Saranton, Pa.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
39	Richmond, Va.....	361,119	108,029	.....	222,540	11,138	.....	17,979	1,433	360,420	699
40	Paterson, N. J.....	780	.....	.....	.....	780	.....	.....	.....	780	.....
41	Omaha, Nebr.....	1,220	.....	.....	.....	1,220	.....	.....	.....	1,220	.....
42	Fall River, Mass.....	90,599	62,868	.....	.....	23	801	20,907	.....	90,594	5
43	Dayton, Ohio.....	109,110	105,488	.....	.....	3,622	.....	.....	.....	109,110	.....
44	Grand Rapids, Mich.....	82,133	58,548	.....	.....	3,003	58	20,524	.....	82,064	69
45	Nashville, Tenn.....	116,033	111,499	.....	.....	4,041	.....	493	.....	116,001	32
46	Lowell, Mass.....	145,842	136,893	.....	.....	807	.....	7,042	.....	145,236	106
47	Cambridge, Mass.....	95,265	77,437	.....	.....	20	.....	17,608	.....	92,765	2,500
48	Spokane, Wash.....	139,724	138,755	.....	.....	969	.....	.....	.....	139,724	.....
49	Bridgeport, Conn.....	1,505	.....	.....	.....	.....	1,505	.....	.....	1,505	.....
50	Albany, N. Y.....	163,425	161,153	.....	.....	2,272	.....	.....	.....	163,425	.....

¹ Governmental cost payments for expenses of public service enterprises are the gross payments for such expenses, less payments in error which are reported in Table 15.² Includes payments for expenses of ferries, which were not reported separately.³ Expenses of investment in a gas-supply system owned but not operated by the city.

TABLE 10.—GOVERNMENTAL COST PAYMENTS¹ FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES: 1910—Contd.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 42.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910.

City number.	CITY.	Total.	CLASSIFIED ACCORDING TO ENTERPRISE FOR WHICH PAID.							CLASSIFIED BY PAYEE.	
			Water-supply systems.	Electric light and power systems.	Gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	All other enterprises.	Paid to public.	Paid to departments, enterprises, and accounts of city.
51	Hartford, Conn.	\$108,427	\$102,003					\$6,424		\$107,019	\$1,408
52	Trenton, N. J.	90,728	90,728							90,728	
53	New Bedford, Mass.	106,735	66,157				\$1,072	39,506		106,222	1,513
54	San Antonio, Tex.	13,426				\$5,113		4,865	\$3,448	13,424	2
55	Reading, Pa.	80,106	80,106							80,106	
56	Camden, N. J.	78,634	75,975					2,659		78,634	
57	Salt Lake City, Utah	174,089	153,587					20,532		173,507	582
58	Dallas, Tex.	101,807	101,807							101,807	
59	Lynn, Mass.	179,145	139,407					39,738		177,325	1,820
60	Springfield, Mass.	152,814	152,814							149,435	3,379
61	Wilmington, Del.	75,949	75,374			575				75,949	
62	Des Moines, Iowa	23,664			1,615			22,049		23,664	
63	Lawrence, Mass.	85,519	78,762					16,757		82,525	2,994
64	Tacoma, Wash.	451,247	166,009	\$284,304			934			451,247	
65	Kansas City, Kans.	52,709	52,113					596		52,709	
66	Yonkers, N. Y.	144,441	142,201			1,102	1,138			144,441	
67	Youngstown, Ohio	74,001	70,162			3,839				74,001	
68	Houston, Tex.	97,637	86,531			9,889	1,217			97,637	
69	Duluth, Minn.	269,211	100,181		\$169,030					269,211	
70	St. Joseph, Mo.	4,533			4,533					4,533	
71	Somerville, Mass.	49,861	49,861							49,835	26
72	Troy, N. Y.	81,749	80,148			950		651		81,405	344
73	Utica, N. Y.										
74	Elizabeth, N. J.	1,189				20	1,169			1,189	
75	Fort Worth, Tex.	252,479	252,479							252,479	
76	Waterbury, Conn.	33,939	33,939							33,939	
77	Schenectady, N. Y.	53,125	53,125							53,125	
78	Hoboken, N. J.	252,678	249,703					2,975		252,678	
79	Manchester, N. H.	63,363	41,372			884		21,127		62,518	865
80	Evansville, Ind.	61,073	42,300			1,853	2,366	14,554		61,073	
81	Akron, Ohio	3,037				3,037				3,037	
82	Norfolk, Va.	96,852	71,733			2,635		22,464		96,852	
83	Wilkes-Barre, Pa.	2,721						2,721		2,721	
84	Peoria, Ill.	13,615				1,342	200		12,073	13,611	4
85	Erie, Pa.	73,212	71,455			124	1,472		161	73,212	
86	Savannah, Ga.	93,540	62,697			5,966	5,100	19,777		93,540	
87	Oklahoma City, Okla.	51,168	51,168							51,168	
88	Harrisburg, Pa.	72,972	72,972							72,972	
89	Fort Wayne, Ind.	98,956	53,313	44,434		1,209				82,576	16,380
90	Charleston, S. C.	3,593				3,558			35	3,593	
91	Portland, Me.	105,317	54,655					29,417	21,245	105,030	287
92	East St. Louis, Ill.	480				460				480	
93	Terre Haute, Ind.	12,900						12,900		12,900	
94	Holyoke, Mass.	334,453	61,210	152,902	120,341					332,849	1,604
95	Jacksonville, Fla.	178,520	59,460	119,060						178,520	
96	Brockton, Mass.	48,790	44,225					4,565		47,843	947
97	Bayonne, N. J.	181,406	181,406							180,142	1,264
98	Johnstown, Pa.	471				471				471	
99	Passaic, N. J.										
100	South Bend, Ind.	49,620	47,804					1,816		49,620	
101	Covington, Ky.	47,284	42,094			1,729			3,473	47,284	12
102	Wichita, Kans.	1,859				1,859				1,859	
103	Altoona, Pa.	37,458	37,458							37,458	
104	Allentown, Pa.	40,943	40,943							40,943	
105	Springfield, Ill.	75,595	59,138			1,198		15,259		75,595	
106	Pawtucket, R. I.	63,225	56,633					6,392		63,225	
107	Mobile, Ala.	74,764	58,233			3,868	2,979	9,684		72,788	1,976
108	Saginaw, Mich.	50,441	41,909			257		4,479	3,796	49,498	943
109	Canton, Ohio	46,012	38,188			1,993			5,831	46,012	

¹ Governmental cost payments for expenses of public service enterprises are the gross payments for such expenses, less payments in error which are reported in Table 15.

FINANCIAL STATISTICS OF CITIES.

TABLE 10.—GOVERNMENTAL COST PAYMENTS¹ FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES: 1910—Contd.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 42.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910.

City number.	CITY.	Total.	CLASSIFIED ACCORDING TO ENTERPRISE FOR WHICH PAID.							CLASSIFIED BY PAYEE.	
			Water-supply systems.	Electric light and power systems.	Gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	All other enterprises.	Paid to public.	Paid to departments, enterprises, and accounts of city.
110	Binghamton, N. Y.	\$54,386	\$54,366			\$20				\$54,386	
111	Sioux City, Iowa	35,161	33,694			969		\$498		35,161	
112	Lancaster, Pa.	84,007	83,707			300				84,007	
113	Springfield, Ohio	28,832	26,835			2,175		322		28,832	
114	Atlantic City, N. J.	98,407	98,407							98,407	
115	Little Rock, Ark.	3,938						3,938		3,938	
116	Rockford, Ill.	60,512	60,512							60,512	
117	Bay City, Mich.	58,228	28,227	\$29,268				733		58,228	
118	York, Pa.										
119	Sacramento, Cal.	63,571	46,923				87,373	9,275		63,571	
120	Chattanooga, Tenn.	1,672					1,132	360	\$180	1,672	
121	Malden, Mass.	41,511	27,728					13,783		41,511	\$433
122	Pueblo, Colo.	121,288	118,173					3,095		120,968	300
123	Haverhill, Mass.	23,509	23,133			36		400		23,415	154
124	Lincoln, Nebr.	48,071	47,128			943				48,071	
125	New Britain, Conn.	31,555	22,613					8,324	618	31,171	384
126	Salem, Mass.	48,053	37,553			970		9,530		48,053	
127	Topeka, Kans.	58,971	58,491			480				58,971	
128	Davenport, Iowa	2,177					2,177			2,177	
129	McKeesport, Pa.	71,928	71,928							71,928	
130	Wheeling, W. Va.	160,318	83,840		\$72,532	2,610	489	847		160,228	90
131	Augusta, Ga.	48,142	23,542			14	2,000	9,534	13,046	48,142	
132	Macon, Ga.	9,613				1,769		7,844		9,613	
133	Berkeley, Cal.	1,792					1,792			1,792	
134	Superior, Wis.										
135	Newton, Mass.	25,445	25,161					234		25,080	356
136	San Diego, Cal.	123,461	114,596					8,865		123,035	426
137	Kalamazoo, Mich.	37,172	30,782			624		5,766		37,172	
138	El Paso, Tex.										
139	Butte, Mont.										
140	Flint, Mich.	29,049	27,891			1,158				29,049	
141	Chester, Pa.	428					428			428	
142	Dubuque, Iowa	41,382	40,205			817	360			41,382	
143	Montgomery, Ala.	59,896	52,156			2,075	433	5,232		59,896	
144	Woonsocket, R. I.	21,723	21,723							21,094	20
145	Racine, Wis.	10,191					499	9,622	70	10,191	
146	Fitchburg, Mass.	68,586	60,021					8,565		68,417	169
147	Tampa, Fla.	2,133						2,133		2,133	
148	Elmira, N. Y.	6,996						6,996		6,996	
149	Galveston, Tex.	57,076	55,338					1,738		57,076	
150	Quincy, Ill.	889				889				889	
151	Knoxville, Tenn.	72,463	67,431			5,032				72,463	
152	New Castle, Pa.	1,622				311			1,311	1,622	
153	West Hoboken, N. J.										
154	Hamilton, Ohio	97,325	23,642	28,636	44,687	360				97,325	
155	Springfield, Mo.	276						276		276	
156	Lexington, Ky.	1,785				1,785				1,785	
157	Roanoke, Va.	3,542				3,327		215		3,542	
158	Joliet, Ill.	54,997	54,997							54,997	
159	Auburn, N. Y.	47,854	45,686					1,868	300	47,854	
160	East Orange, N. J.	67,899	67,899							67,899	
161	Taunton, Mass.	99,823	35,208	59,305				5,310		99,780	63
162	Charlotte, N. C.	23,981	17,757					6,164		23,670	291
163	Everett, Mass.	30,588	28,927					6,661		29,725	863
164	Portsmouth, Va.	7,570				1,525	1,125	2,376	2,544	7,570	
165	Oshkosh, Wis.	2,997						2,997		2,997	
166	Cedar Rapids, Iowa	30,955	30,111			844				30,955	
167	Quincy, Ill.	25,696	19,502					6,194		25,696	
168	Chelsea, Mass.	23,708	23,705							22,840	868
169	Perth Amboy, N. J.	38,856	38,856							38,856	
170	Pittsfield, Mass.	17,991	17,991							17,991	
171	Joplin, Mo.	28,872		28,035				817		28,872	
172	Williamsport, Pa.										
173	Jackson, Mich.	31,624	22,442			544		8,638		31,624	
174	Jamestown, N. Y.	76,638	44,895	31,683		60				76,638	
175	Amsterdam, N. Y.	29,001	29,001							29,001	
176	Lansing, Mich.	77,155	24,302	42,622		698		9,533		70,520	6,635
177	Huntington, W. Va.	1,914				53		1,830		1,914	
178	Decatur, Ill.	44,395	44,395							44,395	
179	Mount Vernon, N. Y.										
180	Lima, Ohio	24,464	23,318			1,146				24,464	
181	Niagara Falls, N. Y.	39,182	38,290			862				39,182	
182	La Crosse, Wis.	36,917	27,247			2,383			7,287	36,917	
183	Newport, Ky.	39,058	34,756			828			3,474	39,058	13
184	Pasadena, Cal.	49,684		38,483					11,201	49,684	

¹ Governmental cost payments for expenses of public service enterprises are the gross payments for such expenses, less payments in error which are reported in Table 15.

GENERAL TABLES.

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TABLE 11.—GOVERNMENTAL COST PAYMENTS¹ FOR INTEREST ON CITY DEBTS: 1910.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 43.]

City number.	CITY.	Total.	CLASSIFIED BY DEBT ON WHICH PAID.							CLASSIFIED BY PAYEE.		
			Funded debt.			Revenue loans.			Special assessment loans.		Paid to public.	Paid to city funds.
			Of city corporation.	Of school district.	Of other divisions of city government.	Of city corporation.	Of school district.	Of other divisions of city government.	Of city corporation.	Of other divisions of city government.		
	Grand total.....	\$92,847,248	\$75,474,710	\$2,103,002	\$3,015,890	\$6,950,280	\$118,003	\$34,578	\$5,112,382	\$38,373	\$79,433,939	\$13,413,309
	Group I.....	60,314,845	55,383,511	505,148	2,748,752	5,428,515	25,158	28,520	2,187,882	37,359	54,814,394	11,500,451
	Group II.....	12,209,644	8,929,556	920,277	60,741	711,442	18,115	60	1,839,453		11,068,583	1,141,061
	Group III.....	5,757,766	6,714,967	613,284	202,681	482,681	47,487	5,384	680,268	1,014	8,278,932	478,834
	Group IV.....	5,564,993	4,446,676	364,353	3,716	327,612	27,243	614	394,779		5,272,030	292,963

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

1	New York, N. Y.....	\$37,329,556	\$31,302,148			\$4,711,824			\$1,315,584		\$30,061,254	\$7,268,302
2	Chicago, Ill.....	3,682,893	1,185,798	\$1,600	\$1,589,026	297,638	\$19,384	\$26,837	553,962	\$8,048	3,649,241	43,632
3	Philadelphia, Pa.....	3,629,646	3,512,380			16,000		1,266			2,930,983	598,663
4	St. Louis, Mo.....	1,030,094	1,030,094								1,011,306	18,788
5	Boston, Mass.....	5,797,398	5,741,630			55,768					4,337,957	1,459,441
6	Cleveland, Ohio.....	1,577,564	1,062,213	135,852	220,481	428			132,455	26,135	1,496,003	81,561
7	Baltimore, Md.....	2,182,282	2,105,539			16,748					1,547,586	634,696
8	Pittsburgh, Pa.....	2,000,777	1,454,910	240,534	299,559		5,774				1,615,267	385,510
9	Detroit, Mich.....	823,441	396,507		73,555	1,388		407	51,584		403,094	120,347
10	Buffalo, N. Y.....	958,283	809,633		45,580	5,953			37,117		867,905	90,378
11	San Francisco, Cal.....	488,551	488,551								488,551	
12	Milwaukee, Wis.....	407,156	389,800		17,128				222		399,536	7,620
13	Cincinnati, Ohio.....	2,100,879	1,925,394	82,023	86,564				66,958		1,821,072	339,807
14	Newark, N. J.....	1,467,675	934,433		305,623	227,019					1,167,124	300,551
15	New Orleans, La.....	1,260,533	1,245,229			15,304					1,233,869	26,664
16	Washington, D. C.....	454,020	374,170			79,850					433,120	900
17	Los Angeles, Cal.....	780,838	712,197	45,139	23,502			10			771,058	9,780
18	Minneapolis, Minn.....	673,259	582,879		77,794					2,576	559,468	113,791

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

19	Jersey City, N. J.....	\$951,520	\$870,535			\$48,022			\$32,363		\$755,921	\$195,599
20	Kansas City, Mo.....	350,745	188,313	\$130,494					37,938		338,083	18,662
21	Seattle, Wash.....	1,305,937	546,757	139,688		2,437	\$316		616,739		1,305,674	263
22	Indianapolis, Ind.....	168,523	122,108	46,415							167,203	1,320
23	Providence, R. I.....	701,098	669,006			32,092					480,871	220,227
24	Louisville, Ky.....	498,660	493,081			15,579					495,045	3,615
25	Rochester, N. Y.....	643,033	90,859			356,319			196,855		628,160	14,873
26	St. Paul, Minn.....	517,327	422,611			94,716					504,832	12,475
27	Denver, Colo.....	294,878	71,305		\$16,566	22			206,985		272,937	21,941
28	Portland, Oreg.....	599,327	330,309	941	43,425		2,838		221,740		576,350	22,977
29	Columbus, Ohio.....	610,989	453,996	40,609		7,524	310		108,550		459,880	151,109
30	Toledo, Ohio.....	421,736	333,017	27,157		3,695			57,867		343,211	78,525
31	Atlanta, Ga.....	131,937	125,794			6,143					131,937	
32	Oakland, Cal.....	124,261	75,991	47,520	750						124,261	
33	Worcester, Mass.....	376,131	357,908			18,223					240,641	135,490
34	Syracuse, N. Y.....	407,509	311,118			41,531			54,860		406,033	1,470
35	New Haven, Conn.....	148,673	148,065	548				\$60			148,068	575
36	Birmingham, Ala.....	233,711	202,042						31,609		232,811	900
37	Memphis, Tenn.....	328,513	284,720			530			45,283		328,513	
38	Scranton, Pa.....	137,388	65,175	48,730			4,677		18,806		123,833	13,495
39	Richmond, Va.....	461,252	461,215			37					383,384	77,868
40	Paterson, N. J.....	212,209	159,683			25,320			27,306		205,240	6,969
41	Omaha, Nebr.....	375,289	204,670	49,955		21,248			39,410		350,325	24,964
42	Fall River, Mass.....	247,605	241,914			5,951					232,790	15,075
43	Dayton, Ohio.....	207,471	159,976	19,500					27,995		197,070	9,801
44	Grand Rapids, Mich.....	135,102	104,971			555			29,576		114,291	20,811
45	Nashville, Tenn.....	234,748	233,474			1,274					234,563	185
46	Lowell, Mass.....	181,688	181,688								179,101	2,587
47	Cambridge, Mass.....	538,624	536,953			7,671					492,152	46,472
48	Spokane, Wash.....	365,019	178,580	68,720		21,953	9,960		85,806		365,019	
49	Bridgeport, Conn.....	84,990	84,990								67,447	17,543
50	Albany, N. Y.....	207,491	174,766						32,725		182,227	25,264

¹ The payments recorded in this table are the gross payments for interest on city debts, less (1) payments in error which are reported in Table 15, (2) payments which balance receipts for accrued interest on original issues of debt obligations, and (3) payments of interest charged to outlay account.

FINANCIAL STATISTICS OF CITIES.

TABLE 11.—GOVERNMENTAL COST PAYMENTS¹ FOR INTEREST ON CITY DEBTS: 1910.—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 43.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910.

City number.	CITY.	Total.	CLASSIFIED BY DEBT ON WHICH PAID.						CLASSIFIED BY PAYEE.			
			Funded debt.			Revenue loans.			Special assessment loans.		Paid to public.	Paid to city funds.
			Of city corporation.	Of school district.	Of other divisions of city government.	Of city corporation.	Of school district.	Of other divisions of city government.	Of city corporation.	Of other divisions of city government.		
51	Hartford, Conn.....	\$294,962	\$220,390	\$57,706	.....	\$44	\$16,822	.....	.....	\$278,170	\$16,792
52	Trenton, N. J.....	248,645	194,647	.....	.....	32,876	.....	.....	.....	203,994	44,651
53	New Bedford, Mass.....	277,328	260,345	.....	.....	16,983	.....	.....	\$21,122	267,094	10,234
54	San Antonio, Tex.....	133,262	119,629	10,705	.....	2,928	.....	.....	.....	133,262	.....
55	Reading, Pa.....	113,335	59,806	17,307	.....	.....	.....	.....	36,223	106,916	6,419
56	Camden, N. J.....	395,570	179,565	.....	.....	8,900	.....	.....	7,105	175,415	20,155
57	Salt Lake City, Utah.....	265,742	188,230	40,366	.....	4,073	.....	.....	33,073	265,742	.....
58	Dallas, Tex.....	153,246	151,317	.....	.....	1,929	.....	.....	.....	147,085	6,161
59	Lynn, Mass.....	219,433	184,521	.....	.....	34,912	.....	.....	.....	184,620	34,813
60	Springfield, Mass.....	202,364	199,076	.....	.....	2,388	.....	.....	.....	187,416	14,948
61	Wilmington, Del.....	140,825	140,825	.....	.....	.....	.....	.....	.....	140,544	281
62	Des Moines, Iowa.....	71,619	40,034	30,965	.....	620	.....	.....	.....	71,619	.....
63	Lawrence, Mass.....	121,342	91,513	.....	.....	29,829	.....	.....	.....	113,758	7,584
64	Tacoma, Wash.....	427,624	250,072	25,632	.....	16,582	\$2,935	.....	132,403	414,793	12,831
65	Kansas City, Kans.....	188,843	81,837	32,208	\$11,425	.....	2,301	.....	60,058	188,843	.....
66	Yonkers, N. Y.....	312,984	266,787	.....	.....	37,394	.....	.....	8,823	303,666	9,318
67	Youngstown, Ohio.....	105,605	61,751	11,519	.....	.....	.....	.....	32,335	95,295	10,310
68	Houston, Tex.....	283,085	271,773	.....	.....	11,312	.....	.....	.....	283,085	.....
69	Duluth, Minn.....	300,123	248,492	48,483	.....	3,148	.....	.....	.....	297,795	2,328
70	St. Joseph, Mo.....	109,637	53,603	56,034	.....	.....	.....	.....	.....	109,398	239
71	Somerville, Mass.....	181,408	163,635	.....	.....	17,773	.....	.....	.....	181,408	.....
72	Troy, N. Y.....	196,177	167,647	2,316	.....	25,194	143	.....	877	193,593	2,584
73	Utica, N. Y.....	92,738	68,481	.....	.....	16,200	.....	.....	8,077	91,220	1,538
74	Elizabeth, N. J.....	132,556	129,430	.....	.....	614	.....	.....	2,512	124,680	7,876
75	Fort Worth, Tex.....	151,885	136,118	.....	.....	15,767	.....	.....	.....	151,256	629
76	Waterbury, Conn.....	112,681	103,727	5,883	.....	3,071	.....	.....	.....	106,450	6,231
77	Schenectady, N. Y.....	176,004	187,707	.....	.....	18,078	.....	.....	20,219	154,044	21,960
78	Hoboken, N. J.....	98,856	89,591	.....	.....	7,382	.....	.....	1,883	97,456	1,400
79	Manchester, N. H.....	72,974	68,230	.....	.....	4,744	.....	.....	.....	53,795	19,179
80	Evansville, Ind.....	93,904	90,208	3,696	.....	.....	.....	.....	.....	91,084	2,820
81	Akron, Ohio.....	67,171	36,988	11,736	.....	.....	.....	.....	18,447	57,352	9,819
82	Norfolk, Va.....	322,976	310,851	.....	.....	12,125	.....	.....	.....	284,574	38,402
83	Wilkes-Barre, Pa.....	59,790	34,170	22,920	.....	.....	.....	.....	2,700	58,910	880
84	Peoria, Ill.....	67,985	21,080	.....	7,850	6,986	1,337	400	20,332	55,314	2,671
85	Erie, Pa.....	42,788	29,095	10,340	.....	.....	.....	.....	3,353	37,506	5,282
86	Savannah, Ga.....	128,798	120,384	.....	.....	8,414	.....	.....	.....	128,798	.....
87	Oklahoma City, Okla.....	129,162	75,201	46,845	.....	649	6,467	.....	.....	129,162	.....
88	Harrisburg, Pa.....	102,962	20,826	23,997	.....	50,222	.....	.....	7,917	95,672	7,290
89	Fort Wayne, Ind.....	39,265	23,013	16,252	.....	.....	.....	.....	.....	39,265	.....
90	Charleston, S. C.....	167,095	167,095	.....	.....	.....	.....	.....	.....	147,788	19,337
91	Portland, Me.....	283,337	96,145	.....	178,928	8,264	.....	.....	.....	267,038	16,299
92	East St. Louis, Ill.....	105,866	32,332	18,417	.....	1,772	2,719	.....	50,626	105,866	.....
93	Terre Haute, Ind.....	31,409	21,078	10,200	.....	.....	131	.....	.....	31,409	.....
94	Holyoke, Mass.....	135,342	114,356	.....	.....	20,986	.....	.....	.....	123,616	6,726
95	Jacksonville, Fla.....	94,542	90,825	.....	.....	3,717	.....	.....	.....	94,542	.....
96	Brockton, Mass.....	150,024	122,363	.....	.....	27,656	.....	.....	.....	133,566	16,458
97	Bayonne, N. J.....	156,919	136,020	.....	.....	14,735	.....	.....	6,164	144,352	12,567
98	Johnstown, Pa.....	29,310	16,789	12,521	.....	.....	.....	.....	.....	21,462	7,848
99	Passaic, N. J.....	56,548	41,743	.....	.....	6,795	.....	.....	8,010	55,972	576
100	South Bend, Ind.....	36,524	21,723	13,386	.....	1,175	240	.....	.....	36,524	.....
101	Covington, Ky.....	109,330	90,565	.....	.....	4,186	.....	.....	14,579	109,330	.....
102	Wichita, Kans.....	138,857	67,377	18,070	.....	2,051	.....	.....	51,359	133,857	.....
103	Altoona, Pa.....	92,132	58,964	23,690	.....	.....	.....	.....	11,478	86,630	5,502
104	Allentown, Pa.....	45,553	22,631	22,862	.....	.....	.....	.....	60	42,466	3,087
105	Springfield, Ill.....	65,026	32,140	.....	4,478	16,360	745	2,049	9,254	65,026	.....
106	Pawtucket, R. I.....	258,028	258,028	.....	.....	.....	.....	.....	.....	201,573	56,455
107	Mobile, Ala.....	184,304	131,572	.....	.....	316	.....	.....	52,416	184,304	.....
108	Saginaw, Mich.....	104,974	53,984	.....	.....	24	.....	.....	50,966	99,967	5,007
109	Canton, Ohio.....	86,972	49,758	19,228	.....	89	.....	.....	17,897	83,625	3,347

¹ The payments recorded in this table are the gross payments for interest on city debts, less (1) payments in error which are reported in Table 15, (2) payments which balance receipts for accrued interest on original issues of debt obligations, and (3) payments of interest charged to outlay account.

GENERAL TABLES.

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TABLE 11.—GOVERNMENTAL COST PAYMENTS¹ FOR INTEREST ON CITY DEBTS: 1910—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 43.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910.

City number.	CITY.	Total.	CLASSIFIED BY DEBT ON WHICH PAID.							CLASSIFIED BY PAYEE.	
			Funded debt.			Revenue loans.			Special assessment loans.	Paid to public.	Paid to city funds.
			Of city corporation.	Of school district.	Of other divisions of city government.	Of city corporation.	Of school district.	Of other divisions of city government.	Of city corporation.		
110	Binghamton, N. Y.	\$32,048	\$30,599			\$1,449				\$32,008	\$40
111	Sioux City, Iowa	73,602	57,128	\$14,778		165	\$1,450		\$81	73,602	
112	Lancaster, Pa.	46,846	31,829	14,192			825			45,010	1,836
113	Springfield, Ohio	74,946	66,340	5,523		1,059	1,772		252	72,745	2,201
114	Atlantic City, N. J.	268,389	259,878			8,511				228,911	39,478
115	Little Rock, Ark.	34,300		11,534					22,766	34,300	
116	Rockford, Ill.	38,027	15,265		\$3,716	5,284	6,622	\$614	6,526	38,027	
117	Bay City, Mich.	74,662	49,960			4,323			20,379	74,662	
118	York, Pa.	44,627	29,497	15,078		28			24	37,561	7,066
119	Sacramento, Cal.	42,213	42,213							42,213	
120	Chattanooga, Tenn.	126,361	116,992			2,872			6,497	126,361	
121	Malden, Mass.	143,406	130,037			13,369				139,682	3,724
122	Pueblo, Colo.	162,149	99,429	15,176		22,343	2,841		22,360	161,294	855
123	Haverhill, Mass.	99,237	86,004			13,233				92,726	6,511
124	Lincoln, Nebr.	81,621	55,275	6,890		1,205	5,810		12,441	81,621	
125	New Britain, Conn.	111,219	103,004			8,215				110,871	348
126	Salem, Mass.	51,720	44,897			6,823				51,720	
127	Topeka, Kans.	112,170	53,334	23,123		17	3,682		32,014	111,887	283
128	Davenport, Iowa	30,453	16,500	11,930		1,783	270			30,453	
129	McKeesport, Pa.	69,123	24,430	23,185					21,508	67,363	1,760
130	Wheeling, W. Va.	61,008	48,937	8,998		3,073				61,008	
131	Augusta, Ga.	72,732	71,193			1,539				72,732	
132	Macon, Ga.	24,004	24,554			50				23,438	1,566
133	Berkeley, Cal.	46,874	12,743	34,131						46,874	
134	Superior, Wis.	37,000							2,400	37,000	
135	Newton, Mass.	321,770	301,829			19,941				261,771	59,999
136	San Diego, Cal.	102,483	81,358	21,125						102,483	
137	Kalamazoo, Mich.	47,478	18,343	12,253		2,323	1,044		13,515	44,376	3,102
138	El Paso, Tex.	59,586	52,875			6,711				57,666	1,920
139	Butte, Mont.	54,883	18,000	9,842		19,144			7,896	54,637	246
140	Flint, Mich.	20,050	14,843	4,284		100			823	19,928	122
141	Chester, Pa.	35,776	22,385	9,299			730		3,362	31,992	3,784
142	Dubuque, Iowa	66,346	44,180	4,760		10,738			6,668	66,346	
143	Montgomery, Ala.	177,100	127,416			7,785			41,899	177,100	
144	Woonsocket, R. I.	141,886	122,327			19,559				122,873	19,013
145	Racine, Wis.	30,042	30,042							30,042	
146	Fitchburg, Mass.	70,205	61,613			8,592				53,771	16,434
147	Tampa, Fla.	55,215	53,525			1,690				52,578	2,637
148	Elmira, N. Y.	34,058	32,832			1,226				33,588	470
149	Galveston, Tex.	196,009	196,009							180,334	15,675
150	Quincy, Ill.	36,847	31,113	4,000		211	1,523			36,847	
151	Knoxville, Tenn.	186,577	144,997			9,097			32,483	186,077	500
152	New Castle, Pa.	19,115	7,818	6,022			9		5,266	19,115	
153	West Hoboken, N. J.	42,093	22,982			2,189			16,922	42,093	
154	Hamilton, Ohio	79,561	41,601	14,385					23,515	79,561	
155	Springfield, Mo.	4,239	789	2,400		1,050				4,239	
156	Lexington, Ky.	53,075	45,650			7,425				53,075	
157	Roanoke, Va.	47,924	47,924							45,298	2,626
158	Joliet, Ill.	25,271	8,952	1,059		5,200	214		9,846	25,271	
159	Auburn, N. Y.	46,141	30,453			165			15,523	45,207	934
160	East Orange, N. J.	98,848	76,978			12,305			9,565	84,244	14,604
161	Taunton, Mass.	101,465	92,893			8,572				95,205	6,260
162	Charlotte, N. C.	65,626	61,970			3,656				65,626	
163	Everett, Mass.	119,968	106,842			13,126				106,695	14,273
164	Portsmouth, Va.	64,091	55,898			8,193				64,091	
165	Oshkosh, Wis.	20,675	18,880			1,795				17,355	3,320
166	Cedar Rapids, Iowa	41,457	34,498	6,959						41,457	
167	Quincy, Mass.	140,849	124,786			10,063				140,321	528
168	Chelsea, Mass.	169,638	156,935			12,703				124,340	45,298
169	Perth Amboy, N. J.	78,376	54,538			788			23,050	77,577	799
170	Pittsfield, Mass.	61,536	51,501			10,035				61,536	
171	Joplin, Mo.	16,281	5,987	9,055		1,239				16,281	
172	Williamsport, Pa.	23,627	19,752	2,469		236	451		719	22,763	864
173	Jackson, Mich.	25,035	24,054			981				25,035	
174	Jamestown, N. Y.	57,138	41,998	9,070		2,614			2,556	57,138	
175	Amsterdam, N. Y.	43,993	40,379			3,584				43,993	
176	Lansing, Mich.	22,740	21,860			880				22,740	
177	Huntington, W. Va.	37,231	30,435	3,765		3,031				37,231	
178	Decatur, Ill.	26,954	7,877						9,689	26,954	
179	Mount Vernon, N. Y.	114,983	97,789	17,194						114,983	
180	Lima, Ohio	71,191	51,288	11,435		8,468				65,404	5,787
181	Niagara Falls, N. Y.	105,759	86,244			528			18,987	105,759	
182	La Crosse, Wis.	43,054	37,807						5,247	34,554	8,500
183	Newport, Ky.	54,577	54,249			328				54,577	
184	Pasadena, Cal.	46,834	26,684	20,150						46,834	

¹ The payments recorded in this table are the gross payments for interest on city debts, less (1) payments in error which are reported in Table 15, (2) payments which balance receipts for accrued interest on original issues of debt obligations, and (3) payments of interest charged to outlay account.² Includes interest on special assessment loans, which is not separately reported.

FINANCIAL STATISTICS OF CITIES.

TABLE 12.—PAYMENTS¹

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

City number.	CITY.	Govern- mental cost payments. ²	Payments offset by receipts from public on outlay account.	GROSS PAYMENTS LESS PAYMENTS IN ERROR.											
				Total.	Classified according to department, office, account, or enterprise for which paid.								Highways.		
					General government.	Protection to person and property.			Health conservation and sanitation.			Pavements.			
						Police depart- ment.	Fire depart- ment.	All other.	Health conser- vation.	Sewers and sewage disposal.	All other.			Original.	Replace- ments.
Grand total.....	\$279,145,899	\$3,268,445	\$282,414,344	\$9,723,529	\$1,587,214	\$6,543,608	\$1,067,177	\$1,290,704	\$26,513,003	\$1,179,043	\$56,182,486	\$3,789,435			
Group I.....	171,466,831	1,895,304	173,362,135	7,173,518	1,112,647	4,539,583	688,718	876,698	12,398,218	573,425	29,399,291	1,552,972			
Group II.....	55,170,814	702,157	55,872,971	588,099	188,081	830,132	229,163	330,535	8,003,085	400,019	13,047,782	1,244,827			
Group III.....	36,139,066	340,036	36,479,132	1,479,088	198,906	801,651	86,918	76,373	3,897,884	77,615	9,733,948	518,413			
Group IV.....	16,369,158	330,948	16,700,106	482,824	87,630	372,242	92,378	7,098	2,213,816	127,984	4,001,465	473,223			

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

1	New York, N. Y.....	\$75,379,758	\$663,581	\$76,043,339	\$2,553,576	\$378,035	\$378,261	\$524,220	\$505,729	\$2,001,445	\$145,550	\$15,059,631	-----
2	Chicago, Ill.....	17,257,829	286,357	17,544,186	2,151,912	1,856	1,964	4,713	6,974	2,647,381	3,723	4,520,336	-----
3	Philadelphia, Pa.....	9,587,253	19,000	9,586,253	130,138	250,338	781,200	99,820	45,003	686,448	-----	441,163	\$217,144
4	St. Louis, Mo.....	5,183,212	154,658	5,337,870	118,666	57,584	108,269	1,500	4,649	288,685	17,448	1,226,695	130,064
5	Boston, Mass.....	4,406,166	332,206	4,738,372	332,178	3,000	101,057	-----	83,345	955,055	-----	263,436	87,835
6	Cleveland, Ohio.....	4,975,167	10,615	4,985,782	818,181	170	9,447	-----	26,585	450,521	13,816	467,163	-----
7	Baltimore, Md.....	4,399,250	16,298	4,355,548	8,000	-----	245,590	-----	10,131	1,542,008	14,259	114,694	-----
8	Pittsburgh, Pa.....	5,000,973	42,955	5,043,928	349,785	-----	58,145	7,647	5,121	213,436	7,085	933,700	-----
9	Detroit, Mich.....	2,898,659	-----	2,898,659	8,334	10,796	61,775	-----	79,203	269,983	42,060	498,360	-----
10	Buffalo, N. Y.....	5,316,655	4,200	5,320,855	169,842	25,520	16,892	31,245	-----	127,242	-----	95,917	254,234
11	San Francisco, Cal.....	8,280,470	29,981	8,310,451	181,985	62,444	2,350,398	4,868	32,641	1,127,278	102,302	1,107,933	138,856
12	Milwaukee, Wis.....	2,777,847	25,612	2,803,459	24,819	11,498	33,802	-----	14,576	236,503	38,337	910,913	-----
13	Cincinnati, Ohio.....	4,932,472	8,126	4,940,598	10,030	223,861	13,500	-----	-----	281,181	10,257	1,446,585	121,747
14	Newark, N. J.....	2,618,477	238,522	2,856,999	21,907	-----	4,411	260	22,646	137,954	21,359	573,196	-----
15	New Orleans, La.....	2,738,335	23,595	2,761,930	115,031	3,331	85,154	-----	-----	290,913	117,310	1,223,505	-----
16	Washington, D. C.....	2,541,945	18,450	2,560,395	3,210	19,430	94,017	1,100	-----	440,774	9,018	72,114	-----
17	Los Angeles, Cal.....	9,954,634	4,179	9,958,813	157,089	34,950	114,032	9,835	1,775	162,624	3,150	443,950	10,595
18	Minneapolis, Minn.....	3,267,729	16,969	3,284,698	28,835	29,836	81,669	3,520	38,320	538,787	27,753	592,467	-----

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

19	Jersey City, N. J.....	\$872,696	\$2,885	\$875,581	-----	-----	\$22,678	-----	-----	\$105,650	\$5,687	\$99,095	-----
20	Kansas City, Mo.....	2,885,154	74,740	2,959,894	\$2,110	\$38,255	3,425	-----	-----	101,661	8,276	864,475	\$29,781
21	Seattle, Wash.....	10,127,443	13,246	10,140,689	15,306	11,229	85,081	-----	\$3,300	1,509,828	15,652	1,699,764	-----
22	Indianapolis, Ind.....	1,501,786	31,438	1,533,224	352,956	418	3,343	-----	-----	403,054	17,171	220,090	-----
23	Providence, R. I.....	803,888	-----	820,299	-----	-----	190	-----	138,103	360,010	-----	66,385	18,560
24	Louisville, Ky.....	2,879,447	66,305	2,945,752	44,807	13,946	30,361	-----	51,965	1,644,157	25,985	264,707	243,090
25	Rochester, N. Y.....	1,702,185	995	1,703,180	4,090	5,735	40,004	-----	393	253,804	32,424	461,855	-----
26	St. Paul, Minn.....	1,728,445	7,900	1,736,345	-----	707	55,991	-----	200	250,619	-----	155,472	-----
27	Denver, Colo.....	2,178,546	5,316	2,183,862	-----	-----	-----	-----	594	425,904	-----	270,439	10,669
28	Portland, Oreg.....	7,532,358	146,067	7,678,425	4,370	1,578	92,987	-----	3,646	541,244	80,608	3,617,695	-----
29	Columbus, Ohio.....	1,308,378	8,933	1,317,311	142	216	296	\$352	-----	58,732	145,572	443,557	36,809
30	Toledo, Ohio.....	873,955	10,995	884,950	2,649	1,345	895	3,022	-----	57,017	-----	285,666	44,129
31	Atlanta, Ga.....	1,107,450	87,934	1,195,384	73,509	2,703	39,020	799	21,458	230,015	13,657	172,906	-----
32	Oakland, Cal.....	1,943,730	746	1,944,476	4,081	1,121	181,957	6,800	1,583	167,573	-----	217,328	-----
33	Worcester, Mass.....	1,086,444	10,411	1,096,855	-----	-----	14,680	2,176	-----	145,859	29	165,662	-----
34	Syracuse, N. Y.....	1,136,833	550	1,137,383	61,856	-----	375	-----	5,568	178,795	-----	288,442	24,850
35	New Haven, Conn.....	524,779	351	525,130	-----	-----	13,522	-----	-----	63,095	-----	4,502	155,064
36	Birmingham, Ala.....	833,642	24,796	858,438	12,887	4,116	28,263	-----	130	89,438	8,421	427,447	-----
37	Memphis, Tenn.....	2,136,875	1,800	2,138,675	5,660	49,271	57,228	7,698	7,800	133,619	8,938	939,100	-----
38	Scranton, Pa.....	626,438	9,220	635,658	1,942	17,428	13,080	1,500	-----	51,393	5,720	236,236	-----
39	Richmond, Va.....	1,054,673	2,018	1,056,691	-----	2,201	12,437	35,395	-----	227,013	5,963	129,516	-----
40	Paterson, N. J.....	467,336	4,394	471,730	-----	-----	11,676	-----	-----	8,843	-----	89,476	-----
41	Omaha, Nebr.....	1,086,413	5,133	1,101,546	5,849	13,754	16,410	181	-----	138,768	-----	293,011	268,743
42	Fall River, Mass.....	987,168	4,202	991,370	-----	3,667	3,160	-----	34,022	85,126	5,200	41,662	-----
43	Dayton, Ohio.....	439,191	-----	439,191	-----	357	7,262	1,754	-----	73,167	1,400	140,977	-----
44	Grand Rapids, Mich.....	1,202,444	10,380	1,212,824	-----	8,395	21,794	169,259	14,744	106,341	1,542	271,961	-----
45	Nashville, Tenn.....	454,763	3,127	457,890	-----	2,240	8,444	-----	-----	21,076	-----	74,591	16,222
46	Lowell, Mass.....	259,993	1,150	261,143	-----	5,600	14,382	-----	-----	50,594	825	32,761	68,205
47	Cambridge, Mass.....	284,835	6,372	291,207	2,114	-----	300	227	350	45,844	438	19,881	62,233
48	Spokane, Wash.....	4,141,829	124,418	4,266,247	3,871	-----	35,087	-----	-----	363,024	14,504	1,162,830	-----
49	Bridgeport, Conn.....	397,656	-----	397,656	-----	-----	2,181	-----	33,513	58,187	-----	43,384	-----
50	Albany, N. Y.....	544,811	19,924	564,735	-----	3,760	13,421	-----	-----	44,747	2,000	71,857	21,434

¹ The payments here tabulated are the gross payments for outlays, less payments in error which are reported in Table 15.² Governmental cost payments for outlays are the gross payments for outlays less payments in error and payments offset by receipts from the public on outlay account which are reported in Table 15.³ Includes payments made from the proceeds of special assessment loans.

GENERAL TABLES.

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FOR OUTLAYS: 1910.

assigned to each, see page 57. For a text discussion of this table, see page 44.]

GROSS PAYMENTS LESS PAYMENTS IN ERROR—continued.													
Classified according to department, office, account, or enterprise for which paid—Continued.										Classified according to revenues from which paid.			
Highways—Continued.		Charities, hospitals, and corrections.	Education.		Recreation.	Miscellaneous.	Municipal service enterprises.	Public service enterprises.		From special assessments.*			From other sources.
Bridges other than toll.	All other.		Schools.	Libraries, art galleries, and museums.				Water-supply systems.	All other.	For health conservation and sanitation.	For highways.	For all other purposes.	
\$5,926,459	\$26,297,690	\$6,262,537	\$34,290,804	\$3,142,376	\$11,328,910	\$1,583,358	\$1,144,381	\$59,368,490	\$25,163,140	\$10,453,350	\$51,733,236	\$2,353,642	\$217,844,116
3,155,211	11,806,396	5,925,114	18,082,901	2,095,153	6,166,435	1,406,252	603,091	42,968,432	22,238,080	4,140,038	21,585,090	245,346	147,391,661
2,097,232	8,958,314	209,959	7,049,559	199,398	3,026,248	97,414	416,166	7,682,751	1,394,257	4,168,481	18,224,906	1,764,400	31,715,184
441,960	3,356,075	55,462	6,461,772	169,205	1,350,671	56,881	70,652	6,427,658	1,217,400	1,478,517	8,697,503	336,988	25,966,124
232,056	2,176,305	72,002	2,696,572	78,620	785,556	22,811	54,472	2,409,649	313,403	696,314	3,225,737	6,908	12,771,147

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

\$453,576	\$268,253	\$2,211,248	\$2,896,225	\$1,690,876	\$2,195,027	\$900	\$60,406	\$25,643,151	\$19,037,230	\$1,696,845	\$8,916,584		\$65,429,910
520,449	674,189	543,135	3,210,534	60,906	1,284,758	35,289	16,870	1,239,704	553,493	1,216,386	4,980,299	\$142,613	11,204,858
457,121	2,207,696	224,642	1,361,897		798,713			1,276,251	678,081	93,487	337,050		9,155,116
122,711	326,630	765,256	1,197,536	538,140	70,390			363,419		118,741	1,447,317		3,771,812
104,805	46,244	168,993	1,048,800	30,954	255,916	4,288	11,045	272,452	908,909				4,738,372
2,314	1,696,437	69,130	829,328	62,052	105,595			332,913	102,130	180,000	470,000		4,335,782
43,646	158,956	231,747	498,809		150,950	5,178	373,135	279,129	661,316		37,501		4,318,047
176,165	922,711	147,664	694,460		29,597	241,549	141,635	1,115,228		138,615	818,004		4,087,309
10,684	298,218	5,642	377,762	18,268	200,398			782,579	234,597	69,441	352,647		2,476,571
37,782	1,553,024	53,751	213,959	40,000	88,328	1,071,388		1,521,576	125				5,320,855
	362,848	528,646	1,565,129	17,663	120,620			606,840		153,098	1,405,803		6,751,550
327,803	102,745	243,216	256,680	119,228	187,945	37,838		254,456					2,803,459
531,615	597,425	109,444	1,199,163	32,070	125,023	1,252		237,445		64,093	458,366		4,418,139
	345,435	373,591	692,506		116,260			539,161	8,323	115,342	639,581		2,102,076
37,199	20,811	33,365	302,189	6,526	2,472	5,000		454,238	64,686				2,761,930
86,355	705,467	42,698	673,028		110,189	3,470		299,238	277				2,500,395
208,731	1,142,074	125,047	323,490	22,928	42,210			7,143,290	8,053		1,189,886		8,788,827
4,245	297,033	44,830	742,416	55,542	232,044			547,362		293,990	531,352	102,733	2,386,623

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

	\$104,081	\$1,927	\$445,549		\$50,513			\$40,371		\$30,988	\$172,589		\$672,004	19
\$8,784	142,435	22,500	191,554	\$7,253	794,450		\$26,257	542,405	\$178,223	79,551		\$648,552	1,318,510	20
59,016	3,359,073		619,742	71,904	565,399	\$3,554	58,966	1,215,100	817,977	1,282,091	4,537,679	590,137	3,704,782	21
8,119	119,308	6,615	218,964	38,650	144,336					376,141	271,651		885,152	22
3,048	9,469		139,641					82,672	2,021	63,432	8,258		746,609	23
	115,050	1,679	134,539	11,182	72,015			273,426	18,612		324,518		2,621,234	24
21,962	126,956		139,780		66,640			493,225	65,252	239,700	501,169		962,311	25
200	149,307	20,828	691,590		143,035			259,396		246,783	260,129		1,229,451	26
108	955,844	93,572	242,320	34,074	80,642		30,488		39,003	387,730	1,086,383		709,749	27
599,208	76,871		665,183		116,516			1,781,913	96,636	541,244	3,660,563	519,711	2,956,937	28
	274,038		135,683	696	9,137			171,438	40,553	45,000	380,000		892,311	29
66,156	92,490		77,360		11,195			173,026	70,000	51,030	307,144		626,776	30
	122,123	14,903	121,604		13,447			369,133	107	53,654	197,119		944,611	31
	1,162,969		63,307	13,487	123,994				276	122,736	1,342,806		478,934	32
	369,278	4,352	104,961		53,446			235,412		13,929	20,593		1,061,333	33
15,512	125,275	217	118,123	657	110,778			216,937		57,137	343,110		737,136	34
71,317	34,511	16,124	148,533		13,862	4,600				63,095	155,064		306,971	35
	14,763		280,440		32,842			2,327	1,358		58,197		850,241	36
	20,590	11,753	354,774	3,772	365,294			173,178			613,423		1,525,252	37
11,224	143,267		133,968							43,421	247,417		344,820	38
112,846	68,634		51,987		10,107	58,927	208,323	97,188	36,354		25,673		1,031,218	39
			336,524	2,000	4,725	5,118				4,684	58,440		408,006	40
	77,539		243,768		28,405	2,500		12,618		21,954	421,997		657,595	41
529,000	87,736	6,631	113,707	2,135	28,399			42,920	8,005				991,370	42
93,034	9,057		31,913	4,055	3,065			53,475	19,075	38,227	138,661		262,303	43
	10,939		384,258	1,500	34,399		2,303	185,412					1,212,824	44
	129,751	3,858	27,782		28,757		42,070	103,099					457,890	45
11,260	36,169		2,536		14,968			23,843					261,143	46
7,192	26,707		79,271		12,968			33,582		3,284	11,408		276,515	47
323,976	892,569		474,451	5,333	54,473		17,759	894,857		360,501	1,929,599		1,976,147	48
157,270	31,509	5,000	94,625	2,500	3,000						58,745		338,911	49
	69,926		183,916		35,473	22,715		95,496		42,187	159,010		363,538	50

* 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."

TABLE 12.—PAYMENTS¹ 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 1910.

City number.	CITY.	Govern- mental cost payments. ¹	Payments offset by receipts from public on outlay account.	GROSS PAYMENTS LESS PAYMENTS IN ERROR.										
				Total.	Classified according to department, office, account, or enterprise for which paid.									
					General govern- ment.	Protection to person and property.			Health conservation and sanitation.			Highways.		
						Police depart- ment.	Fire depart- ment.	All other.	Health conser- vation.	Sewers and sewage disposal.	All other.	Pavements.		
												Original.	Replace- ments.	
51	Hartford, Conn.	\$359,375	\$571	\$359,946	\$2,081	.....	\$8,231	.....	.....	\$21,338	\$1,200	\$40,565	.....
52	Trenton, N. J.	673,473	2,281	675,754	326,354	.....	7,516	.....	\$278	\$1,017	49,991	.....	65,104	\$2,319
53	New Bedford, Mass.	1,380,464	11,658	1,372,122	187,240	\$4,500	15,923	1,000	.....	.....	104,180	.....	184,820	.....
54	San Antonio, Tex.	200,491	2,250	202,741	160	3,370	600	.....	.....	.....	10,636	.....	95,117	.....
55	Reading, Pa.	356,445	.....	356,445	.....	.....	5,250	.....	.....	.....	26,199	.....	26,254	.....
56	Camden, N. J.	318,422	405	318,827	.....	3,844	21,366	17,121	.....	.....	8,995	.....	80,242	.....
57	Salt Lake City, Utah	1,477,420	4,627	1,482,047	13,051	7,004	4,234	.....	467	.....	343,229	3,878	2,720	.....
58	Dallas, Tex.	868,559	597	869,156	.....	.....	29,216	247	980	51,586	.....	677	212,332	18,180
59	Lynn, Mass.	470,770	1,997	472,767	.....	3,612	5,436	4,360	296	45,142	.....	.....	95,616	.....
60	Springfield, Mass.	1,042,735	74,872	1,117,607	176,130	53,289	95,456	.....	9,477	42,991	.....	.....	35,182	27,601
61	Wilmington, Del.	542,567	725	543,292	1,401	.....	.....	.....	.....	56,926	.....	.....	117,231	.....
62	Des Moines, Iowa	909,222	22,075	931,297	20,484	1,050	9,743	.....	.....	49,938	.....	.....	350,621	.....
63	Lawrence, Mass.	464,574	8,000	472,574	.....	925	35,049	.....	25,956	85,516	1,460	.....	86,765	97,985
64	Tacoma, Wash.	2,797,314	1,291	2,798,605	2,175	.....	63,991	.....	.....	237,281	.....	1,495,560	2,727	.....
65	Kansas City, Kans.	1,994,335	3,059	1,997,394	.....	.....	1,000	.....	.....	73,964	.....	106,749	31,280	.....
66	Yonkers, N. Y.	631,879	2,830	634,709	85,670	.....	22,232	.....	.....	27,212	.....	30,762	3,762	.....
67	Youngstown, Ohio	651,975	71,745	723,720	.....	.....	6,444	.....	.....	42,833	.....	167,748	6,621	.....
68	Houston, Tex.	727,607	887	728,494	762	3,323	5,530	15,058	.....	102,722	.....	103,904	.....	.....
69	Duluth, Minn.	944,384	12,635	957,019	.....	177	17,899	1,252	9,546	104,561	.....	68,951	114,058	.....
70	St. Joseph, Mo.	640,791	5,000	645,791	10,671	10,540	20,188	14,733	.....	111,489	.....	57,346	2,181	.....
71	Somerville, Mass.	247,181	2,025	249,206	1,783	.....	4,959	775	11,380	20,304	.....	53,864	.....	.....
72	Troy, N. Y.	379,643	705	380,348	.....	.....	5,069	.....	.....	20,348	6,447	131,247	2,512	.....
73	Utica, N. Y.	427,283	150	427,413	332	.....	2,064	.....	.....	18,453	.....	118,859	.....	.....
74	Elizabeth, N. J.	243,927	2,325	246,252	.....	.....	650	234	.....	101,583	.....	99,576	497	.....
75	Fort Worth, Tex.	1,424,437	22,058	1,446,515	183	787	56,138	.....	.....	218,026	.....	467,534	.....	.....
76	Waterbury, Conn.	473,710	.....	473,710	.....	11,723	.....	11,827	.....	17,000	.....	10,042	.....	.....
77	Schenectady, N. Y.	593,926	833	594,759	735	772	4,460	.....	.....	69,263	1,000	288,561	.....	.....
78	Hoboken, N. J.	232,205	990	233,195	.....	.....	11,675	.....	.....	17,073	760	64,673	.....	.....
79	Manchester, N. H.	196,659	6,839	203,498	368	756	6,250	.....	.....	44,858	779	46,307	.....	.....
80	Evansville, Ind.	435,848	3,810	439,658	.....	.....	6,908	.....	.....	49,103	.....	153,503	.....	.....
81	Akron, Ohio	507,005	1,150	508,155	188	1,191	7,754	1,572	143	83,362	.....	263,718	.....	.....
82	Norfolk, Va.	775,604	.....	775,604	15,472	2,454	2,999	6,267	.....	107,014	22,015	205,344	81,994	.....
83	Wilkes-Barre, Pa.	529,406	3,600	533,006	2,078	.....	20,162	.....	.....	69,772	.....	144,830	.....	.....
84	Peoria, Ill.	341,649	1,068	342,717	13	424	3,636	.....	1,295	32,737	.....	183,027	.....	.....
85	Erie, Pa.	332,033	2,127	334,160	.....	698	6,875	.....	.....	29,252	.....	123,267	12,558	.....
86	Savannah, Ga.	411,009	8,736	419,745	1,025	13,393	.....	.....	1,200	86,341	.....	229,555	.....	.....
87	Oklahoma City, Okla.	2,414,050	5,475	2,419,525	2,685	2,607	113,428	1,446	13,364	427,817	14,668	739,089	.....	.....
88	Harrisburg, Pa.	548,878	55	548,933	2,125	2,800	22,181	800	.....	27,952	.....	140,492	6,273	.....
89	Fort Wayne, Ind.	621,971	3,170	625,141	.....	.....	8,155	.....	.....	16,560	1,683	255,109	.....	.....
90	Charleston, S. C.	463,224	6,000	469,224	367	.....	10,466	3,987	.....	192,189	.....	28,931	.....	.....
91	Portland, Me.	961,998	11,565	973,563	587,242	58,200	2,586	.....	.....	25,728	.....	47,510	.....	.....
92	East St. Louis, Ill.	336,108	.....	336,108	75	.....	7,925	.....	.....	51,003	.....	197,971	.....	.....
93	Terre Haute, Ind.	97,567	10,747	98,314	.....	.....	7,900	.....	.....	20,797	5,911	19,250	.....	.....
94	Holyoke, Mass.	321,134	6,000	327,134	.....	.....	15,000	.....	1,017	17,707	1,277	5,019	15,080	.....
95	Jacksonville, Fla.	348,408	.....	348,408	719	2,714	18,076	.....	.....	38,292	13,520	90,370	.....	.....
96	Brookton, Mass.	222,572	2,126	224,698	2,851	.....	13,673	237	.....	59,144	.....	38,826	6,738	.....
97	Bayonne, N. J.	511,124	908	512,032	.....	.....	6,922	4,025	.....	19,149	.....	168,290	.....	.....
98	Johnstown, Pa.	111,632	611	112,243	.....	4,000	6,103	.....	.....	10,205	.....	6,871	.....	.....
99	Passaic, N. J.	363,570	188	363,758	.....	315	4,706	.....	.....	13,908	.....	11,009	.....	.....
100	South Bend, Ind.	177,857	673	178,530	7,200	631	1,500	.....	.....	8,244	782	68,089	.....	.....
101	Covington, Ky.	152,947	1,400	154,347	.....	.....	8,155	.....	235	6,986	1,268	67,459	8,680	.....
102	Wichita, Kans.	1,612,818	3,438	1,616,256	.....	.....	7,750	.....	.....	242,859	.....	1,123,609	.....	.....
103	Altoona, Pa.	354,625	1,249	355,874	23	.....	.....	1,699	.....	7,876	.....	189,133	.....	.....
104	Allentown, Pa.	175,287	625	175,912	150	.....	9,008	.....	.....	13,979	.....	6,821	.....	.....
105	Springfield, Ill.	261,410	600	262,010	.....	.....	1,591	.....	.....	5,554	.....	115,135	.....	.....
106	Pawtucket, R. I.	309,096	.....	309,096	.....	.....	3,485	.....	.....	56,532	.....	32,793	12,544	.....
107	Mobile, Ala.	273,578	1,365	274,943	28,145	860	12,247	.....	.....	8,767	.....	175,288	10,150	.....
108	Saginaw, Mich.	235,380	20	235,400	756	3,047	.....	.....	.....	24,447	.....	106,656	.....	.....
109	Canton, Ohio	289,635	.....	289,635	364	.....	15,671	.....	.....	20,911	300	67,601	.....	.....

¹ The payments here tabulated are the gross payments for outlays, less payments in error which are reported in Table 15.² Governmental cost payments for outlays are the gross payments for outlays, less payments in error and payments offset by receipts from the public on outlay account which are reported in Table 15.

GENERAL TABLES.

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OUTLAYS: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 44.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910.

GROSS PAYMENTS LESS PAYMENTS IN ERROR—continued.														
Classified according to department, office, account, or enterprise for which paid—Continued.									Classified according to revenues from which paid.					
Highways—Continued.		Charities, hospitals, and corrections.	Education.		Recreation.	Miscellaneous.	Municipal service enterprises.	Public service enterprises.		From special assessments. ¹			From other sources.	City number.
Bridges other than toll.	All other.		Schools.	Libraries, art galleries, and museums.				Water-supply systems.	All other.	For health conservation and sanitation.	For highways.	For all other purposes.		
\$7,498	\$23,785	\$098	\$113,537		\$16,126			\$124,887					\$359,946	51
	140		38,442		819			183,774					\$ 675,754	52
38,739	131,576		287,777	\$126,286				288,830	\$1,247	\$52,090			1,320,032	53
	23,015		41,231				\$28,612						202,741	54
	10,652		4,500		4,000			279,590		19,920			336,525	55
	3,807	9,115	43,747		22,081			58,105	50,404	8,995	\$3,607		306,225	56
110	636,980		199,211	2,236	3,464			264,637	826	320,889	600,903		560,255	57
11,043	19,915	3,194	185,601		58,245			277,940			112,106		757,050	58
	41,254		242,196	925	8,430			25,000	500		10,349		462,418	59
	179,136		69,718		12,588			416,039			9,193		1,108,414	60
	44,802		36,324		6,807			279,801					\$ 543,292	61
2,478	111,943		294,533	4,934	68,234				17,439	31,045	380,805		519,447	62
16,481	60,063	9,040	10,414		11,397			31,523					\$ 472,574	63
113,373	96,424		166,152	2,550	18,059			361,919	248,414	107,409	1,550,018	\$218,472	922,706	64
	43,139		250,177		163,666			1,237,419		66,235	261,409	18,220	1,651,530	65
5,753	130,709		169,231	1,150	14,134	\$1,367		136,727		27,212	157,160	621	449,716	66
15,935	177,489		141,636		419			164,635					\$ 723,720	67
1,607	109,843		96,437		587	3,000		185,272	100,449		275,107		728,494	68
24,846	123,596		272,416	3,600	67,006			97,210	51,901	94,438			587,454	69
3,471	47,977	1,478	320,380		6,221	15,630		23,486		27,896	66,351		531,554	70
24,110	95,043		17,648		4,890			14,450			12,065		237,141	71
8,640	32,860		122,937		15,099			35,169		17,017	160,616		202,715	72
	161,054	2,696	107,762	1,200	24,953					12,302	192,256		222,655	73
	11,966		31,746							13,615	104,429		128,208	74
2,257	35,974		362,480		39,907		23,410	239,809			333,686		1,112,629	75
3,500	107,187		60,759		3,971			247,701		14,290	60,476		398,944	76
	136,323		59,562					34,083		66,217	365,842	14,381	148,319	77
	17,308		111,570		37,454					8,624			224,371	78
	15,542		64,891			2,164		43,525	24,102				203,498	79
								146,568	3,143		585		439,073	80
23,711	14,006		90,526		17,963			3,514	507	55,255	269,442		183,458	81
6,607	51,422	100	165,208		8,788			99,221	699				\$ 775,604	82
	30,642		257,173		8,349						144,830		388,176	83
14,599	8,856		84,322		13,808								\$ 342,717	84
265	16,890		32,918	6,901	1,688			100,780	2,168	10,210	102,447		221,503	85
	66,916							10,781	10,534		171,712		248,033	86
6,039	21,013	26,639	444,760	15,258	270,826			319,880		144,778	719,361		1,555,386	87
	141,086		173,719		5,334			25,271		13,984	133,278		401,671	88
	44,347		149,731		5,095			31,596	112,845	16,580	286,163		322,398	89
1,000	17,401		20,976		9,691				184,216				469,224	90
24,976	22,099	2,502	8,583		68,400			100,659	25,078				\$ 973,563	91
	4,844		74,290							39,498	190,192		106,418	92
	6,089		33,744		1,000				3,623				\$ 98,314	93
209	24,874		44,934		16,873	52,028		12,841	120,275				\$ 327,134	94
337	14,196			177				55,213	114,794				\$ 348,408	95
	18,440		23,355		6,130			55,304		15,915	8,301		202,482	96
	10,692		277,649		4,566			20,739		18,221	172,130		321,081	97
	1,314		83,504		240								112,243	98
	16,435		153,152		164,233					7,874	17,711		335,473	99
	16,349		40,406	728	2,197			32,329	75	8,244	58,991		111,295	100
	3,900		34,434		6,680			16,544			63,498		90,849	101
256	52,495		60,496		22,461				100,330	188,668	1,032,795		384,793	102
	7,955		21,117		25,000			103,071		4,726	189,226	78,816	83,106	103
2,276	11,950		76,592		2,200			52,836					\$ 175,812	104
	5,991		57,184	3,260	24,549			39,802	8,944	4,794	115,753		141,463	105
81,308	10,981				7,163			104,290		19,419	5,690		283,987	106
	6,296				6,882			4,110	24,228		140,678		134,265	107
	13,672		18,809		41,526	1,322		14,406	10,659	24,447	110,942	6,478	93,533	108
536	68,922		88,074		490			26,466		7,800	89,200		192,535	109

¹ Includes payments made from the proceeds of special assessment loans.² 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.—PAYMENTS¹ 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 1910.]

City number.	CITY.	Govern- mental cost payments. ²	Payments offset by receipts from public on outlay account.	GROSS PAYMENTS LESS PAYMENTS IN ERROR.									
				Total.	Classified according to department, office, account, or enterprise for which paid.								
					General government.	Protection to person and property.			Health conservation and sanitation.			Highways.	
						Police depart- ment.	Fire depart- ment.	All other.	Health conser- vation.	Sewers and sewage disposal.	All other.	Pavements.	
												Original.	Replace- ments.
110	Binghamton, N. Y.	\$180,216	\$6,589	\$186,805	\$368	\$550	\$4,681			\$36,532		\$72,409	
111	Sioux City, Iowa	437,063	334	437,447	1,759			\$350		47,831	\$1,040	121,241	\$74,611
112	Lancaster, Pa.	129,974	359	130,333			23,978			5,893		3,805	
113	Springfield, Ohio	334,367		334,367	2,000	125	1,721			62,835		97,540	
114	Atlantic City, N. J.	1,380,715	29,322	1,410,037	4,509		18,585			15,940	44,021	179,700	
115	Little Rock, Ark.	185,109	290	185,399			2,912			16,605		123,677	
116	Rockford, Ill.	254,750	1,665	256,415		270	17,793	300		21,930	1,050	31,720	
117	Bay City, Mich.	248,654	6,170	254,824						11,899		139,246	
118	York, Pa.	60,122		60,122		370	3,673			8,581		11,335	
119	Sacramento, Cal.	478,709	47,740	526,449	105,691	3,595	12,252			68,335	19,200		9,371
120	Chattanooga, Tenn.	223,550	765	224,315	12,843	6,481	18,079			54,377		69,473	3,527
121	Malden, Mass.	169,947	3,080	173,027			5,818			67,224	2,297		
122	Pueblo, Colo.	93,888	152	94,040				3,897		11,107			
123	Haverhill, Mass.	383,351	6,087	389,438			6,451	3,187		13,534	399	113,672	30,494
124	Lincoln, Nebr.	160,473	1,543	162,016			5,186			19,560		62,635	7,735
125	New Britain, Conn.	248,093	3,000	251,093	18,395		596			42,800		23,261	
126	Salem, Mass.	168,803	110	168,913			6,309		\$848	83,328		10,159	
127	Topeka, Kans.	251,634	11,657	263,291			4,140			42,506		117,119	
128	Davenport, Iowa	399,493		399,493	1,261	3,900		3,193		4,772	2,070	269,881	
129	McKeesport, Pa.	164,244		164,244	390	696	82			5,095		6,989	5,396
130	Wheeling, W. Va.	329,449		329,449	16,445		32			8,562	525	114,997	
131	Augusta, Ga.	160,607	9,650	170,257	1,068	574	33,491	74,258		8,175		25,016	
132	Macon, Ga.	130,144	1,500	131,644		2,828	14,030	2,051		42,067	2,778	47,765	
133	Berkeley, Cal.	420,930	250	421,180	48,994	6,293	1,988			17,452	5,132	60,069	
134	Superior, Wis.	321,604	3,716	325,320	6,950		4,380	2,076		3,281		41,220	
135	Newton, Mass.	193,700	3,965	197,665			5,416	600		49,345		19,032	
136	San Diego, Cal.	502,815	2,144	504,959	1,050	8,000	8,612			18,876	3,270	143,125	
137	Kalamazoo, Mich.	179,620		179,620			10,591			43,516		91,044	
138	El Paso, Tex.	464,088	340	464,428		162	5,904			22,330	1,668	279,972	
139	Butte, Mont.	198,987	22,628	221,615	2,196		1,200			1,033		96,238	
140	Flint, Mich.	229,333	11,026	240,359	53,282		1,099			58,680	2,000	12,535	
141	Chester, Pa.	40,721	28	40,749			1,995			2,849		33,290	949
142	Dubuque, Iowa	64,266		64,266		375	1,758			7,924		33,790	
143	Montgomery, Ala.	378,518	260	378,778	2,399	1,449	4,223		524	23,250	21,187	164,012	
144	Woonsocket, R. I.	56,540	110	56,650	1,476	403	828			9,041		1,937	
145	Racine, Wis.	220,280	250	220,530		600	4,000	1,488		17,462		110,769	26,118
146	Fitchburg, Mass.	87,003	10,513	97,516	2,854		488			12,643		12,055	
147	Tampa, Fla.	82,289		82,289		204	3,906	9,540		1,529	1,335	19,929	2,366
148	Elmira, N. Y.	13,395	1,700	15,095	175	200	1,520			6,244	250	1,478	
149	Galveston, Tex.	379,397	6,000	385,397			10,300			56,056		118,832	
150	Quincy, Ill.	65,519	139	65,658			9,117			23,449	672	20,779	
151	Knoxville, Tenn.	200,818	369	210,187			818		238	5,951	2,981	17,103	
152	New Castle, Pa.	98,267	430	98,697			985			27,361		25,126	
153	West Hoboken, N. J.	74,692	250	74,942			1,268			7,140		53,170	
154	Hamilton, Ohio	292,095	1,270	293,365			9,197			45,699		80,598	
155	Springfield, Mo.	132,504	1,486	133,990			1,775			30,770		81,157	
156	Lexington, Ky.	171,527	1,875	173,402						34,405	1,297	100,099	5,549
157	Roanoke, Va.	142,039	200	142,239		547	602	7,677	742	35,983		1,110	
158	Joliet, Ill.	50,947	125	51,072		277		702		16,346			
159	Auburn, N. Y.	269,158	250	269,408			250			125,727		1,433	
160	East Orange, N. J.	463,275	175	463,450			10,761			57,235		3,045	228,038
161	Taunton, Mass.	122,125	8,242	130,367		26,115				28,101		11,254	9,480
162	Charlotte, N. C.	51,696	820	52,516			351		700	4,925			
163	Everett, Mass.	45,971	38,815	84,786		300		650		6,981		27,974	8,308
164	Portsmouth, Va.	84,784		84,784	1,374		12,148	328	100	34,708	400	10,322	
165	Oshkosh, Wis.	126,283	1,694	127,977	7,477	593				25,635		43,588	12,259
166	Cedar Rapids, Iowa	166,050	19,099	185,149	12,232	2,950	13,729		320	3,850		20,640	
167	Quincy, Mass.	226,840	440	227,280	243	3,500	1,888			69,773	3,000	9,473	17,439
168	Chelsea, Mass.	255,456	9,016	264,472	170,538		159			2,943		27,377	2,433
169	Perth Amboy, N. J.	132,051	10,000	142,051	2,128	2,503	11,162		531	21,724		2,686	
170	Pittsfield, Mass.	206,359		206,359						53,403	3,700	5,590	
171	Joplin, Mo.	117,197	767	117,964			1,200			18,068		29,294	
172	Williamsport, Pa.	47,405	3,125	50,530			3,054			9,065	686	2,763	
173	Jackson, Mich.	93,624	375	93,999			1,044			44,928		3,580	500
174	Jamestown, N. Y.	190,178	7,252	206,430			1,104			17,856		108,696	
175	Amsterdam, N. Y.	173,383		173,383	600	167	7,815			14,243	126	24,645	
176	Lansing, Mich.	308,918	1,488	310,406		1,500	8,050			14,051		35,503	
177	Huntington, W. Va.	17,314		17,314	190		350			3,623		10,585	
178	Decatur, Ill.	218,060	2,765	220,825			82			13,431		39,267	
179	Mount Vernon, N. Y.	231,872	10	231,882		1,606	9,375			163,404		24,341	26,882
180	Lima, Ohio	117,703		117,703	135		160	63		4,274		44,844	1,768
181	Niagara Falls, N. Y.	476,851	21,450	498,301		763	1,421		3,035	105,069		162,436	
182	La Crosse, Wis.	54,047	7,000	61,047						15,025		13,777	
183	Newport, Ky.	54,801	240	55,041	150		580			2,760	1,625		
184	Pasadena, Cal.	474,288	888	475,176	1,139	583	10,565			73,591	5,277	78,203	

¹ The payments here tabulated are the gross payments for outlays, less payments in error which are reported in Table 15.

² Governmental cost payments for outlays are the gross payments for outlays, less payments in error and payments offset by receipts from the public on outlay account which are reported in Table 15.

GENERAL TABLES.

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OUTLAYS: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 44.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910.

GROSS PAYMENTS LESS PAYMENTS IN ERROR—continued.													
Classified according to department, office, account, or enterprise for which paid—Continued.										Classified according to revenues from which paid.			
Highways—Continued.		Charities, hospitals, and corrections.	Education.		Recreation.	Miscellaneous.	Municipal service enterprises.	Public service enterprises.		From special assessments.*			From other sources.
Bridges other than toll.	All other.		Schools.	Libraries, art galleries, and museums.				Water-supply systems.	All other.	For health conservation and sanitation.	For highways.	For all other purposes.	
\$1,946	\$13,185		\$9,039					\$47,507	\$588				\$186,805
7,113	107,553				\$4,325			71,324		\$23,301	\$251,955		162,191
	1,873		82,629		3,737			8,418					130,333
	9,042	\$1,347	141,035		190			18,523		39,353	78,706		216,308
	57,763	5,774	264,214		410,116			409,316					\$1,410,037
			26,137	\$4,312	4,614		\$4,932		2,210	16,605	123,676		45,118
5,598	5,201		22,736		122,916			25,901					\$256,415
	18,718		7,490		45,578			19,825	9,068	9,636	116,011		129,177
	14,074		20,812	489							6,096		54,036
788	239,721		38,635	603	14,189			14,403	449	2,678	155,654		328,117
		4,576	29,573		5,457								\$224,315
	18,924		4,863		10,227	\$5,970		18,663	27				\$173,027
	57,038		37,037	1,900	5,564			8,163	687	8,387	6,335		79,318
16,958	8,727		153,840		7,002	143		27,745					\$389,438
	32,504	377	1,185	15,620	304		1,118	40,782	355	12,492	60,921		88,603
	7,636		74,703		319			75,047		34,372	2,458		214,263
	14,821	1,151	31,534	5,310	3,403			14,035	2,394				\$168,913
1,377	6,753	463	43,555		443		32,860	10,755		41,166	123,743	\$443	97,939
1,554	10,349		53,715	313	17,006					3,997	203,294		192,202
1,757	41,625		9,181		445			120,477			6,035		145,209
	6,397	98											329,449
35,039	11,831		93,058					44,907	3,753				163,470
1,076	11,622	2,031			4,977			21,825	1,783	6,165			94,390
	14,175	701						232			37,254		185,990
	170,553		110,200	499						14,745	220,446		244,976
4,000	48,872		200,353		13,687	561				2,968	77,436		181,281
	8,669		75,720		1,722			37,161		16,384			302,172
	141,261		17,386	5,404		5,323		152,652			202,787		\$179,620
	861		26,494				307	6,807					464,428
	111,373		42,285						396				82,664
	57,624	6,871	56,353								138,651		166,553
	28,658	15,596	22,248		6,213			40,048		44,010	29,796		4,610
	1,166		500							2,849	33,290		\$64,266
	9,355		1,764		2,921			6,349					211,616
8,473	11,038		94,155					38,855	9,143	3,111	164,051		54,334
	9,208		3,660					30,097		2,316			111,650
	24,338				12,969				22,786	5,124	103,756		91,235
	21,466	1,841	7,224	200	12,966			25,065	794	4,353	2,018		\$52,299
	344	10,558			7,524								\$15,985
	5,228												385,397
	148,410						15,255	37,544					45,977
1,000	4,616		3,000		2,825					5,401	14,280		199,409
745	74,503		71,192					36,656		731	10,047		\$85,697
	1,500		1,500							4,752	54,634		15,556
	43,705		11,900							44,704	96,992		151,669
	1,464		20,633	5,659				17,283	72,863				15,902
15,045	20,158		8,259						374	29,678	88,210		46,723
	11,655		27,946		1,101					18,026	108,653		117,102
	3,003		23,452			10,814				11,994	13,143		14,850
	56,302		5,911					7,315		14,478	15,279	6,463	143,681
	20,491		120,162					16,434	4,552	125,727			411,201
	850		60,931	4,000				46,587			52,249		120,467
	52,850		7,181					22,762	15,557	9,900			44,370
270	9,187	460	2,661		165			35,508			8,146		75,453
	8,146		4,177					3,354	1,039	3,039	4,294		84,764
	30,004	507	5,930										87,788
5,458	13,459									4,233	35,956		\$185,149
	6,481		24,390		7,554			55,927	325				208,904
	34,356		29,487	2,162	8,839			51,324		9,638	8,538		\$264,472
	26,114		42,050	561	1,915			11,935					118,046
	13,790		7,546	27,577	174								197,434
								90,888		14,482	9,523		\$117,964
	10,129		21,629					105,616		6,600	2,275		42,147
	16,361		26,075						4,912				81,069
24,771	12,544	2,824	30,210		2,018					8,473			116,147
								14,386		8,465	4,465		149,841
	6,687		16,447	1,935	3,892			4,263	12,762		90,283		\$310,406
3,019	16,944	7,600	21,022		13,045			122,455			23,542		5,727
	3,116		216					70,226	32,422				178,151
21,140	39,632		89,982							2,089	0,498		39,267
	147		2,408		111					13,407	39,267		5,428
			117,562					50,493					29,661
	6,274							13,410		723			357,842
10,298	1,864		40,837										\$61,047
	8,371		1,645	2,041				210,465		3,523	136,936		55,011
3,055	2,177		5,111		15,956			49,926					233,879
8,971									114,165	61,839	179,458		
2,504	150,660		33,663		4,827								

* 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 18.—RECEIPTS AND PAYMENTS ON ACCOUNT OF DEBT: 1910.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 45.]

City number.	CITY.	RECEIPTS.			PAYMENTS.			EXCESS OF RECEIPTS OVER PAYMENTS.		
		Total.	From public.	From city funds with investments. ¹	Total.	To public.	To city funds with investments. ¹	Total.	From public. ²	From city funds with investments. ¹
	Grand total.....	\$558,882,298	\$503,719,871	\$55,262,427	\$401,183,243	\$378,151,445	\$23,031,798	\$157,799,055	\$125,568,426	\$32,230,629
	Group I.....	421,184,470	375,827,191	45,357,279	307,871,043	292,727,172	15,143,871	113,313,427	83,100,019	30,213,408
	Group II.....	64,906,147	58,826,209	6,079,938	42,439,533	39,042,716	3,396,817	22,466,614	19,783,493	2,683,121
	Group III.....	47,835,167	46,282,809	1,552,358	30,873,075	28,079,924	2,793,151	16,962,092	18,202,885	* 1,240,793
	Group IV.....	25,050,514	22,783,662	2,272,852	19,999,592	18,301,633	1,697,959	5,056,922	4,482,029	574,893

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

1	New York, N. Y.....	\$290,292,783	\$264,444,987	\$34,847,796	\$232,790,229	\$222,164,663	\$10,625,566	\$66,502,554	\$42,280,324	\$24,222,230
2	Chicago, Ill.....	31,691,957	31,691,957	.....	30,425,609	30,376,409	49,200	1,266,348	1,315,548	* 49,200
3	Philadelphia, Pa.....	6,840,257	5,978,257	862,000	5,867,436	5,275,836	591,600	972,821	702,421	270,400
4	St. Louis, Mo.....	5,046,863	5,046,863	.....	1,111,219	1,111,219	.....	3,935,644	3,935,644	.....
5	Boston, Mass.....	9,044,857	8,239,357	805,500	5,363,472	4,975,472	388,000	3,681,385	3,263,885	417,500
6	Cleveland, Ohio.....	6,558,853	6,124,851	434,002	2,225,732	1,887,292	338,440	4,333,121	4,237,559	95,562
7	Baltimore, Md.....	5,386,182	4,062,882	1,326,300	630,500	.....	.....	4,758,682	3,432,382	1,326,300
8	Pittsburgh, Pa.....	7,780,903	6,404,003	1,376,900	2,427,014	1,592,194	534,820	5,353,889	4,511,809	842,080
9	Detroit, Mich.....	1,823,602	1,027,802	795,800	1,776,284	1,174,316	601,968	47,405	* 146,514	193,919
10	Buffalo, N. Y.....	5,026,068	4,259,199	766,869	2,488,170	2,084,185	413,985	2,526,898	2,175,014	351,884
11	San Francisco, Cal.....	7,832,806	7,832,806	.....	1,751,267	1,751,267	.....	6,081,539	6,081,539	.....
12	Milwaukee, Wis.....	3,386,558	3,386,558	.....	2,043,388	2,043,388	.....	1,343,170	1,343,170	.....
13	Cincinnati, Ohio.....	7,114,874	5,254,830	1,860,044	1,957,254	1,437,142	520,112	5,157,620	3,817,688	1,339,932
14	Newark, N. J.....	14,611,223	13,249,575	1,361,648	13,238,258	12,174,606	1,063,652	1,372,965	1,074,909	297,996
15	New Orleans, La.....	2,315,292	2,275,292	40,000	1,161,218	1,155,938	5,280	1,154,074	1,119,354	34,720
16	Washington, D. C.....	.....	.....	.....	1,401,578	1,401,578	.....	* 1,401,578	* 1,401,578	.....
17	Los Angeles, Cal.....	6,361,398	5,507,148	854,250	749,788	749,788	.....	5,611,610	4,767,360	854,250
18	Minneapolis, Minn.....	1,067,907	1,040,824	27,083	452,627	441,379	11,248	615,280	599,445	15,835

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

19	Jersey City, N. J.....	\$2,424,651	\$2,149,366	\$275,285	\$2,115,553	\$1,466,889	\$649,164	\$309,098	\$682,977	* \$373,879
20	Kansas City, Mo.....	391,491	391,491	.....	692,140	692,140	.....	* 300,649	* 300,649	.....
21	Seattle, Wash.....	8,235,997	8,235,997	.....	4,736,232	4,674,776	61,476	2,499,745	3,561,221	* 61,476
22	Indianapolis, Ind.....	331,136	331,136	.....	238,810	238,810	.....	82,326	82,326	.....
23	Providence, R. I.....	1,544,035	271,035	1,273,000	1,583,448	766,165	817,283	* 39,413	* 495,130	456,717
24	Louisville, Ky.....	2,670,596	2,670,596	200,000	2,202,353	2,202,353	.....	668,243	468,243	200,000
25	Rochester, N. Y.....	7,092,176	7,022,349	69,827	6,562,180	6,429,180	133,000	529,969	535,169	* 69,173
26	St. Paul, Minn.....	3,143,828	3,126,828	17,000	2,252,631	2,230,531	22,100	891,197	896,297	* 5,100
27	Denver, Colo.....	1,727,644	1,727,644	.....	1,265,514	1,233,914	31,600	462,130	493,730	* 31,600
28	Portland, Oreg.....	5,597,945	4,888,785	709,160	1,365,146	1,365,146	.....	4,232,799	3,523,639	709,160
29	Columbus, Ohio.....	1,711,251	355,451	1,355,800	2,213,929	1,230,029	983,900	* 502,678	* 874,578	371,000
30	Toledo, Ohio.....	1,520,472	1,059,843	460,629	704,910	704,910	.....	815,562	354,933	460,629
31	Atlanta, Ga.....	1,586,871	1,386,871	200,000	273,397	273,397	.....	1,313,474	1,113,474	200,000
32	Oakland, Cal.....	1,942,914	1,942,914	.....	237,125	237,125	.....	1,705,789	1,705,789	.....
33	Worcester, Mass.....	1,997,539	1,901,258	96,281	1,403,479	1,318,479	85,000	694,060	582,779	111,281
34	Syracuse, N. Y.....	2,686,051	2,660,050	26,001	2,543,145	2,516,899	26,246	142,906	143,151	* 245
35	New Haven, Conn.....	463,916	463,916	.....	426,711	426,711	.....	37,205	37,205	.....
36	Birmingham, Ala.....	1,929,297	1,929,297	.....	964,559	964,559	.....	964,738	964,738	.....
37	Memphis, Tenn.....	1,871,673	1,871,673	.....	267,687	267,687	.....	1,603,786	1,603,786	.....
38	Scranton, Pa.....	728,971	728,971	.....	414,569	414,569	.....	314,402	314,402	.....
39	*Richmond, Va.....	700	700	.....	34,125	30,425	3,700	* 38,425	* 29,725	* 3,700
40	Paterson, N. J.....	1,959,659	1,890,659	69,000	1,976,298	1,976,298	.....	* 16,639	* 85,639	69,000
41	Omaha, Nebr.....	1,153,146	734,286	418,860	996,121	568,607	427,514	157,025	165,679	* 8,654
42	Fall River, Mass.....	1,593,603	1,593,603	.....	531,006	528,006	3,000	1,062,597	1,065,597	* 3,000
43	Dayton, Ohio.....	786,440	690,670	95,770	606,689	567,499	39,190	179,761	123,171	56,590
44	Grand Rapids, Mich.....	954,121	755,121	199,000	800,505	500,505	.....	453,616	254,616	199,000
45	Nashville, Tenn.....	316,680	316,680	.....	152,930	152,930	.....	163,750	163,750	.....
46	Lowell, Mass.....	1,546,272	1,540,272	6,000	1,592,114	1,588,242	3,872	* 45,842	* 47,970	2,128
47	Cambridge, Mass.....	1,008,800	732,800	276,000	797,540	736,546	61,000	211,254	* 3,746	215,000
48	Spokane, Wash.....	4,952,116	4,952,116	.....	2,155,751	2,155,751	.....	2,796,365	2,796,365	.....
49	Bridgeport, Conn.....	195	195	.....	54,938	54,938	.....	* 54,743	* 54,743	.....
50	Albany, N. Y.....	835,901	503,636	332,265	577,772	529,000	48,772	258,189	* 25,364	283,553

¹ Sinking funds, public trust funds for municipal uses, and investment funds.² Constitutes net receipts from public on account of debt, except where qualified by footnote, in which case the item represents net payments to the public for the reduction of debt.³ Excess of payments over receipts.

GENERAL TABLES.

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TABLE 13.—RECEIPTS AND PAYMENTS ON ACCOUNT OF DEBT: 1910—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 45.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910.

City number.	CITY.	RECEIPTS.			PAYMENTS.			EXCESS OF RECEIPTS OVER PAYMENTS.		
		Total.	From public.	From city funds with investments. ¹	Total.	To public.	To city funds with investments. ¹	Total.	From public. ²	From city funds with investments. ¹
51	Hartford, Conn.	\$190,044	\$190,044		\$1,052,527	\$615,854	\$436,673	\$436,673	\$425,810	\$436,673
52	Trenton, N. J.	1,146,731	1,007,790	\$138,941	646,399	549,799	96,600	500,332	457,991	42,341
53	New Bedford, Mass.	2,359,288	2,359,288		1,317,254	1,263,254	54,000	1,042,034	1,096,034	\$64,000
54	San Antonio, Tex.	434,304	434,304		339,095	339,095		95,209	95,209	
55	Reading, Pa.	230,504	230,504		162,796	153,696	9,100	67,708	70,808	\$9,100
56	Camden, N. J.	753,176	624,826	128,350	365,372	345,837	19,535	387,804	278,989	108,815
57	Salt Lake City, Utah	1,170,928	1,170,928		999,179	999,179		171,749	171,749	
58	Dallas, Tex.	701,611	701,611		80,519	66,269	14,250	621,062	635,342	\$14,280
59	Lynn, Mass.	1,456,200	1,236,200	250,000	1,421,737	882,737	539,000	64,523	553,523	\$289,000
60	Springfield, Mass.	1,403,797	1,403,797		348,200	329,200	19,000	1,055,597	1,074,597	\$19,000
61	Wilmington, Del.	396,927	396,927		181,863	181,863		215,064	215,064	
62	Des Moines, Iowa	636,223	636,223		29,353	29,353		606,870	606,870	
63	Lawrence, Mass.	1,767,155	1,766,155	1,000	1,299,628	1,279,628	20,000	467,527	466,527	\$19,000
64	Tacoma, Wash.	2,162,402	2,162,402		817,718	750,618	66,805	1,344,684	1,411,489	\$66,805
65	Kansas City, Kans.	2,090,086	2,090,086		640,070	640,070		1,450,016	1,450,016	
66	Yonkers, N. Y.	3,013,714	3,013,714		2,598,194	2,598,194		415,520	415,520	
67	Youngstown, Ohio	547,973	436,427	111,546	309,627	319,949	49,878	178,146	116,478	61,668
68	Houston, Tex.	541,639	541,639		525,245	525,245		16,394	16,394	
69	Duluth, Minn.	384,707	371,707	13,000	159,772	159,772		224,935	211,935	13,000
70	St. Joseph, Mo.	30,566	30,566		120,503	120,503		\$89,937	\$89,937	
71	Somerville, Mass.	810,507	810,507		864,212	864,212		\$53,705	\$53,705	
72	Troy, N. Y.	1,624,980	1,538,889	86,091	1,489,320	1,486,262	3,058	135,660	52,627	83,033
73	Utica, N. Y.	1,050,508	1,034,064	16,444	819,130	806,267	12,873	231,378	227,807	3,571
74	Elizabeth, N. J.	424,351	368,001	56,350	329,556	323,948	5,608	94,795	44,053	50,742
75	Fort Worth, Tex.	875,843	875,843		363,320	363,320		512,523	512,523	
76	Waterbury, Conn.	746,265	746,265		654,012	591,012	63,000	92,253	155,253	\$63,000
77	Schenectady, N. Y.	1,438,873	1,374,790	64,083	1,205,186	1,146,183	59,003	233,687	228,607	5,080
78	Hoboken, N. J.	607,770	585,057	12,713	419,605	416,105	3,500	188,165	178,952	9,213
79	Manchester, N. H.	439,253	439,253		415,840	415,840		23,413	23,413	
80	Evansville, Ind.	26,619	26,619		85,086	85,086		\$58,467	\$58,467	
81	Akron, Ohio	690,791	453,586	237,205	281,768	247,773	33,995	409,023	205,813	203,210
82	Norfolk, Va.	715,300	690,300	25,000	107,585	104,370	3,015	607,915	585,330	22,585
83	Wilkes-Barre, Pa.	787,142	787,142		47,278	47,278		739,864	739,864	
84	Peoria, Ill.	515,870	497,270	18,600	294,392	284,342	9,850	221,478	212,728	8,750
85	Erie, Pa.	151,521	120,021	31,500	120,421	120,421		31,100	\$400	31,500
86	Savannah, Ga.	267,338	267,338		154,052	154,052		113,286	113,286	
87	Oklahoma City, Okla.	2,726,963	2,726,963		647,269	647,269		2,079,694	2,079,694	
88	Harrisburg, Pa.	434,284	434,284		186,794	181,694	35,100	247,480	282,590	\$35,100
89	Fort Wayne, Ind.	241,008	241,008		53,478	53,478		187,530	187,530	
90	Charleston, S. C.				17,985	17,985		\$17,985	\$17,985	
91	Portland, Me.	1,664,236	1,654,013	10,223	1,218,186	1,218,186		446,050	435,827	10,223
92	East St. Louis, Ill.	1,077,307	1,077,307		175,644	175,644		901,663	901,663	
93	Terre Haute, Ind.	15,314	15,314		28,129	28,129		\$12,815	\$12,815	
94	Holyoke, Mass.	1,240,140	1,055,140	185,000	967,444	914,844	72,600	252,696	140,296	112,400
95	Jacksonville, Fla.				6,132	6,132		\$6,132	\$6,132	
96	Brockton, Mass.	1,051,619	1,018,619	33,000	1,043,609	942,809	101,000	7,810	75,810	\$68,000
97	Bayonne, N. J.	772,810	673,677	99,133	717,845	632,845	85,000	54,965	40,832	14,133
98	Johnstown, Pa.	195,628	170,628	25,000	13,513	12,913	600	182,115	157,715	24,400
99	Passaic, N. J.	635,202	630,023	5,179	286,772	272,371	14,401	348,430	357,652	\$9,222
100	South Bend, Ind.	142,973	142,973		170,302	170,302		\$27,329	\$27,329	
101	Covington, Ky.	268,769	268,769		202,587	202,587		66,182	66,182	
102	Wichita, Kans.	1,834,939	1,834,939		234,411	234,411		1,600,528	1,600,528	
103	Altoona, Pa.	431,346	431,346		150,300	120,300	30,000	275,046	305,046	\$30,000
104	Allentown, Pa.	106,594	106,594		68,600	68,600		37,994	37,994	
105	Springfield, Ill.	383,038	379,038	4,000	443,343	443,343		\$60,305	\$64,305	4,000
106	Pawtucket, R. I.	1,501,442	1,501,442		2,385,764	1,470,407	915,357	\$84,322	31,035	\$915,357
107	Mobile, Ala.	12,743	12,743		249,244	249,244		\$236,501	\$236,501	
108	Saginaw, Mich.	145,878	145,878		250,408	241,598	17,810	\$113,530	\$95,720	\$17,810
109	Canton, Ohio	331,968	331,968		194,002	191,762	2,240	137,966	140,206	\$2,240

¹ Sinking funds, public trust funds for municipal uses, and investment funds.² Constitutes net receipts from public on account of debt, except where qualified by footnote, in which case the item represents net payments to the public for the reduction of debt.³ Excess of payments over receipts.

FINANCIAL STATISTICS OF CITIES.

TABLE 13.—RECEIPTS AND PAYMENTS ON ACCOUNT OF DEBT: 1910—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 45.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910.

City number.	CITY.	RECEIPTS.			PAYMENTS.			EXCESS OF RECEIPTS OVER PAYMENTS.		
		Total.	From public.	From city funds with investments. ¹	Total.	To public.	To city funds with investments. ¹	Total.	From public. ²	From city funds with investments. ¹
110	Binghamton, N. Y.	\$159,750	\$134,750	\$25,000	\$96,905	\$34,408	\$12,497	\$62,845	\$50,342	\$12,503
111	Sioux City, Iowa	91,025	91,025		84,950	84,950		6,075	6,075	
112	Lancaster, Pa.	176,442	176,442		98,500	98,500		77,942	77,942	
113	Springfield, Ohio	397,888	343,804	54,084	232,071	229,664	2,407	165,817	114,140	51,677
114	Atlantic City, N. J.	1,331,279	1,189,279	142,000	253,549	242,549	11,000	1,077,730	926,730	151,000
115	Little Rock, Ark.	299,057	299,057		260,644	260,644		38,413	38,413	
116	Rockford, Ill.	483,017	483,017		441,294	441,294		41,723	41,723	
117	Bay City, Mich.	60,685	60,685	21	186,582	186,582		\$ 125,897	\$ 125,918	21
118	York, Pa.	22,828	22,782	46	105,899	28,099	77,800	\$ 83,071	\$ 5,317	\$ 77,754
119	Sacramento, Cal.	55,327	55,327		41,272	41,272		14,055	14,055	
120	Chattanooga, Tenn.	309,797	309,797		110,541	110,541		199,256	199,256	
121	Malden, Mass.	687,194	687,194		777,320	773,720	3,600	\$ 90,126	\$ 86,526	\$ 3,600
122	Pueblo, Colo.	540,274	540,274		567,177	567,177		\$ 26,903	\$ 26,903	
123	Haverhill, Mass.	823,913	788,913	35,000	664,687	535,057	29,600	259,256	253,856	5,400
124	Lincoln, Nebr.	384,462	384,462		524,868	524,868		\$ 140,406	\$ 140,406	
125	New Britain, Conn.	509,038	509,038		460,979	460,979		48,059	48,059	
126	Salon, Mass.	484,084	484,084		385,650	385,650		98,434	98,434	
127	Topeka, Kans.	316,959	316,959		212,761	212,761		104,198	104,198	
128	Davenport, Iowa	235,885	235,885		285,550	285,550		\$ 59,665	\$ 59,665	
129	McKeesport, Pa.	98,771	98,771		161,442	161,442		\$ 62,671	\$ 62,671	
130	Wheeling, W. Va.	43,584	43,584		162,972	162,972		\$ 119,388	\$ 119,388	
131	Augusta, Ga.	45,000	45,000		95,250	95,250		\$ 50,250	\$ 50,250	
132	Macon, Ga.	214,066	214,066		342,860	286,860	56,000	\$ 128,794	\$ 72,794	\$ 56,000
133	Berkeley, Cal.	26,219	26,219		76,462	76,462		\$ 50,243	\$ 50,243	
134	Superior, Wis.	220,459	181,419	39,040	36,420	12,420	24,000	184,039	168,999	15,040
135	Newton, Mass.	1,720,783	1,720,783		1,824,739	1,824,739		\$ 103,956	\$ 103,956	
136	San Diego, Cal.	28,002	28,002		67,212	67,212		\$ 39,210	\$ 39,210	
137	Kalamazoo, Mich.	379,645	330,895	48,750	376,094	304,644	71,250	3,551	26,061	\$ 22,500
138	El Paso, Tex.	138,950	138,950		19,416	19,416		119,534	119,534	
139	Butte, Mont.	678,064	673,564	4,500	482,144	477,985	4,159	195,920	195,579	341
140	Flint, Mich.	156,301	156,301		31,696	29,846	1,850	124,605	126,455	\$ 1,850
141	Chester, Pa.	57,000	57,000		51,500	50,500	1,000	5,500	6,500	\$ 1,000
142	Dubuque, Iowa	63,184	63,184		131,139	131,139		\$ 67,955	\$ 67,955	
143	Montgomery, Ala.	379,605	379,605		164,255	164,255		215,350	215,350	
144	Woonsocket, R. I.	938,139	938,139		760,403	760,403		177,736	177,736	
145	Racine, Wis.	128,332	128,332		82,243	82,243		46,089	46,089	
146	Fitchburg, Mass.	543,719	384,219	179,500	579,081	473,111	105,970	\$ 35,362	\$ 108,892	73,530
147	Tampa, Fla.	118,087	87,687	30,400	103,924	73,624	30,400	14,163	14,163	
148	Elmira, N. Y.	108,720	108,720		169,424	167,924	1,500	\$ 60,701	\$ 59,204	\$ 1,500
149	Galveston, Tex.	390,330	390,330		135,243	135,243		245,087	245,087	
150	Quincy, Ill.	81,707	81,707		169,356	169,356		\$ 87,649	\$ 87,649	
151	Knoxville, Tenn.	431,289	471,239	10,000	550,392	540,392	10,000	\$ 69,103	\$ 69,103	
152	New Castle, Pa.	93,880	93,880		69,233	69,233		24,647	24,647	
153	West Hoboken, N. J.	627,697	627,697		469,688	469,688		157,999	157,999	
154	Hamilton, Ohio	492,097	438,998	53,299	116,996	116,996		375,101	321,812	53,289
155	Springfield, Mo.	31,813	31,813		49,949	49,949		\$ 18,136	\$ 18,136	
156	Lexington, Ky.	274,551	274,551		224,610	224,610		\$ 49,941	\$ 49,941	
157	Roanoke, Va.	333,500	318,500	15,000	333,500	333,500		318,500	318,500	15,000
158	Joliet, Ill.	234,929	234,929		265,660	265,660		\$ 30,731	\$ 30,731	
159	Auburn, N. Y.	334,967	334,967		278,448	276,678	1,770	56,521	58,291	\$ 1,770
160	East Orange, N. J.	1,418,071	912,071	506,000	756,552	336,367	420,185	681,519	575,704	85,815
161	Taunton, Mass.	511,922	449,207	62,715	512,945	403,945	49,000	\$ 1,023	\$ 14,738	13,715
162	Charlotte, N. C.	173,800	173,800		225,981	225,981		\$ 52,181	\$ 52,181	
163	Everett, Mass.	457,138	227,138	230,000	445,939	203,939	242,000	11,109	23,199	\$ 12,000
164	Portsmouth, Va.	145,016	145,016		103,896	103,896		41,120	41,120	
165	Oshkosh, Wis.	230,902	230,902		169,906	169,906		60,996	60,996	
166	Cedar Rapids, Iowa	199,373	199,373		122,614	122,614		76,759	76,759	
167	Quincy, Mass.	698,293	698,293		695,313	692,813	2,500	2,980	5,480	\$ 2,500
168	Chelsea, Mass.	615,808	238,310	377,498	407,037	140,646	266,391	208,771	97,664	111,107
169	Perth Amboy, N. J.	333,164	123,164	210,000	279,083	132,500	146,583	54,081	\$ 9,336	63,417
170	Pittsfield, Mass.	689,218	689,218		598,700	598,700		90,518	90,518	
171	Joplin, Mo.	165,054	165,054		73,482	73,482		91,572	91,572	
172	Williamsport, Pa.	42,400	42,400		147,335	114,335	33,000	\$ 104,935	\$ 71,935	\$ 33,000
173	Jackson, Miss.	162,480	162,480		131,572	131,572		30,908	30,908	
174	Jamesstown, N. Y.	282,021	282,021		185,891	185,891		96,130	96,130	
175	Amsterdam, N. Y.	415,961	415,961		244,803	244,803		171,158	171,158	
176	Lansing, Mich.	137,167	137,167		115,818	115,818		21,349	21,349	
177	Huntington, W. Va.	972	972		59,475	59,475		\$ 58,503	\$ 58,503	
178	Decatur, Ill.	118,735	118,735		74,620	74,620		44,115	44,115	
179	Mount Vernon, N. Y.	306,908	208,908	98,000	167,503	167,503		139,405	41,405	98,000
180	Lima, Ohio	247,063	115,034	132,009	345,317	251,820	93,497	\$ 98,254	\$ 136,766	38,512
181	Niagara Falls, N. Y.	755,363	755,363		161,651	161,651		593,712	593,712	
182	La Crosse, Wis.	558	558		21,744	21,744		\$ 21,186	\$ 21,186	
183	Newport, Ky.	67,500	67,500		90,500	90,500		\$ 23,000	\$ 23,000	
184	Pasadena, Cal.	59,333	59,333		112,487	112,487		\$ 53,154	\$ 53,154	

¹ Sinking funds, public trust funds for municipal uses, and investment funds.² Constitutes not receipts from public on account of debt, except where qualified by footnote, in which case the item represents net payments to the public for the reduction of debt.³ Excess of payments over receipts.

FINANCIAL STATISTICS OF CITIES.

TABLE 14.—NONREVENUE RECEIPTS OTHER THAN

[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.		Receipts from decreased supplies.
			Total.	By sinking funds.	By public trust funds for municipal uses.	By investment funds.	By public trust funds for non-municipal uses.	By private trust funds.	From sales.	From insurance adjustments.	
	Grand total.....	\$200,052,108	\$34,767,495	\$29,522,509	\$2,994,021	\$308,795	\$202,402	\$1,739,768	\$3,047,253	\$221,192	\$2,264
	Group I.....	123,153,201	20,626,987	16,447,721	2,475,511	36,091	.....	1,687,684	1,834,775	60,829	564
	Group II.....	30,413,609	6,961,619	6,307,651	344,413	160,485	87,266	61,804	683,566	18,591	639
	Group III.....	25,502,820	4,638,178	4,364,877	99,920	92,445	91,638	9,300	289,047	50,889	1,061
	Group IV.....	14,982,478	2,620,711	2,402,260	74,177	19,774	23,500	1,000	239,865	91,083	.....

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

1	New York, N. Y.....	\$38,073,314	\$13,346,383	\$10,506,066	\$1,203,250	\$34,691	.....	\$1,600,376	\$663,581	.....	.....
2	Chicago, Ill.....	4,919,695	216,297	.....	216,297	.....	.....	.....	270,473	\$15,884	\$306
3	Philadelphia, Pa.....	10,830,344	1,160,570	587,300	573,270	.....	.....	.....	19,000	.....	.....
4	St. Louis, Mo.....	4,929,113	127,825	.....	127,825	.....	.....	.....	154,658	.....	.....
5	Boston, Mass.....	8,080,912	474,616	388,000	86,616	.....	.....	.....	332,206	.....	.....
6	Cleveland, Ohio.....	4,400,314	366,270	328,770	37,500	.....	.....	.....	10,615	.....	.....
7	Baltimore, Md.....	961,425	210	.....	.....	.....	.....	210	16,298	.....	258
8	Pittsburgh, Pa.....	5,620,749	916,720	907,120	9,600	.....	.....	.....	37,341	5,614	.....
9	Detroit, Mich.....	1,398,948	739,605	739,605	.....	.....	.....	.....	.....	.....	.....
10	Buffalo, N. Y.....	12,107,708	1,460,182	1,416,239	43,943	.....	.....	.....	4,000	200	.....
11	San Francisco, Cal.....	3,212,283	10,200	.....	10,200	.....	.....	.....	23,481	6,500	.....
12	Milwaukee, Wis.....	1,906,963	2,500	.....	2,500	.....	.....	.....	3,932	21,060	.....
13	Cincinnati, Ohio.....	4,644,067	572,000	513,112	26,228	.....	.....	32,660	7,784	342	.....
14	Newark, N. J.....	6,497,762	1,075,091	947,091	128,000	.....	.....	.....	238,522	.....	.....
15	New Orleans, La.....	6,518,853	29,182	.....	.....	.....	.....	.....	13,595	10,000	.....
16	Washington, D. C.....	2,123,483	16,918	.....	10,282	1,400	.....	.....	16,918	.....	.....
17	Los Angeles, Cal.....	6,350,471	.....	.....	.....	.....	.....	.....	18,450	.....	.....
18	Minneapolis, Minn.....	606,809	112,418	112,418	.....	.....	.....	.....	4,179	329	.....

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

19	Jersey City, N. J.....	\$3,716,242	\$1,049,764	\$1,048,084	\$1,700	.....	.....	.....	.....	\$2,885	.....
20	Kansas City, Mo.....	1,547,100	550	.....	.....	\$550	.....	.....	\$74,740	.....	.....
21	Seattle, Wash.....	588,844	61,476	61,476	.....	.....	.....	.....	13,246	.....	.....
22	Indianapolis, Ind.....	828,251	29,140	.....	17,335	.....	.....	\$11,805	31,438	.....	.....
23	Providence, R. I.....	2,830,806	1,029,668	682,283	152,350	116,769	\$78,266	.....	16,411	.....	.....
24	Louisville, Ky.....	1,278,497	4,000	.....	4,000	.....	.....	.....	66,305	.....	.....
25	Rochester, N. Y.....	722,671	135,575	133,000	2,575	.....	.....	.....	995	.....	.....
26	St. Paul, Minn.....	191,924	22,100	21,400	700	.....	.....	.....	7,665	235	.....
27	Denver, Colo.....	2,681,938	52,600	12,000	40,600	.....	.....	.....	.....	5,316	\$620
28	Portland, Oreg.....	362,809	20,000	.....	.....	20,000	.....	.....	144,955	1,112	.....
29	Columbus, Ohio.....	4,954,257	2,338,537	2,320,124	2,000	.....	.....	16,413	8,933	.....	.....
30	Toledo, Ohio.....	1,686,513	390,363	390,213	150	.....	.....	.....	10,995	.....	.....
31	Atlanta, Ga.....	472,738	.....	.....	.....	.....	.....	.....	87,934	.....	.....
32	Oakland, Cal.....	161,200	.....	.....	.....	.....	.....	.....	746	.....	.....
33	Worcester, Mass.....	1,017,720	133,061	130,631	2,430	.....	.....	.....	10,411	.....	.....
34	Syracuse, N. Y.....	1,066,983	28,816	.....	28,816	.....	.....	.....	550	.....	.....
35	New Haven, Conn.....	1,271,613	70,529	51,069	19,430	.....	.....	.....	351	.....	.....
36	Birmingham, Ala.....	255,635	.....	.....	.....	.....	.....	.....	24,796	.....	.....
37	Memphis, Tenn.....	498,035	.....	.....	.....	.....	.....	.....	1,800	.....	.....
38	Scranton, Pa.....	31,486	.....	.....	.....	.....	.....	.....	4,177	5,043	.....
39	Richmond, Va.....	946,276	9,950	3,700	6,250	.....	.....	.....	2,018	.....	.....
40	Paterson, N. J.....	1,010,621	15,000	15,000	.....	.....	.....	.....	394	4,000	.....
41	Omaha, Nebr.....	1,886,336	461,100	404,348	.....	23,166	.....	33,586	5,133	.....	.....
42	Fall River, Mass.....	889,614	96,129	96,129	.....	.....	.....	.....	4,202	.....	.....
43	Dayton, Ohio.....	313,305	151,885	118,885	33,000	.....	.....	.....	10,380	.....	.....
44	Grand Rapids, Mich.....	2,162,408	165,005	158,005	.....	.....	7,000	.....	3,127	.....	.....
45	Nashville, Tenn.....	166,445	.....	.....	.....	.....	.....	.....	1,180	.....	.....
46	Lowell, Mass.....	327,041	6,849	2,372	4,477	.....	.....	.....	.....	.....	.....
47	Cambridge, Mass.....	1,181,397	418,700	414,700	2,000	.....	2,000	.....	6,372	.....	19
48	Spokane, Wash.....	221,203	.....	.....	.....	.....	.....	.....	124,418	.....	.....
49	Bridgeport, Conn.....	71,987	24,000	24,000	.....	.....	.....	.....	.....	.....	.....
50	Albany, N. Y.....	1,041,814	246,822	220,222	26,600	.....	.....	.....	19,921	.....	.....

* Includes (1) amounts received as accrued interest on original issues of city loans which are balanced by amounts repaid with other interest payments, and (2) amounts received as interest on investments purchased which balance payments for accrued interest at the time of purchase.

GENERAL TABLES.

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FROM THE ISSUE OF DEBT OBLIGATIONS: 1910.

assigned to each, see page 87. For a text discussion of this table, see page 47.]

CLASSIFIED BY SOURCE OR OBJECT—continued.											CLASSIFIED BY CONTRIBUTOR.		City number.	
Accrued interest. ¹	Receipts in error subsequently corrected by refund payments.	For correction of erroneous payments.	For purposes of public trust funds for nonmunicipal uses.		For purposes of private trust funds and accounts.		For other civil divisions.				From divisions of city government by general transfer.	Receipts from public.		Receipts from city divisions and funds.
			From interest and rents.	From other sources.	From interest.	From other sources.	General property taxes.	Special property, business, and poll taxes.	Liquor licenses and other liquor taxes.	All other.				
\$1,429,207	\$2,354,927	\$1,295,714	\$74,700	\$127,410	\$181,524	\$19,000,841	\$23,124,357	\$2,812,408	\$1,603,462	\$218,927	\$109,790,427	\$64,821,676	\$135,230,532	
917,366	1,681,190	1,089,423	4,910	14,042	172,487	14,619,832	9,312,985	2,528,577	988,876	98,332	69,332,326	37,047,826	86,135,875	
258,612	412,091	89,511	29,500	45,594	6,614	3,358,796	5,591,112	123,580	298,803	44,223	18,490,858	14,021,693	22,391,916	
165,457	165,416	67,258	29,544	47,882	2,314	616,389	4,722,661	111,369	246,270	37,834	14,291,151	8,393,278	17,109,542	
87,872	96,230	49,822	10,746	19,892	109	505,824	3,497,599	48,882	69,513	38,638	7,676,092	5,356,279	9,693,199	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

\$13,766	\$350,558	\$895,015	.....	.....	\$152,439	\$2,219,744	.....	\$1,423,152	.....	\$100	\$11,499,576	\$14,876,906	\$23,196,408	1
32,465	224,167	25,055	.....	.....	40	963,742	.....	.....	.....	.....	3,171,266	1,699,229	3,220,466	2
33,632	47,035	2,922	\$56	.....	.....	6,000	\$2,090,047	.....	.....	.....	7,472,082	2,762,662	8,067,682	3
.....	591	11,431	.....	.....	634	934,442	903,355	142,281	\$617,620	17,700	2,018,576	2,910,537	2,018,576	4
33,623	43,319	2,597	4,694	\$7,041	.....	89,183	1,880,395	555,605	362,936	.....	4,294,697	3,398,215	4,682,697	5
33,414	123,620	49,047	160	7,001	344	136,938	.....	.....	.....	.....	3,672,905	388,085	4,012,229	6
20,878	9,764	3,230	.....	1,127	.....	116	.....	.....	.....	.....	909,544	51,881	909,544	7
43,985	8,599	2,592	.....	.....	.....	11,676	.....	.....	.....	.....	4,693,922	105,451	5,515,298	8
3,682	19,789	10,549	.....	.....	.....	205,035	.....	.....	.....	.....	420,286	373,650	1,025,296	9
2,787	211,946	898	.....	.....	.....	230,619	.....	2,718	.....	.....	10,194,378	1,499,345	10,698,363	10
49,981	7,975	936	.....	.....	.....	656,151	1,965,535	404,821	.....	.....	56,703	3,155,580	56,703	11
6,563	5,018	11,766	.....	.....	.....	365,604	1,422,148	.....	.....	15,994	51,758	1,835,205	51,758	12
8,045	9,078	4,522	.....	.....	16,999	218,843	.....	.....	.....	.....	3,806,456	317,499	4,326,568	13
33,004	7,647	3,259	.....	.....	.....	73,045	1,051,505	.....	.....	380	4,015,299	1,418,123	5,079,629	14
13,223	1,467	9,398	.....	.....	904	448,067	.....	.....	.....	.....	5,993,017	518,362	6,000,491	15
573,807	25,193	20	.....	.....	.....	523,981	.....	.....	.....	60,446	1,478,475	645,008	1,478,475	16
14,531	63,401	53,330	.....	.....	.....	338,606	.....	.....	.....	2,707	5,314,441	846,056	5,804,415	17
.....	13,025	2,550	.....	.....	.....	69,040	.....	.....	8,320	1,005	368,946	225,532	381,277	18

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

\$22,227	\$10,020	\$8,630	.....	.....	.....	\$10,800	\$1,573,089	.....	.....	.....	\$1,038,627	\$1,628,651	\$2,087,591	19
4,383	838	5,660	.....	.....	.....	988,332	.....	.....	.....	.....	472,597	1,074,503	472,597	20
2,395	28,343	2,334	.....	.....	.....	373,170	.....	.....	.....	.....	82,194	455,174	143,670	21
2,980	6,634	2,144	.....	.....	.....	572,154	.....	.....	.....	.....	183,561	644,690	183,561	22
288	540	2,390	\$9,572	\$8,423	.....	12,265	433,113	.....	.....	.....	1,221,709	791,814	2,038,962	23
17,625	22,549	7,788	.....	.....	.....	71,939	.....	.....	.....	.....	1,087,991	190,506	1,087,991	24
.....	38,657	6,319	3,273	8,865	.....	224,078	.....	\$1,496	.....	.....	303,511	286,160	436,511	25
2,688	1,934	4,504	.....	.....	.....	41,978	.....	.....	.....	.....	102,560	67,074	124,580	26
25,398	11,515	2,498	.....	.....	.....	288,305	548,531	63,763	.....	.....	1,683,392	966,946	1,714,992	27
18,276	2,323	9,609	.....	.....	.....	7,085	.....	.....	.....	.....	159,449	201,052	161,757	28
13,368	5,362	402	.....	.....	\$6,614	68,540	.....	.....	.....	.....	2,512,501	1,398,292	3,555,965	29
13,628	.....	13,247	329	.....	.....	18,582	.....	.....	.....	.....	1,239,469	440,728	1,248,785	30
7,105	1,288	1,995	.....	.....	.....	350	.....	.....	.....	.....	374,066	98,672	374,066	31
39,180	435	797	.....	.....	.....	48,110	.....	.....	.....	1,302	60,650	90,550	60,650	32
9,391	179	933	5,594	\$5,545	.....	3,140	337,368	14,819	53,488	9,286	431,505	500,165	517,555	33
1,033	201,753	173	.....	.....	.....	175,622	455,249	897	.....	.....	202,590	837,847	229,136	34
.....	482	5	57	100	.....	.....	208,446	.....	.....	3,483	988,160	283,453	988,160	35
4,935	10,612	508	.....	.....	.....	15,965	.....	.....	.....	.....	228,819	56,816	228,819	36
17,222	5,752	566	.....	.....	.....	19,822	.....	.....	.....	.....	452,873	45,162	452,873	37
3,924	.....	96	.....	.....	.....	.....	.....	.....	.....	.....	18,246	13,240	18,246	38
379	4,189	330	72	700	.....	3,910	.....	.....	.....	.....	924,728	17,648	928,428	39
3,478	690	5	.....	.....	.....	2,966	549,431	.....	.....	.....	434,537	575,434	435,087	40
2,640	2,610	1,323	.....	.....	.....	368,894	.....	.....	.....	.....	1,044,646	414,136	1,472,200	41
2,201	6,994	89	4,530	6,141	.....	14	261,367	26,954	48,062	6,579	426,262	460,352	426,262	42
2,258	209	95	.....	.....	.....	.....	.....	.....	.....	.....	158,858	83,702	229,603	43
7,033	525	478	.....	3,872	.....	837	426,399	.....	.....	.....	1,547,876	614,152	1,548,256	44
6,213	127	19	.....	.....	.....	.....	.....	.....	.....	.....	157,959	8,456	157,959	45
947	1,008	807	2,207	5,075	.....	.....	204,432	10,749	42,763	4,934	45,500	277,669	49,372	46
4,108	2,360	342	3,566	3,273	.....	6,050	256,350	4,373	16	5,202	470,657	649,740	531,657	47
20,400	37,555	15,016	.....	.....	.....	.....	.....	.....	.....	.....	221,203	.....	.....	48
251	512	53	.....	.....	.....	.....	22,288	.....	.....	4,222	20,851	51,136	20,851	49
3,408	5,878	350	.....	.....	.....	38,892	315,019	527	.....	.....	413,994	576,340	465,474	50

FINANCIAL STATISTICS OF CITIES.

TABLE 14.—NONREVENUE RECEIPTS 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 1910.

City number.	CITY.	Total.	CLASSIFIED BY SOURCE OR OBJECT.								Receipts from decreased supplies.
			From sales of investments.					On outlay account.			
			Total.	By sinking funds.	By public trust funds for municipal uses.	By investment funds.	By public trust funds for non-municipal uses.	By private trust funds.	From sales.	From insurance adjustments.	
51	Hartford, Conn.	\$2,608,147	\$1,075,979	\$1,075,973			\$6		\$571		
52	Trenton, N. J.	1,552,608	96,600	96,600					181	\$2,100	
53	New Bedford, Mass.	684,576	97,436	97,436					11,658		
54	San Antonio, Tex.	22,979	300					\$300	2,250		
55	Reading, Pa.	133,084	9,100	9,100							
56	Camden, N. J.	813,779	21,635	19,535	\$2,100				405		
57	Salt Lake City, Utah	51,842							1,516	3,111	\$1,061
58	Dallas, Tex.	69,708	23,250	14,250				9,000	597		
59	Lynn, Mass.	1,449,026	690,849	617,000	99		73,750		1,997		
60	Springfield, Mass.	533,530	23,500	23,500					74,872		
61	Wilmington, Del.	1,242,920							725		
62	Des Moines, Iowa	32,223							22,075		
63	Lawrence, Mass.	293,128	20,000	20,000					500	7,500	
64	Tacoma, Wash.	181,358	73,805	66,805		\$7,000			791	500	
65	Kansas City, Kans.	23,382							3,059		
66	Yonkers, N. Y.	494,937							30	2,800	
67	Youngstown, Ohio	599,401	153,635	117,572	30,063				70,716	1,029	
68	Houston, Tex.	124,042	12,500		12,500				887		
69	Duluth, Minn.	41,328							2,935	0,700	
70	St. Joseph, Mo.	350,205	4,802	4,802					5,000		
71	Somerville, Mass.	170,072							2,025		
72	Troy, N. Y.	226,126	3,053	2,000	1,053				705		
73	Utica, N. Y.	332,057	18,323	8,973	9,350				150		
74	Elizabeth, N. J.	497,779	8,958	8,958					2,325		
75	Fort Worth, Tex.	200,651	4,376			4,376			3,239	18,810	
76	Waterbury, Conn.	441,846	94,910	82,410	12,500						
77	Schenectady, N. Y.	425,473	59,003	59,003					833		
78	Hoboken, N. J.	975,802	3,500	3,500					990		
79	Manchester, N. H.	899,090	58,439	40,559			17,850		6,839		
80	Evansville, Ind.	262,439	3,681		3,681					3,810	
81	Akron, Ohio	598,527	319,342	307,640	11,702				1,150		
82	Norfolk, Va.	260,973	3,015	3,015							
83	Wilkes-Barre, Pa.	12,717							3,600		
84	Peoria, Ill.	102,493	20,108		10,850	9,258			621	447	
85	Erie, Pa.	105,607							2,127		
86	Savannah, Ga.	44,749	7,351		7,351				8,736		
87	Oklahoma City, Okla.	128,690							5,475		
88	Harrisburg, Pa.	169,830	35,100	34,600	500				55		
89	Fort Wayne, Ind.	170,237	11,920	8,893	3,027				3,170		
90	Charleston, S. C.	61,108							6,000		
91	Portland, Me.	1,258,404	384,354	357,585		26,769			11,565		
92	East St. Louis, Ill.	1,608									
93	Terre Haute, Ind.	42,550	2,280		2,280				10,747		
94	Holyoke, Mass.	397,899	97,262	97,262					6,000		
95	Jacksonville, Fla.	14,371									
96	Brockton, Mass.	1,316,485	101,000	101,000					2,126		
97	Bayonne, N. J.	586,586	85,000	85,000					908		
98	Johnstown, Pa.	51,162	600		600				611		
99	Passaic, N. J.	1,267,011	14,401	14,401					188		
100	South Bend, Ind.	121,257	3,494	3,494						673	
101	Covington, Ky.	298,391							1,400		
102	Wichita, Kans.	20,587							3,438		
103	Altoona, Pa.	73,191	30,000	30,000					1,240		
104	Allentown, Pa.	47,110							525		
105	Springfield, Ill.	8,753	6,500		6,500				100	500	
106	Pawtucket, R. I.	1,847,653	915,357	915,357							
107	Mobile, Ala.	450,029	43,050	43,050					1,365		
108	Saginaw, Mich.	515,375	17,810	3,900		13,910			20		
109	Canton, Ohio	238,069	2,595		2,595						

¹ Includes (1) amounts received as accrued interest on original issues of city loans which are balanced by amounts repaid with other interest payments, and (2) amounts received as interest on investments purchased which balance payments for accrued interest at the time of purchase.

GENERAL TABLES.

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FROM THE ISSUE OF DEBT OBLIGATIONS: 1910—Continued.

assigned to each, see page 57. For a text discussion of this table, see page 47.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910.

CLASSIFIED BY SOURCE OR OBJECT—continued.												CLASSIFIED BY CONTRIBUTOR.		City number.
Accrued interest. ¹	Receipts in error subsequently corrected by refund payments.	For correction of erroneous payments.	For purposes of public trust funds for nonmunicipal uses.		For purposes of private trust funds and accounts.		For other civil divisions.				From divisions of city government by general transfer.	Receipts from public.	Receipts from city divisions and funds.	
			From interest and rents.	From other sources.	From interest.	From other sources.	General property taxes.	Special property, business, and poll taxes.	Liquor licenses and other liquor taxes.	All other.				
\$3,826	\$3	\$51	\$52	\$597			\$90,451			\$3,023	\$1,431,594	\$737,580	\$1,868,567	51
580	529	344				\$1,424	450,283				1,000,567	455,377	1,097,231	52
3,264	765	1,281	0,430	9,345		36,437	235,474	\$43,051	\$20,768	6,743	205,924	424,652	259,924	53
2,204	306	59			\$143	3,922					13,735	9,244	13,735	54
	8,917					1,950					113,117	10,867	122,217	55
359	772	73				2,039	344,682			200	443,614	350,630	463,149	56
	3,831	910		3,500		33,912					4,001	47,841	4,001	57
7,229	7,500	1,497			930	10,302					37,055	37,055	32,653	58
5,770	651	137	9,553	9,309		1,363	210,398	7,152		5,060	507,651	403,275	1,046,651	59
4,040	5,559	12					253,758	29,788	31,349	6,235	104,417	410,113	123,417	60
3,564	1,333	90				9,100					1,228,108	14,812	1,228,108	61
4,810	592	4,746										32,223		62
1,293	531	327	3,740	5,020			181,120	5,786	45,084	1,072	21,149	251,979	41,149	63
4,158	7,424	1,811				51,157			13,820		27,892	79,661	101,697	64
14,417	1,130	1,560			77	500					2,639	20,743	2,639	65
2,728	7,466	451					243,693	233			237,536	257,401	237,536	66
572	939	164									372,346	176,863	422,538	67
2,456	1,108	324				5,240					101,527	22,515	101,527	68
1,784	14,075	17				1,975			3,700		6,542	34,786	6,542	69
226	599	12				15,560			90,763		233,243	116,962	233,243	70
1,102	840	168				1,670	158,066	1,368	8	4,463	362	169,710	362	71
1,739	2,702	2,435			1,164	12,044		551			201,728	21,282	204,874	72
1,648	24,085	418				14,829	175,188	437			96,079	222,751	109,806	73
1,192	2,780	99					305,039				177,366	314,779	183,000	74
11,307	3,539	2,203				116					217,052	43,599	217,052	75
2,333		76					57,355			1,645	285,327	93,519	348,327	76
1,477	2,968	218				2,504	139,990	374			218,106	148,364	277,109	77
955	2,574	13,123	26			10,000	425,857				518,837	453,525	522,337	78
1,343	18	306	7,237	12,076			146,644				156,188	237,902	156,188	79
	1,159	40	311	1,550		191,815					60,073	202,366	60,073	80
20	60	3,100				3,403					271,452	276,180	322,347	81
1,620	1,244	2,495				2,798					250,001	7,957	253,016	82
		23				9,094						12,717		83
2,303	1,690	1,218				7,810					68,296	23,957	78,536	84
1,164	1,190	37				7,120					93,869	11,638	93,869	85
	9,324	43				39					19,256	25,493	19,256	86
16,412	297	3,585									102,921	25,769	102,921	87
424	2,122	410									131,719	3,011	166,819	88
460	380	58				72,019					82,230	88,007	82,230	89
	5,631										49,277	11,831	49,277	90
1,562	620	442	124	600		901	369,634			1,671	486,931	771,473	486,931	91
694	673	241									1,608			92
	1,143	135				28,047					198	42,352	198	93
4,826	311		35				113,174	17,042	20,934	1,545	136,770	188,529	209,370	94
	2,119					12,232						14,371		95
1,198	597		136	600		244	118,192	5,587		3,564	1,083,241	132,244	1,184,241	96
4,943	999	62				1,372	243,131				250,171	251,415	335,171	97
8,748	168	2									41,033	9,529	41,033	98
2,886	6,714	9,600					185,946			190	1,046,986	205,500	1,061,511	99
597	965	1,551				55,909					58,008	63,249	58,008	100
	3,236	5,580									287,348	11,043	287,348	101
7,618	3,222	239									6,070	14,517	6,070	102
9,833	81	3,348				5,250					23,480	19,711	53,480	103
	1	70				1,191					45,323	1,787	45,323	104
	410	243									1,000	7,753	1,000	105
8,793	11,917	136	1,020	2,335		21	83,615		13,844	2,223	507,792	124,504	1,723,149	106
	1,118	18									413,478	45,551	413,478	107
281	2,418	1,437	244	2,950		1,000	190,971				298,247	199,318	816,057	108
3,606	724	233									230,911	4,918	233,151	109

FINANCIAL STATISTICS OF CITIES.

TABLE 14.—NONREVENUE RECEIPTS 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 1910.

City number.	CITY.	Total.	CLASSIFIED BY SOURCE OR OBJECT.							Receipts from decreased supplies.	
			From sales of investments.					On outlay account.			
			Total.	By sinking funds.	By public trust funds for municipal uses.	By investment funds.	By public trust funds for non-municipal uses.	By private trust funds.	From sales.		From insurance adjustments.
110	Binghamton, N. Y.	\$268,100	\$14,697		\$3,200	\$11,497			\$6,589		
111	Sioux City, Iowa	7,020							384		
112	Lancaster, Pa.	1,993							359		
113	Springfield, Ohio	324,057	12,858	\$580	12,268						
114	Atlantic City, N. J.	871,335	13,500	13,500					12,133	\$17,189	
115	Little Rock, Ark.	27,552							290		
116	Rockford, Ill.	4,873							1,665		
117	Bay City, Mich.	210,893							6,170		
118	York, Pa.	79,416	77,800	77,800							
119	Sacramento, Cal.	85,805							854	46,888	
120	Chattanooga, Tenn.	40,691	300	300					765		
121	Malden, Mass.	404,737	128,581	115,581	2,000		\$11,000		3,080		
122	Pueblo, Colo.	276,547							153		
123	Haverhill, Mass.	358,577	54,772	52,172	600	2,000			6,087		
124	Lincoln, Nebr.	3,214							1,543		
125	New Britain, Conn.	68,004							3,000		
126	Salem, Mass.	114,793	427			427			110		
127	Topeka, Kans.	208,815							11,637		
128	Davenport, Iowa	219,334									
129	McKeesport, Pa.	54,123									
130	Wheeling, W. Va.	165,016									
131	Augusta, Ga.	32,251							9,650		
132	Macon, Ga.	302,697	238,963	238,963					1,500		
133	Berkeley, Cal.	25,508							250		
134	Superior, Wis.	613,428	24,000	24,000					3,716		
135	Newton, Mass.	748,989	334,736	334,736					3,965		
136	San Diego, Cal.	6,696							2,144		
137	Kalamazoo, Mich.	393,671	72,250	71,250				\$1,000			
138	El Paso, Tex.	125,579							340		
139	Butte, Mont.	29,272	4,159		4,159					22,528	
140	Flint, Mich.	229,887	1,850			1,850			11,026		
141	Chester, Pa.	61,271	1,000	1,000					28		
142	Dubuque, Iowa	1,691									
143	Montgomery, Ala.	17,968							260		
144	Woonsocket, R. I.	275,596	20,977	20,977					110		
145	Racine, Wis.	163,919	3,063		3,063				250		
146	Fitchburg, Mass.	276,264	106,067	105,970	97				10,513		
147	Tampa, Fla.	194,627	30,400	30,400							
148	Elmira, N. Y.	142,437	3,500		3,500				100	1,600	
149	Galveston, Tex.	255,245							6,000		
150	Quincy, Ill.	32,876							139		
151	Knoxville, Tenn.	295,481	10,289	10,289					369		
152	New Castle, Pa.	688							430		
153	West Hoboken, N. J.	175,651							250		
154	Hamilton, Ohio	150,395	10,000	10,000						1,270	
155	Springfield, Mo.	23,848							1,486		
156	Lexington, Ky.	166,906							1,875		
157	Roanoke, Va.	286,841							200		
158	Joliet, Ill.	8,968							125		
159	Auburn, N. Y.	258,109	1,770	1,770					250		
160	East Orange, N. J.	966,687	420,185	420,185					175		
161	Taunton, Mass.	417,913	81,399	81,399					8,242		
162	Charlotte, N. C.	67,573							820		
163	Everett, Mass.	414,692	250,000	242,000			8,000		36,815		
164	Portsmouth, Va.	112,379									
165	Oshkosh, Wis.	134,851							1,604		
166	Cedar Rapids, Iowa	20,047							19,099		
167	Quincy, Mass.	113,990	34,727		30,227		4,500		440		
168	Chelsea, Mass.	519,127	266,391	251,328	15,063				9,016		
169	Perth Amboy, N. J.	410,285	156,583	156,583					10,000		
170	Pittsfield, Mass.	99,383									
171	Joplin, Mo.	28,151							504	263	
172	Williamsport, Pa.	106,450	33,000	33,000					3,125		
173	Jackson, Mich.	216,886							375		
174	Jamestown, N. Y.	93,687							7,252		
175	Amsterdam, N. Y.	269,058									
176	Lansing, Mich.	354,531							1,488		
177	Huntington, W. Va.	88									
178	Decatur, Ill.	49,894	12,900	8,000		4,000			2,765		
179	Mount Vernon, N. Y.	499,948							10		
180	Lima, Ohio	271,425	99,567	99,567							
181	Niagara Falls, N. Y.	273,013							20,103	1,347	
182	La Crosse, Wis.	197,490							7,000		
183	Newport, Ky.	173,596							240		
184	Pasadena, Cal.	29,831							888		

¹ Includes (1) amounts received as accrued interest on original issues of city loans which are balanced by amounts repaid with other interest payments, and (2) amounts received as interest on investments purchased which balance payments for accrued interest at the time of purchase.

GENERAL TABLES.

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FROM THE ISSUE OF DEBT OBLIGATIONS: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 47.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910.

CLASSIFIED BY SOURCE OR OBJECT—continued.												CLASSIFIED BY CONTRIBUTOR.		City number.
Accrued interest. ¹	Receipts in error subsequently corrected by refund payments.	For correction of erroneous payments.	For purposes of public trust funds for nonmunicipal uses.		For purposes of private trust funds and accounts.		For other civil divisions.				From divisions of city government by general transfer.	Receipts from public.	Receipts from city divisions and funds.	
			From interest and rents.	From other sources.	From interest.	From other sources.	General property taxes.	Special property, business, and poll taxes.	Liquor licenses and other liquor taxes.	All other.				
\$94	\$550	\$171				\$17,486	\$97,403	\$261			\$130,849	\$124,754	\$143,346	110
386	451	882									5,303	1,717	5,303	111
4,060	76	184									988	1,005	988	112
14,827	25	7,164									299,950	20,386	303,671	113
	178	350					313,454				499,704	360,631	510,704	114
	3	1,004				200					26,055	1,497	26,055	115
	1,390	773									3,828	1,045	1,045	116
29	10,081	64					143,761				50,788	160,105	50,788	117
	456									\$60	1,100	516	78,900	118
	55	233									37,777	48,028	37,777	119
1,852	795	2,344				76					34,559	6,132	34,559	120
1,039	1,705	123	\$3,805	\$3,224			106,091	1,902		3,090	152,097	249,040	155,697	121
211	8,106	233				158					267,597	8,950	267,597	122
1,811	989	276	60				93,009	7,579		4,616	189,378	127,549	231,028	123
	202	391				1,040					38	3,176	38	124
5,698		41	754	1,475			32,997			458	23,583	44,421	23,583	125
342	519	602	441	825		958	101,203	5,945		2,368	113,738	1,055	1,055	126
2,085	2,512	413									192,148	16,667	192,148	127
	1,110	216				215,994					217,320	217,320	2,014	128
	47	7,022				254					46,800	7,323	46,800	129
	2,389	1,016				206					161,405	3,611	161,405	130
	1,101	500									21,000	11,251	21,000	131
3,565	1,427					19,571					57,242	189,455	118,242	132
1,698	272	497									4,978	20,590	4,978	133
	5	842					231,723				351,444	237,984	375,444	134
3,544	255	34				2,700		586		\$6	218,315	325,840	423,149	135
	2,631	222			\$13	1,434	180,886			3,962	252	6,444	252	136
200	2,347	128	88	480			135,797				182,431	139,900	253,681	137
	210										125,029	550	125,029	138
	2,429	23									133	24,980	4,292	139
803	732	23	132				112,939				102,362	125,655	104,212	140
	27	600									59,616	655	60,616	141
	350	188				1,118					35	1,656	35	142
826	9,963	1,919				2,500					2,500	15,468	2,500	143
1,108	218	30				2,512	38,098		12,594	550	199,399	76,197	199,399	144
892	531	379				35,417	92,366				31,021	132,898	31,021	145
1,551	162	2,693	1,311	3,950		7	72,148	5,791	11,857	2,754	57,460	112,834	163,430	146
	5,238	3,696				21,375					133,828	30,299	164,228	147
	1,213	137	788	1,250		675	72,563	997			69,614	81,323	61,114	148
4,654	283	97									244,211	11,034	244,211	149
	1,158	808									30,771	2,105	30,771	150
2,562	756	1,206									290,300	5,181	290,300	151
161	89	18												152
4,340	437	134				2,550	147,916				20,024	155,627	20,024	153
5,682	10	11									133,422	16,973	133,422	154
	16	10									22,336	1,512	22,336	155
	195	112									164,724	2,182	164,724	156
6,814	803	151									278,873	7,968	278,873	157
	3,862										4,981	3,987	4,981	158
124	2,296		156	97	75	9,252	70,389	161			173,539	82,800	175,309	159
5,433	3,341	4,463					303,568				249,822	316,704	689,983	160
1,585	22	11	1,364	4,225		160	70,917	11,275	11,553	3,149	224,010	144,522	273,390	161
67	3,587	424				1,148				8,387	63,140	14,433	63,140	162
	1,518	271	641	2,562			66,039			2,454	64,292	118,300	296,292	163
	153										112,226	153	112,226	164
	495	314				25,582	102,581			865	3,320	131,531	3,320	165
283	658	7									20,047			166
	73		1,141	1,475		4,932	65,377	2,979		2,842	4	111,486	2,504	167
	41	317				125,554	36,355	1,355	12,252		67,846	184,890	334,237	168
	972					580	121,775				119,394	144,308	265,977	169
2,276	742	239					71,612	9,884		10,241	2,387	96,998	2,387	170
432		166				500				11,010	13,006	15,145	15,145	171
											70,325	3,125	103,325	172
649	1,655	16	26				123,914				90,251	126,635	90,251	173
	2,119						40,316				49,687	44,000	44,000	174
982	1,650	2					44,398		167		221,859	47,199	221,859	175
193	1,766	4,263	89	329			112,223				234,160	120,371	234,160	176
	88													177
33	111					200					33,885	16,009	33,885	178
294	2,136	54					80,507				416,947	82,707	417,241	179
1,574		257			4						170,023	7,905	263,520	180
	2,141	112			17	3,497	86,201				157,635	115,378	157,635	181
		90				3,774	129,073				57,553	139,937	57,553	182
	2,493	342									170,521	3,075	170,521	183
	858	95				4,416					23,574	6,257	23,574	184

FINANCIAL STATISTICS OF CITIES.

TABLE 15.—NONGOVERNMENTAL COST PAYMENTS OTHER

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

City number.	CITY.	Total.	CLASSIFIED BY OBJECT OR ACCOUNT FOR WHICH PAID.							
			For purchase of investments.					Payments on outlay account offset by receipts—		Payments for increased supplies.
			By sinking funds.	By public trust funds for municipal uses.	By investment funds.	By public trust funds for nonmunicipal uses.	By private trust funds.	From sales.	From insurance adjustments.	
Grand total.....	\$241,623,241	\$65,676,660	\$7,274,712	\$391,780	\$306,260	\$1,833,159	\$3,047,253	\$221,192	\$132,410	
Group I.....	160,597,734	49,843,646	5,440,725	239,239	7,000	1,667,789	1,834,775	60,529	103,027	
Group II.....	39,359,944	8,482,011	1,350,852	88,849	127,547	156,300	683,566	18,591	22,112	
Group III.....	25,081,025	3,883,897	344,295	33,883	127,800	9,070	289,047	50,989	7,271	
Group IV.....	16,584,538	3,462,106	138,840	29,769	43,913	.....	239,865	91,083	.....

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

1	New York, N. Y.....	\$62,624,304	\$34,780,290	\$1,203,515			\$1,513,338	\$663,551		
2	Chicago, Ill.....	5,251,500		571,922				270,473	\$15,884	
3	Philadelphia, Pa.....	13,537,757	2,197,097	1,582,393		\$70,367		19,000		
4	St. Louis, Mo.....	4,870,415		190,118				154,653		\$4,445
5	Boston, Mass.....	12,039,905	2,992,993	1,460,310			\$7,000	332,206		
6	Cleveland, Ohio.....	4,552,220	459,299	73,913				10,615		23
7	Baltimore, Md.....	2,335,458	1,369,002	5,500				16,298		
8	Pittsburgh, Pa.....	6,848,657	1,849,665	40,813				37,341	5,614	
9	Detroit, Mich.....	1,591,640	853,819	8,200						77,183
10	Buffalo, N. Y.....	11,537,594	805,749	29,000				4,000	200	160
11	San Francisco, Cal.....	3,270,891		10,000				23,481	6,500	
12	Milwaukee, Wis.....	1,900,615		27,471				3,932	21,660	
13	Cincinnati, Ohio.....	6,057,057	1,854,766	33,550	56,044		22,030	7,784	342	
14	Newark, N. J.....	7,050,934	1,244,382	136,700	8,000			238,522		
15	New Orleans, La.....	6,563,587		28,425	104,878		93,200	13,595	10,000	
16	Washington, D. C.....	2,178,298					39,221	18,450		
17	Los Angeles, Cal.....	7,232,531	926,097					4,179		
18	Minneapolis, Minn.....	1,104,241	505,481	38,895				16,640	329	21,216

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

19	Jersey City, N. J.....	\$3,774,626	\$1,080,009	\$20,800					\$2,895	
20	Kansas City, Mo.....	1,541,079	1,005					\$74,740		\$1,256
21	Seattle, Wash.....	613,293	61,476					13,246		
22	Indianapolis, Ind.....	835,200		33,985			\$11,938	31,439		
23	Providence, R. I.....	3,226,189	1,235,028	113,700		\$90,000		16,411		
24	Louisville, Ky.....	1,513,708	213,990					66,305		
25	Rochester, N. Y.....	626,880	69,827	5,100				995		
26	St. Paul, Minn.....	215,569	26,937	18,490				7,665	225	
27	Denver, Colo.....	3,957,089	322,000	966,800					5,316	
28	Portland, Oreg.....	1,069,835	687,160	2,000	\$48,430			144,955	1,112	5,049
29	Columbus, Ohio.....	4,046,319	1,404,000	8,027			54,476	8,933		
30	Toledo, Ohio.....	1,819,897	510,009	3,776		213		10,995		13,380
31	Atlanta, Ga.....	672,613	200,000					87,034		
32	Oakland, Cal.....	150,118						746		
33	Worcester, Mass.....	1,386,827	496,227	5,034	907	8,545		10,411		
34	Syracuse, N. Y.....	1,068,889		29,101				550		2,427
35	New Haven, Conn.....	1,218,525		17,585				351		
36	Birmingham, Ala.....	285,811						24,796		
37	Memphis, Tenn.....	527,638						1,800		
38	Scranton, Pa.....	30,766						4,177	5,043	
39	Richmond, Va.....	1,113,556	90,373	17,250		700		2,018		
40	Paterson, N. J.....	1,064,331	54,000	15,000				394	4,000	
41	Omaha, Nebr.....	1,972,345	458,480	21,000	38,512		89,866	5,133		
42	Fall River, Mass.....	958,765	164,321	973		6,141		4,202		
43	Dayton, Ohio.....	288,690	95,770	31,500						
44	Grand Rapids, Mich.....	1,897,382	196,000	5,000		11,000		10,380		
45	Nashville, Tenn.....	166,445						3,127		
46	Lowell, Mass.....	400,295	71,606	8,491		5,675		1,150		
47	Cambridge, Mass.....	1,436,993	671,203	2,112		5,273		6,372		
48	Spokane, Wash.....	220,943						124,418		
49	Bridgeport, Conn.....	109,252	61,265							
50	Albany, N. Y.....	1,129,992	311,325	25,128				19,924		

¹ Includes (1) amounts paid as accrued interest on investments purchased, and (2) amounts paid as interest on outstanding debt obligations which balance receipts from accrued interest on original issues of such obligations.

GENERAL TABLES.

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THAN FOR THE REDEMPTION OF DEBT OBLIGATIONS: 1910.

assigned to each, see page 87. For a text discussion of this table, see page 48.]

CLASSIFIED BY OBJECT OR ACCOUNT FOR WHICH PAID—continued.									CLASSIFIED BY PAYEE.		City number.
Accrued interest. ¹	Payments in error subsequently corrected by refund receipts.	For correction of erroneous receipts.	For purposes of public trust funds for non-municipal uses.	For purposes of private trust funds and accounts.	To other civil divisions.			To divisions of city government by general transfer.	Payments to public.	Payments to city divisions and funds.	
					To the state.	To the county.	To road district.				
\$1,434,386	\$1,295,751	\$2,370,373	\$71,091	\$19,115,506	\$19,482,213	\$8,182,110	\$11,141	\$110,776,634	\$73,098,320	\$168,524,912	
917,366	1,089,423	1,681,190	9,216	14,829,298	12,105,667	830,243	-----	69,938,551	43,573,976	117,023,758	
263,236	89,548	419,572	24,170	3,198,748	3,316,111	2,719,402	-----	18,399,330	14,367,435	24,992,609	
165,510	67,238	173,378	27,305	592,720	2,512,401	2,524,825	-----	14,266,376	9,237,051	15,843,974	
88,275	49,522	96,233	11,000	494,740	1,548,034	2,107,640	11,141	8,172,377	5,919,867	10,664,671	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

\$13,766	\$595,015	\$859,558	-----	\$9,772,407	\$1,423,252	-----	\$11,499,576	\$15,205,666	\$47,418,638	1
32,465	25,055	224,167	-----	837,842	-----	-----	3,273,692	1,977,808	3,273,692	2
33,632	2,922	47,035	\$9	73,049	2,090,047	-----	7,472,206	5,249,551	8,338,206	3
-----	11,431	691	-----	881,947	1,680,950	-----	1,946,269	2,855,896	2,014,519	4
33,623	2,597	43,319	4,694	69,530	2,798,936	-----	4,294,697	6,839,708	5,100,197	5
33,414	49,047	123,620	4,513	126,210	-----	-----	3,671,566	445,768	4,106,452	6
20,878	3,230	9,764	-----	1,242	-----	-----	909,544	99,614	2,235,844	7
43,985	2,892	8,599	-----	11,957	-----	-----	4,847,691	237,440	6,611,147	8
3,682	10,549	19,789	-----	188,032	-----	-----	425,286	367,325	1,224,215	9
2,767	898	211,946	-----	246,657	2,718	-----	10,233,799	538,226	10,999,668	10
49,981	936	7,975	-----	748,343	2,366,972	-----	56,703	3,214,188	56,703	11
6,563	11,766	5,018	-----	333,012	607,909	\$830,233	53,031	1,847,554	53,031	12
8,045	4,522	9,076	-----	256,084	-----	-----	3,804,814	892,199	5,664,858	13
33,004	3,259	7,647	-----	70,796	1,051,885	-----	4,256,739	1,431,869	5,619,065	14
13,223	9,398	1,467	-----	264,570	-----	-----	6,024,831	496,562	6,067,025	15
573,807	53,330	25,193	-----	545,969	* 70,970	-----	1,478,475	699,823	1,478,475	16
14,531	2,556	63,401	-----	294,569	2,707	-----	5,814,441	873,866	6,358,665	17
-----	-----	13,025	-----	107,052	9,315	10	375,191	700,883	403,358	18

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

\$22,227	\$8,630	\$10,020		\$17,578	\$611,238	\$961,851		\$1,039,388	\$2,060,353	\$1,714,273	19
4,383	5,600	638		980,418				472,779	1,068,300	472,779	20
2,395	2,334	35,524		380,740	35,380			82,194	531,095	82,194	21
2,980	2,144	6,834		562,390				183,561	651,729	183,561	22
288	2,396	546	\$4,800	12,083	529,228			1,221,709	731,480	2,494,709	23
17,625	7,788	22,649		73,674				1,111,475	202,231	1,311,475	24
	6,319	38,557	3,273	197,800	1,498			303,511	253,542	373,338	25
2,668	4,504	1,634		42,296	8,080			102,560	95,819	119,750	26
25,398	2,493	11,515		266,354	590,949			1,766,259	2,190,830	1,766,259	27
22,999	9,609	2,323		6,749				159,449	218,918	870,917	28
13,368	402	5,362		39,250				2,512,501	109,454	3,936,865	29
13,528	13,247		115	15,165				1,239,469	113,483	1,706,414	30
7,105	1,995	1,288		225				374,066	98,547	574,066	31
39,160	797	435		47,028	1,302			60,650	89,468	60,650	32
9,391	933	179	5,594	3,140	274,071	140,890		431,505	857,991	528,836	33
1,033	173	201,753		174,816	10,109	446,037		202,890	839,998	228,891	34
	5	482	13		163,773	58,166		988,160	230,365	988,160	35
4,935	545	10,612		16,104				228,819	56,992	228,819	36
17,222	566	5,752		9,666				492,632	35,006	492,632	37
3,924	96							17,526	13,240	17,526	38
379	330	4,189	72	2,736				995,509	118,047	995,509	39
3,478	5	690		3,145	243,851	305,580		434,188	500,613	503,718	40
2,640	1,323	2,610		307,135				1,044,646	508,799	1,463,646	41
2,291	89	6,994	4,530		211,417	131,545		420,262	532,503	426,262	42
2,268	95	209						158,858	2,507	286,183	43
7,033	478	528		761	279,310	147,089		1,239,803	458,199	1,439,183	44
5,213	19	127						157,959	8,488	157,959	45
947	807	1,008	2,207	6	174,769	88,129		45,500	348,795	51,500	46
4,108	342	2,369	3,566	5,050	142,449	123,492		470,657	690,338	748,657	47
20,400	15,016	37,855			23,254			220,943			48
251	53	812			17,981	8,639		20,861	88,401	20,851	49
3,408	350	5,878		34,439	7,452	308,094		413,994	380,965	749,027	50

* Paid to the Federal Government.

FINANCIAL STATISTICS OF CITIES.

TABLE 15.—NONGOVERNMENTAL COST PAYMENTS OTHER

[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 1910.

City number.	CITY.	Total.	CLASSIFIED BY OBJECT OR ACCOUNT FOR WHICH PAID.						
			For purchase of investments.					Payments on outlay account offset by receipts—	
			By sinking funds.	By public trust funds for municipal uses.	By investment funds.	By public trust funds for nonmunicipal uses.	By private trust funds.	From sales.	From insurance adjustments.
51	Hartford, Conn.	\$2,012,733	\$482,511	\$6,261	\$2,071	\$604		\$371	
52	Trenton, N. J.	1,505,953	135,900	3,041				181	\$2,100
53	New Bedford, Mass.	838,003	257,256			9,345		11,653	
54	San Antonio, Tex.	26,224	3,000				\$4,050	2,250	
55	Reading, Pa.	200,084	70,000						
56	Camden, N. J.	956,133	155,165	8,000				405	
57	Salt Lake City, Utah.	54,102	82,531	7,592				1,516	3,111
58	Dallas, Tex.	147,410	157		9,000			597	
59	Lynn, Mass.	1,574,953	742,341			81,645		1,997	
60	Springfield, Mass.	658,934	148,904					74,872	
61	Wilmington, Del.	1,238,895						725	
62	Des Moines, Iowa.	32,223						22,075	
63	Lawrence, Mass.	274,128	1,000				5,020	500	7,500
64	Tacoma, Wash.	236,146	129,230					791	500
65	Kansas City, Kans.	24,719						3,059	\$2,657
									1,345
66	Yonkers, N. Y.	574,737		79,800				30	2,800
67	Youngstown, Ohio.	560,212	62,260	72,186				70,716	1,029
68	Houston, Tex.	136,755	26,000					887	
69	Duluth, Minn.	63,229	13,000					2,935	9,700
70	St. Joseph, Mo.	355,005		7,625				5,000	458
									937
71	Somerville, Mass.	170,072						2,025	
72	Troy, N. Y.	319,836	74,289	11,802				705	
73	Utica, N. Y.	331,788	2,995	20,449				150	
74	Elizabeth, N. J.	548,509	56,350	3,338				2,325	
75	Fort Worth, Tex.	449,083	109,750		4,015			3,239	18,819
76	Waterbury, Conn.	358,936		12,000					
77	Schenectady, N. Y.	430,449	64,083					833	
78	Hoboken, N. J.	966,128	12,713					990	
79	Manchester, N. H.	368,386	19,776	79		31,000		6,839	
80	Evansville, Ind.	249,058							3,810
81	Akron, Ohio.	531,364	237,205	16,900				1,150	
82	Norfolk, Va.	315,515	57,171						922
83	Wilkes-Barre, Pa.	11,638						3,600	
84	Peoria, Ill.	101,562		18,600				621	447
85	Erie, Pa.	289,547	169,540					2,127	
86	Savannah, Ga.	37,359						8,736	
87	Oklahoma City, Okla.	128,690						5,475	
88	Harrisburg, Pa.	134,730						55	
89	Fort Wayne, Ind.	192,008		24,111				3,170	
90	Charleston, S. C.	63,138		2,030				0,000	
91	Portland, Me.	990,585	99,570	10,223	5,097	600		11,563	
92	East St. Louis, Ill.	2,360						10,747	752
93	Terre Haute, Ind.	42,642						6,000	
94	Holyoke, Mass.	518,121	217,484						
95	Jacksonville, Fla.	9,122							
96	Brockton, Mass.	1,264,037	45,551	3,039		600		2,126	
97	Bayonne, N. J.	519,846	99,133	1,200				908	
98	Johnstown, Pa.	93,562	43,000					611	
99	Passaic, N. J.	1,282,364	29,754					188	
100	South Bend, Ind.	133,010		16,033					673
101	Covington, Ky.	314,597						1,400	
102	Wichita, Kans.	21,987						3,438	
103	Altoona, Pa.	121,006	78,500					1,249	
104	Allentown, Pa.	85,290	38,191					525	
105	Springfield, Ill.	6,253			4,000			100	500
106	Pawtucket, R. I.	1,019,828	81,808		9,700				
107	Mobile, Ala.	415,979						1,365	
108	Saginaw, Mich.	526,480	36,926	19,829		4,006		20	
109	Canton, Ohio.	235,367							

¹ Includes (1) amounts paid as accrued interest on investments purchased, and (2) amounts paid as interest on outstanding debt obligations which balance receipts from accrued interest on original issues of such obligations.

GENERAL TABLES.

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THAN FOR THE REDEMPTION OF DEBT OBLIGATIONS: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 48.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910.

CLASSIFIED BY OBJECT OR ACCOUNT FOR WHICH PAID—continued.								CLASSIFIED BY PAYEE.			
Accrued interest.	Payments in error subsequently corrected by refund receipts.	For correction of erroneous receipts.	For purposes of public trust funds for non-municipal uses.	For purposes of private trust funds and accounts.	To other civil divisions.			To divisions of city government by general transfer.	Payments to public.	Payments to city divisions and funds.	City number.
					To the state.	To the county.	To road district.				
\$3,626	\$51	\$3	\$28		\$68,742	\$24,732		\$1,423,333	\$589,400	\$1,423,333	51
580	344	529		\$6,525	179,131	271,152		906,470	460,478	1,045,475	52
3,264	1,281	785	5,185	31,269	192,892	119,144		205,924	632,079	205,924	53
2,264	59	306		560				13,735	12,489	13,735	54
		8,917		2,050				113,117	86,967	113,117	55
359	73	772		2,152	136,094	208,788		444,330	383,458	572,680	56
53	910	3,631		83,038				4,001	50,101	4,001	57
7,229	1,497	7,500		20,663				18,403	129,007	18,403	58
5,776	137	651	11,790	193	114,732	107,878		507,651	817,302	757,651	59
4,040	12	5,559			220,575	100,555		104,417	554,517	104,417	60
3,564	90	1,333		5,075				1,228,108	10,787	1,228,108	61
4,810	4,746	592							32,223		62
1,293	327	531	3,746		142,830	90,232		21,149	251,979	22,149	63
4,158	1,811	7,424		47,633	13,850			27,892	201,254	34,892	64
14,417	1,560	1,130		569				2,639	22,080	2,639	65
2,728	451	7,466			14,880	229,046		237,536	337,201	237,536	66
572	164	939						372,346	96,006	484,206	67
2,454	324	1,108		4,680				101,300	35,455	101,300	68
1,784	17	14,675		2,090	3,700			4,870	35,359	17,870	69
226	12	599		15,677		91,558		233,371	121,634	233,371	70
1,102	168	840		1,670	94,711	69,194		362	169,710	362	71
1,739	2,435	10,640		15,947	551			201,728	31,929	287,907	72
1,948	418	24,685		9,439	3,967	171,658		96,079	218,911	112,877	73
1,192	99	2,780			136,688	168,351		177,386	314,767	233,742	74
11,307	2,203	3,539		138				296,073	153,010	296,073	75
2,333	76				45,209	13,991		285,327	73,609	285,327	76
1,477	218	2,968		2,400	3,372	136,992		218,106	148,260	282,189	77
955	13,123	2,574	26	2,500	173,242	252,615		507,390	446,025	520,103	78
1,343	306	18	6,193		93,720	52,924		156,188	212,198	156,188	79
	40	1,159		183,976				60,073	188,985	60,073	80
20	3,100	60		1,477				271,452	5,807	525,557	81
1,420	2,495	1,244		2,282				250,001	40,514	275,001	82
	23			8,015					11,638		83
2,303	1,218	1,690		7,279				69,404	12,168	88,394	84
1,164	37	1,190		35		1,585		113,869	144,178	145,369	85
	43	9,324							19,256	19,256	86
16,412	3,685	297						102,921	25,769	102,921	87
424	410	2,122						131,719	3,011	131,719	88
460	58	380		81,599				82,230	109,778	82,230	89
		5,631						49,277	13,861	49,277	90
1,562	442	620	39	2,631	299,506	71,799		486,931	493,431	497,154	91
694	241	673							2,360		92
	135	1,143		30,619				198	42,644	198	93
4,826		311	35		108,586	44,099		136,770	196,351	321,770	94
		2,119		7,003					9,122		95
1,198		597	136	226	60,387	57,956		1,053,241	147,816	1,116,241	96
4,943	62	999		1,367	115,620	44,193		251,421	169,292	350,554	97
8,748	2	168						41,033	27,529	66,033	98
2,986	9,600	6,714			82,672	103,464		1,046,986	230,075	1,052,299	99
597	1,551	965		55,183				58,008	75,002	58,008	100
827	5,580	3,236						303,554	11,043	303,554	101
7,618	239	3,222		1,000				6,470	15,517	6,470	102
9,833	3,348	81		4,565				23,480	97,526	23,480	103
	70	1		1,170				45,323	39,957	45,323	104
	243	410						1,000	1,253	5,000	105
8,793	136	11,917			99,682			807,792	212,036	807,792	106
	18	1,118						413,478	2,501	413,478	107
281	1,437	2,415	117		98,052	92,919		270,478	256,002	270,478	108
3,606	213	748						230,780	4,537	230,780	109

FINANCIAL STATISTICS OF CITIES.

TABLE 15.—NONGOVERNMENTAL COST PAYMENTS OTHER

[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 1910.

City number.	CITY.	Total.	CLASSIFIED BY OBJECT OR ACCOUNT FOR WHICH PAID.						
			For purchase of investments.					Payments on outlay account offset by receipts—	
			By sinking funds.	By public trust funds for municipal uses.	By investment funds.	By public trust funds for nonmunicipal uses.	By private trust funds.	From sales.	From insurance adjustments.
110	Binghamton, N. Y.	\$293,181	\$25,000	\$2,494				\$6,559	
111	Sioux City, Iowa	6,768						334	
112	Lancaster, Pa.	1,993						359	
113	Springfield, Ohio	394,111	54,084	28,770					
114	Atlantic City, N. J.	1,224,002	366,167					12,133	\$17,189
115	Little Rock, Ark.	52,959						290	
116	Rockford, Ill.	4,873						1,665	
117	Bay City, Mich.	210,914		21				6,170	
118	York, Pa.	32,002	30,340	46					
119	Sacramento, Cal.	95,693						854	40,886
120	Chattanooga, Tenn.	50,588	10,163					765	
121	Malden, Mass.	335,920	32,621	15,464	\$92	\$14,020		3,080	
122	Pueblo, Colo.	290,490	14,291					152	
123	Haverhill, Mass.	388,467	80,761	2,353	1,549	16		6,087	
124	Lincoln, Nebr.	3,783						1,543	
125	New Britain, Conn.	84,896	15,724	1,168		1,475		3,000	
126	Salem, Mass.	121,570		4,586	3,294	825		110	
127	Topeka, Kans.	234,794	20,000					11,637	
128	Davenport, Iowa	216,644							
129	McKeesport, Pa.	76,181	16,500						
130	Wheeling, W. Va.	164,930							
131	Augusta, Ga.	32,251						9,650	
132	Macon, Ga.	63,734						1,500	
133	Berkeley, Cal.	16,478						250	
134	Superior, Wis.	678,928	24,000	16,040				3,716	
135	Newton, Mass.	866,517	452,329	9				3,965	
136	San Diego, Cal.	0,698						2,144	
137	Kalamazoo, Mich.	365,025	48,750						
138	El Paso, Tex.	125,579						340	
139	Butte, Mont.	29,630		4,500					22,528
140	Flint, Mich.	229,070						11,026	
141	Chester, Pa.	60,271						28	
142	Dubuque, Iowa	1,873							
143	Montgomery, Ala.	15,468						260	
144	Woonsocket, R. I.	386,110	133,098					110	
145	Racine, Wis.	176,383		15,531				250	
146	Fitchburg, Mass.	357,942	187,650	95		3,950		10,513	
147	Tampa, Fla.	199,044	30,400						
148	Elmira, N. Y.	144,300			5,640	1,000		100	1,600
149	Galveston, Tex.	272,945	46,000					6,000	
150	Quincy, Ill.	48,661			15,194			139	
151	Knoxville, Tenn.	300,024	10,000					369	
152	New Castle, Pa.	701						430	
153	West Hoboken, N. J.	175,351						250	
154	Hamilton, Ohio	193,684	53,299						1,270
155	Springfield, Mo.	23,848						1,486	
156	Lexington, Ky.	169,387						1,875	
157	Roanoke, Va.	310,611	23,770					200	
158	Joliet, Ill.	10,264		902				125	
159	Auburn, N. Y.	248,421		1,397				250	
160	East Orange, N. J.	1,340,816	506,000	3,500				175	
161	Taunton, Mass.	485,413	148,900			4,225		8,242	
162	Charlotte, N. C.	67,014						820	
163	Everett, Mass.	401,907	230,000			10,000		36,815	
164	Portsmouth, Va.	100,279							
165	Oshkosh, Wis.	134,812						1,694	
166	Cedar Rapids, Iowa	20,047						19,099	
167	Quincy, Mass.	112,174		26,626		8,073		440	
168	Chelsea, Mass.	630,530	362,498	15,300				9,016	
169	Perth Amboy, N. J.	463,530	210,000					10,000	
170	Pittsfield, Mass.	99,383							
171	Joplin, Mo.	27,651						504	263
172	Williamsport, Pa.	73,450						3,125	
173	Jackson, Miss.	215,683						375	
174	Jamestown, N. Y.	97,837	4,150					7,252	
175	Amsterdam, N. Y.	274,656							
176	Lansing, Mich.	354,280				329		1,488	
177	Huntington, W. Va.	88							
178	Decatur, Ill.	56,294	15,500		4,000			2,765	
179	Mount Vernon, N. Y.	598,242	88,000					10	
180	Lima, Ohio	348,738	176,884						
181	Niagara Falls, N. Y.	424,784						20,103	1,347
182	La Crosse, Wis.	263,129	65,237	1,038				7,000	
183	Newport, Ky.	173,696						240	
184	Pasadena, Cal.	25,642						888	

¹ Includes (1) amounts paid as accrued interest on investments purchased, and (2) amounts paid as interest on outstanding debt obligations which balance receipts from accrued interest on original issues of such obligations.

GENERAL TABLES.

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THAN FOR THE REDEMPTION OF DEBT OBLIGATIONS: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 48.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910.

CLASSIFIED BY OBJECT OR ACCOUNT FOR WHICH PAID—continued.								CLASSIFIED BY PAYEE.			City number.
Accrued interest. ¹	Payments in error subsequently corrected by refund receipts.	For correction of erroneous receipts.	For purposes of public trust funds for non-municipal uses.	For purposes of private trust funds and accounts.	To other civil divisions.			To divisions of city government by general transfer.	Payments to public.	Payments to city divisions and funds.	
					To the state.	To the county.	To road district.				
\$94	\$171	\$550		\$17,487	\$2,147	\$107,800		\$130,849	\$137,332	\$155,849	110
386	882	451						5,051	1,717	5,051	111
4,060	184	76						988	1,005	988	112
14,827	7,164	25			158,073	155,381		300,008	38,705	355,406	113
	350	178						499,704	562,298	661,704	114
	1,004	3		150				51,512	1,447	51,512	115
	773	1,390						1,045	3,828	1,045	116
29	64	10,081			53,954	89,807		50,788	160,105	50,809	117
		456			60			1,100	30,856	1,146	118
	233	55						47,665	48,028	47,665	119
1,852	2,344	795		110				34,559	16,029	34,559	120
1,039	123	1,705	\$4,596		64,547	46,536		152,097	183,823	152,097	121
211	233	8,196		300				267,107	23,383	267,107	122
1,811	276	959	43		55,776	49,428		189,378	152,039	236,428	123
	391	202		1,609				38	3,745	38	124
5,698	41		754		24,383	9,070		23,583	61,313	23,583	125
342	602	519			57,268	52,248		1,055	120,521	1,055	126
2,055	413	2,612		727				193,897	40,897	193,897	127
	216	1,110		4,230				2,014	214,630	2,014	128
	7,022	47		213,304				46,800	29,381	46,800	129
	1,016	2,389		120				161,405	3,625	161,405	130
	500	1,101						21,000	11,251	21,000	131
3,565		1,427						57,242	6,492	57,242	132
1,698	497	272		10,481				4,978	11,500	4,978	133
	842	5			57,767	173,956		401,904	237,984	440,944	134
3,544	34	255		2,626	107,592	77,848		218,315	443,368	423,149	135
	222	2,631		1,449				252	6,446	252	136
200	128	2,347	27	1,000	67,657	68,140		176,776	139,499	225,526	137
		210						125,029	550	125,029	138
	23	2,429						150	24,950	4,650	139
603	23	732	180		46,665	66,274		103,367	125,703	103,367	140
	600	27						59,616	655	59,616	141
	188	350		1,320				15	1,858	15	142
826	1,919	9,963						2,500	12,968	2,500	143
1,108	30	218		905	51,242			199,399	186,711	199,399	144
892	379	531		35,413	44,465	47,901		31,021	145,362	31,021	145
1,551	2,693	162	1,311	7	62,022	30,528		57,460	120,952	236,960	146
	3,656	5,238		26,492				133,828	35,416	164,228	147
109	137	1,213	964	303	2,396	71,164		59,614	84,686	59,614	148
4,654	97	283		1,700				244,211	28,734	244,211	149
	608	1,158						31,362	17,299	31,362	150
2,562	1,206	755						285,132	4,892	295,132	151
161	18	92						701			152
4,340	134	437		2,250	57,474	90,442		20,024	155,327	20,024	153
5,682	11	10						133,422	6,973	186,711	154
	10	16						22,336	1,512	22,336	155
	112	195						167,205	2,182	167,205	156
6,814	151	803						278,873	16,738	293,673	157
		3,802						5,375	4,859	5,375	158
124		2,296	18	1,276	1,190	69,360		172,510	75,911	172,510	159
5,433	4,463	3,341			121,588	181,980		514,336	320,204	1,020,612	160
1,585	11	22	1,364	160	60,168	36,726		224,010	198,308	287,105	161
67	424	3,587		589		8,387		53,140	13,874	53,140	162
	271	1,518	510	8	38,985	29,498		54,292	117,615	284,292	163
		153						100,126	153	100,126	164
	314	495		25,543	46,211	57,235		3,320	131,492	3,320	165
283	7	658						4	20,047		166
		73	1,118	4,642	46,429	24,769		112,170	112,170	4	167
	317	41		125,550	49,962			67,846	183,196	445,344	168
		742		408	42,800	78,075		119,394	134,136	329,394	169
972	239				56,150	38,441		96,960	2,387	2,387	170
2,276	129						\$11,141	15,145	12,506	15,145	171
432	166							70,325	3,125	70,325	172
	16	1,655	20		72,115	51,799		89,048	126,635	89,048	173
		2,119			887	39,429		44,000	53,837	44,000	174
982	2	1,650			817	43,748		227,457	47,199	227,457	175
193	4,263	1,756	89		50,339	61,884		233,909	120,371	233,909	176
		88									177
33		111						33,885	22,409	33,885	178
588	54	2,136			6,322	74,185		416,947	82,707	515,535	179
1,574	257							170,023	46,706	302,032	180
				5,344	1,529	84,672		307,576	117,208	307,576	181
2,141	112	1,960		3,138	39,044	90,029		57,553	205,576	57,553	182
	90							170,521	3,075	170,521	183
	342	2,493		227				23,574	2,068	23,574	184
	95	858									

FINANCIAL STATISTICS OF CITIES.

TABLE 16.—MUNICIPAL SERVICE ENTERPRISES—PAYMENTS FOR EXPENSES, RECEIPTS FROM THE PUBLIC, AND EXPENSES DISTRIBUTED TO CITY DEPARTMENTS AND ACCOUNTS: 1910.

[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 87. For a text discussion of this table, see page 49.]

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.			
	Grand total	\$1,584,213	\$1,570,306	\$7,907	\$6,000	\$1,490,387	\$57,635	\$1,438,752
	Group I	939,608	931,986	7,622	.....	950,284	37,083	913,201
	Group II	384,411	378,126	285	6,000	234,454	19,097	265,357
	Group III	83,339	83,339	.....	.....	83,495	156	83,339
	Group IV	176,855	176,855	.....	.....	178,154	1,299	176,855

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

1	New York, N. Y.: High pressure water system	\$78,190	\$78,190	.....	.....	\$78,190	.....	\$78,190
2	Chicago, Ill.: Electric light systems	41,569	41,569	.....	.....	41,569	.....	41,569
	Electric light wiring and repair plant	21,292	21,292	.....	.....	27,695	\$4,279	23,316
	Waterworks shops	222,804	222,040	\$764	.....	187,887	11,112	176,775
4	St. Louis, Mo.: Industrial school bakery	42,026	42,026	.....	.....	43,996	1,192	42,804
5	Boston, Mass.: Printing department	172,261	172,051	210	.....	193,383	4,590	191,787
	City record	7,148	2,057	5,091	.....	10,271	10,271	.....
7	Baltimore, Md.: Pipe lines	2,746	2,746	.....	.....	2,746	.....	2,746
8	Pittsburgh, Pa.: Electric light system	102,620	101,166	1,454	.....	101,166	.....	101,166
	Asphalt repair plant	122,094	121,091	103	.....	127,990	.....	127,990
13	Cincinnati, Ohio: Asphalt repair plant	56,047	56,047	.....	.....	56,047	.....	56,047
15	New Orleans, La.: Asphalt repair plant	70,811	70,811	.....	.....	76,444	5,633	70,811

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

21	Seattle, Wash.: City stable	\$82,960	\$82,960	.....	.....	\$21,704	\$3	\$21,701
	City shop	30,829	30,829	.....	.....	8,805	24	8,781
22	Indianapolis, Ind.: Asphalt repair plant	78,556	78,556	.....	.....	78,556	17,244	61,312
27	Denver, Colo.: City shop and garage	30,391	30,391	.....	.....	11,571	10	11,561
41	Omaha, Nebr.: Asphalt repair plant	34,441	34,441	.....	.....	34,441	.....	34,441
43	Dayton, Ohio: Asphalt repair plant	29,689	29,689	.....	.....	30,453	764	29,689
44	Grand Rapids, Mich.: Electric light system	33,724	33,724	.....	.....	35,103	1,053	34,051
45	Nashville, Tenn.: Electric light system	63,821	57,836	\$285	\$6,000	63,821	.....	63,821

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910.

54	San Antonio, Tex.: Asphalt repair plant	\$23,477	\$23,477	.....	.....	\$23,477	.....	\$23,477
68	Houston, Tex.: Asphalt repair plant	10,962	10,962	.....	.....	10,962	.....	10,962
70	St. Joseph, Mo.: Electric light system	25,238	25,238	.....	.....	25,381	\$143	25,238
	Asphalt repair plant	4,260	4,260	.....	.....	4,260	.....	4,260
75	Fort Worth, Tex.: Electric light system	19,402	19,402	.....	.....	19,415	13	19,402

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910.

105	Springfield, Ill.: Electric light system	\$31,384	\$31,384	.....	.....	\$31,487	\$103	\$31,384
115	Little Rock, Ark.: Electric light system	12,718	12,718	.....	.....	12,718	.....	12,718
124	Lincoln, Nebr.: Electric light system	14,744	14,744	.....	.....	14,822	78	14,744
127	Topeka, Kans.: Electric light system	11,334	11,334	.....	.....	12,197	\$63	11,334
	Asphalt repair plant	4,105	4,105	.....	.....	4,105	.....	4,105
130	Wheeling, W. Va.: Electric light system	25,397	25,397	.....	.....	25,442	45	25,397
135	Newton, Mass.: Heating and lighting plant	4,246	4,246	.....	.....	4,246	.....	4,246
137	Kalamazoo, Mich.: Electric light system	17,394	17,394	.....	.....	17,498	104	17,394
140	Galveston, Tex.: Electric light system	24,327	24,327	.....	.....	24,433	106	24,327
150	Auburn N. Y.: Quarry and stone crusher	20,632	20,632	.....	.....	20,632	.....	20,632
178	Decatur, Ill.: Electric light system	10,574	10,574	.....	.....	10,574	.....	10,574

FINANCIAL STATISTICS OF CITIES.

TABLE 17.—AMOUNT OF SPECIFIED ASSETS AND

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

City number.	CITY.	Aggregate.	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.....	\$3,919,232,043	\$481,591,650	\$28,293,654	\$411,164,601	\$22,133,335	\$72,731,134	\$3,035,951	\$19,715,316	\$49,979,867
	Group I.....	2,958,586,910	386,771,163	16,907,897	362,583,840	7,279,226	62,046,933	1,828,607	16,942,837	43,275,509
	Group II.....	449,770,599	42,361,153	4,870,095	29,688,186	7,602,672	4,609,837	668,639	1,119,459	3,081,739
	Group III.....	314,469,012	18,424,833	4,181,815	10,587,045	3,655,973	3,317,678	350,996	1,378,072	1,588,610
	Group IV.....	196,405,522	14,034,501	2,333,747	8,308,430	3,395,324	2,496,666	187,709	274,948	2,034,009

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

1	New York, N. Y.....	\$1,415,304,142	\$280,196,031	\$3,555,741	\$250,640,290	.....	\$2,291,686	\$359,886	\$1,931,800	.....
2	Chicago, Ill.....	214,449,858	4,667,178	4,667,178	.....	.....	13,907,178	666,297	1,228,420	\$12,012,461
3	Philadelphia, Pa.....	281,612,436	12,350,910	105,310	12,155,000	.....	30,342,114	231,604	4,923,300	25,187,010
4	St. Louis, Mo.....	86,879,303	1,396,030	1,396,030	.....	.....	2,932,774	46,191	542,000	2,344,583
5	Boston, Mass.....	209,795,407	40,962,273	2,904,143	37,858,130	\$500,000	5,990,626	138,281	4,596,175	1,262,370
6	Cleveland, Ohio.....	79,485,757	2,271,923	656,239	1,518,684	97,000	745,004	95,251	344,000	305,750
7	Baltimore, Md.....	75,722,438	21,630,382	23,150	16,796,394	4,819,838	1,225,063	9,163	1,215,900	.....
8	Pittsburgh, Pa.....	112,757,405	12,730,593	1,896,475	10,834,118	.....	512,682	40,182	406,810	65,690
9	Detroit, Mich.....	51,492,126	3,884,267	339,584	3,306,183	238,500	95,749	2,049	1,000	92,700
10	Buffalo, N. Y.....	38,798,896	2,691,651	7,977	2,683,674	.....	557,433	83,993	252,830	220,608
11	San Francisco, Cal.....	50,158,534	.....	.....	.....	.....	66,269	40,469	.....	45,800
12	Milwaukee, Wis.....	27,400,594	40,288	40,288	.....	.....	322,573	14,073	81,000	227,500
13	Cincinnati, Ohio.....	105,149,047	9,883,965	835,085	8,048,877	.....	1,936,097	44,822	832,042	1,059,233
14	Newark, N. J.....	63,842,743	8,594,168	137,947	7,958,453	470,738	132,085	17,335	63,000	51,750
15	New Orleans, La.....	36,220,461	.....	.....	.....	.....	663,251	4,937	468,260	190,054
16	Washington, D. C.....	35,802,747	39	39	.....	.....	61,658	1,358	23,300	37,000
17	Los Angeles, Cal.....	44,554,537	1,202,411	112,411	1,090,000	.....	4,515	4,515	.....	.....
18	Minneapolis, Minn.....	29,350,479	4,260,004	140,397	2,968,537	1,153,130	233,996	27,996	33,000	173,000

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

19	Jersey City, N. J.....	\$19,913,951	\$5,439,720	\$258,149	\$5,181,571	.....	\$98,078	\$31,011	\$37,000	\$30,067
20	Kansas City, Mo.....	20,940,735	935,441	306,441	574,000	\$55,000	1,861	1,861	.....	.....
21	Seattle, Wash.....	31,911,008	17,255	17,255	.....	.....	41,703	41,703	.....	.....
22	Indianapolis, Ind.....	9,765,394	16,990	16,990	.....	.....	302,635	23,316	22,000	251,339
23	Providence, R. I.....	24,485,752	6,674,221	439,466	6,234,755	.....	794,036	132,228	360,000	301,808
24	Louisville, Ky.....	21,609,625	1,851,107	321,007	1,530,100	.....	31,478	1,478	30,000	.....
25	Rochester, N. Y.....	18,681,927	964,646	635,810	328,837	.....	360,233	225,493	.....	134,800
26	St. Paul, Minn.....	18,819,586	415,157	6,957	196,700	211,500	62,354	4,354	16,500	51,500
27	Denver, Colo.....	16,400,513	593,411	129,411	464,000	.....	1,047,165	8,765	191,100	847,300
28	Portland, Oreg.....	20,764,587	1,102,260	107,898	994,362	.....	11,047	1,547	9,500	.....
29	Columbus, Ohio.....	17,244,603	3,597,432	330,132	3,267,300	.....	108,438	5,938	36,000	66,500
30	Toledo, Ohio.....	13,662,452	2,059,259	267,462	.....	1,791,797	76,710	9,991	40,729	26,000
31	Atlanta, Ga.....	12,687,591	954,313	313	954,000	.....	.....	.....	.....	.....
32	Oakland, Cal.....	14,943,291	.....	.....	.....	.....	35,715	35,715	.....	.....
33	Worcester, Mass.....	18,543,421	4,120,405	47,105	4,073,300	.....	587,624	12,060	.....	575,558
34	Syracuse, N. Y.....	13,041,322	10,698	10,698	.....	.....	100,342	19,657	34,555	47,130
35	New Haven, Conn.....	6,335,577	27,296	496	.....	26,800	548,209	19,205	15,000	514,004
36	Birmingham, Ala.....	4,380,405	22,861	7,861	15,000	.....	.....	.....	.....	.....
37	Memphis, Tenn.....	13,584,282	151,864	151,864	.....	.....	.....	.....	.....	.....
38	Scranton, Pa.....	4,594,701	633,078	327,078	306,000	.....	1,157	157	.....	1,000
39	Richmond, Va.....	17,517,151	2,305,449	273,324	2,021,125	11,000	71,011	1,011	18,000	52,000
40	Paterson, N. J.....	4,419,687	539,479	258,454	189,000	82,025	46,619	13,610	15,000	18,000
41	Omaha, Nebr.....	8,938,226	442,688	73,188	369,500	.....	53,976	3,645	21,000	29,331
42	Fall River, Mass.....	11,091,623	2,341,641	275,641	368,000	1,608,000	53,672	1,299	50,000	2,573
43	Dayton, Ohio.....	7,119,771	197,577	51,707	145,870	.....	72,196	6,896	65,300	.....
44	Grand Rapids, Mich.....	6,804,435	244,623	70,723	171,900	2,000	34,203	23,603	7,000	3,600
45	Nashville, Tenn.....	10,899,959	107,210	107,210	.....	.....	3,700	.....	3,700	.....
46	Lowell, Mass.....	10,362,510	1,030,190	5,020	15,370	1,009,800	147,626	417	35,200	112,009
47	Cambridge, Mass.....	20,099,842	3,478,241	106,441	1,170,600	2,201,200	46,431	2,058	40,500	3,873
48	Spokane, Wash.....	8,997,903	7,237	7,237	.....	.....	4,263	63	4,200	.....
49	Bridgeport, Conn.....	4,381,235	502,745	5,645	497,100	.....	8,500	.....	6,000	2,800
50	Albany, N. Y.....	10,627,454	1,576,650	243,103	619,806	713,750	128,275	36,553	61,175	30,547

¹ Includes \$29,000,000, the value of a gas-supply system owned but not operated by the city.

* The value of Cincinnati Southern Railway owned but not operated by the city.

GENERAL TABLES.

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VALUE OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1910.

assigned to each, see page 87. For a text discussion of this table, see page 49.]

ASSETS OF INVESTMENT FUNDS AND MISCELLANEOUS INVESTMENTS.				ASSETS OF PUBLIC TRUST FUNDS FOR NONMUNICIPAL USES AND OF PRIVATE TRUST FUNDS.				General city cash.	Value of public properties. (Table 18.)	City number.
Total.	Cash.	City securities (par value).	Other invest- ments.	Total.	Cash.	City securities (par value).	Other invest- ments.			
\$70,873,283	\$475,683	\$1,163,384	\$69,234,206	\$12,061,043	\$6,099,521	\$2,674,128	\$3,287,394	\$190,567,893	\$3,111,407,040	
67,253,519	256,099	753,444	66,243,976	8,341,832	4,961,741	1,397,880	1,982,211	128,061,715	2,308,111,728	
627,869	62,446	74,167	391,256	2,383,009	908,884	855,985	618,200	29,864,485	368,764,186	
1,618,186	63,464	204,643	1,350,079	1,018,124	167,676	307,094	543,354	20,168,948	269,621,243	
1,473,709	93,684	131,130	1,248,895	318,018	61,220	113,169	143,629	12,472,745	165,609,883	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

\$238,743			\$238,743	\$5,776,209	\$3,301,004	\$657,615	\$1,817,590	\$14,901,445	\$1,131,900,028	1
268,070	\$242,823		25,247	448,064	447,064	1,000		17,497,615	177,661,753	2
30,189,136	7,736	\$329,400	29,852,000	6,703	6,213	1,500	50	14,549,788	194,173,725	3
369,787	1,237		368,550	33,864	28,864	7,000		13,390,820	68,556,028	4
				353,204	220,178	133,026		6,490,908	156,002,201	5
				374,579	374,579			13,021,420	63,072,831	6
2,519			2,519	32,272	272	32,000		1,649,378	50,973,824	7
				521	521			8,845,127	90,578,482	8
								2,061,859	45,450,151	9
								1,733,799	33,816,013	10
				99,979	99,979			10,600,364	39,471,922	11
85,058,479	2,435	56,044	*35,000,000	35,885	35,885			1,021,671	25,980,177	12
119,668	1,868	118,000		453,863	68,224	885,639		9,621,753	48,194,860	13
								4,165,483	50,831,149	14
305,017		250,000	55,017	225,849	66,749	159,100		2,277,359	32,748,985	15
701,900			701,900	478,434	292,863	21,000	164,571	214,201	35,048,415	16
				22,346	22,346			5,248,965	37,374,400	17
								579,665	24,276,764	18

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

								\$823,437	\$13,532,716	19
\$43,902			\$43,902					784,972	26,218,481	20
116,709			116,709	\$394,305	\$128,538	\$204,767		4,496,372	27,311,776	21
				259,930	7,230	1,700		815,061	8,236,383	22
950			950					329,784	16,317,012	23
63,700	\$53,700		10,000	446,410	381,410	50,000	15,000	1,426,995	18,299,095	24
				44,661	44,661			983,057	16,063,821	25
41,858		\$41,858		1,000		1,000		1,252,075	17,100,000	26
				367,754	4,712	363,042		626,448	14,068,828	27
214,635			*214,635	13,339	6,426	3,600	3,413	1,655,086	17,953,336	28
				11,678	11,678			1,203,347	11,967,632	29
6,072	72		5,000	144,280				2,113,047	9,185,462	30
				20,767	20,767			1,219,785	10,513,513	31
				1,557	1,557			2,071,468	12,824,430	32
				1,117	1,117			294,268	13,391,772	33
								997,238	11,912,277	34
								127,926	5,630,589	35
								748,884	8,607,543	36
								1,050,597	12,381,821	37
								303,298	3,657,168	38
8,084	8,084			2,500		2,500		834,849	14,285,258	39
32,899	590	32,309		9,458	9,458			38,056	3,786,075	40
				389,697	273,558		116,139	1,171,791	6,847,175	41
				83,493		83,493		392,766	8,219,851	42
								726,869	6,123,129	43
				32,772	16,772	11,000	5,000	853,661	5,639,176	44
				67,225		1,000	66,225	834,869	9,954,450	45
				91,126		89,450	1,676	200,669	8,916,810	46
								294,158	16,189,896	47
								617,869	8,468,694	48
								194,452	3,675,238	49
								487,631	8,434,889	50

* Includes \$110,000, the value of gas mains owned but not operated by the city.

50065*—13—12

FINANCIAL STATISTICS OF CITIES.

TABLE 17.—AMOUNT OF SPECIFIED ASSETS AND

[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 1910.

City number.	CITY.	Aggregate.	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.
51	Hartford, Conn.	\$11,749,870	\$892,634	\$347,686	\$274,000	\$270,948	\$152,826	\$5,941	\$23,482	\$123,403
52	Trenton, N. J.	8,137,595	1,655,807	377,577	1,192,630	85,300	50,496	21,496	8,000	21,000
53	New Bedford, Mass.	11,447,040	1,873,676	377,563	290,000	1,583,313	392,516	17,415	117,100	258,001
54	San Antonio, Tex.	5,039,713	528,974	499,874	29,000					
55	Reading, Pa.	6,622,316	420,295	168,795	251,500					
56	Camden, N. J.	6,115,123	734,672	103,522	601,550	29,600	59,109	4,909		54,200
57	Salt Lake City, Utah	11,044,895	16,615	16,615			7,995	495		7,500
58	Dallas, Tex.	6,614,917	447,339	234,339	213,000					
59	Lynn, Mass.	10,834,247	1,278,582	27,482	846,600	404,500	26,857	6,682	5,000	15,176
60	Springfield, Mass.	12,184,245	842,992	90,742	435,500	316,750				
61	Wilmington, Del.	4,948,394	146	146			7,534	334	7,000	200
62	Des Moines, Iowa	4,837,827								
63	Lawrence, Mass.	4,473,423	208,524	50,124	158,400		8,091	91	7,000	1,000
64	Tacoma, Wash.	9,940,993	263,013	263	262,730		1,864	1,864		
65	Kansas City, Kans.	4,281,701	22,000	22,000			16,465	16,465		
66	Yonkers, N. Y.	7,440,525	244,224	24	244,200		205,601	23,301		182,300
67	Youngstown, Ohio	5,712,388	77,604	23,092	54,512		249,149	2,045	80,845	166,259
68	Houston, Tex.	4,258,859	120,220	4,220		116,000				
69	Duluth, Minn.	8,359,938	173,244	135,244	38,000		1,674	1,674		
70	St. Joseph, Mo.	3,119,825	18,527	18,527			22,001	139	9,000	12,862
71	Somerville, Mass.	4,287,352					5,633	218		5,415
72	Troy, N. Y.	7,662,549	211,838	96,158	115,380		51,901	31,641	20,260	
73	Utica, N. Y.	2,498,505	14,206	14,206			112,396	13,895	43,299	55,192
74	Elizabeth, N. J.	2,064,847	372,346	81,136	291,210		22,606	8,235		14,371
75	Fort Worth, Tex.	5,697,434	158,984	48,984	110,000					
76	Waterbury, Conn.	7,703,229	63,154	154	63,000		277,113	15,263	35,000	226,850
77	Schenectady, N. Y.	4,349,607	700,979	164,833	536,146		38,125	34,625		3,500
78	Hoboken, N. J.	3,537,534	66,533	39,525	26,713		12,098	12,098		
79	Manchester, N. H.	6,078,077	695,225		505,300	190,025	21,885			21,885
80	Evansville, Ind.	4,511,361	16,650	16,650			31,278	15,278	16,000	
81	Akron, Ohio	2,918,392	137,640	42,087	95,553		109,693	4,591	63,002	42,100
82	Norfolk, Va.	5,640,682	990,376	47,091	943,285		1,000			1,000
83	Wilkes-Barre, Pa.	4,181,742	62,307	32,307	20,000					
84	Peoria, Ill.	3,437,548	518	518			225,084	11,084	68,850	145,150
85	Erie, Pa.	5,144,945	410,899	70,744	340,155					
86	Savannah, Ga.	7,999,978								
87	Oklahoma City, Okla.	4,085,832	76,000	76,000						
88	Harrisburg, Pa.	4,637,595	395,314	222,614	172,700					
89	Fort Wayne, Ind.	4,812,512	113,658	84,936		28,722	52,918	225		52,693
90	Charleston, S. C.	2,979,310	23,595	12,495	11,000	100	556,766	25,040	466,500	65,226
91	Portland, Me.	8,439,471	469,252	1,102	162,500	305,650	363,654	105	322,549	41,000
92	East St. Louis, Ill.	2,700,957	128,526	128,526						
93	Terre Haute, Ind.	2,339,989	39,161	39,161			35,559	19,397		16,162
94	Holyoke, Mass.	5,144,766	443,198	95,633	269,900	77,665				
95	Jacksonville, Fla.	2,932,431					22,437	22,437		
96	Brockton, Mass.	4,809,439	571,838	16,938	377,500	177,400	8,453	414	3,000	5,039
97	Bayonne, N. J.	2,993,176	431,255	174,905	256,350		6,186	4,986		1,200
98	Johnstown, Pa.	2,482,184	219,630	37,630	182,000					
99	Passaic, N. J.	2,205,736	29,589	258	29,331					
100	South Bend, Ind.	3,339,372	4,943	4,943			34,206	4,580		29,626
101	Covington, Ky.	3,480,891	11,467	11,467						
102	Wichita, Kans.	2,328,118					3,806	3,806		
103	Altoona, Pa.	4,264,327	226,769	107,269	129,500					
104	Allentown, Pa.	2,723,283	163,747	63,647	100,100					
105	Springfield, Ill.	2,861,985					1,819	1,819		
106	Pawtucket, R. I.	5,513,495	1,034,026	81,026	883,000	70,000	6,768	6,768		
107	Mobile, Ala.	5,498,286	130,258	130,258						
108	Saginaw, Mich.	3,607,955	93,945	17,445	76,500		3,032	3,032		
109	Canton, Ohio	3,390,236	100,114	100,114			111,082	8,606	82,185	20,291

GENERAL TABLES.

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VALUE OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 49.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910.

ASSETS OF INVESTMENT FUNDS AND MISCELLANEOUS INVESTMENTS.				ASSETS OF PUBLIC TRUST FUNDS FOR NONMUNICIPAL USES AND OF PRIVATE TRUST FUNDS.				General city cash.	Value of public properties. (Table 18.)	City number.
Total.	Cash.	City securities (par value).	Other invest- ments.	Total.	Cash.	City securities (par value).	Other invest- ments.			
\$3,253			\$3,253	\$1,905	\$58		\$1,847	\$345,012	\$10,354,239	51
				1,087	1,087			276,278	6,153,929	52
				172,130	27,428	\$26,735	117,969	300,992	8,707,726	53
				42,312	70	4,000	38,242	468,396	4,030,031	54
								346,097	5,855,924	55
								327,838	4,983,504	56
297,799			297,799	11,766	11,766			431,767	10,278,953	57
13,000		\$9,000	4,000	23,493	493	23,000		668,883	5,462,202	58
				232,262	4,762	2,000	225,500	175,289	9,121,257	59
								1,652,605	9,788,648	60
								128,136	4,812,578	61
								821,153	4,016,674	62
27,000		27,000		96,147		96,147		110,966	4,051,085	63
				4,227	4,227			1,138,526	5,510,290	64
								555,059	3,653,950	65
								78,238	6,912,462	66
								686,227	4,699,408	67
								583,246	3,555,391	68
								141,011	8,043,109	69
				1,162	1,162			398,025	2,680,110	70
				17,058	1,366		15,692	107,571	4,174,148	71
199,500			199,500					229,701	7,152,351	72
500			500					216,768	1,955,645	73
10,338			10,338					280,603	1,378,792	74
								86,003	5,442,109	75
								153,054	7,209,908	76
								191,829	3,418,674	77
								120,991	3,337,257	78
50,000			50,000	650		650		170,227	4,954,250	79
69,914	\$19,914	43,000	7,000	180,380		145,000	41,380	412,686	3,971,805	80
				9,038	9,038					
338,000			338,000					573,899	2,097,160	81
								208,406	5,104,880	82
665	665							369,164	3,760,271	83
								317,363	2,943,918	84
								130,602	4,603,444	85
91,949			91,949							
				96,099			96,099	33,731	7,874,298	86
43,539	10,239	33,300						531,094	3,382,639	87
28,061	28,061			31,736	31,736			475,614	3,723,128	88
								585,589	3,999,950	89
								215,757	2,153,192	90
19,240			19,240	4,165	453	3,712		322,899	7,260,261	91
								808,306	1,764,125	92
226,500			226,500	75	75		950	435,553	1,879,641	93
				950				284,945	5,189,173	94
								329,490	2,580,504	95
				4,025			4,025	200,359	4,024,314	96
								252,571	2,273,164	97
1,700		1,700						240,404	2,020,460	98
4,000			4,000	29,099	29,099			162,255	2,013,832	99
								167,424	3,079,680	100
100,000			100,000							
								220,583	3,148,841	101
								443,830	1,880,480	102
								331,158	3,696,400	103
								25,770	2,533,768	104
4,000		4,000						96,003	2,757,563	105
24,723		24,723		44,183	44,183			197,353	4,206,442	106
								156,689	5,211,339	107
65,905	3,985	61,920		8,175	675	6,500	1,000	139,824	3,197,374	108
								355,615	2,823,425	109

FINANCIAL STATISTICS OF CITIES.

TABLE 17.—AMOUNT OF SPECIFIED ASSETS AND

[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 1910.

City number.	CITY.	Aggregate.	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.
110	Binghamton, N. Y.	\$4,495,933	\$33,066	\$8,066	\$25,000		\$34,753	\$4,482		\$30,271
111	Sioux City, Iowa	2,633,508								
112	Lancaster, Pa.	2,904,805					36,363	813	\$33,500	2,055
113	Springfield, Ohio	2,815,118	78,511	8,770	69,741		380,604	8,995	51,924	319,685
114	Atlantic City, N. J.	7,391,767	1,530,277	128,277	1,342,000	\$60,000				
115	Little Rock, Ark.	1,766,400								
116	Rockford, Ill.	2,311,978					438	438		
117	Bay City, Mich.	2,688,405	88,489	88,489			1,240		1,240	
118	York, Pa.	1,664,502	162,150	57,350	104,800		17,324		15,324	2,000
119	Sacramento, Cal.	6,076,516					1,624	1,624		
120	Chattanooga, Tenn.	2,161,604	66,476	4,616		61,860	15,300	300		15,000
121	Malden, Mass.	4,003,910	596,565	19,065	95,500	482,000	371,706	7,819		363,887
122	Pueblo, Colo.	3,634,862	116,274	15,274		101,000				
123	Haverhill, Mass.	4,474,792	611,472	672	143,000	467,800	151,155		980	150,175
124	Lincoln, Nebr.	3,334,847	17,858	17,858						
125	New Britain, Conn.	4,633,244	153,138		12,000	141,138	6,992	56		6,936
126	Salem, Mass.	4,118,275					209,621	6,213		203,708
127	Topeka, Kans.	2,690,630	129,768	109,768	20,000		29,707	27,507		2,100
128	Davenport, Iowa	2,406,344	23,709	25,709						
129	McKeesport, Pa.	3,019,671	320,136	199,636	120,500					
130	Wheeling, W. Va.	3,819,469	112,727	112,727			76,687	1,687		75,000
131	Augusta, Ga.	3,915,672								
132	Macon, Ga.	3,829,515	20,406	20,406						
133	Berkeley, Cal.	2,056,484	61,531	61,531						
134	Superior, Wis.	1,576,787	83,766	83,766			18,521	2,521	16,000	
135	Newton, Mass.	8,419,435	2,621,773	3,112	1,582,450	1,036,211	69,728	2,164	3,500	64,064
136	San Diego, Cal.	9,165,904	127,903	127,903						
137	Kalamazoo, Mich.	2,169,706	55,214	21,714	33,500					
138	El Paso, Tex.	3,826,028	32,000	32,000						
139	Butte, Mont.	1,369,326	90,830	90,830			4,990	490	4,500	
140	Flint, Mich.	1,532,794								
141	Chester, Pa.	1,039,629	162,645	47,545	115,100		3,451	1,451	2,000	
142	Dubuque, Iowa	1,914,422	30,025	30,025						
143	Montgomery, Ala.	3,652,742								
144	Woonsocket, R. I.	2,674,991	762,883	117,883	567,000	78,000	1,202	202		1,000
145	Racine, Wis.	1,402,229					22,638	565		22,073
146	Fitchburg, Mass.	4,020,524	506,276	33,709	472,567		389,818	14,854	24,380	350,584
147	Tampa, Fla.	2,627,698	72,392	32,392	40,000					
148	Elmira, N. Y.	1,488,154					63,541	12,241	12,000	39,300
149	Galveston, Tex.	4,076,033	380,930	52,430	328,500		21,800			21,800
150	Quincy, Ill.	1,937,198	36,709	36,709			1,363	763		600
151	Knoxville, Tenn.	2,471,732	89,228	74,576	10,000	4,650	20,000			20,000
152	New Castle, Pa.	966,189	3,711	3,711						
153	West Hoboken, N. J.	670,472	40,795	40,795						
154	Hamilton, Ohio	3,269,031	162,836	59,520	103,316		355	355		
155	Springfield, Mo.	637,349	15,979	15,979						
156	Lexington, Ky.	785,349	66,891	66,891						
157	Roanoke, Va.	1,626,703	116,385	885	86,500	29,000				
158	Joliet, Ill.	2,251,071					3,403	2,503	900	
159	Auburn, N. Y.	2,110,023	23,865	3,555	20,310		21,644	9,773		11,871
160	East Orange, N. J.	3,397,243	427,940	23,716	399,224		19,338	9,838		9,500
161	Taunton, Mass.	4,041,328	902,828	5,773	234,300	662,765	1,000			1,000
162	Charlotte, N. C.	1,070,424								
163	Everett, Mass.	2,113,848	409,732	96,232	311,000	2,500				
164	Portsmouth, Va.	603,921	12,485	12,485						
165	Oshkosh, Wis.	1,145,888								
166	Cedar Rapids, Iowa	1,905,960					95,314	12,314	83,000	
167	Quincy, Mass.	3,067,043								
168	Chelsea, Mass.	3,516,744	1,212,171		1,212,171		324,528	7,606	10,700	306,223
169	Perth Amboy, N. J.	2,008,575	468,197	123,303	344,894		24,412		15,000	9,412
170	Pittsfield, Mass.	2,230,943								
171	Joplin, Mo.	1,040,743	16,653	16,653						
172	Williamsport, Pa.	897,158	76,876	24,376	52,500					
173	Jackson, Mich.	1,826,566								
174	Jamestown, N. Y.	1,837,763	65,250	3,000		62,250	2,165			2,165
175	Amsterdam, N. Y.	1,625,515	56,159	56,159						
176	Lansing, Mich.	1,933,826								
177	Huntington, W. Va.	660,056								
178	Decatur, Ill.	1,686,817	61,802	24,302		37,500	2,289	2,289		
179	Mount Vernon, N. Y.	1,493,608	98,000		98,000		27,639	27,639		
180	Lima, Ohio	2,249,965	200,886	51,326	149,557		987	987		
181	Niagara Falls, N. Y.	1,765,595					14,958	11,358		3,600
182	La Crosse, Wis.	2,323,278	347,660		179,000	168,660	7,763	7,763		
183	Newport, Ky.	1,959,953	43,813	42,813	1,000					
184	Pasadena, Cal.	2,353,688	26,442	26,442						

GENERAL TABLES.

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VALUE OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 49.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910.

ASSETS OF INVESTMENT FUNDS AND MISCELLANEOUS INVESTMENTS.				ASSETS OF PUBLIC TRUST FUNDS FOR NONMUNICIPAL USES AND OF PRIVATE TRUST FUNDS.				General city cash.	Value of public properties. (Table 18.)	City number.
Total.	Cash.	City securities (par value).	Other invest- ments.	Total.	Cash.	City securities (par value).	Other invest- ments.			
\$92,000	\$22,076	\$70,530		\$496	\$496			\$224,609	\$4,110,899	110
								120,989	2,512,013	111
				1,200	1,200			76,587	2,791,850	112
								227,183	2,127,650	113
								779,668	5,081,812	114
								48,369	1,718,040	115
								33,431	2,278,109	116
								116,596	2,482,080	117
								50,425	1,434,603	118
								647,702	5,527,190	119
489			\$489	770	770	\$6,000	\$80,000	399,527	1,679,531	120
19,000		19,000		87,580	1,580			40,459	2,907,111	121
30,774		16,000	14,774	1,467			1,467	63,083	3,636,505	122
1,268			1,268					122,730	3,557,194	123
								289,201	3,026,520	124
				17,465			17,465	48,072	4,407,577	125
96,066	1,080		94,986	12,659	1,325		11,334	89,233	3,710,396	126
				1,000	1,000			300,419	2,120,036	127
				923	923			291,635	2,088,000	128
				786	786			144,712	2,554,100	129
								534,315	3,094,954	130
								27,412	3,891,160	131
137,000			137,000	7,508	7,508			146,809	602,300	132
								123,302	1,729,143	133
								258,084	1,218,426	134
				866	866			155,070	5,572,864	135
				6,157	1,157		5,000	220,932	8,816,203	136
								51,885	2,086,450	137
								484,891	3,309,137	138
								142,158	1,131,348	139
2,572	1,072	600		3,914	314	3,600		221,505	1,304,803	140
				383	383			10,083	863,450	141
								74,314	1,809,700	142
								115,742	3,537,000	143
								17,786	1,893,120	144
				34,269		34,269		113,652	1,265,939	145
				7,277	7,277			39,713	3,060,448	146
5,000		5,000		26,701	5,551		20,150	181,566	2,366,363	147
622,200		622,200						78,912	1,315,000	148
342,022	22,952		319,070					274,803	2,776,300	149
								117,141	1,439,963	150
								42,794	2,319,712	151
								138,423	824,055	152
								122,577	507,100	153
								444,233	2,661,607	154
								58,079	563,291	155
0,000			0,000					58,675	653,783	156
14,871	871		14,000	6,561	6,561			533,810	976,508	157
								105,197	2,127,600	158
								154,265	1,903,688	159
				3,101	3,101			63,935	2,882,929	160
				36,350		36,350		48,102	3,053,048	161
950			950	4,904	4,904			58,055	1,006,515	162
				17,817	2,717	10,000	5,100	88,349	1,597,950	163
								50,592	540,844	164
								94,394	956,190	165
								169,726	1,736,234	166
				29,163	5,025	22,950	1,188	92,674	2,620,078	167
								25,612	2,254,549	168
								62,082	1,478,296	169
								33,763	2,197,180	170
20,000			20,000					133,540	879,550	171
								29,982	790,300	172
				850	850			47,916	1,777,800	173
44,662	44,662			581	581			129,411	1,640,361	174
								63,424	1,461,270	175
				1,925			1,925	29,183	1,802,718	176
								25,356	643,700	177
9,271	71		9,200	150	150			256,960	1,356,345	178
								319,283	1,053,706	179
				212	212			108,830	1,839,050	180
				5,983	5,983					
27,045		25,000	2,045					854,997	889,657	181
1,913			1,913					284,138	1,676,672	182
								59,640	1,856,500	183
								300,123	2,023,210	184

FINANCIAL STATISTICS OF CITIES.

TABLE 18.—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.....	\$1,927,720,797	\$175,624,008	\$25,700,228	\$85,726,351	\$5,919,399	\$12,522,214	\$50,698,379	\$37,631,822	\$27,435,061	\$520,108,229
	Group I.....	1,456,524,666	135,285,346	18,751,621	46,423,721	3,562,077	6,158,776	46,380,067	30,333,182	24,155,218	309,205,053
	Group II.....	219,305,682	18,646,944	3,165,225	17,014,705	1,554,555	2,879,768	1,968,412	4,790,033	2,468,344	87,010,039
	Group III.....	153,730,517	14,040,731	2,444,012	13,465,737	475,270	2,167,947	1,752,252	1,114,199	846,628	73,499,385
	Group IV.....	98,159,932	7,650,937	1,339,370	8,822,188	327,497	1,315,723	597,648	1,389,408	264,871	50,393,752

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

1	New York, N. Y.....	\$690,117,908	\$21,264,680	\$7,472,945	\$9,829,391	\$2,114,566	\$1,861,780	\$28,067,539	\$12,964,121	\$7,612,869	\$112,245,038
2	Chicago, Ill.....	120,068,202	18,991,792	1,837,905	3,031,224	183,692	59,035	3,807,260	2,399,657	2,469,120	43,159,405
3	Philadelphia, Pa.....	129,555,125	27,303,604	2,590,974	5,051,672	.....	.....	2,055,973	1,681,663	2,881,509	24,438,968
4	St. Louis, Mo.....	40,400,028	5,656,000	716,118	1,634,156	120,900	50,000	1,011,500	1,155,660	55,000	14,626,869
5	Boston, Mass.....	109,761,200	7,689,700	1,148,500	2,751,100	.....	2,332,400	1,453,400	4,146,300	3,232,300	20,106,300
6	Cleveland, Ohio.....	48,334,708	8,099,474	490,170	1,192,487	258,680	92,547	794,559	729,162	350,872	11,115,224
7	Baltimore, Md.....	27,310,898	5,384,877	572,432	2,347,765	277,500	25,543	846,771	100,898	535,082	5,987,672
8	Pittsburgh, Pa.....	66,073,117	7,018,658	434,046	2,351,162	.....	218,762	1,643,945	170,350	1,891,842	13,887,430
9	Detroit, Mich.....	33,097,083	5,752,081	562,942	2,680,766	8,000	238,407	842,642	128,759	547,717	6,806,862
10	Buffalo, N. Y.....	19,422,912	1,932,461	498,664	1,313,070	155,000	133,939	175,676	422,153	622,621	6,945,879
11	San Francisco, Cal.....	37,841,675	5,589,000	552,150	5,114,400	102,300	71,635	783,875	1,220,430	338,000	8,733,285
12	Milwaukee, Wis.....	18,434,711	1,903,910	329,534	1,634,118	170,000	206,690	649,500	433,999	374,112	4,555,565
13	Cincinnati, Ohio.....	29,943,890	3,876,540	330,000	1,900,000	.....	280,000	872,428	3,052,748	750,000	9,760,000
14	Newark, N. J.....	31,966,767	5,103,812	444,192	1,433,721	9,206	66,390	3,013,064	672,022	412,933	6,233,800
15	New Orleans, La.....	12,922,604	2,158,100	89,485	748,000	42,403	260,468	103,000	.....	847,000	2,837,961
16	Washington, D. C.....	18,930,034	2,782,509	351,712	1,167,381	14,905	123,946	187,761	213,110	801,614	8,463,955
17	Los Angeles, Cal.....	15,217,875	1,370,955	226,677	932,907	49,097	53,779	66,174	393,557	201,267	4,171,369
18	Minneapolis, Minn.....	17,135,929	3,429,193	105,175	960,401	55,848	103,405	.....	453,543	231,360	5,080,421

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

19	Jersey City, N. J.....	\$7,496,170	\$775,000	\$188,000	\$381,785	.....	\$52,863	\$4,100	.....	\$333,500	\$4,555,173
20	Kansas City, Mo.....	15,213,981	422,134	135,020	740,330	83,938	39,000	.....	\$375,504	207,612	4,547,863
21	Seattle, Wash.....	15,255,759	822,586	42,249	1,320,349	45,272	402,414	.....	17,836	.....	5,819,893
22	Indianapolis, Ind.....	7,645,448	640,172	96,626	587,984	51,290	95,001	.....	273,031	.....	3,967,881
23	Providence, R. I.....	10,454,207	1,391,418	400,535	1,094,261	4,795	828,855	373,894	354,172	.....	3,661,021
24	Louisville, Ky.....	9,643,257	850,350	76,062	658,267	7,794	90,180	8,150	492,675	796,825	2,535,609
25	Rochester, N. Y.....	6,444,693	435,851	216,808	978,182	27,036	40,881	.....	74,018	.....	2,599,478
26	St. Paul, Minn.....	9,410,000	750,000	120,000	775,000	.....	60,000	30,000	425,000	65,000	3,385,000
27	Denver, Colo.....	12,781,478	1,325,000	31,835	498,951	.....	66,314	172,000	450,300	269,500	4,675,178
28	Portland, Oreg.....	8,663,913	800,000	74,350	824,660	60,000	182,925	.....	2,625	.....	3,843,350
29	Columbus, Ohio.....	5,624,704	124,371	69,543	623,426	265,952	16,625	.....	.....	186,130	3,459,447
30	Toledo, Ohio.....	5,568,753	28,865	104,330	503,260	.....	29,000	.....	33,024	41,538	2,807,484
31	Atlanta, Ga.....	4,404,698	520,141	147,099	451,019	225,643	52,745	.....	180,424	132,475	1,246,299
32	Oakland, Cal.....	7,174,430	772,000	5,630	427,750	.....	48,000	.....	15,000	1,500	2,554,250
33	Worcester, Mass.....	8,384,587	738,242	48,482	621,804	.....	273,831	200,592	828,017	.....	3,553,944
34	Syracuse, N. Y.....	6,330,400	724,065	48,974	450,848	.....	11,748	.....	56,593	.....	2,746,041
35	New Haven, Conn.....	5,610,589	402,000	212,000	489,030	.....	45,960	297,336	5,100	270,726	2,730,328
36	Birmingham, Ala.....	3,351,909	503,931	6,709	267,421	16,302	74,235	.....	.....	338	1,455,682
37	Memphis, Tenn.....	7,951,821	41,000	145,500	555,000	400,000	50,000	12,000	190,000	.....	1,776,821
38	Scranton, Pa.....	3,657,168	252,000	67,500	152,500	105,700	.....	.....	.....	.....	2,643,968
39	Richmond, Va.....	5,784,757	1,657,000	86,520	346,930	56,300	81,380	213,000	5,500	70,200	1,401,040
40	Paterson, N. J.....	3,775,957	572,000	98,000	148,285	.....	15,500	168,000	41,165	.....	2,092,782
41	Omaha, Nebr.....	6,550,675	665,000	28,500	405,000	.....	20,000	.....	17,000	67,000	2,735,375
42	Fall River, Mass.....	4,908,151	425,250	78,809	462,139	.....	111,618	65,670	128,227	.....	2,290,550
43	Dayton, Ohio.....	3,693,433	265,000	63,396	420,257	.....	4,000	.....	21,000	.....	1,885,751
44	Grand Rapids, Mich.....	3,571,516	327,000	97,544	261,672	15,000	25,400	.....	97,200	.....	1,602,800
45	Nashville, Tenn.....	2,824,450	161,000	50,500	515,000	4,000	90,000	.....	85,000	36,000	940,050
46	Lowell, Mass.....	4,495,322	443,250	128,700	511,600	20,300	210,840	227,000	.....	.....	2,017,450
47	Cambridge, Mass.....	9,596,435	475,011	37,256	298,999	70,169	224,222	99,670	33,822	.....	2,358,933
48	Spokane, Wash.....	4,296,994	385,807	24,234	324,220	155,064	102,711	.....	60,624	.....	2,602,588
49	Bridgeport, Conn.....	3,663,238	255,500	126,925	425,177	.....	33,500	97,000	12,276	.....	1,691,860
50	Albany, N. Y.....	5,076,789	696,000	107,589	493,700	25,000	1,311,650

GENERAL TABLES.

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EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1910.

assigned to each, see page 87. For a text discussion of this table, see page 53.]

LAND, BUILDINGS, AND EQUIPMENT OF DEPARTMENTS—continued.			Real 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.	Miscellaneous.			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.	
\$81,641,323	\$876,823,501	\$27,890,282	\$23,093,496	\$16,580,707	\$1,144,007,040	\$783,126,016	\$20,125,105	\$25,100,341	\$123,526,580	\$13,913,419	\$177,915,579	
57,804,568 10,778,803 7,033,260 5,974,694	755,076,757 66,194,788 36,135,765 19,416,191	23,383,232 2,834,086 1,005,331 697,603	10,153,755 8,615,378 1,721,060 2,608,303	14,416,862 1,302,498 328,606 532,741	825,016,445 140,540,628 114,141,080 64,308,907	602,219,131 125,275,604 100,048,039 55,585,242	6,140,294 6,985,324 4,692,287 2,297,200	20,205,657 2,625,637 1,207,871 1,061,176	117,362,985 1,644,440 3,808,809 1,010,346	7,543,219 1,887,962 3,272,082 1,210,156	171,545,159 2,111,661 1,113,972 3,144,787	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

\$26,296,637	\$449,009,313	\$12,379,029	\$1,335,335	\$8,183,079	\$434,263,706	\$183,870,402	\$7,990,298	\$93,094,258	\$149,318,748	1
2,076,081	41,050,915	342,116	374,467	6,619,557	50,609,627	45,980,309	\$4,560,092	39,126		2
2,933,001	57,215,296	3,347,485	64,618,600	809,422	64,618,600	58,401,121	10,000	6,207,479		3
1,780,000	13,200,259	93,566	81,000		28,075,000	26,700,000	990,000	385,000		4
5,598,000	59,944,700	1,360,500	2,241,500	38,000	43,963,501	15,452,400	2,650,300	\$6,523,601	19,337,300	5
1,207,536	23,244,547	759,470	201,160		14,536,963	12,669,386	310,986	501,965	264,718	6
	11,136,761	115,597	50,300	581,598	23,031,028	14,693,370		1,243,809	5,001,187	7
8,853,888	17,708,948	1,894,038	1,511,743	809,422	32,184,200	28,215,000	2,459,200	1,510,000		8
1,469,859	13,963,963	96,085	97,650		12,255,418	10,676,202	1,239,216	340,000		9
	7,096,305	127,144	1,657,790		12,735,311	11,946,135		668,520		10
857,500	14,195,000	279,000	370,107		1,260,140	670,140			590,000	11
1,712,151	5,639,492	825,640	411,258	60,000	7,074,208	7,024,208	50,000			12
914,941	7,750,000	477,233		50,000	18,201,000	16,200,000	501,000	1,500,000		13
900,000	13,617,118	60,509	91,400		18,772,982	17,811,660	901,322	60,000		14
557,938	5,223,800	6,449	196,945	77,206	19,552,230	8,238,967	1,508,500	9,063,970	65,000	15
1,005,288	3,241,783	576,065			16,118,381	15,908,381	212,000			16
320,132	7,212,859	219,102	1,533,100		20,623,425	20,623,425				17
666,614	5,625,695	424,274			7,140,825	7,140,025	800			18

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

\$383,000	\$672,749	\$150,000	\$1,000,000		\$5,056,546	\$4,950,446	\$106,100			19
452,700	7,799,880		\$28,500		9,978,000	9,500,000	\$478,000			20
830,372	6,391,177	63,612	155,855		11,900,162	9,092,852	\$2,733,622	48,688	\$25,000	21
358,850	1,575,113		20,294		570,641		570,641			22
	2,744,580	100,676	561,584		5,301,221	4,781,098	150	\$519,973		23
1,155,000	2,961,845	20,500	33,186		8,622,652	8,000,000		572,652	50,000	24
	1,931,340	141,099	4,300		9,614,828	9,095,067	156,850	247,200	115,711	25
380,000	3,150,000	270,000	15,000		7,675,000	7,100,000	150,000		425,000	26
850,000	4,118,000	334,400	67,700	67,650	1,172,000	165,000	60,000		947,000	27
31,500	2,637,410	17,193	108,600		9,180,623	8,215,173		400,000	565,450	28
475,329	373,881		31,500	14,883	6,296,545	5,401,552	742,952	152,041		29
352,000	1,597,888	71,364	185,000		3,431,709	3,224,333	118,000		89,376	30
307,518	887,105	254,230	21,650		6,087,165	6,000,000	1,000		86,165	31
293,000	3,012,300	45,000	5,500,000		150,000			150,000		32
320,935	1,695,323	103,417			5,007,185	4,931,131	1,700		74,354	33
425,000	1,693,061	174,070	15,400		5,568,477	5,404,416	48,138		115,925	34
296,000	805,654	60,135			20,000			20,000		35
44,575	981,970	746	152,845		102,789	73,770	8,750		20,299	36
321,500	4,480,000		80,000		4,350,000	4,150,000	100,000	100,000		37
184,000	123,000									38
	1,406,222	480,665	208,440	358,061	7,944,000	4,010,000	3,510,000	258,500	134,000	39
302,000	309,725	28,500	5,118		5,000			5,000		40
330,000	2,255,000	27,800	280,000	16,500	20,000			20,000		41
400,000	933,400	12,488	25,500		3,286,200	3,064,100	17,000	80,600	124,600	42
600,000	434,029		35,000	12,000	2,382,696	2,351,827		30,869		43
492,000	448,000	4,000		158,610	1,909,050	1,699,050		85,000	255,000	44
146,000	787,900		105,000	610,000	6,415,000	6,050,000		205,000	136,000	45
270,500	630,982	24,700			4,421,488	4,375,888	1,000		44,600	46
319,875	5,507,142	171,636			6,593,451	6,491,201	750		101,500	47
208,449	524,062	9,335	1,500	18,000	4,152,100	4,152,100				48
249,000	850,000	22,000	12,000							49
	2,304,850	138,000	30,000		3,328,100	3,126,600	170,000	31,500		50

FINANCIAL STATISTICS OF CITIES.

TABLE 18.—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 1910.

City number.	CITY.	LAND, BUILDINGS, AND EQUIPMENT OF DEPARTMENTS.									
		Total.	General government buildings.	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.
51	Hartford, Conn.	\$6,960,606	\$685,147	\$144,817	\$372,900		\$46,382	\$185,879	\$7,631		\$3,472,218
52	Trenton, N. J.	2,967,353	870,000	48,000	198,375	\$58,975		80,000	23,500		1,097,202
53	New Bedford, Mass.	4,632,997	423,693	84,457	344,370	1,477	133,237	275,261	44,025		2,093,532
54	San Antonio, Tex.	3,726,821	406,436	1,700	238,535		25,011		70,000		799,599
55	Reading, Pa.	2,464,625	28,000	8,825	305,400	10,000	26,000		2,900		1,490,500
56	Camden, N. J.	2,132,422	182,264	38,957	224,045	8,500	74,995		14,350		1,174,311
57	Salt Lake City, Utah	3,980,181	685,419	74,600	206,940	12,646	43,976		11,222	\$1,109	1,834,387
58	Dallas, Tex.	3,094,165	210,000	13,085	896,030	11,500	40,000		62,700	69,685	1,186,015
59	Lynn, Mass.	5,876,623	431,500	121,900	331,960	25,047	149,953	120,475	20,500		3,222,628
60	Springfield, Mass.	5,369,109	244,988	128,804	505,243	23,908	106,948	107,879	60,970		3,051,320
61	Wilmington, Del.	1,811,711	101,875	5,000			33,579				1,056,257
62	Des Moines, Iowa.	3,759,658	135,126	26,056	382,401		18,000		25,000		1,827,751
63	Lawrence, Mass.	2,490,262	116,000	57,218	312,261	14,586		147,650	9,600		1,112,620
64	Tacoma, Wash.	3,451,256	284,000	12,580	298,330		57,707		1,500		1,804,048
65	Kansas City, Kans.	2,153,950	29,900	500	90,500		15,000		3,550		1,319,000
66	Yonkers, N. Y.	3,856,462	382,000	127,000	163,650	10,000	17,000	27,000			2,444,812
67	Youngstown, Ohio.	2,805,554	56,692	26,448	282,975	22,012	28,197		4,336		1,262,500
68	Houston, Tex.	2,173,292	656,616		260,361	7,539	7,365		624	55,765	993,872
69	Duluth, Minn.	4,079,773	118,778	92,189	299,322	35,674	22,248		34,263		2,470,849
70	St. Joseph, Mo.	2,504,964	142,360	77,030	222,650		3,500		5,238	12,634	1,373,865
71	Somerville, Mass.	3,130,911	68,330	57,000	266,440	2,704	152,823	38,234	38,200		1,576,203
72	Troy, N. Y.	2,531,251	340,000	90,000	478,993		12,000		8,200		1,224,458
73	Utica, N. Y.	1,932,750	199,415	23,753	197,428				65,872		907,645
74	Elizabeth, N. J.	1,314,392	155,642	1,500	224,650		22,100	43,500	41,200		666,800
75	Fort Worth, Tex.	2,772,609	327,000	2,000	358,600		17,500		3,000	11,100	1,392,409
76	Waterbury, Conn.	3,296,558	247,800	29,923	214,125	3,000	68,874	168,500			1,355,365
77	Schenectady, N. Y.	2,203,705	118,000	9,000	261,000		4,500		7,500		1,285,905
78	Hoboken, N. J.	2,472,257	187,000	26,600	245,172		7,700				1,211,985
79	Manchester, N. H.	2,469,444	250,000	75,750	301,078		156,849				879,567
80	Evansville, Ind.	1,490,407	68,000	31,500	183,407	25,000	21,000		10,000		885,500
81	Akron, Ohio.	2,057,490	24,000	66,000	217,950				21,000		1,363,740
82	Norfolk, Va.	2,139,846	191,632	34,911	191,214	37,139	40,957	32,650	5,208	150,595	783,780
83	Wilkes-Barre, Pa.	3,555,368	118,000	8,162	235,000	168	4,000			15,651	1,203,400
84	Peoria, Ill.	2,703,341	262,500	32,830	203,130		11,006		36,640	55,000	1,207,735
85	Erie, Pa.	1,955,371	131,871	9,329	248,740		2,198		21,530		1,175,000
86	Savannah, Ga.	5,964,098	390,000	113,783	218,882		50,000		1,800	36,500	50,000
87	Oklahoma City, Okla.	2,310,259	78,000	2,000	149,000	6,600	10,000		9,900	27,689	1,512,000
88	Harrisburg, Pa.	1,573,128	8,700	4,800	138,825		4,500		24,000		1,156,303
89	Fort Wayne, Ind.	2,041,900	91,000	1,500	156,650	11,000	17,000		10,500		1,290,700
90	Charleston, S. C.	1,796,592	212,000	115,000	159,792		16,250	180,000	125,000		463,400
91	Portland, Me.	2,902,000	647,000	25,700	132,400		20,500	196,000			1,076,800
92	East St. Louis, Ill.	1,764,025	425,000	27,000	98,000		3,500		10,900		1,027,625
93	Terre Haute, Ind.	1,742,146	32,859	8,525	190,239	25,000	3,085				1,110,338
94	Holyoke, Mass.	2,478,195	719,000		268,860		81,300	37,630	13,700		1,051,300
95	Jacksonville, Fla.	1,422,113	268,350	120,536	161,169	34,495	40,823		3,000	9,000	
96	Brockton, Mass.	2,082,157	399,500	67,650	156,137	1,300	251,315	59,675			1,018,890
97	Bayonne, N. J.	1,709,373	70,000	77,336	139,153		9,500				1,167,118
98	Johnstown, Pa.	1,884,050	106,000	4,000	191,550		5,500		5,000		1,075,000
99	Passaic, N. J.	2,006,392	280,000	1,342	122,350		8,000	12,000	40,500		1,145,850
100	South Bend, Ind.	1,481,768	106,758	19,283	162,571	8,000	7,062				931,840
101	Covington, Ky.	1,330,900	285,000		166,500		12,850		22,000	101,500	500,650
102	Wichita, Kans.	1,703,150	155,000	1,900	151,500	32,000	5,000		250		634,500
103	Altoona, Pa.	1,391,400	62,000	8,000	123,500		23,000				1,144,000
104	Allentown, Pa.	1,476,316	93,500	9,000	193,700	17,000	1,016		1,100		1,019,000
105	Springfield, Ill.	1,815,563	35,000	52,500	200,000		4,000		1,500		966,000
106	Pawtucket, R. I.	1,665,163	57,716	51,604	190,466		51,207	19,719			819,560
107	Mobile, Ala.	1,608,339	851,144	115,800	325,595		45,000		162,500		
108	Saginaw, Mich.	1,747,831	172,320	27,830	117,725		18,995		10,990		1,073,833
109	Canton, Ohio.	1,533,325	155,000	1,500	290,000	30,000	47,325		1,300	200	799,500

GENERAL TABLES.

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EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 53.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910.

LAND, BUILDINGS, AND EQUIPMENT OF DEPARTMENTS—continued.			Real 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.	Miscellaneous.			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.	
\$183,000	\$2,023,245	\$22,387	\$1,000		\$3,392,633	\$3,294,516				\$98,117		51
586,425	340,909	67,392			3,186,576	3,186,576						52
100,000	634,425	12,095	143,225		3,931,504	3,601,584			\$90,125	239,515		53
72,000	2,082,540		59,630	\$26,300	217,280			\$135,000		82,260		54
	521,000				3,391,299	3,391,299						55
125,450	266,800	53,050	32,905		2,828,177	2,666,427			100,000	61,750		56
318,990	645,924	24,938	209,128		6,109,694	6,038,029				71,665		57
185,000	929,550	600			2,868,037	2,868,037						58
225,625	1,042,850	84,185	47,200		3,197,434	3,066,812			7,000	123,622		59
	1,001,977	137,072			4,419,539	4,419,539						60
	\$75,000	40,000	7,500		2,993,267	2,917,567			65,800			61
498,004	847,821				257,016			10,000				62
90,893	645,268	23,362	28,225		1,538,208	1,480,624		12,016		245,000		63
168,621	728,500	5,970	40,000		5,019,034	3,132,969	\$1,544,565		341,500	52,584		64
95,500	600,000		240,000		1,290,000	1,240,000				50,000		65
82,000	535,000	68,000	1,000		3,055,000	2,900,000		1,500	153,500			66
	1,114,706	7,688	75,500		1,818,354	1,708,354		110,000				67
67,375	88,335	35,440		3,000	1,379,099	1,211,405			67,771		\$99,923	68
179,500	781,850	45,000	11,500		3,951,536	2,810,352	936,784	700	204,000			69
277,028	371,361	19,000	5,700	99,806	69,740			69,740				70
92,450	796,404	42,123	83,400		959,537	959,537						71
	323,000	49,600	600		4,620,500	4,462,000		40,000	35,500	83,000		72
284,247	214,744	19,648	4,400		18,495						18,495	73
	148,200	10,800	20,400		44,000			200	43,800			74
200,000	461,000		10,000	129,500	2,530,000	2,530,000						75
280,200	912,771	16,000	3,650		3,909,700	3,909,700						76
	605,300	12,500	2,900		1,212,069	1,211,569		500				77
156,800	611,600	25,400			865,000	600,000				265,000		78
95,000	707,000	27,200	110,510		2,351,296	2,043,799		1,300		306,197		79
	266,000		1,500		2,479,898	1,768,563		18,000	130,000	563,335		80
135,000	229,800				39,670			39,670				81
85,000	566,560		54,450		2,910,584	2,500,000		358,000		52,584		82
	1,961,287	9,700	126,903		78,000					78,000		83
194,500	700,000				240,577			1,600	168,427		70,650	84
170,000	179,979	16,724	5,190		2,642,883	2,615,506		600	1,127		25,650	85
31,133	5,072,000		49,000		1,861,200	1,213,700		166,000	275,000	206,500		86
82,000	433,000	70			1,072,350	1,072,000		380				87
	226,000	10,000			2,150,000	2,150,000						88
200,000	263,550		23,050		1,935,000	1,600,000	297,000	38,000				89
50,000	475,000	150	58,100		328,500			15,000	5,000		308,500	90
133,400	605,200	65,000	69,500		4,288,761	4,133,261		500		155,000		91
102,000	70,000		100		100			100				92
140,000	232,100		4,000		133,495					133,495		93
	303,555	4,650	30,160		2,680,818	1,272,583	1,408,235					94
83,549	701,191				1,158,391	652,688	505,703					95
51,000	58,350	340	8,475		1,954,182	1,930,182				24,000		96
100,500	145,766		3,500		560,291	485,975			74,316			97
	497,000		126,300		100			100				98
185,000	214,350		7,500									99
101,000	148,914	1,340	1,300		1,596,622	1,565,082		965		30,575		100
136,300	14,000				1,817,941	1,744,941		22,000	5,000		46,000	101
6,000	749,000				177,330			27,000			150,330	102
	40,900				2,305,000	2,305,000						103
	142,000				1,057,450	1,057,450						104
158,000	387,313	11,250		70,000	872,000	800,000		12,000		60,000		105
335,637	122,147	16,807	3,759		2,537,520	2,479,014			30,943	27,563		106
	608,300				3,603,000	1,505,000		25,000	2,010,000	63,000		107
43,845	262,323	19,850			1,449,543	1,043,819		12,000		199,300	194,424	108
100,000	108,500				1,290,100	1,000,000		90,100			200,000	109

FINANCIAL STATISTICS OF CITIES.

TABLE 18.—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 1910.

City number.	CITY.	LAND, BUILDINGS, AND EQUIPMENT OF DEPARTMENTS.									
		Total.	General government buildings.	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.
110	Binghamton, N. Y.....	\$1,084,782	\$182,020	\$1,100	\$130,650	-----	\$5,000	-----	\$49,000	-----	\$576,362
111	Sioux City, Iowa.....	1,603,513	131,873	38,500	105,850	-----	37,100	-----	11,360	-----	1,138,800
112	Lancaster, Pa.....	1,146,850	42,000	20,000	103,000	\$25,000	7,000	-----	-----	-----	871,850
113	Springfield, Ohio.....	1,495,000	120,500	31,500	170,000	-----	4,000	-----	120,500	\$31,000	811,500
114	Atlantic City, N. J.....	3,314,117	301,686	34,365	391,400	20,000	10,969	-----	117,000	-----	1,219,600
115	Little Rock, Ark.....	1,465,040	210,500	-----	47,500	-----	5,000	-----	30,400	-----	845,340
116	Rockford, Ill.....	1,428,646	114,343	11,597	111,097	-----	41,924	-----	-----	-----	800,000
117	Bay City, Mich.....	1,377,444	220,000	2,478	145,854	-----	12,406	-----	-----	-----	650,000
118	York, Pa.....	1,434,603	2,000	1,000	145,300	10,000	7,000	-----	2,000	-----	1,032,803
119	Sacramento, Cal.....	2,957,690	310,390	4,500	116,300	61,200	20,000	-----	-----	1,000	1,227,100
120	Chattanooga, Tenn.....	1,578,011	261,935	112,925	337,000	-----	12,500	-----	43,650	-----	457,108
121	Malden, Mass.....	1,956,870	60,000	162,500	162,500	33,500	92,100	\$39,370	23,700	-----	1,123,400
122	Pueblo, Colo.....	1,733,405	63,150	11,579	82,454	-----	5,637	-----	1,100	-----	798,183
123	Haverhill, Mass.....	2,050,020	169,457	6,915	220,701	1,133	63,575	62,262	14,659	-----	946,480
124	Lincoln, Nebr.....	1,379,670	309,750	8,886	144,781	-----	3,555	-----	6,000	-----	602,227
125	New Britain, Conn.....	1,713,527	210,265	32,200	110,214	1,000	45,988	56,633	13,000	-----	837,400
126	Salem, Mass.....	1,542,411	85,000	17,400	163,400	3,000	10,800	135,000	2,500	-----	918,741
127	Topeka, Kans.....	1,213,836	112,500	24,350	98,636	-----	5,000	-----	3,000	350	839,600
128	Davenport, Iowa.....	2,074,000	155,000	36,000	150,000	7,000	15,000	-----	-----	-----	856,000
129	McKeesport, Pa.....	1,281,600	8,000	68,300	57,000	15,000	21,000	14,500	-----	-----	949,800
130	Wheeling, W. Va.....	1,367,795	174,445	2,705	155,611	7,500	12,262	-----	2,424	4,800	928,315
131	Augusta, Ga.....	440,538	66,375	12,623	158,600	8,850	33,000	-----	43,000	-----	-----
132	Macon, Ga.....	527,300	79,500	3,000	108,300	-----	26,000	-----	-----	0,500	-----
133	Berkeley, Cal.....	1,620,992	181,585	5,318	84,733	-----	23,100	-----	-----	-----	1,140,450
134	Superior, Wis.....	1,131,161	159,047	4,348	163,990	-----	7,835	-----	3,173	-----	646,443
135	Newton, Mass.....	3,086,226	66,825	102,221	268,783	500	129,624	31,123	58,000	-----	2,019,600
136	San Diego, Cal.....	5,746,203	95,000	12,000	325,000	-----	20,000	-----	-----	-----	1,083,203
137	Kalamazoo, Mich.....	1,405,700	71,000	1,200	129,000	-----	10,000	-----	1,200	-----	840,000
138	El Paso, Tex.....	3,309,137	200,244	100,244	108,371	5,338	32,787	-----	5,866	-----	696,599
139	Butte, Mont.....	1,086,348	85,000	10,000	123,041	20,000	25,000	-----	6,870	-----	657,041
140	Flint, Mich.....	1,004,703	394,203	-----	51,000	-----	5,000	-----	82,500	-----	400,000
141	Chester, Pa.....	840,450	40,500	1,000	24,000	-----	1,000	-----	-----	-----	687,950
142	Dubuque, Iowa.....	960,700	22,000	6,000	150,000	-----	15,000	-----	-----	-----	500,000
143	Montgomery, Ala.....	1,295,500	168,500	100,000	163,400	-----	42,850	-----	34,250	-----	514,000
144	Woonsocket, R. I.....	839,974	197,954	36,878	70,967	1,000	19,729	13,178	-----	-----	437,628
145	Racine, Wis.....	1,218,439	65,000	6,000	80,000	-----	2,500	-----	2,500	-----	752,689
146	Fitchburg, Mass.....	1,762,117	111,166	53,564	145,034	-----	32,653	47,902	242,082	-----	752,248
147	Tampa, Fla.....	2,356,363	79,409	5,622	96,524	30,500	74,658	-----	38,974	8,800	-----
148	Elmira, N. Y.....	1,201,000	120,000	3,000	135,000	-----	7,000	-----	-----	-----	825,000
149	Galveston, Tex.....	1,059,300	152,000	-----	137,300	-----	5,000	-----	25,000	-----	546,000
150	Quincy, Ill.....	1,147,463	105,175	1,525	89,667	-----	9,171	-----	7,600	55,100	510,400
151	Knoxville, Tenn.....	886,575	31,500	1,500	206,225	1,900	42,160	-----	100,500	-----	480,190
152	New Castle, Pa.....	723,305	80,000	-----	80,658	12,000	2,500	15,000	1,500	-----	626,647
153	West Hoboken, N. J.....	507,100	23,800	-----	47,400	-----	800	-----	-----	-----	361,700
154	Hamilton, Ohio.....	942,030	16,000	3,000	118,455	-----	6,000	-----	-----	-----	524,005
155	Springfield, Mo.....	500,291	-----	500	95,000	-----	3,500	-----	1,700	2,000	317,591
156	Lexington, Ky.....	592,703	-----	15,862	47,113	16,776	5,360	-----	7,000	32,579	293,500
157	Roanoke, Va.....	902,654	53,377	-----	61,723	-----	51,033	31,135	2,500	20,917	345,943
158	Joliet, Ill.....	1,432,060	32,500	36,500	95,300	12,900	10,000	-----	17,500	-----	952,000
159	Auburn, N. Y.....	1,074,160	27,000	800	97,900	-----	14,900	-----	6,200	-----	900,800
160	East Orange, N. J.....	1,632,852	43,300	20,537	140,369	-----	12,047	-----	-----	-----	1,187,693
161	Taunton, Mass.....	1,159,350	83,500	57,115	173,500	-----	7,500	49,104	-----	-----	523,081
162	Charlotte, N. C.....	423,554	194,602	2,523	31,303	10,000	8,626	-----	1,500	-----	155,000
163	Everett, Mass.....	1,126,300	1,500	31,900	98,200	150	47,650	-----	22,900	-----	785,200
164	Portsmouth, Va.....	349,000	55,600	450	57,000	21,600	3,800	10,600	-----	15,550	171,500
165	Oshkosh, Wis.....	938,190	60,000	7,500	75,000	-----	3,500	-----	-----	300	499,500
166	Cedar Rapids, Iowa.....	1,085,934	77,061	1,636	53,683	-----	6,124	-----	-----	4,175	606,150
167	Quincy, Mass.....	1,257,553	50,000	10,000	101,575	-----	6,450	35,000	44,000	-----	805,328
168	Chelsea, Mass.....	1,669,800	224,000	80,000	153,500	-----	53,250	-----	2,300	-----	857,200
169	Perth Amboy, N. J.....	644,339	31,000	11,000	44,798	-----	-----	16,841	-----	-----	467,700
170	Pittsfield, Mass.....	1,097,180	20,000	9,000	143,500	-----	14,000	40,000	-----	-----	677,760
171	Joplin, Mo.....	779,350	46,500	6,000	41,000	-----	6,000	-----	1,100	-----	606,250
172	Williamsport, Pa.....	790,300	105,000	1,500	87,700	-----	3,600	-----	6,500	36,000	400,000
173	Jackson, Mich.....	847,800	-----	19,000	129,700	-----	15,100	-----	55,000	-----	529,000
174	Jamestown, N. Y.....	910,361	118,000	7,000	64,000	-----	3,000	-----	105,000	-----	531,261
175	Amsterdam, N. Y.....	366,500	-----	-----	55,200	-----	-----	-----	15,000	800	285,500
176	Lansing, Mich.....	1,169,718	210,000	4,000	80,218	-----	3,000	-----	-----	-----	680,000
177	Huntington, W. Va.....	623,200	73,000	5,000	73,500	-----	2,500	-----	-----	5,000	324,200
178	Decatur, Ill.....	820,345	500	1,500	56,500	-----	-----	-----	-----	-----	521,845
179	Mount Vernon, N. Y.....	1,041,106	-----	2,408	173,500	-----	-----	-----	-----	-----	716,200
180	Lima, Ohio.....	954,050	47,000	19,500	68,000	-----	-----	-----	5,150	-----	684,900
181	Niagara Falls, N. Y.....	741,207	41,000	2,500	97,500	-----	1,500	-----	2,250	-----	531,457
182	La Crosse, Wis.....	869,922	70,000	1,000	105,000	-----	8,000	-----	-----	-----	525,591
183	Newport, Ky.....	950,300	51,700	-----	16,500	-----	8,100	-----	-----	40,000	678,000
184	Pasadena, Cal.....	1,111,850	101,250	1,800	101,650	1,750	23,000	-----	-----	-----	500,000

GENERAL TABLES.

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EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 53.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910.

LAND, BUILDINGS, AND EQUIPMENT OF DEPARTMENTS—continued.			Real 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.	Miscellaneous.			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.	
\$117,000	\$22,650	\$1,000	\$10,530		\$3,015,587	\$3,015,000		\$587				110
17,500	119,150	3,350	90,000		818,500	808,000		500		\$10,000		111
103,000	75,000	3,000			1,045,000	1,510,000		135,000				112
128,000	103,000				632,850	626,500		150		6,000		113
	1,043,782	47,315	125,000		1,642,695	1,642,695						114
118,500	207,800		100,000	\$65,000	88,000				\$40,000	48,000		115
168,000	129,616	52,069			849,463	841,463		8,000				116
83,801	251,157	11,730			1,104,636	983,623	\$103,574	2,255	6,000	9,184		117
8,000	206,500	20,000							300,000	19,500		118
730,000	333,700	108,500			2,569,500	2,250,000						119
101,368	220,100	31,425	500		101,020				45,320		\$55,700	120
170,000	212,300	2,500	12,100		938,141	930,211				7,930		121
151,050	620,252		13,000		1,890,100	1,876,000		100		15,000		122
213,600	357,743	3,504			1,507,165	1,503,965		3,200				123
179,471	125,000		1,850	150,000	1,495,000	1,450,000		45,000				124
					2,694,050	2,547,200				111,150	35,700	125
85,000	119,256	2,314	24,650		2,143,335	1,981,735		52,600		109,000		126
65,000	66,000			100,600	805,600	805,600		600				127
155,000	600,000		9,000		5,000				5,000			128
85,800	47,000	18,200	70,000		1,202,500	1,100,000		100,000	2,500			129
49,659	29,500	574		52,141	1,675,018	859,135	429,883	280,000	100,000	6,000		130
	102,000	18,000	12,030		3,438,592	1,208,696		300	35,000	34,000	2,100,596	131
	305,000		55,000		80,000			30,000		50,000		132
125,714	35,000	25,092	1,500		106,651				106,651			133
74,500	71,896	9,929	75,190		12,076				12,075			134
78,800	299,850	30,900	98,000		2,390,638	2,384,338				6,300		135
205,000	4,002,000	4,000	1,500,000		1,570,000	1,500,000				70,000		136
132,500	220,500	300	3,750	65,000	582,000	500,000		32,000		50,000		137
	2,156,410	3,278	45,000									138
135,000		24,396										139
	71,000	1,000			300,100	300,000		100				140
	86,000				23,000				23,000			141
141,700	126,000				849,000	800,000		4,000	45,000			142
71,500	211,000		55,500		2,186,000	2,100,000		50,000	20,000	16,000		143
21,000	31,840	9,900	6,100		1,047,046	1,047,046						144
96,000	203,500	10,250			47,500			7,500		40,000		145
174,082	201,888	1,500	18,285		1,270,048	1,262,809				7,237		146
	2,000,000	21,876			10,000					10,000		147
	111,000				114,000					114,000		148
194,000			37,000	65,000	1,616,000	1,590,000				25,000		149
					292,500			22,000	250,000	20,500		150
80,000	282,825				1,433,137	1,333,137		100,000			90,000	151
	22,600		10,750		90,000							152
33,300	40,100											153
31,570	243,000				1,719,577	1,243,732	475,745	100				154
60,000	20,000		55,000		8,000					8,000		155
112,000	61,121	1,392	10,900		50,180			50,180				156
	336,026		7,000		66,854			51,854		15,000		157
202,000	54,900	19,000			695,000	695,000				30,000	63,191	158
	11,000	9,500			829,528	736,337						159
128,833	66,263	33,910	3,693		1,246,384	1,246,384				44,450		160
108,500	71,750	24,800	1,200		1,592,498	1,409,810	438,238			17,961		161
	20,000				582,961	565,000				56,200		162
66,700	69,100	3,000			471,650	415,450				18,744	125,000	163
		13,000	16,100		175,744			32,000				164
110,000	175,000	7,390			18,000				3,000	15,000		165
115,746	221,349				650,300	650,000		300				166
123,000	84,700	3,500	41,125		1,322,000	1,237,000				85,000		167
66,000	217,800	15,750	43,000		541,749	541,749						168
					833,957	833,957						169
23,000	50,000				1,100,000	1,100,000						170
62,000	150,000	42,920			100,200		85,000	200		15,000		171
	150,000											172
35,000	65,000				930,000	850,000				80,000		173
	82,100				730,000	600,000	130,000					174
	10,000				1,094,770	1,094,770		5,000		25,000		175
42,500	250,000		3,000		730,000	500,000	200,000					176
					20,500			500	5,000	15,000		177
90,000	50,000			35,000	501,000	501,000						178
130,000	110,000		12,600					12,500				179
75,000	74,000				985,000	972,500						180
43,000	85,000	1,500										
65,000			4,450		144,000	144,000						181
	136,858	23,375	2,500		804,250	583,000		34,450	1,800	185,000		182
86,000	100,000				908,200	850,000		200	10,000	46,000		183
70,000	310,000	2,500	35,000		878,380		434,760			443,600		184

1 Includes \$70,000, the value of land used for pound, garbage crematory, and sewer sump.

FINANCIAL STATISTICS OF CITIES.

TABLE 19.—REPLACEMENT VALUE OF PUBLIC IMPROVEMENTS: 1910.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 85.]

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

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.	\$83,077,158	\$159,366,304	(1)	\$26,057,845	(2)	.....
2	Chicago, Ill.	64,997,783	497,441	(2)	14,882,224	(2)	.....
3	Philadelphia, Pa.	35,128,694	2,732,008	(2)	17,025,236	(2)	.....
4	St. Louis, Mo.	(3)	(2)	(2)	1,200,000	(2)	.....
5	Boston, Mass.	\$338,000	(2)	(2)	9,867,809	(2)	.....
6	Cleveland, Ohio.	14,391,884	10,911,000	\$246,107	\$6,182,974	\$9,189,698	.....
7	Baltimore, Md.	10,256,008	\$12,300,744	(1)	1,096,087	(2)	.....
8	Pittsburgh, Pa.	8,865,000	29,380,000	(2)	3,150,000	\$6,093,845	.....
9	Detroit, Mich.	7,867,485	\$14,282,830	(1)	300,000	(2)	.....
10	Buffalo, N. Y.	7,431,177	\$20,471,627	(1)	\$3,113,898	(2)	.....
11	San Francisco, Cal.	5,542,307	23,281,738	\$374,660	102,532	(2)	.....
12	Milwaukee, Wis.	6,737,046	\$12,345,875	(1)	2,674,644	(2)	.....
13	Cincinnati, Ohio.	7,400,000	\$37,400,000	(1)	4,351,000	\$7,087,452	\$355,000
14	Newark, N. J.	4,987,191	10,696,682	(2)	861,470	2,025,300	.....
15	New Orleans, La.	10,821,150	8,212,644	(2)	678,200	(2)	.....
16	Washington, D. C.	(1)	(2)	(2)	4,738,235	(2)	.....
17	Los Angeles, Cal.	3,666,900	(2)	(2)	631,106	256,452	.....
18	Minneapolis, Minn.	7,119,114	5,861,581	2,437,660	2,092,910	133,526	.....

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

19	Jersey City, N. J.	\$483,571	(2)	(2)	\$85,804	(2)	.....
20	Kansas City, Mo.	5,400,000	\$6,800,000	(2)	43,000	(2)	.....
21	Seattle, Wash.	4,513,870	14,382,170	\$3,761,173	133,554	(2)	.....
22	Indianapolis, Ind.	4,249,646	8,731,273	1,994,606	6,250,153	\$1,209,001	.....
23	Providence, R. I.	8,656,605	(2)	(2)	1,015,655	(2)	.....
24	Louisville, Ky.	6,700,000	9,810,000	1,000,000	30,000	2,120,000	.....
25	Rochester, N. Y.	3,823,418	6,594,066	877,968	792,377	103,696	\$2,534
26	St. Paul, Minn.	2,775,000	5,210,790	3,421,540	2,850,000	5,635,050	50,000
27	Denver, Colo.	4,073,200	\$2,745,700	\$5,049,500	1,025,000	(2)	.....
28	Portland, Oreg.	3,477,500	(2)	(2)	982,000	(2)	.....
29	Columbus, Ohio.	4,838,185	8,746,020	226,992	\$1,049,174	(2)	290,000
30	Toledo, Ohio.	2,535,731	7,420,000	1,570,000	815,950	(2)	.....
31	Atlanta, Ga.	1,713,019	2,683,459	\$1,147,845	789,622	(2)	.....
32	Oakland, Cal.	2,411,347	6,495,770	1,762,358	30,000	21,000	.....
33	Worcester, Mass.	\$6,457,710	2,091,321	797,718	138,179	633,287	.....
34	Syracuse, N. Y.	2,008,215	2,966,196	259,835	208,563	(2)	.....
35	New Haven, Conn.	1,878,095	1,667,064	803,000	903,316	(2)	.....
36	Birmingham, Ala.	1,289,782	2,452,078	597,783	64,973	(2)	.....
37	Memphis, Tenn.	1,680,000	4,700,000	150,000	135,000	(2)	.....
38	Scranton, Pa.	1,340,000	1,554,000	174,000	659,200	(2)	.....
39	Richmond, Va.	2,000,000	(2)	(2)	200,000	(2)	.....
40	Paterson, N. J.	1,603,245	(2)	(2)	(2)	(2)	.....
41	Omaha, Nebr.	2,706,083	7,877,200	960,000	12,000	1,700,000	.....
42	Fall River, Mass.	2,460,125	1,680,407	613,554	193,250	(2)	.....
43	Dayton, Ohio.	1,851,365	2,870,764	(2)	1,121,948	218,082	515,778
44	Grand Rapids, Mich.	(2)	(2)	(2)	358,140	2,500	.....
45	Nashville, Tenn.	1,685,000	3,170,000	640,000	500,000	2,500,000	.....
46	Lowell, Mass.	3,326,025	(2)	(2)	600,000	(2)	.....
47	Cambridge, Mass.	2,163,514	(2)	(2)	2,125,000	(2)	.....
48	Spokane, Wash.	1,541,467	2,200,849	890,290	741,669	3,043,037	.....
49	Bridgeport, Conn.	1,428,187	2,734,372	376,000	622,000	(2)	.....
50	Albany, N. Y.	(1)	(2)	(2)	(2)	(2)	.....

* Value of sidewalks included with that of street pavements, gutters, and curbing.

* Not reported.

* Sewage pumping and disposal plant only.

* Crosswalks only.

* Includes value of grade crossing bridges.

* Includes value of county roads and bridges.

* Includes value of curbs and gutters included with that of sidewalks.

* Includes value of sewage pumping station and disposal plant.

GENERAL TABLES.

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TABLE 19.—REPLACEMENT VALUE OF PUBLIC IMPROVEMENTS: 1910—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 85.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910.

City number.	CITY.	Sewer systems.	HIGHWAYS.				All other public improvements.
			Street pavements, gutters, and curbing.	Sidewalks.	Bridges other than toll.	All other.	
51	Hartford, Conn.	\$1,490,000	\$2,470,000	\$555,000	\$434,000	(1)	
52	Trenton, N. J.	(1)	(1)	(1)	(1)	(1)	
53	New Bedford, Mass.	1,435,761	1,104,492	351,638	1,480,605	\$383,491	
54	San Antonio, Tex.	610,400	(1)	(1)	120,000	(1)	
55	Reading, Pa.	* 1,421,000	(1)	(1)	12,500	(1)	
56	Camden, N. J.	756,298	1,232,944	(1)	(1)	(1)	
57	Salt Lake City, Utah.	* 2,231,242	2,820,533	1,330,889	(1)	19,888	(1)
58	Dallas, Tex.	645,186	1,400,000	(1)	(1)	(1)	40,589
59	Lynn, Mass.	1,535,048	639,373	(1)	(1)	3,999	(1)
60	Springfield, Mass.	1,480,287	1,679,000	422,500	295,500	645,700	
61	Wilmington, Del.	1,257,000	1,400,000	(1)	(1)	(1)	
62	Des Moines, Iowa.	1,479,981	3,431,609	(1)	(1)	679,042	(1)
63	Lawrence, Mass.	1,430,000	(1)	(1)	225,000	(1)	
64	Tacoma, Wash.	1,198,236	* 5,634,785	(1)	217,170	(1)	
65	Kansas City, Kans.	870,000	2,290,000	340,000	32,000	(1)	
66	Yonkers, N. Y.	(1)	(1)	(1)	(1)	(1)	
67	Youngstown, Ohio.	1,092,122	1,798,079	633,086	(1)	(1)	
68	Houston, Tex.	605,917	1,155,847	(1)	63,456	508,085	\$96,983
69	Duluth, Minn.	1,930,000	5,831,000	540,000	433,500	(1)	
70	St. Joseph, Mo.	2,075,000	2,160,000	300,000	58,000	850,000	
71	Somerville, Mass.	1,249,263	(1)	(1)	32,543	(1)	
72	Troy, N. Y.	1,040,000	2,420,000	950,000	110,000	(1)	
73	Utica, N. Y.	941,570	2,080,045	13,526	107,502	(1)	
74	Elizabeth, N. J.	1,170,000	1,772,225	965,000	(1)	(1)	
75	Fort Worth, Tex.	765,000	1,460,000	(1)	151,000	(1)	
76	Waterbury, Conn.	1,375,828	641,041	86,649	165,500	92,537	
77	Schenectady, N. Y.	1,241,167	2,371,903	645,000	(1)	571,000	
78	Hoboken, N. J.	(1)	(1)	(1)	24,800	(1)	
79	Manchester, N. H.	805,817	(1)	(1)	340,996	(1)	
80	Evansville, Ind.	683,582	1,892,768	416,980	(1)	220,029	
81	Akron, Ohio.	847,566	1,773,965	775,320	302,414	(1)	19,000
82	Norfolk, Va.	1,508,891	* 2,509,050	(1)	152,079	(1)	
83	Wilkes-Barre, Pa.	710,000	* 1,075,000	* 253,000	30,000	515,000	
84	Peoria, Ill.	1,785,139	1,993,522	110,109	294,500	(1)	
85	Erie, Pa.	978,473	1,545,326		139,705	(1)	
86	Savannah, Ga.	766,000	1,633,448	302,600	50,000	(1)	
87	Oklahoma City, Okla.	1,075,000	2,900,000	454,000	20,000		
88	Harrisburg, Pa.	(1)	* 1,600,000	(1)	265,000	(1)	
89	Fort Wayne, Ind.	1,990,529	2,151,697	328,733	40,000	290,000	
90	Charleston, S. C.	(1)	(1)	(1)	(1)	(1)	
91	Portland, Me.	(1)	(1)	(1)	500,000	(1)	
92	East St. Louis, Ill.	60,000	(1)	(1)	(1)	(1)	
93	Terre Haute, Ind.	543,112	917,537	449,029	(1)	201,172	
94	Holyoke, Mass.	663,446	1,170,612	273,038	460,000	(1)	
95	Jacksonville, Fla.	683,117	1,106,249	(1)	442,336	(1)	
96	Brockton, Mass.	1,222,089	(1)	(1)	(1)	(1)	
97	Bayonne, N. J.	411,330	* 990,663	(1)	(1)	(1)	
98	Johnstown, Pa.	100,000	360,000	(1)	76,000	275,000	
99	Passaic, N. J.	417,500	(1)	(1)	(1)	(1)	
100	South Bend, Ind.	685,823	1,675,308	461,618	(1)	(1)	
101	Covington, Ky.	(1)	(1)	(1)	9,000	(1)	
102	Wichita, Kans.	1,050,000	2,000,000	300,000	160,000	(1)	
103	Altoona, Pa.	705,000	* 867,500	(1)	(1)	(1)	
104	Allentown, Pa.	120,000	(1)	(1)	192,275	(1)	
105	Springfield, Ill.	940,000	2,619,708	(1)	1,100	(1)	
106	Pawtucket, R. I.	1,177,010	997,301	170,000	246,845	82,280	
107	Mobile, Ala.	472,416	958,622	510,000	50,000	(1)	
108	Saginaw, Mich.	1,195,340	* 3,209,030	(1)	454,580	(1)	
109	Canton, Ohio.	616,682	869,757	454,519	(1)	(1)	

1 Not reported.

2 Includes value of sewage pumping station and disposal plant.

3 Value of sidewalks included with that of street pavements, gutters, and curbing.

4 Value of curbs and gutters included with that of sidewalks.

FINANCIAL STATISTICS OF CITIES.

TABLE 19.—REPLACEMENT VALUE OF PUBLIC IMPROVEMENTS: 1910—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 85.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910.

City number.	CITY.	Sewer systems.	HIGHWAYS.				All other public improvements.
			Street pavements, gutters, and curbing.	Sidewalks.	Bridges other than toll.	All other.	
110	Binghamton, N. Y.	(1)	\$659,291	(1)	\$325,670	(1)	.....
111	Sioux City, Iowa	\$450,009	1,673,000	\$439,000	196,000	\$580,000	.....
112	Lancaster, Pa.	(1)	(1)	(1)	3,375	(1)	.....
113	Springfield, Ohio	658,663	839,253	222,645	40,000	(1)	.....
114	Atlantic City, N. J.	(1)	1,043,789	(1)	(1)	(1)	\$209,729
115	Little Rock, Ark.	165,000	720,000	(1)	(1)	120,000	.....
116	Rockford, Ill.	57,272	70,351	(1)	171,829	(1)	.....
117	Bay City, Mich.	109,262	458,206	84,376	303,339	(1)	.....
118	York, Pa.	500,000	250,000	506,000	10,000	1,290,666	.....
119	Sacramento, Cal.	783,695	1,091,141	300,000	11,000	90,000	275,000
120	Chattanooga, Tenn.	1,026,500	1,150,000	240,000	68,000	(1)	.....
121	Malden, Mass.	770,072	(1)	(1)	(1)	(1)	.....
122	Pueblo, Colo.	905,000	423,000	219,500	466,000	(1)	262,500
123	Haverhill, Mass.	(1)	(1)	(1)	(1)	(1)	.....
124	Lincoln, Nebr.	625,000	1,555,000	400,000	120,500	11,000	.....
125	New Britain, Conn.	1,200,000	222,000	(1)	9,000	(1)	.....
126	Salem, Mass.	(1)	(1)	(1)	(1)	(1)	.....
127	Topeka, Kans.	750,000	2,405,000	(1)	231,000	(1)	.....
128	Davenport, Iowa	582,041	2,481,208	(1)	(1)	(1)	.....
129	McKeesport, Pa.	485,000	1,180,000	305,000	16,000	(1)	.....
130	Wheeling, W. Va.	1,052,000	2,195,000	356,000	300,000	(1)	.....
131	Augusta, Ga.	640,089	1,106,184	(1)	242,000	(1)	.....
132	Macon, Ga.	375,000	256,000	311,650	40,000	(1)	.....
133	Berkeley, Cal.	625,000	2,481,200	570,000	5,000	8,000	.....
134	Superior, Wis.	965,000	1,949,000	491,000	94,000	505,000	.....
135	Newton, Mass.	1,972,128	(1)	(1)	(1)	(1)	.....
136	San Diego, Cal.	750,000	2,208,014	752,947	80,000	100,000	.....
137	Kalamazoo, Mich.	(1)	(1)	(1)	13,000	(1)	.....
138	El Paso, Tex.	214,190	1,053,521	(1)	(1)	(1)	.....
139	Butte, Mont.	473,000	730,000	310,000	(1)	207,000	.....
140	Flint, Mich.	(1)	(1)	(1)	34,000	(1)	.....
141	Chester, Pa.	(1)	(1)	(1)	(1)	(1)	.....
142	Dubuque, Iowa	135,000	620,000	132,000	(1)	40,000	.....
143	Montgomery, Ala.	300,000	1,222,481	360,000	117,745	(1)	.....
144	Woonsocket, R. I.	455,559	304,050	35,970	282,221	(1)	.....
145	Racine, Wis.	550,000	650,000	(1)	165,000	(1)	.....
146	Fitchburg, Mass.	410,000	822,347	(1)	204,425	149,642	.....
147	Tampa, Fla.	228,067	829,012	(1)	63,750	(1)	.....
148	Elmira, N. Y.	233,151	460,400	402,631	262,490	(1)	.....
149	Galveston, Tex.	291,003	(1)	(1)	(1)	(1)	.....
150	Quincy, Ill.	225,000	645,000	(1)	7,000	(1)	.....
151	Knoxville, Tenn.	303,125	2,256,210	441,297	355,750	(1)	.....
152	New Castle, Pa.	629,000	1,132,000	202,500	(1)	10,500	.....
153	West Hoboken, N. J.	(1)	(1)	(1)	(1)	(1)	.....
154	Hamilton, Ohio	711,663	991,300	50,000	1,700	(1)	.....
155	Springfield, Mo.	450,000	550,000	100,000	45,000	(1)	.....
156	Lexington, Ky.	120,423	(1)	(1)	(1)	(1)	.....
157	Roanoke, Va.	382,542	391,748	197,742	57,567	(1)	.....
158	Joliet, Ill.	491,000	905,000	(1)	215,000	(1)	.....
159	Auburn, N. Y.	634,135	285,411	(1)	76,500	(1)	.....
160	East Orange, N. J.	1,092,440	1,880,783	483,930	(1)	(1)	.....
161	Taunton, Mass.	479,101	346,484	107,850	91,270	(1)	.....
162	Charlotte, N. C.	157,943	308,143	82,415	(1)	(1)	.....
163	Everett, Mass.	577,825	398,250	103,650	(1)	68,450	.....
164	Portsmouth, Va.	250,000	750,000	(1)	5,000	(1)	.....
165	Oshkosh, Wis.	325,000	(1)	(1)	340,000	(1)	.....
166	Cedar Rapids, Iowa	237,000	(1)	(1)	305,000	(1)	.....
167	Quincy, Mass.	907,984	(1)	(1)	(1)	(1)	.....
168	Chelsea, Mass.	(1)	(1)	(1)	(1)	(1)	.....
169	Perth Amboy, N. J.	(1)	(1)	(1)	(1)	(1)	.....
170	Pittsfield, Mass.	666,576	(1)	(1)	(1)	(1)	.....
171	Joplin, Mo.	265,000	420,000	82,000	25,000	(1)	.....
172	Williamsport, Pa.	(1)	(1)	(1)	(1)	(1)	.....
173	Jackson, Mich.	427,862	471,103	255,000	(1)	(1)	.....
174	Jamesstown, N. Y.	330,000	653,969	(1)	50,000	(1)	.....
175	Amsterdam, N. Y.	430,000	220,600	30,000	37,000	72,000	.....
176	Lansing, Mich.	300,000	350,000	(1)	95,000	(1)	.....
177	Huntington, W. Va.	346,960	1,041,418	435,600	2,000	25,000	.....
178	Decatur, Ill.	500,000	2,000,000	1,250,000	(1)	(1)	.....
179	Mount Vernon, N. Y.	102,000	(1)	(1)	(1)	(1)	.....
180	Lima, Ohio	236,000	425,000	(1)	(1)	(1)	.....
181	Niagara Falls, N. Y.	250,000	400,000	(1)	50,000	50,000	.....
182	La Crosse, Wis.	341,000	650,000	308,000	41,000	(1)	.....
183	Newport, Ky.	375,000	338,000	(1)	(1)	(1)	.....
184	Pasadena, Cal.	352,609	1,426,853	475,200	27,000	(1)	.....

1 Not reported.

2 Value of sidewalks included with that of street pavements, gutters, and curbing.

FINANCIAL STATISTICS OF CITIES.

TABLE 20.—GROSS DEBT AND NET FUNDED AND FLOATING DEBT AT CLOSE OF YEAR, TOTAL AND PER ASSETS:

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

City number.	CITY.	GROSS DEBT OUTSTANDING AT CLOSE OF YEAR.									
		Total	Classified by division of the govern- ment of the city issuing.			Classified according to provision made for payment.					
			City corpora- tion.	School district.	Other divi- sions of the govern- ment of the city.	Funded or fixed.	Floating.	Current.			
								Special assessment loans.	Revenue loans.	Outstand- ing war- rants.	Private trust li- abilities.
	Grand total.....	\$2,438,908,747	\$2,302,577,335	\$57,422,243	\$78,909,169	\$2,161,349,785	\$13,523,356	\$117,835,073	\$107,123,832	\$24,045,902	\$14,930,819
	Group I.....	1,788,808,367	1,702,789,543	14,325,168	71,693,656	1,621,301,439	13,009,782	50,385,896	79,930,022	13,834,846	10,346,383
	Group II.....	306,885,391	287,851,341	17,261,787	1,772,263	246,068,800	243,906	40,252,269	11,990,329	5,389,866	2,940,221
	Group III.....	216,558,163	193,653,680	16,566,233	5,338,250	183,684,101	39,220	19,110,579	8,895,842	2,609,861	1,218,560
	Group IV.....	127,656,826	118,282,771	9,269,055	105,000	110,295,426	230,443	8,186,329	6,307,639	2,211,329	425,655

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

1	New York, N. Y.....	\$1,024,694,443	\$1,024,694,443			\$916,390,415	\$7,364,625	\$29,613,383	\$58,874,533	\$5,593,460	\$6,858,027
2	Chicago, Ill.....	95,615,347	54,608,841	\$880,923	\$40,125,583	70,854,317	609,822	12,128,597	8,793,425	2,781,122	448,064
3	Philadelphia, Pa.....	100,259,845	100,236,845		23,000	98,413,800			27,366	1,811,916	6,763
4	St. Louis, Mo.....	28,963,884	28,909,833	54,051		28,415,312				302,155	246,417
5	Boston, Mass.....	115,427,693	115,427,693			115,074,489					353,204
6	Cleveland, Ohio.....	42,678,563	32,281,769	3,832,153	6,564,641	39,487,936		2,764,383	50,203	304	375,737
7	Baltimore, Md.....	62,016,179	62,016,179			61,047,483			336,000		32,696
8	Pittsburgh, Pa.....	55,438,613	41,695,649	5,925,059	8,817,905	56,155,312	17	119,639	117,865	44,713	1,047
9	Detroit, Mich.....	13,805,896	12,210,564		1,595,322	12,645,079		1,096,454	30,000		34,353
10	Buffalo, N. Y.....	27,231,349	25,886,787		1,344,562	24,571,242		1,056,398	1,343,490	237,477	22,742
11	San Francisco, Cal.....	17,421,735	17,421,735			16,263,500				1,058,256	99,979
12	Milwaukee, Wis.....	13,120,425	12,517,297		603,128	10,106,916		729,196	1,130,000	886,498	177,815
13	Cincinnati, Ohio.....	62,941,488	58,219,432	2,406,971	2,313,065	60,905,691		1,576,381		5,533	453,863
14	Newark, N. J.....	38,284,328	30,378,907		7,905,421	33,266,621			4,831,000		186,707
15	New Orleans, La.....	36,898,660	36,898,660			30,336,959	5,035,318		1,090,303	43,150	392,930
16	Washington, D. C.....	13,264,813	13,264,813			9,492,100			3,294,279		478,434
17	Los Angeles, Cal.....	22,132,018	20,352,206	1,224,011	555,801	21,412,337				593,870	125,811
18	Minneapolis, Minn.....	17,613,098	15,767,870		1,845,228	15,771,929		1,301,445	11,558	476,372	51,704

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

19	Jersey City, N. J.....	\$21,928,199	\$21,928,199			\$18,718,357		\$789,352	\$2,394,773	\$30,238	\$5,479
20	Kansas City, Mo.....	8,401,995	5,074,298	\$3,327,697		7,586,500		471,148		209,444	134,903
21	Seattle, Wash.....	29,094,768	25,405,690	3,689,078		16,126,380		10,740,958	1,925,803	122,032	179,545
22	Indianapolis, Ind.....	4,892,491	3,701,241	1,191,250		4,388,300				106,136	398,055
23	Providence, R. I.....	19,683,559	19,683,559			18,949,000			452,391		282,168
24	Louisville, Ky.....	13,265,621	13,265,621			12,887,700			112,000	237,193	28,728
25	Rochester, N. Y.....	14,361,951	14,235,299		\$126,652	7,471,000		3,925,000	2,388,827	130,714	446,410
26	St. Paul, Minn.....	12,421,807	12,421,807			10,017,000	\$41,331		2,099,700	262,522	1,254
27	Denver, Colo.....	6,296,215	5,499,404	90,092	706,719	1,857,100	2,300	4,123,800		268,354	44,661
28	Portland, Ore.....	16,247,123	15,002,123	869,000	876,000	9,461,500		5,572,990		1,210,031	2,602
29	Columbus, Ohio.....	15,799,783	14,899,783	1,100,000		12,047,400		2,867,682	363,042	63,457	458,202
30	Toledo, Ohio.....	11,035,999	9,800,666	1,238,333		9,925,045		898,532	125,500	62,585	27,337
31	Atlanta, Ga.....	5,430,635	5,430,635			5,247,500			100,948	81,523	664
32	Oakland, Cal.....	4,668,050	3,474,683	1,178,167	13,200	4,472,162				182,210	11,678
33	Worcester, Mass.....	10,396,540	10,396,540			10,029,625			400	221,976	144,539
34	Syracuse, N. Y.....	9,977,530	9,927,838		49,692	8,309,995	12,624	1,297,248	213,754	123,142	20,767
35	New Haven, Conn.....	4,083,387	4,072,387	11,000		3,700,500			285,000	96,330	1,557
36	Birmingham, Ala.....	6,348,113	6,348,113			4,993,868		1,348,202	5,428		1,117
37	Memphis, Tenn.....	10,307,074	10,307,074			9,061,500		1,104,100	39,780	44,818	56,676
38	Scranton, Pa.....	3,428,598	1,844,971	1,583,627		2,776,500	182,651	349,209	101,383	18,855	
39	Richmond, Va.....	11,224,837	11,224,837			11,214,219			40		10,578
40	Paterson, N. J.....	4,544,797	4,544,797			3,672,000		513,339	350,000		9,458
41	Omaha, Nebr.....	9,001,068	7,531,579	1,469,489		6,995,000		1,031,000		585,371	389,697
42	Fall River, Mass.....	7,377,358	7,377,358			7,293,243					84,115
43	Dayton, Ohio.....	5,201,288	4,742,435	458,853		4,388,100		678,600	124,589	9,916	83
44	Grand Rapids, Mich.....	3,655,951	3,655,951			2,734,100	5,000	843,200		40,822	32,829
45	Nashville, Tenn.....	5,579,290	5,579,290			5,557,710			21,580		70,429
46	Lowell, Mass.....	4,193,119	4,193,119			3,422,690			700,000		
47	Cambridge, Mass.....	11,792,437	11,792,437			11,539,850			160,000		92,587
48	Spokane, Wash.....	8,946,073	7,390,872	1,555,201		4,863,500		2,765,435	35,393	1,281,745	
49	Bridgeport, Conn.....	2,199,002				2,198,600				402	
50	Albany, N. Y.....	5,099,733	5,099,733			4,163,356		932,474			3,903

* Sinking and investment funds and public trust funds for municipal uses.

* The net funded and floating debt is the gross funded and floating debt, less the sinking fund assets reserved to amortize such debts.

* Decrease.

GENERAL TABLES.

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CAPITA, TOGETHER WITH CHANGES DURING YEAR IN FUNDED AND FLOATING DEBT AND IN SINKING FUND 1910.

assigned to each, see page 87. For a text discussion of this table, see page 58.]

GROSS DEBT OUTSTANDING AT CLOSE OF YEAR—continued.						NET FUNDED AND FLOATING DEBT ² OUTSTANDING AT CLOSE OF YEAR.		INCREASE DURING YEAR IN—			City number.	
Classified as held by—		Per capita.	Classified as issued for—				Total.	Per capita.	Gross funded and floating debt.	Sinking fund assets.		Net funded and floating debt.
Public.	City funds with investments. ¹		General purposes.		Public service enterprises and investments.							
			Total.	Per capita.	Total.	Per capita.						
\$2,005,042,650	\$433,866,097	\$39.28	\$1,743,096,804	\$63.81	\$695,811,943	\$25.47	\$1,707,350,033	\$62.50	\$148,526,071	\$33,882,133	\$114,643,938	
1,408,528,147	350,280,220	117.73	1,243,651,332	81.85	545,157,035	35.88	1,240,788,518	81.66	118,272,882	31,032,624	87,240,258	
274,211,782	32,673,609	60.08	235,716,147	48.14	71,159,244	13.93	204,709,002	40.07	13,702,981	2,379,743	11,323,238	
203,388,403	12,169,760	51.58	184,252,858	39.31	51,305,305	12.28	165,179,476	39.53	12,097,012	^a 682,907	12,779,919	
118,914,318	8,742,508	45.02	99,476,467	35.08	28,180,359	9.94	96,673,038	34.10	4,453,196	1,152,673	3,300,523	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

\$766,122,353	\$258,572,090	\$214.96	\$656,619,996	\$137.75	\$368,074,447	\$77.21	\$656,194,394	\$137.66	\$70,337,959	\$22,388,394	\$47,949,565	1
94,396,927	1,228,420	43.75	90,900,764	41.60	4,714,583	2.16	66,796,962	30.57	1,669,566	\$ 804,063	2,173,629	2
82,851,545	17,403,500	64.73	69,897,832	45.12	\$ 30,361,963	19.60	86,062,890	55.56	2,919,980	1,708,062	1,211,918	3
28,421,884	542,000	42.16	25,537,834	37.17	3,426,000	4.99	27,019,282	39.33	3,912,134	473,206	3,438,928	4
73,273,388	42,154,305	172.13	94,113,993	140.85	21,313,700	31.78	74,112,216	110.52	4,359,084	3,001,190	1,357,894	5
40,815,879	1,862,684	76.12	35,879,398	63.99	6,799,165	12.12	37,216,013	66.38	4,472,599	263,946	4,208,653	6
44,003,885	18,012,294	111.04	41,141,179	73.67	20,578,000	37.38	40,003,101	71.64	5,063,400	1,387,406	3,676,994	7
45,197,685	11,240,928	105.71	43,837,813	82.11	12,600,700	23.60	43,424,736	81.33	5,234,253	470,508	4,763,745	8
10,498,703	3,307,183	29.64	11,507,772	24.71	2,298,114	4.93	9,373,897	20.13	1,118,472	\$ 8,928	127,400	9
24,294,846	2,936,503	64.27	19,780,936	46.68	7,450,413	17.58	21,879,691	61.64	1,486,538	\$ 800,604	2,287,142	10
17,421,735	81,000	41.79	16,921,735	40.59	500,000	1.20	16,263,500	39.01	5,696,200	.....	5,696,200	11
13,039,425	81,000	35.09	13,046,675	34.90	73,750	0.20	10,156,628	27.17	\$ 118,111	\$ 20,197	\$ 97,914	12
63,004,525	9,936,963	173.11	32,483,838	89.34	\$ 30,457,600	83.77	51,021,726	140.33	5,207,629	992,610	4,215,019	13
30,117,875	8,166,453	110.18	25,362,328	72.99	12,922,000	37.19	24,672,463	71.01	1,683,460	377,182	1,306,278	14
36,180,400	718,260	108.82	32,141,160	94.79	4,787,600	14.03	35,372,277	104.32	854,315	.....	854,315	15
13,241,513	23,300	40.07	13,264,813	40.07	.....	.....	9,492,061	28.67	\$ 622,930	\$ 57,439	\$ 565,491	16
21,042,018	1,090,000	69.24	5,529,918	17.32	16,602,100	52.01	20,209,926	63.31	5,470,001	883,657	4,586,344	17
14,613,561	2,999,537	58.44	15,683,098	52.03	1,630,000	6.40	11,511,865	33.19	528,333	477,694	50,639	18

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

\$16,709,628	\$5,218,571	\$81.89	\$10,444,099	\$61.41	\$5,484,100	\$20.48	\$13,278,637	\$49.89	\$ 381,000	\$248,630	\$ 629,630	19
7,827,995	574,000	33.83	4,968,995	20.01	3,433,000	13.82	6,651,059	26.78	\$ 340,500	57,508	\$ 398,008	20
29,094,763	.....	122.66	22,598,024	95.27	6,496,744	27.39	16,109,125	67.92	1,444,000	59,748	1,384,252	21
4,870,491	22,000	20.94	4,878,491	20.88	14,000	0.06	4,371,310	18.71	120,000	4,715	115,285	22
13,088,804	6,594,755	87.75	15,003,559	69.56	4,080,000	18.19	12,274,779	54.72	506,000	695,367	\$ 189,367	23
11,705,521	1,560,100	59.24	11,422,621	51.01	1,843,000	8.23	11,036,593	49.29	850,500	\$ 47,279	897,779	24
14,033,124	328,827	65.84	8,690,951	39.84	5,671,000	26.00	6,506,555	29.83	\$ 158,000	159,258	\$ 317,258	25
12,208,607	213,200	57.84	10,135,807	47.20	2,286,000	10.65	9,643,173	44.91	\$ 667,640	\$ 2,412	670,052	26
5,641,115	655,100	29.51	5,993,615	28.09	302,600	1.42	1,285,988	5.83	\$ 128,550	175,424	\$ 286,974	27
15,201,403	1,045,120	78.41	10,921,123	52.70	5,326,000	25.70	9,061,546	43.73	1,226,000	142,691	1,083,309	28
12,496,483	3,303,300	87.05	12,098,283	66.65	3,701,500	20.39	8,449,968	46.65	\$ 117,000	\$ 782,523	665,523	29
9,206,473	1,832,526	65.51	8,601,999	61.05	\$ 2,437,000	14.46	7,865,786	46.68	983,157	291,940	691,217	30
4,476,635	954,000	35.07	3,525,135	22.77	1,908,500	12.31	4,293,187	27.73	1,250,000	76,560	1,173,440	31
4,660,050	.....	31.07	3,436,050	23.21	1,180,000	7.86	4,472,162	29.78	1,643,637	.....	1,643,637	32
6,323,240	4,073,300	71.22	6,546,540	44.84	3,850,000	26.37	5,909,220	40.48	690,000	378,768	311,232	33
9,942,975	34,555	72.70	5,072,530	36.96	4,905,000	35.74	8,311,921	60.56	205,691	9,431	196,260	34
4,068,387	16,000	30.56	4,083,387	30.56	.....	.....	3,673,204	27.49	\$ 154,800	\$ 53,573	\$ 101,227	35
6,333,113	15,000	47.84	6,183,113	46.60	165,000	1.24	4,970,507	37.46	765,734	1,049	764,685	36
10,307,074	.....	78.62	7,197,074	54.90	3,110,000	23.72	8,964,780	68.28	1,281,000	204	1,280,796	37
3,122,598	306,000	26.40	3,428,598	26.40	.....	.....	2,326,073	17.91	250,227	\$ 28,812	279,039	38
9,185,712	2,039,125	87.95	9,100,537	71.31	2,124,300	16.64	8,908,770	69.80	\$ 27,500	244,220	\$ 271,720	39
4,340,797	204,000	36.18	4,544,797	36.18	.....	.....	3,132,521	24.94	57,000	\$ 54,401	111,401	40
8,578,269	422,800	72.53	9,001,068	72.53	.....	.....	6,552,312	52.80	97,000	40,838	56,162	41
6,969,358	418,000	61.84	6,124,358	51.34	1,253,000	10.50	4,951,602	41.61	1,038,641	209,209	829,432	42
4,990,118	211,170	44.62	4,361,088	37.41	840,200	7.21	4,190,523	35.95	86,600	\$ 12,304	98,904	43
3,477,051	178,900	32.49	2,343,451	20.82	1,312,600	11.66	2,494,477	22.16	477,000	55,607	421,393	44
5,575,590	3,700	50.55	4,155,290	37.65	1,424,000	12.90	5,450,500	49.39	152,000	\$ 5,226	157,226	45
4,142,549	50,570	39.45	3,041,919	28.62	1,151,200	10.83	2,392,500	22.50	\$ 48,114	70,261	\$ 118,365	46
10,581,337	1,211,100	112.48	8,033,837	76.63	3,758,600	35.85	8,061,609	76.90	117,300	355,089	\$ 237,789	47
8,941,873	4,200	85.69	7,399,073	70.87	1,547,000	14.82	4,856,263	48.52	1,019,000	1,152	1,017,848	48
1,695,902	803,100	21.55	2,199,002	21.55	.....	.....	1,695,855	16.62	\$ 54,600	38,749	\$ 91,349	49
4,418,752	680,981	50.87	3,531,733	35.23	1,568,000	15.64	2,686,697	25.80	179,918	51,865	128,053	50

¹ Includes \$577,000, the debt obligations issued for a gas-supply system owned but not operated by the city.² Includes \$18,259,000, the debt obligations issued for the Cincinnati Southern Railway, owned but not operated by the city.³ Includes \$390,000, the debt obligations issued for a gas-supply system owned but not operated by the city.

FINANCIAL STATISTICS OF CITIES.

TABLE 20.—GROSS DEBT AND NET FUNDED AND FLOATING DEBT AT CLOSE OF YEAR, TOTAL AND PER ASSETS:

[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 1910.

City number.	CITY.	GROSS DEBT OUTSTANDING AT CLOSE OF YEAR.									
		Total.	Classified by division of the govern- ment of the city issuing.			Classified according to provision made for payment.					
			City corpora- tion.	School district.	Other di- visions of the govern- ment of the city.	Funded or fixed.	Floating.	Current.			
								Special assessment loans.	Revenue loans.	Outstand- ing war- rants.	Private trust li- abilities.
51	Hartford, Conn.....	\$7,579,930	\$5,552,228	\$2,027,702			\$6,639,481		\$938,544		\$1,905
52	Trenton, N. J.....	6,326,796	6,326,796				3,964,595		607,500	\$58,608	1,097
53	New Bedford, Mass.....	7,607,216	7,607,216				7,276,774			157,004	173,438
54	San Antonio, Tex.....	3,243,249	3,024,241	219,008			2,793,500			407,437	42,312
55	Reading, Pa.....	2,694,290	2,214,590	479,700			2,135,700	557,500		247	843
56	Camden, N. J.....	4,894,099	4,894,099				4,595,450	125,959	169,350		3,340
57	Salt Lake City, Utah.....	7,116,880	6,290,593	826,287			5,221,000	\$2,516	1,392,807	470,214	30,343
58	Dallas, Tex.....	3,563,905	3,563,905				3,489,500			24,811	49,594
59	Lynn, Mass.....	5,257,728	5,257,728				4,424,100		600,000		233,028
60	Springfield, Mass.....	6,345,100	6,345,100				6,345,100				
61	Wilmington, Del.....	3,774,260	3,774,260				3,678,300		50,000	40,535	5,425
62	Des Moines, Iowa.....	2,314,901	1,437,468	877,433			2,186,300	701	74,800	53,100	
63	Lawrence, Mass.....	3,304,175	3,304,175				2,774,347		350,000	83,681	96,147
64	Tacoma, Wash.....	8,545,715	7,816,942	713,195	\$15,578		5,629,500	2,610,531	218,773	56,518	30,393
65	Kansas City, Kans.....	5,206,031	4,004,896	832,974	368,161		4,073,562	1,068,225		60,017	4,227
66	Yonkers, N. Y.....	7,626,192	7,626,192				6,690,631	175,000	680,000	80,561	
67	Youngstown, Ohio.....	2,361,877	2,026,877	335,000			1,696,200	1,225	627,966	36,420	
68	Houston, Tex.....	5,609,820	5,609,820				5,550,798		25	57,895	1,102
69	Duluth, Minn.....	6,791,081	5,715,928	1,075,153			6,604,450	124,000	38,000	15,344	9,287
70	St. Joseph, Mo.....	2,733,833	1,342,408	1,391,425			2,695,450			37,221	1,162
71	Somerville, Mass.....	1,850,818	1,850,818				1,500,000		350,000		818
72	Troy, N. Y.....	4,752,464	4,582,889	144,000	25,575		4,450,338		10,840	248,000	17,263
73	Utica, N. Y.....	2,175,503	2,175,503				1,814,243		205,869	150,000	5,391
74	Elizabeth, N. J.....	3,464,895	3,464,895				3,250,850		146,710	67,335	
75	Fort Worth, Tex.....	3,652,789	3,652,789				3,299,418		335,561	17,698	112
76	Waterbury, Conn.....	2,931,337	2,777,147	154,190			2,708,190		196,250	26,897	
77	Schenectady, N. Y.....	4,771,660	4,771,660				3,722,857		739,721	300,000	8,850
78	Hoboken, N. J.....	2,309,552	2,309,552				2,272,469		12,129	12,713	1,591
79	Manchester, N. H.....	1,885,633	1,885,633				1,656,000				10,650
80	Evansville, Ind.....	1,988,655	1,896,255	92,400			1,939,400			43,253	186,390
81	Akron, Ohio.....	2,028,653	1,563,653	465,000			1,427,388			26,704	22,561
82	Norfolk, Va.....	7,787,859	7,787,859				7,147,550	599,214			2,051
83	Wilkes-Barre, Pa.....	1,760,464	1,075,464	685,000			1,663,109		90,000	32,625	2,097
84	Peoria, Ill.....	1,403,423	1,207,423		196,000		686,000		509,739	6,285	1,079
85	Erie, Pa.....	1,110,148	848,884	261,264			1,012,155		55,725	200,000	956
86	Savannah, Ga.....	3,069,021	3,069,021				2,684,850			17,986	14,282
87	Oklahoma City, Okla.....	5,124,737	3,980,855	1,143,882			3,117,800		384,132		39
88	Harrisburg, Pa.....	3,011,282	2,053,782	957,500			2,815,000	1,449,809	17,990	443,039	96,099
89	Fort Wayne, Ind.....	1,128,787	604,162	524,625			1,082,500		196,100	182	
90	Charleston, S. C.....	4,089,950	4,089,950				4,089,950		2,625	11,626	31,736
91	Portland, Me.....	7,482,810	2,883,810		4,599,000		6,885,563	8,843			
92	East St. Louis, Ill.....	2,334,380	1,917,653	416,727			1,080,000		582,500		5,904
93	Terre Haute, Ind.....	813,773	563,773	250,000			777,000	1,159,400		94,980	
94	Holyoke, Mass.....	3,457,250	3,457,250				3,156,300			15,706	21,067
95	Jacksonville, Fla.....	1,834,053	1,834,053				1,708,000		300,000		850
96	Brookton, Mass.....	3,635,804	3,635,804				3,181,750	22,277	22,971		20,805
97	Bayonne, N. J.....	3,256,517	3,256,517				2,885,750				4,054
98	Johnstown, Pa.....	868,594	506,349	362,245			837,700		65,000	201,500	4,207
99	Passaic, N. J.....	1,408,302	1,408,302				1,268,250			25,000	
100	South Bend, Ind.....	821,940	672,940	249,000			786,000	130,052	10,000	5,894	
101	Covington, Ky.....	2,741,469	2,741,469				2,181,500			6,841	29,099
102	Wichita, Kans.....	3,931,916	3,521,693	410,223			1,877,671		316,491	243,478	
103	Altoona, Pa.....	2,579,892	1,992,892	587,000			2,299,000		2,035,501	16,021	2,723
104	Allentown, Pa.....	1,178,302	549,002	629,300			1,178,075		279,300		1,592
105	Springfield, Ill.....	1,450,088	1,308,152	8,000	133,936		991,884	3,658	185,100		227
106	Pawtucket, R. I.....	5,898,839	5,898,839				5,514,000			80,251	
107	Mobile, Ala.....	3,889,244	3,889,244				3,038,500		240,341	98,789	45,709
108	Saginaw, Mich.....	2,589,853	2,589,853				1,311,000		846,000	4,744	
109	Canton, Ohio.....	2,190,429	1,742,429	448,000			1,267,800		1,267,800	1,878	9,175
							1,761,032		423,085	6,312	

1 Sinking and investment funds and public trust funds for municipal uses.

2 The net funded and floating debt is the gross funded and floating debt, less the sinking fund assets reserved to amortize such debt.

CAPITA, TOGETHER WITH CHANGES DURING YEAR IN FUNDED AND FLOATING DEBT AND IN SINKING FUND
1910—Continued.

assigned to each, see page 57. For a text discussion of this table, see page 56.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910.

GROSS DEBT OUTSTANDING AT CLOSE OF YEAR—continued.							NET FUNDED AND FLOATING DEBT ¹ OUTSTANDING AT CLOSE OF YEAR.		INCREASE DURING YEAR IN—				City number.
Classified as held by—		Per capita.	Classified as issued for —				Total.	Per capita.	Gross funded and floating debt.	Sinking fund assets.	Net funded and floating debt.		
Public.	City funds with investments. ¹		General purposes.		Public service enterprises and investments.								
			Total.	Per capita.	Total.	Per capita.							
\$7,282,448	\$297,482	\$76.63	\$7,104,930	\$71.83	\$473,000	\$4.80	\$5,746,847	\$58.10	\$954,973	\$764,141	\$190,832	51	
5,125,866	1,200,930	65.35	5,481,296	56.62	845,500	8.73	2,038,788	21.06	419,600	157,001	262,599	52	
7,200,116	407,100	78.71	5,787,216	59.58	1,820,000	18.83	5,403,098	55.90	1,023,357	162,450	860,907	53	
3,214,249	29,000	33.57	3,243,249	33.57			2,264,526	23.44	63,000	71,039	\$18,039	54	
2,442,790	251,500	28.04	1,794,290	18.68	900,000	9.37	1,715,405	17.86	162,400	104,173	58,227	55	
4,292,549	601,650	51.77	3,426,099	36.24	1,468,000	15.53	3,880,778	40.84	309,250	114,005	185,245	56	
7,116,880		76.71	5,291,880	57.04	1,825,000	19.67	5,206,901	56.12	\$36,008	\$17,211	\$18,797	57	
3,341,905	222,000	38.69	1,903,905	20.67	1,660,000	18.02	3,042,161	33.03	668,750	92,437	576,313	58	
4,406,128	851,600	58.85	3,609,228	40.40	1,648,500	18.45	3,146,518	35.21	\$9,100	54,576	\$63,676	59	
8,909,600	435,500	71.35	3,882,100	43.66	2,463,000	27.70	5,602,108	61.87	1,019,800	128,400	891,400	60	
3,767,260	7,000	43.18	2,623,260	30.01	1,151,000	13.17	3,678,154	42.08	195,600	77	195,623	61	
2,314,901		26.80	2,314,901	26.80			2,187,001	25.32	594,084		594,094	62	
3,140,775	163,400	38.47	2,550,175	29.69	754,000	8.78	2,567,823	29.90	296,420	28,253	268,167	63	
8,253,985	289,730	102.05	5,441,733	64.98	3,103,982	37.07	5,366,487	64.08	621,500	35,867	655,633	64	
5,206,031		63.23	3,906,180	47.44	1,299,851	15.79	4,051,562	49.21	1,631,930	\$19,251	1,651,181	65	
7,381,992	244,200	65.56	5,330,242	66.79	2,295,950	28.77	6,446,407	80.78	351,410	\$4,203	355,613	66	
2,220,520	135,357	29.87	1,890,677	23.91	471,200	5.96	1,685,285	21.31	150,195	\$62,914	213,109	67	
5,609,820		71.19	4,309,820	54.69	1,300,000	16.50	5,430,578	68.92	65,447	29,384	36,063	68	
6,753,081	38,000	66.55	3,645,081	46.45	3,146,000	40.09	6,431,206	81.96	172,600	81,023	91,577	69	
2,724,833	9,000	35.32	2,708,833	35.00	25,000	0.32	2,676,923	34.58	\$98,500	7,261	\$105,761	70	
1,850,818		23.96	1,800,818	23.32	50,000	0.65	1,500,000	19.42	\$3,000		\$3,000	71	
4,616,824	135,640	61.87	2,416,717	31.46	2,335,747	30.41	4,238,801	55.18	146,958	18,227	128,729	72	
2,132,201	43,299	29.23	2,175,503	29.23			1,800,037	24.19	138,148	\$10,555	148,703	73	
3,173,685	291,210	47.20	3,419,895	46.59	45,000	0.61	2,878,504	39.21	40,350	73,143	\$82,793	74	
3,542,789	110,000	49.63	2,462,789	33.59	1,190,000	16.23	3,140,434	42.84	638,000	40,558	597,442	75	
2,633,337	98,000	40.08	1,941,337	26.54	990,000	13.54	2,645,036	36.16	33,500	\$182,157	185,657	76	
4,235,514	536,146	65.52	3,958,660	54.36	813,000	11.16	3,021,908	41.49	315,967	113,907	202,060	77	
2,282,839	26,713	32.84	2,172,552	30.89	137,000	1.95	2,205,931	31.37	183,800	29,655	153,845	78	
1,380,333	505,300	26.91	1,214,633	17.34	671,000	9.58	960,676	13.71	11,000	\$21,560	32,560	79	
1,929,655	50,000	28.55	1,588,655	22.81	400,000	5.74	1,922,750	27.61	\$39,200	16,079	\$55,279	80	
1,870,098	158,555	29.37	1,095,653	28.89	33,000	0.48	1,289,748	18.67	257,720	\$37,244	294,964	81	
6,844,574	943,285	115.46	6,521,659	96.69	1,266,000	18.77	6,157,174	91.28	44,000	79,241	\$35,241	82	
1,740,464	20,000	26.23	1,760,464	26.23			1,610,793	24.00	709,500	2,858	706,642	83	
1,334,573	68,550	20.96	1,403,423	20.96			685,482	10.24	113,500	7,553	105,947	84	
769,993	340,155	16.67	890,148	13.38	220,000	3.31	601,256	9.04	15,800	25,038	\$9,538	85	
3,069,021		47.17	2,247,021	34.54	822,000	12.63	2,684,850	41.26	\$49,400		\$49,400	86	
5,124,737		79.82	4,251,737	66.22	873,000	13.60	3,041,800	47.38	1,616,800	75,925	1,439,575	87	
2,505,282	206,000	46.91	2,250,682	35.06	760,600	11.85	2,419,687	37.70	235,600	\$4,420	240,020	88	
1,128,787		17.66	866,987	13.58	261,800	4.09	969,142	15.16	189,500	18,580	170,920	89	
3,612,450	477,500	69.52	4,089,950	69.52			4,066,355	69.12	\$18,000	10,131	\$28,131	90	
6,997,761	485,049	127.76	3,353,810	57.26	4,129,000	70.50	6,425,154	109.70	\$30,532	\$297,032	266,500	91	
2,334,380		39.57	2,334,380	39.57			951,474	16.25	11,000	7,400	3,000	92	
813,773		13.99	813,773	13.99			737,839	12.69	\$10,000	4,439	\$14,439	93	
2,187,350	269,900	59.89	2,154,930	37.33	1,302,300	22.56	2,713,102	47.00	200,900	83,267	117,633	94	
1,534,053		31.79	1,416,553	24.55	417,500	7.24	1,790,277	31.03				95	
3,255,304	380,500	63.92	1,985,804	34.91	1,650,000	29.01	2,609,912	45.89	1,050	\$53,065	54,115	96	
3,000,167	256,350	58.63	3,076,517	53.39	190,000	3.24	2,554,495	45.99	55,600	3,886	51,114	97	
684,894	183,700	15.66	868,594	15.66			618,070	11.14	182,400	37,427	114,973	98	
1,378,971	29,331	25.71	1,408,302	25.71			1,238,600	22.61	364,000	15,577	348,423	99	
821,940		15.31	637,940	11.88	184,000	3.43	781,057	14.55	32,860	\$692	33,552	100	
2,741,469		51.46	1,525,769	28.64	1,215,700	22.82	2,170,033	40.74	15,000	\$1,957	16,957	101	
3,931,916		74.97	3,931,916	74.97			1,877,671	35.80	401,715		461,715	102	
2,450,392	129,500	49.49	1,578,892	30.29	1,001,000	19.20	2,062,231	39.56	260,500	81,020	229,480	103	
1,078,202	100,100	22.70	848,827	16.35	329,475	6.35	1,014,328	19.54	30,975	20,549	16,426	104	
1,446,068	4,000	28.06	1,450,068	28.06			965,542	19.26	\$9,969		\$9,969	105	
4,991,116	907,723	114.27	4,631,839	89.73	1,267,000	24.54	4,479,974	86.78	\$646,000	\$1,038,595	392,595	106	
3,889,244		75.49	2,924,744	56.77	964,500	18.72	2,908,242	56.45	\$19,000	\$19,726	726	107	
2,451,433	138,420	51.27	2,010,953	39.99	569,000	11.28	1,302,577	25.79	\$69,500	439	\$69,939	108	
2,108,244	82,185	43.62	1,615,629	32.17	574,800	11.45	1,660,918	33.07	175,200	40,971	134,229	109	

¹ Decrease.

FINANCIAL STATISTICS OF CITIES.

TABLE 20.—GROSS DEBT AND NET FUNDED AND FLOATING DEBT AT CLOSE OF YEAR, TOTAL AND PER ASSETS:

[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 1910.

City number.	CITY.	GROSS DEBT OUTSTANDING AT CLOSE OF YEAR.									
		Total.	Classified by division of the govern- ment of the city issuing.			Classified according to provision made for payment.					
			City corpora- tion.	School district.	Other di- visions of the govern- ment of the city.	Funded or fixed.	Floating.	Current.			
								Special assessment loans.	Revenue loans.	Outstand- ing war- rants.	Private trust lia- bilities.
110	Binghamton, N. Y.	\$987,383	\$987,383			\$903,918		\$16,977	\$33,631	\$32,857	
111	Sioux City, Iowa.	1,739,307	1,350,055	\$359,252		1,656,450		4,836	14,500	63,025	\$496
112	Lancaster, Pa.	1,350,299	920,000	430,299		1,349,000	\$1,000		299		
113	Springfield, Ohio.	1,858,243	1,570,617	287,626		1,479,131		261,792	113,722	2,398	1,200
114	Atlantic City, N. J.	6,632,783	6,632,783			6,339,000			267,500	26,283	
115	Little Rock, Ark.	764,075	559,396	204,679		204,000	182,381	376,359	679	6	650
116	Rockford, Ill.	916,488	582,388	229,100	\$105,000	459,800		146,773	303,391	6,524	
117	Bay City, Mich.	1,579,122	1,579,122			1,119,740		424,500	16,000	18,882	
118	York, Pa.	1,096,387	712,337	384,050		1,057,124	26,798	800		11,665	
119	Sacramento, Cal.	1,092,951	1,091,936	1,015		1,037,600				55,351	
120	Chattanooga, Tenn.	2,872,761	2,872,761			2,656,000		118,318	96,423		2,020
121	Malden, Mass.	2,253,980	2,253,980			1,916,400			250,000		87,580
122	Pueblo, Colo.	3,320,707	2,980,537	340,170		2,330,425		449,000		540,274	1,008
123	Haverhill, Mass.	2,490,947	2,490,947			2,328,500			160,980		1,467
124	Lincoln, Nebr.	1,710,729	1,503,654	207,075		1,308,800		287,218	101,410	9,384	3,917
125	New Britain, Conn.	2,816,176	2,816,176			2,737,850			60,000	861	17,465
126	Salem, Mass.	1,257,724	1,257,724			1,144,550			100,000		13,174
127	Topeka, Kans.	2,547,792	1,959,640	588,152		1,730,327		756,152		60,313	1,000
128	Davenport, Iowa.	685,267	365,382	309,885		659,000				885	5,382
129	McKeesport, Pa.	1,547,057	1,038,057	509,000		1,217,500	7,263	311,363	10,000		931
130	Wheeling, W. Va.	1,304,890	1,104,890	200,000		1,261,900				42,204	786
131	Augusta, Ga.	1,762,600	1,762,600			1,737,600			25,000		
132	Macon, Ga.	608,825	608,825			565,600				43,225	
133	Berkeley, Cal.	1,064,161	304,556	759,605		1,017,493				26,219	20,449
134	Superior, Wis.	1,108,844	1,108,844			957,814		143,537	7,150	343	
135	Newton, Mass.	6,435,915	6,435,915			6,048,300			345,000	41,685	930
136	San Diego, Cal.	2,248,631	1,815,483	433,148		2,219,763			5,148	22,854	866
137	Kalamazoo, Mich.	1,105,586	831,586	274,000		723,091		292,690	56,850	26,798	0,167
138	El Paso, Tex.	1,518,797	1,518,797			1,168,000			350,797		
139	Butte, Mont.	1,354,974	1,121,553	233,421		631,910		85,250		637,814	
140	Flint, Mich.	619,733	442,801	176,872		581,000		29,983	2,830	2,006	3,914
141	Chester, Pa.	979,600	683,000	296,600		865,000		82,000	32,000		
142	Dubuque, Iowa.	1,460,299	1,358,299	102,000		1,141,282		103,302	214,652	645	418
143	Montgomery, Ala.	3,547,965	3,547,965			2,599,000		712,605	233,855	5	2,500
144	Woonsocket, R. I.	3,492,482	3,492,482			3,022,000			350,000	88,195	32,287
145	Racine, Wis.	706,404	706,404			706,400					4
146	Fitchburg, Mass.	1,788,619	1,788,619			1,549,566			204,500		34,553
147	Tampa, Fla.	1,062,264	1,062,264			1,010,500				44,487	7,277
148	Elmira, N. Y.	1,027,471	1,027,471			952,500	238		41,031	7,689	26,013
149	Galveston, Tex.	4,704,702	4,704,702			4,648,038				54,914	1,750
150	Quincy, Ill.	704,830	638,163	66,667		679,667			7,100	18,063	
151	Knoxville, Tenn.	3,593,247	3,593,247			3,211,000		287,414	94,833		
152	New Castle, Pa.	623,613	339,316	184,297		335,500		114,071	22,200	1,842	
153	West Hoboken, N. J.	1,195,183	1,195,183			946,433		63,052	185,098		600
154	Hamilton, Ohio	2,423,803	2,076,303	347,500		1,782,358		610,948	30,000	497	
155	Springfield, Mo.	67,813	7,713	60,100		66,000				1,813	
156	Lexington, Ky.	1,162,240	1,162,240			1,033,836		97,988	30,416		
157	Roanoke, Va.	1,406,000	1,406,000			1,406,000					
158	Joliet, Ill.	544,743	520,531	24,212		182,012		177,100	66,454	119,177	
159	Auburn, N. Y.	1,114,699	1,114,699			726,687		332,773	32,049	8,107	15,083
160	East Orange, N. J.	3,129,625	3,129,625			2,315,495		255,145	555,884		3,101
161	Taunton, Mass.	2,459,343	2,459,343			2,355,550			67,300		36,493
162	Charlotte, N. C.	1,354,904	1,354,904			1,340,000			10,000		4,904
163	Everett, Mass.	1,853,540	1,853,540			1,560,478			275,000		18,062
164	Portsmouth, Va.	1,282,226	1,282,226			1,182,500			99,710	16	
165	Oshkosh, Wis.	568,404	568,404			542,650				9,252	10,502
166	Cedar Rapids, Iowa.	971,703	713,703	258,000		921,000				50,703	
167	Quincy, Mass.	2,319,278	2,319,278			1,918,845			370,000		30,433
168	Chelsea, Mass.	3,206,175	3,206,175			2,865,900			339,271		1,004
169	Perth Amboy, N. J.	2,030,551	2,030,551			1,361,700		424,264	244,130		457
170	Pittsfield, Mass.	1,573,140	1,573,140			1,320,990			252,150		
171	Joplin, Mo.	461,773	181,645	280,128		420,000	11,000		12,000	13,273	5,500
172	Williamsport, Pa.	618,400	530,500	87,900		562,200		15,800	40,400		
173	Jackson, Mich.	612,810	612,810			580,000			29,000	2,960	850
174	Jamestown, N. Y.	1,473,217	1,233,821	239,396		1,309,674		66,476	95,815	671	581
175	Amsterdam, N. Y.	1,263,642	1,263,642			1,221,500		168	22,368	19,600	
176	Lansing, Mich.	488,480	488,480			467,783			4,713	14,059	1,925
177	Huntington, W. Va.	525,107	450,930	74,177		513,000	1,600			10,507	
178	Decatur, Ill.	659,505	419,880	239,625		426,900		231,400		855	350
179	Mount Vernon, N. Y.	2,786,953	2,358,294	427,659		2,783,750				3,203	
180	Lima, Ohio	1,461,967	1,267,902	194,065		1,091,240		363,012		7,503	212
181	Niagara Falls, N. Y.	2,911,127	2,911,127			2,416,719		460,528	24,400		9,480
182	La Crosse, Wis.	1,057,243	1,057,243			972,200		82,903		558	1,582
183	Newport, Ky.	1,274,300	1,274,300			1,274,300					
184	Pasadena, Cal.	1,174,302	714,922	459,380		1,109,087				60,873	4,342

¹ Sinking and investment funds and public trust funds for municipal uses.² The net funded and floating debt is the gross funded and floating debt, less the sinking fund assets reserved to amortize such debt.

GENERAL TABLES.

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CAPITA, TOGETHER WITH CHANGES DURING YEAR IN FUNDED AND FLOATING DEBT AND IN SINKING FUND 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 56.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910.

GROSS DEBT OUTSTANDING AT CLOSE OF YEAR—continued.						NET FUNDED AND FLOATING DEBT ¹ OUTSTANDING AT CLOSE OF YEAR.		INCREASE DURING YEAR IN—				City number.
Classified as held by—		Per capita.	Classified as issued for—				Total.	Per capita.	Gross funded and floating debt.	Sinking fund assets.	Net funded and floating debt.	
Public.	City funds with investments. ¹		General purposes.		Public service enterprises and investments.							
			Total.	Per capita.	Total.	Per capita.						
\$890,853	\$96,530	\$20.38	\$987,383	\$20.38			\$870,853	\$17.98	\$62,618	\$11,943	\$51,275	110
1,739,307		36.37	1,739,307	36.37			1,656,450	34.63	\$50,800	\$1,514	\$49,286	111
1,316,799	33,500	28.59	1,055,299	22.35	\$295,000	\$6.25	1,350,000	28.59	74,500		74,500	112
1,736,578	121,685	39.60	1,358,243	28.85	500,000	10.66	1,400,620	29.85	112,646	33,905	78,741	113
5,290,783	1,342,000	143.72	4,789,783	103.79	1,843,000	39.93	4,801,724	104.05	983,000	344,330	638,670	114
764,075		16.63	764,075	16.63			386,381	8.41	\$12,456		\$12,456	115
916,488		20.19	820,358	18.07	96,100	2.12	459,800	10.13	78,000		78,000	116
1,577,832	1,240	34.96	1,126,622	24.94	452,500	10.02	1,108,294	24.54	\$26,979	\$1,328	\$25,651	117
976,263	120,124	24.50	1,096,387	24.50			921,772	20.60	\$28,859	\$26,810	\$50,049	118
1,092,951		24.45	970,951	21.72	122,000	2.73	1,037,600	23.21	\$36,000		\$36,000	119
2,672,761		64.41	2,827,761	63.40	45,000	1.01	2,589,524	58.06	100,000	12,162	\$7,838	120
2,158,450	95,500	50.76	1,905,980	42.92	348,000	7.84	1,819,835	29.72	\$116,400	\$80,847	\$35,553	121
3,301,707	19,000	74.80	1,921,707	43.29	1,399,000	31.51	2,222,093	50.05	\$18,777	17,168	\$35,945	122
2,330,907	159,980	56.46	1,532,947	34.75	958,000	21.72	1,717,029	38.92	262,000	27,970	234,030	123
1,710,720		38.90	1,534,129	34.89	176,600	4.02	1,308,060	29.75	\$65,300	123	\$65,423	124
2,804,176	12,000	64.13	1,960,826	44.65	855,350	19.48	2,584,712	58.86	358,100	15,576	342,524	125
1,257,724		28.78	1,160,424	26.56	97,300	2.23	1,114,550	25.51	\$2,650		\$2,650	126
2,527,792	20,000	58.32	1,927,792	44.13	620,000	14.19	1,682,762	38.52	39,500	26,754	12,746	127
665,267		15.46	665,267	15.46			633,291	14.72	115,000	91,835	206,835	128
1,426,557	120,500	36.24	1,232,057	28.86	315,000	7.38	904,627	21.19	9,707	\$25,797	\$35,504	129
1,304,890		31.34	801,190	19.24	503,700	12.10	1,149,173	27.60	\$35,800	40,885	\$76,685	130
1,762,600		42.85	1,741,100	4.24	1,588,500	38.71	1,737,600	42.34	\$250		\$250	131
608,825		14.97	592,825	14.58	16,000	0.39	545,194	13.41	\$123,900	\$267,704	\$143,804	132
1,064,161		26.32	971,661	24.03	82,500	2.29	955,962	23.64	\$35,702	\$1,148	\$36,850	133
1,092,844	16,000	27.46	1,108,844	27.46			874,028	21.64	199,520	\$27,872	\$227,392	134
4,849,965	1,585,950	161.68	5,164,915	129.75	1,271,000	31.93	3,426,527	86.08	\$121,000	119,391	\$240,391	135
2,248,631		66.82	1,131,772	28.60	1,116,859	28.22	2,091,860	52.85	\$63,700	24,158	\$87,858	136
1,072,086	33,500	28.03	1,105,586	28.03			723,091	18.34	899		899	137
1,486,797	32,000	38.67	1,507,797	38.39	11,000	0.28	1,136,000	28.92				138
1,350,474	4,500	34.60	1,354,974	34.60			641,080	13.82		16,132	\$16,132	139
619,133	600	16.08	352,233	9.14	267,500	6.94	581,000	15.07	114,000		114,000	140
862,500	117,100	25.42	979,600	25.42			702,955	18.24		30,197	\$30,197	141
1,460,299		37.94	1,106,299	28.74	354,000	9.20	1,111,256	28.87	\$44,000	\$2,907	\$41,093	142
3,547,965		93.03	2,612,965	68.52	935,000	24.52	2,569,000	68.15	100,000		100,000	143
2,025,482	567,000	91.61	2,469,482	64.77	1,023,000	26.83	2,259,118	59.26		191,975	\$191,975	144
706,404		18.59	685,404	18.04	21,000	0.55	706,400	18.59	43,825		43,825	145
1,291,672	496,947	47.29	1,226,619	32.43	562,000	14.86	1,043,290	27.58	44,810	41,876	\$2,934	146
1,022,264	40,000	28.12	1,062,264	28.12			938,107	24.83		10,159	\$10,159	147
1,015,471	12,000	27.64	1,027,471	27.64			952,500	25.62	\$65,000		\$65,000	148
4,376,202	328,500	127.22	4,704,702	127.22			4,267,108	115.39	256,000	2,587	\$258,587	149
704,830		19.26	704,830	19.26			642,958	17.57	\$89,333	36,255	\$125,588	150
3,583,247	10,000	98.56	2,328,247	64.06	1,265,000	34.80	3,121,774	85.89	\$96,750	65,653	\$162,403	151
523,613		14.43	473,613	13.05	50,000	1.38	351,789	10.52	12,000	1,400	10,600	152
1,195,183		33.76	1,195,183	33.76			905,639	25.58	263,625	7,897	\$255,728	153
2,320,487	103,316	68.70	1,512,803	42.88	911,000	25.82	1,628,952	46.17	269,950	53,699	\$216,251	154
67,813		1.93	67,813	1.93			50,021	1.42	\$19,000	\$7,665	\$11,335	155
1,162,240		33.11	1,162,240	33.11			966,945	27.55	\$3,000	19,396	\$22,396	156
1,319,500	86,500	40.32	1,406,000	40.32			1,239,615	36.98	340,000	14,675	\$325,325	157
643,843	900	15.71	427,043	12.32	117,700	3.39	182,012	5.25	\$26,053		\$26,053	158
1,094,389	20,310	32.15	809,699	23.36	305,000	8.80	702,822	20.27	\$51,286	934	\$52,220	159
2,730,401	399,224	91.05	2,189,625	63.71	940,000	27.35	1,897,555	54.92	289,250	42,062	\$247,188	160
2,225,043	234,300	71.79	1,258,343	36.73	1,201,000	35.06	1,452,722	42.40	\$35,675	38,755	\$74,430	161
1,354,904		39.83	1,134,904	33.37	220,000	6.47	1,340,000	39.40	100,000		100,000	162
1,642,540	311,000	55.36	1,652,540	49.35	201,000	6.00	1,150,746	34.37	26,325	68,734	\$42,209	163
1,282,226		38.63	1,249,726	37.65	32,500	0.98	1,170,015	35.25		2,767	\$2,767	164
485,404	83,000	17.19	568,404	17.19			542,600	16.41	60,650		60,650	165
971,703		29.62	656,703	20.01	315,000	9.60	921,000	28.07	63,000		63,000	166
2,308,578	10,700	71.05	1,633,778	50.66	665,500	20.39	1,918,845	58.78	70,840		70,840	167
1,979,004	1,227,171	98.80	2,908,175	89.55	300,000	9.24	1,653,729	50.96	100,000	111,170	\$11,170	168
1,685,657	344,894	63.22	1,331,551	41.45	699,000	21.76	893,503	27.82	60,900	49,330	\$11,570	169
1,573,140		48.98	1,046,140	32.57	527,000	16.41	1,320,990	41.13	191,000		191,000	170
461,773		14.40	452,773	14.12	9,000	0.28	414,347	12.92	81,500	4,310	\$77,190	171
565,900	52,500	19.41	618,400	19.41			465,324	15.23	\$111,000	\$61,682	\$49,318	172
612,810		19.50	517,810	16.47	95,000	3.02	580,000	18.45	30,000		30,000	173
1,473,217		47.07	915,217	29.24	558,000	17.83	1,244,424	39.76	13,114	7,150	\$5,964	174
1,263,642		40.41	803,642	14.73	803,000	25.68	1,165,509	37.28	213,845	9,561	\$204,284	175
488,480		15.64	378,480	12.12	110,000	3.52	467,783	14.98	13,400		13,400	176
495,107	30,000	16.85	525,107	16.85			484,600	15.55	\$16,329		\$16,329	177
659,505		21.18	471,505	15.14	188,000	6.04	365,098	11.72	57,000	27,788	\$29,212	178
2,688,953	98,000	90.14	2,786,953	90.14			2,686,750	86.86	148,000	98,000	\$50,000	179
1,312,410	149,557	47.92	928,967	30.45	533,000	17.47	890,354	29.18	\$49,654	36,308	\$85,962	180
2,911,127		95.62	2,050,627	67.36	860,500	23.26	2,416,719	79.38	554,800		\$54,800	181
853,243	204,000	34.76	722,043	23.74	335,200	11.02	624,540	20.53		65,237	\$65,237	182
1,273,300	1,000	42.04	553,300	18.26	721,000	23.79	1,230,487	40.60	\$23,000	\$5,478	\$28,478	183
1,174,302		38.77	841,252	27.77	333,050	11.00	1,082,645	35.74	\$37,675	14,026	\$51,701	184

¹ Decrease.

² Includes debt incurred for a water-supply system, which is not reported separately.

FINANCIAL STATISTICS OF CITIES.

TABLE 21.—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.		
							Street pavements.	Bridges and abolition of grade crossings.	Other highway purposes.
	Grand total.....	\$2,279,284,838	\$1,312,860,318	\$66,426,479	\$33,806,015	\$157,268,188	\$30,820,623	\$84,059,506	\$248,950,549
	Group I.....	1,671,687,334	927,448,738	53,669,428	26,650,567	81,312,390	11,791,427	62,834,790	197,631,607
	Group II.....	286,321,089	188,014,325	5,902,700	2,895,021	34,299,485	6,273,950	13,503,081	28,253,582
	Group III.....	202,794,680	118,653,926	4,816,496	2,642,567	16,061,734	10,318,413	5,905,210	11,901,504
	Group IV.....	118,481,755	78,743,331	2,057,855	1,047,860	15,594,579	8,436,833	1,760,425	11,103,856
	Charities, hospitals, and corrections.								\$35,284,988

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

1	New York, N. Y.....	\$946,003,798	\$436,436,953	\$21,482,393	\$14,972,949	\$5,135,050		\$24,034,077	\$111,813,249	\$14,896,744
2	Chicago, Ill.....	82,982,914	63,602,008	7,297,509	125,361	21,346,500			2,334,500	1,974,204
3	Philadelphia, Pa.....	98,413,800	58,326,237	575,000	1,700,571	7,542,682	\$3,237,690	7,982,520	18,211,668	1,914,416
4	St. Louis, Mo.....	28,415,312	15,781,000			1,500,000		3,900,000		1,800,000
5	Boston, Mass.....	115,074,489	93,760,789	3,881,333	798,201	16,075,210		4,574,017	24,901,991	3,240,844
6	Cleveland, Ohio.....	42,252,319	35,286,344	3,816,561	912,000	7,155,500	738,000	4,307,000	7,974,661	737,000
7	Baltimore, Md.....	61,647,483	32,619,183	3,750,000	1,000,000	10,897,100	3,100,000	850,000	4,405,000	
8	Pittsburgh, Pa.....	56,274,971	42,135,771	2,061,171	309,400	840,000		3,160,575	14,064,154	672,940
9	Detroit, Mich.....	13,741,533	11,443,419	1,715,322		2,772,931	1,073,735	406,585	1,027,846	
10	Buffalo, N. Y.....	25,627,640	18,137,227	765,000	74,085	1,038,000		5,739,313	1,771,760	106,100
11	San Francisco, Cal.....	15,263,500	15,763,500	851,400	4,200,000	2,781,200			593,000	1,245,000
12	Milwaukee, Wis.....	10,928,112	10,732,362	145,000	479,750	1,427,100		1,700,000	2,734,525	130,734
13	Cincinnati, Ohio.....	62,482,072	28,278,252	702,970	759,000	2,050,499	1,584,502	3,509,609	6,450,686	3,266,337
14	Newark, N. J.....	33,266,021	20,145,621	2,732,057		150,000		1,596,894	583,372	2,267,241
15	New Orleans, La.....	30,336,969	25,346,459	945,200	51,500	8,242,500	2,057,500	47,500	33,800	11,000
16	Washington, D. C.....	9,492,100								
17	Los Angeles, Cal.....	21,412,337	4,810,237	39,988	147,750	1,573,138		112,675	731,395	43,750
18	Minneapolis, Minn.....	17,073,374	15,043,374	2,929,124	290,000	785,000		967,025		190,000

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

19	Jersey City, N. J.....	\$19,507,709	\$6,985,609	\$570,000	\$79,500	\$438,029			\$690,330	\$288,000
20	Kansas City, Mo.....	8,067,648	4,624,648	71,000		100,000				175,000
21	Seattle, Wash.....	26,867,338	18,601,094	175,000			2,292,236		3,900	
22	Indianapolis, Ind.....	4,388,300	3,175,300	900,000				\$110,000		100,000
23	Providence, R. I.....	18,949,000	14,869,000	91,000	631,229	6,225,000		633,431	2,421,340	375,000
24	Louisville, Ky.....	12,887,700	9,924,700	189,400		4,198,000			15,000	
25	Rochester, N. Y.....	11,396,000	5,625,000			725,000		300,000		
26	St. Paul, Minn.....	10,017,000	7,531,000	498,000	323,000	2,268,000		1,144,000	170,000	221,000
27	Denver, Colo.....	5,980,900	4,567,300			1,069,700	\$431,600	40,000	1,980,700	
28	Portland, Ore.....	15,084,490	9,221,990	675,000				1,800,000	5,622,990	
29	Columbus, Ohio.....	14,915,082	11,213,582	21,600	295,000	3,257,400	30,000	1,722,000	4,083,682	95,000
30	Toledo, Ohio.....	10,823,577	7,065,577		196,000	150,000		1,394,000	1,792,045	
31	Atlanta, Ga.....	5,247,600	1,858,000			565,000		140,000	149,000	100,000
32	Oakland, Cal.....	4,472,162	3,292,162	500,000	80,000	557,562				
33	Worcester, Mass.....	10,029,625	6,179,625	650,000	103,000	2,045,000	725,500	270,000	584,825	333,000
34	Syracuse, N. Y.....	9,607,243	4,511,843	496,500	107,100	285,100		24,700	125,600	
35	New Haven, Conn.....	3,700,500	3,108,500			725,000	262,500	390,000		
36	Birmingham, Ala.....	6,341,670	5,300,570	46,800	47,012	783,500		6,500	286,285	5,000
37	Memphis, Tenn.....	10,165,600	5,271,600		260,000		1,679,100		425,000	
38	Scranton, Pa.....	3,125,709	2,699,709	45,000	145,000	188,000	24,000	337,000		
39	Richmond, Va.....	11,214,219	5,644,319	30,000		1,113,000	82,000			1,400
40	Paterson, N. J.....	4,185,339	2,793,839	416,000	40,000	98,888			482,971	
41	Omaha, Nebr.....	8,026,000	7,231,000	325,000	185,000	2,643,000	922,000		1,431,000	
42	Fall River, Mass.....	7,293,243	6,040,243		12,100	1,332,000	55,000	634,000	1,900,550	87,000
43	Dayton, Ohio.....	5,060,700	4,206,500		137,700	871,750	899,000	734,000	567,450	
44	Grand Rapids, Mich.....	3,577,300	2,139,800			185,000		216,600	655,200	
45	Nashville, Tenn.....	5,557,710	3,803,710			850,000		150,000	1,265,010	
46	Lowell, Mass.....	3,422,690	2,271,490							
47	Cambridge, Mass.....	11,539,850	7,781,250			999,000		2,103,000	1,004,500	26,000
48	Spokane, Wash.....	7,628,935	5,781,935			420,840	1,113,250	900,000	1,231,345	
49	Bridgeport, Conn.....	2,198,600	1,107,600	33,000	54,000			430,000	330,000	
50	Albany, N. Y.....	5,065,830	3,527,830	170,000	69,380	10,500		18,850	1,028,879	

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 obligations issued to redeem revenue loans, judgments, warrants, and other temporary obligations.

GENERAL TABLES.

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AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE OF ISSUE: 1910.

assigned to each, see page 87. For a text discussion of this table, see page 58.]

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.
School buildings and sites.	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.								
\$257,665,700	\$26,387,509	\$146,306,943	\$57,890,751	\$96,782,713	\$65,211,294	\$6,717,535	\$695,811,943	\$387,362,964	\$9,915,050	\$298,533,929	\$79,532,389	\$184,362,653	
172,251,355	23,887,459	122,369,254	42,506,945	46,975,802	42,931,402	5,974,535	545,187,035	251,586,456	1,488,500	292,082,079	38,068,425	155,038,603	
33,311,973	1,668,400	15,671,093	9,184,901	18,610,279	16,790,460	525,000	71,169,244	63,155,544	4,508,000	3,505,700	16,988,100	9,654,400	
31,822,836	775,800	5,251,296	2,979,640	21,919,830	4,130,116	65,000	61,305,303	47,598,705	2,529,800	1,176,800	18,064,882	14,705,467	
20,579,596	155,850	3,015,300	3,219,265	9,276,802	1,359,316	153,000	28,180,359	25,022,259	1,388,750	1,769,350	6,440,882	4,964,183	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

\$110,310,126	\$21,420,443	\$65,777,917	\$15,271,237	\$1,639,385	\$29,613,383	\$5,188,535	\$368,074,447	\$119,641,018		\$248,433,429	\$23,033,293	\$113,270,570	1
29,500		11,065,817	5,120,170	2,100,000	12,048,447		4,714,583	4,714,583				14,766,323	2
8,122,713	165,716	1,604,281	100,000	7,109,000			30,361,963	29,784,963	\$577,000		6,375,600	3,350,000	3
16,376,025	743,000	1,770,000	3,981,000	2,000,000			3,426,000	3,426,000			4,772,312	4,436,000	4
		18,673,081	4,497,037				21,313,700	3,328,500	32,500	17,952,700			5
3,531,950	258,500	4,304,000	412,172	1,089,000			6,799,165	6,084,165	80,000	635,000		166,810	6
1,800,000		2,450,000	4,263,000	4,083			20,875,000	14,825,000		6,050,000		8,253,300	7
5,805,900		1,448,200	3,453,462	10,319,969		645,000	12,600,700	12,600,600		100	122,000	771,500	8
3,363,000	50,000	896,000	138,000				2,298,114	1,499,114	799,000				9
2,612,500		2,087,696	2,072,115	1,330,282	540,376		7,450,413	7,370,413		80,000	40,000		10
3,528,600	534,300	1,190,000	840,000				500,000	500,000					11
1,783,750	162,000	815,500	552,307	72,500	729,196	120,000	73,750	73,750					12
3,080,900	103,500	3,790,300	645,975	2,336,974		21,000	30,457,600	11,895,000		18,562,606	3,725,220		13
6,563,200	350,000	3,881,825	216,032	1,805,000			12,922,000	12,687,000		335,000		199,000	14
													15
523,800		900	462,100	12,970,659			4,787,500	4,787,500				233,000	16
1,942,391		7,250	128,550	83,950			16,002,100	16,668,830		33,250		9,492,100	17
2,827,000	100,000	2,006,487	353,738	3,995,000			1,930,000	1,930,000				100,000	18

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

\$1,998,000	\$225,000	\$332,000	\$515,000	\$1,851,750			\$5,484,100	\$5,356,000		\$128,100	\$5,455,000	\$1,683,000	19
3,067,500	240,000	971,148					3,433,000	3,183,000		250,000			20
3,477,000	100,000	1,500,000		312,000	\$10,740,958		6,496,744	4,356,744	\$2,140,000			1,769,500	21
1,157,800	50,000	559,500	125,000	173,000			14,000	5,000		9,000	1,185,000	14,000	22
2,513,000		1,494,000	190,000	275,000			4,080,000	4,080,000					23
	310,000	578,000	1,747,000	2,887,300			1,843,000	1,842,000		1,000		1,120,000	24
300,000		370,000	730,000		3,200,000		5,671,000	5,427,000		244,000		100,000	25
1,839,000		724,000	344,000				2,286,000	2,086,000		200,000		200,000	26
331,000		651,800	112,500				302,600	10,000		292,600	633,000	478,000	27
369,000		550,000	165,000	40,000			5,326,000	4,400,000	50,000	876,000	56,500	430,000	28
1,100,000	110,000	68,500	441,000				3,701,500	2,956,000	720,500	25,000			29
1,238,000	12,000	1,210,000	10,046	185,000	888,486		2,437,000	1,477,000	890,000	70,000	1,321,000		30
362,500		60,000	481,500				1,905,500	1,893,000	12,500		1,402,000	82,000	31
1,237,000		917,600					1,180,000			1,180,000			32
967,500		400,800	100,000				3,850,000	3,850,000					33
													34
991,770	20,900	88,500	1,045,000	155,025	1,171,648		4,905,000	4,905,000				190,400	35
468,000	90,000	200,000	499,000	472,000								594,000	36
1,004,021		53,195	23,875	2,762,902	341,500		165,000	130,000	35,000		20,000	796,000	37
1,171,500		750,000		986,000			3,110,000	3,050,000		60,000	1,784,000	350,000	38
1,470,000		20,000	96,000	25,500	349,209						76,000		39
													40
426,000			5,500	3,966,419		\$250,000	2,124,300	1,464,300	660,000		3,178,100	17,500	41
1,176,000		80,000		500,000							1,391,500		42
1,175,000	100,000	450,000					1,253,000	1,250,000		3,000			43
1,203,682	250,000	332,000	102,418	155,493									44
													45
449,000		131,000	200,600	216,000			840,200	805,200		35,000	20,000		46
550,000			550,000			125,000	1,312,500	1,237,500		75,000			47
500,000		35,000	1,000,000	3,700		150,000	1,424,000	1,374,000		50,000	70,000	110,000	48
				2,271,490			1,151,200	1,151,200					49
1,258,980	27,000	1,615,800	282,000	465,000			3,768,600	3,751,600		7,000			50
1,246,500		100,000	70,000	700,000			1,547,000	1,547,000			300,000		
	33,500		149,100	78,000							66,000	1,025,000	
284,250		1,538,250	200,362	108,700	98,659		1,568,000	1,568,000					

¹ Debt obligations issued for a gas-supply system owned but not operated by the city.

² Includes \$18,259,000, the bonds issued for the Cincinnati Southern Railway, owned but not operated by the city.

FINANCIAL STATISTICS OF CITIES.

TABLE 21.—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 1910.

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.
							Street pavements.	Bridges and abolition of grade crossings.	Other highway purposes.	
51	Hartford, Conn.	\$6,639,481	\$5,604,481		\$75,000		\$220,000	\$2,040,000		
52	Trenton, N. J.	5,659,601	4,075,101	\$700,000	238,700	\$1,084,815	865,661		\$16,525	\$17,500
53	New Bedford, Mass.	7,276,774	5,456,774	295,000	20,000	837,000		815,739	76,000	
54	San Antonio, Tex.	2,793,500	2,303,500	150,000	12,000	593,500		100,000	1,063,000	
55	Reading, Pa.	2,693,200	1,445,200			701,500	180,000			
56	Camden, N. J.	4,721,409	2,107,209	88,000	198,000	113,859	566,000			50,000
57	Salt Lake City, Utah	6,613,807	4,088,807	548,000		276,000				
58	Dallas, Tex.	3,489,500	1,547,500		50,000	368,000			506,000	27,500
59	Lynn, Mass.	4,424,100	2,775,600	13,300	90,850	515,500	7,500	2,300	418,100	
60	Springfield, Mass.	6,345,100	3,882,100	1,129,000	368,000	251,000		62,000	228,000	
61	Wilmington, Del.	3,678,300	2,527,300						30,000	
62	Des Moines, Iowa	2,186,800	1,353,300	428,000						
63	Lawrence, Mass.	2,774,847	1,467,447		83,000	261,500	235,000	23,600	6,000	
64	Tacoma, Wash.	8,240,031	3,693,049	200,000		175,000		400,000		
65	Kansas City, Kans.	5,141,787	3,063,467		60,000				1,327,657	50,000
66	Yonkers, N. Y.	6,865,631	4,031,181	351,500	117,900		218,621		154,000	
67	Youngstown, Ohio	2,324,166	1,819,466		57,075	123,224	428,722	82,000	585,185	38,500
68	Houston, Tex.	5,550,798	3,726,798			810,000	994,498	39,000	10,300	
69	Duluth, Minn.	6,728,450	3,082,450				40,000	100,000	233,000	
70	St. Joseph, Mo.	2,665,450	1,976,500	10,000	100,000	460,000		1,000	15,000	
71	Somerville, Mass.	1,500,000	1,450,000			332,000	10,000	39,000	60,000	
72	Troy, N. Y.	4,461,178	1,883,883	2,196	77,310	10,000	10,840	9,500	63,236	
73	Utica, N. Y.	2,020,112	1,930,112		48,500	312,250	131,376	69,474		6,500
74	Elizabeth, N. J.	3,397,560	612,560			115,000			213,710	25,000
75	Fort Worth, Tex.	3,299,418	1,254,418		65,000	262,828			335,000	
76	Waterbury, Conn.	2,708,190	1,658,190	40,000		464,000	190,000		150,000	
77	Schenectady, N. Y.	4,462,608	3,649,608	30,000	152,000	1,117,000		409,741	738,657	
78	Hoboken, N. J.	2,284,698	2,007,098	60,000	109,000	124,215	201,914		708,000	
79	Manchester, N. H.	1,656,000	830,000					60,000		
80	Evansville, Ind.	1,939,400	108,400							
81	Akron, Ohio	2,026,602	1,641,702		65,800	179,705	407,198	73,500	73,130	
82	Norfolk, Va.	7,147,550	4,243,050							75,000
83	Wilkes-Barre, Pa.	1,753,100	1,591,100	210,000		375,100	230,000		90,000	
84	Peoria, Ill.	1,185,739	1,185,739			202,600	307,139	344,000		
85	Erie, Pa.	1,077,880	577,880		11,000	57,653	166,225	67,000		15,000
86	Savannah, Ga.	2,684,850								
87	Oklahoma City, Okla.	4,567,609	3,514,109	30,000	100,000	527,500	1,449,809			60,000
88	Harrisburg, Pa.	3,011,100	2,182,200			350,000		65,000	196,100	
89	Fort Wayne, Ind.	1,082,800	821,000							
90	Charleston, S. C.	4,089,950	295,150			294,000				
91	Portland, Me.	6,885,563	1,135,063			20,000	38,000	370,000		
92	East St. Louis, Ill.	2,239,400	1,527,400			675,000	484,400			
93	Terre Haute, Ind.	777,000	570,000		45,000	105,000				
94	Holyoke, Mass.	3,156,300	1,854,000		25,682	269,167		203,500	272,310	9,484
95	Jacksonville, Fla.	1,768,000	1,062,500	137,500	65,000	385,000	55,000			
96	Brockton, Mass.	3,181,750	1,531,750	110,400	70,500	541,600	16,000		199,000	7,000
97	Bayonne, N. J.	3,050,750	1,827,750	52,600	112,500		17,000	8,000	461,000	
98	Johnstown, Pa.	837,700	837,700	60,000	58,000			30,000	308,000	10,000
99	Passaic, N. J.	1,398,802	1,390,302		10,000	116,813			63,265	31,000
100	South Bend, Ind.	786,000	602,000						67,000	
101	Covington, Ky.	2,497,991	666,991			75,000	151,034	33,000	315,957	
102	Wichita, Kans.	3,913,172	3,243,340	100,000	25,450	658,438	1,817,676	26,858	29,420	
103	Altoona, Pa.	2,578,300	1,477,300		11,000		578,300		10,000	
104	Allentown, Pa.	1,178,075	772,000	11,000		78,700				
105	Springfield, Ill.	1,176,984	341,184				204,400			
106	Pawtucket, R. I.	5,514,000	3,809,000		21,000	973,000		25,000	568,000	
107	Mobile, Ala.	3,894,500	1,156,500			223,000			846,000	
108	Saginaw, Mich.	2,678,800	2,008,900	62,000		344,080		406,000	1,043,720	6,000
109	Canton, Ohio	2,184,117	1,366,817		99,300	303,385	46,100		421,232	

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.

GENERAL TABLES.

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CLOSE OF YEAR, CLASSIFIED BY PURPOSE OF ISSUE: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 58.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910.

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.
School buildings and sites.	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.								
\$1,896,000		\$300,000	\$800,000	\$273,481			\$475,000	\$475,000			\$270,000	\$280,000	51
720,750	\$115,000	213,850	72,000	30,600			845,500	845,500				739,000	52
1,424,000	270,000	200,000		1,519,035			1,820,000	1,738,000		\$82,000			53
260,000				125,000							490,000		54
479,700				84,000			900,000	900,000			348,000		55
771,250		242,000	68,000		\$12,000		1,468,000	1,463,000		5,000	64,200	1,082,000	56
823,000				1,050,000	1,392,807		1,825,000	1,825,000			700,000		57
499,000			10,000	87,000			1,660,000	1,660,000				282,000	58
774,000	35,000	179,250	5,000	734,800			1,648,500	1,648,500					59
1,711,100		125,000	8,000				2,463,000	2,463,000					60
160,000		210,000		2,127,300			1,151,000	1,151,000					61
875,300		50,000									283,000	550,000	62
293,400	2,800		12,600	499,547			754,000	754,000				552,900	63
510,000					2,408,049		3,103,982	2,403,982	\$700,000			1,443,000	64
751,900		367,910	30,000	476,000			1,299,851	1,299,851			147,500	630,999	65
2,025,510		376,500	165,250	446,900	175,000		2,295,950	2,294,750		1,200	498,500	40,000	66
823,000		70,325	76,175	5,000	18,260		471,200	423,000		48,200	33,500		67
260,000				1,613,000			1,300,000	1,001,000		299,000		524,000	68
1,075,000		402,000		1,108,450	124,000		3,146,000	* 2,396,000	* 750,000		500,000		69
1,299,000	89,000		2,500			\$65,000	25,000			25,000	539,600	89,350	70
		19,000		990,000			50,000	50,000					71
494,139		311,000	19,680	835,982			2,335,747	2,327,147		8,600		241,548	72
517,670	163,000	98,500	334,700	198,142								90,000	73
258,850				153,000			45,000			45,000		2,740,000	74
438,590							1,190,000	1,165,000	25,000		487,000	368,000	75
574,190		240,000					990,000	990,000				60,000	76
1,076,210				126,000			813,000	813,000					77
680,619	50,000	72,850	500				137,000	137,000				140,500	78
90,000				680,000			671,000	600,000		71,000	100,000	55,000	79
92,400		16,000					400,000	400,000			1,431,000		80
465,000		17,578	36,161	323,630			33,000	13,500		19,500	251,900	100,000	81
21,000		135,000	80,000	3,982,050			1,266,000	1,068,000		198,000	1,638,500		82
685,000				1,000							162,000		83
20,000		190,000	132,000										84
213,000	32,000	16,000					220,000	220,000			280,000		85
													86
936,800		350,000	60,000				822,000	822,000			1,862,850		86
957,500		218,400	60,000	345,200			873,000	873,000			15,000	165,500	87
522,000			299,000	1,150			760,600	760,600			68,300		88
							261,800	261,800					89
											3,794,800		90
107,000	6,000		3,000	591,063			4,129,000	4,129,000			11,500	1,610,000	91
368,000				170,000								712,000	92
250,000				82,000								207,000	93
623,708		166,549	231,600	175,000			1,302,300	350,000	952,300				94
		45,000	200,000				417,500	315,000	102,500			288,000	95
483,350		12,000	91,900				1,650,000	1,650,000					96
920,150	6,000	82,500	2,000	166,000			180,000	180,000			292,000	751,000	97
331,700				40,000									98
659,250		234,000	474	275,500								8,000	99
249,000				286,000			184,000	184,000					100
92,000							1,215,700	1,215,700			157,600	457,700	101
407,500		27,000	151,000								619,832	50,000	102
587,000				291,000			1,001,000	1,001,000					103
629,300		25,000		28,000			329,475	329,475					104
8,000		123,284		5,500							835,800		105
296,000		40,000		1,836,000			1,267,000	1,267,000				438,000	106
				87,500			964,800	836,000		123,800	1,763,500		107
76,000		53,000	18,100				569,900	505,900		64,000			108
448,000	7,000	21,800	20,000				574,800	393,000		181,800	242,500		109

¹ Includes funded debt obligations issued to redeem revenue loans, judgments, warrants, and other temporary obligations.² Debt was incurred jointly for water-supply system and for gas-supply system. The amount entered under each head is estimated.

FINANCIAL STATISTICS OF CITIES.

TABLE 21.—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 1910.

City number.	CITY.	Total.	ISSUED FOR GENERAL PURPOSES.							Charities, hospitals, and corrections.
			Total	General government buildings. ¹	Police and fire departments.	Sewers and sewage disposal.	Highways.			
							Street pavements.	Bridges and abolition of grade crossings.	Other highway purposes.	
110	Binghamton, N. Y.	\$920,895	\$912,477	\$145,500	\$43,000	\$103,199	\$41,778	\$349,000		\$20,000
111	Sioux City, Iowa.	1,651,286	587,788				1,700			
112	Lancaster, Pa.	1,349,000	1,054,000			340,000			\$120,000	14,000
113	Springfield, Ohio.	1,740,923	1,240,923	10,000	80,000	144,004	85,000	49,000	150,127	135,500
114	Atlantic City, N. J.	6,339,000	4,396,000	128,000	256,000		1,441,000		305,000	105,000
115	Little Rock, Ark.	580,359	580,359			82,063	324,296			
116	Rockford, Ill.	606,573	485,673	1,900	7,000	82,969	63,804		53,200	
117	Bay City, Mich.	1,544,240	995,740	135,000		60,000		54,000	14,000	
118	York, Pa.	1,057,924	1,057,924		49,000	394,000	800		157,500	
119	Sacramento, Cal.	1,037,600	915,600	277,500		257,900			152,100	
120	Chattanooga, Tenn.	2,774,318	2,648,318	222,000	110,000	670,000	218,318	20,000	508,000	
121	Malden, Mass.	1,916,400	1,568,400	2,330	75,900	746,000			74,385	
122	Pueblo, Colo.	2,779,425	1,380,425			223,000	289,000	256,000		
123	Haverhill, Mass.	2,328,500	1,370,500		14,000	72,300		124,000	525,886	4,714
124	Lincoln, Nebr.	1,596,018	1,065,918			90,000	557,218			
125	New Britain, Conn.	2,737,850	1,782,500	215,000		965,000	50,000			
126	Salem, Mass.	1,144,550	1,047,250			494,500		54,000	31,250	
127	Topeka, Kans.	2,486,479	1,648,379	60,000		187,290	538,862	47,068	3,500	
128	Davenport, Iowa.	659,000	309,000							
129	McKeesport, Pa.	1,528,863	1,050,563			70,000			25,500	40,000
130	Wheeling, W. Va.	1,261,900	459,000					84,000	175,000	
131	Augusta, Ga.	1,737,600	149,100							
132	Macon, Ga.	565,600	509,000			228,000	228,000			
133	Berkeley, Cal.	1,017,493	924,993	126,725	56,518					
134	Superior, Wis.	1,101,351	1,101,351		19,480	368,250		80,000	203,121	
135	Newton, Mass.	6,048,300	4,777,300		28,500	1,518,500			1,258,500	47,900
136	San Diego, Cal.	2,219,763	1,102,904		89,000	405,779		47,000	133,125	
137	Kalamazoo, Mich.	1,015,781	995,781		85,000	38,940			278,071	
138	El Paso, Tex.	1,168,000	1,143,000	10,000		35,000	200,000		275,000	
139	Butte, Mont.	717,160	317,160				45,000		40,250	
140	Flint, Mich.	610,983	317,483			10,000	5,183		25,700	
141	Chester, Pa.	947,600	351,600			15,000	82,000			
142	Dubuque, Iowa.	1,244,584	240,302							
143	Montgomery, Ala.	3,311,605	2,201,605			345,000	325,000		712,605	
144	Woonsocket, R. I.	3,022,000	513,000	100,000		313,000				
145	Racine, Wis.	706,400	525,400			49,000	43,000	56,000	176,000	
146	Fitchburg, Mass.	1,549,566	987,566		4,167	58,000	31,800	25,300	159,300	14,380
147	Tampa, Fla.	1,010,500	740,000							
148	Elmira, N. Y.	952,500	707,500	120,000			90,000	175,000		
149	Galveston, Tex.	4,648,038	4,303,038			300,000			1,638,000	
150	Quincy, Ill.	679,667	679,667							
151	Knoxville, Tenn.	3,493,414	1,909,414		165,000	15,000	307,414	50,000	35,000	30,000
152	New Castle, Pa.	499,571	449,571			35,000			61,500	
153	West Hoboken, N. J.	1,009,485	620,485		5,183				250,000	
154	Hamilton, Ohio.	2,393,306	1,424,306		28,000	198,465	755,011	15,750	6,905	
155	Springfield, Mo.	66,000	66,000						6,000	
156	Lexington, Ky.	1,131,824	825,824			125,000	178,824	27,000		
157	Roanoke, Va.	1,406,000	900,000		25,000	175,000			440,000	
158	Joliet, Ill.	359,112	241,412			66,400	59,000		19,000	
159	Auburn, N. Y.	1,059,460	754,460			216,120	124,733		38,077	
160	East Orange, N. J.	2,570,640	1,546,640	12,000	16,500	202,000			255,145	
161	Taunton, Mass.	2,355,550	1,154,550	45,000	75,600	473,000	39,000	52,309	197,691	2,800
162	Charlotte, N. C.	1,340,000	705,000	40,000					325,000	
163	Everett, Mass.	1,560,478	1,231,478	1,000	42,650	676,000			238,450	1,500
164	Portsmouth, Va.	1,182,500	906,900			225,000	285,500		103,000	20,000
165	Oshkosh, Wis.	542,650	542,650		2,500			75,000	40,000	
166	Cedar Rapids, Iowa.	921,000	495,000			237,080				
167	Quincy, Mass.	1,918,845	1,253,345		78,062	605,500			286,945	
168	Chelsea, Mass.	2,865,900	1,698,400	50,000	22,000	10,000	60,000		10,000	
169	Perth Amboy, N. J.	1,785,964	1,086,964	35,000	49,800	153,800	239,700		45,664	
170	Pittsfield, Mass.	1,320,990	793,990			288,000	55,000			
171	Joplin, Mo.	420,000	411,000	16,500	21,500	50,000			50,000	
172	Williamsport, Pa.	578,000	578,000	61,400		71,300	379,000			
173	Jackson, Mich.	580,000	440,000			110,000	49,500		25,000	10,000
174	Jamestown, N. Y.	1,376,150	818,150	65,000	9,000	338,000	113,150			50,000
175	Amsterdam, N. Y.	1,221,500	418,500			328,500				
176	Lansing, Mich.	467,783	357,783	110,000		30,500	111,283	56,000		
177	Huntington, W. Va.	513,000	433,000		12,000	92,000	205,000		50,000	
178	Decatur, Ill.	658,300	470,300			73,110	158,290			
179	Mount Vernon, N. Y.	2,783,750	2,215,750		103,000	545,000	25,000	50,000	653,000	
180	Lima, Ohio.	1,454,252	871,697	39,000	5,000	93,675			440,012	
181	Niagara Falls, N. Y.	2,877,247	2,016,747		26,000	1,109,315	467,069	44,000	444	
182	La Crosse, Wis.	1,055,103	719,903	9,000	20,000	147,000			177,903	
183	Newport, Ky.	1,274,300	435,300			181,200	124,600			
184	Pasadena, Cal.	1,109,037	776,037		83,500	79,500			14,000	

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.

GENERAL TABLES.

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CLOSE OF YEAR, CLASSIFIED BY PURPOSE OF ISSUE: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 58.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910.

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.
School buildings and sites.	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.								
\$175,000	\$15,000	\$8,000		\$12,000								\$8,418	110
344,750				236,500	\$4,836						\$370,000	703,500	111
430,000				150,000			\$295,000	\$295,000					112
255,000		37,000	\$17,500	6,000	261,792		500,000	335,000		\$165,000			113
871,000	37,000	777,000	204,000	272,000			1,843,000	1,843,000				100,000	114
204,000													115
112,800		100,000		64,000			96,100	96,100			24,800		116
107,000		200,000		1,240	424,500		452,500	432,500	\$20,000		96,000		117
384,000				72,624									118
221,000				7,100			122,000	122,000					119
250,000		150,000		500,000			45,000			45,000		81,000	120
393,490		185,000	90,995	300			348,000	348,000					121
253,925		378,500		51,000			1,399,000	1,399,000					122
552,000		22,000	4,000	9,000	60,000	\$65,000	958,000	958,000			66,000	222,500	123
150,700			199,000				176,600	176,600					124
477,500		75,000					855,350	825,000		30,350		100,000	125
350,000		10,000		111,500		68,000	97,300	96,000		1,300			126
530,661			233,000				620,000	620,000				150,100	127
309,000				95,000	311,363		315,000	315,000			350,000		128
509,000												163,000	129
200,000							503,700	358,700	110,000	35,000	299,200		130
				149,100			1,588,500	588,000		1,000,500			131
741,750				53,000			16,000			16,000		40,000	132
409,000			53,500				92,500			92,500			133
													134
1,372,400		548,000		3,500			1,271,000	1,271,000					135
428,000							1,116,859	1,116,859					136
269,000				324,770		20,000							137
423,000			100,000	100,000			11,000	11,000			14,000		138
231,910											400,000		139
176,000				100,000	600		267,500	267,500			26,000		140
284,600				20,000							566,000		141
102,000			35,000		103,302		354,000	354,000			650,282		142
325,000		30,000	464,000				935,000	825,080		110,000		175,000	143
100,000				1,023,000			1,023,000	1,023,000			200,000	1,286,000	144
180,000			21,400				21,000			21,000	160,000		145
350,350	10,000	3,000		562,000			562,000	562,000					146
63,500		16,000	140,000	331,269							270,500		147
73,000				600,000							147,000		148
				243,000								98,000	149
				* 2,092,038								345,000	
66,667			613,000										150
170,000			275,000	862,000			1,265,000	1,250,000		15,000	34,000	290,000	151
162,000				77,000	114,071		50,000			50,000			152
301,500	750			61,875	63,052		911,000	521,000	380,000		116,000	273,000	153
347,500	7,100	700	3,000									58,000	154
60,000													155
172,000		58,000	265,000								256,000	50,000	156
100,000			100,000	60,000			117,700	117,700			506,000		157
24,212		14,000		53,800			305,000	305,000					158
330,000			46,530										159
829,995		52,000		179,000			940,000	940,000				84,000	160
178,800	21,000		33,000	36,350			1,201,000	835,500	365,500				161
40,000				300,000			220,000	210,000		10,000		415,000	162
243,278		5,900	23,200	500			201,000	200,000		1,000	120,000	8,000	163
123,400			150,000				32,500			32,500	223,100	20,000	164
131,000	50,000	10,000	6,650	206,000									165
258,000							315,000	315,000				111,000	166
282,039		26,000		34,799			665,500	665,500					167
325,700		100,000		1,120,700			300,000	300,000			867,500		168
393,000							699,000	699,000					169
381,000			5,990	170,000			527,000	527,000					170
173,000				64,000			9,000		9,000				171
60,500					15,800								172
130,000	15,000		500	100,000			95,000	95,000			45,000		173
223,000		20,000					558,000	510,000	48,000				174
90,000							803,000	803,000					175
50,000							110,000	50,000	60,000				176
74,000												80,000	177
238,900							188,000	188,000					178
539,750				300,000							568,000		179
189,000		5,000	100,000				533,000	453,000	80,000			49,565	180
369,919							860,500	860,500					181
291,000		75,000					335,200	228,000		107,200			182
94,500			35,000				721,000	684,000		37,000	65,500	52,500	183
455,000		103,200		40,837			333,650	26,800	306,250				184

¹ Includes funded debt obligations issued to redeem revenue loans, judgments, warrants, and other temporary obligations.² Includes bonds issued for water-supply system, not reported separately.

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 AND NO.	CITY.	Total.	Prior to 1911	1911	1912	1913	1914	1915	1916	1917	1918	1919
	Grand total.....	\$2,279,284,838	\$7,650,100	\$64,094,872	\$55,081,568	\$56,725,229	\$56,015,952	\$57,774,757	\$59,321,305	\$53,759,380	\$53,129,976	\$50,900,158
	Group I.....	1,871,687,334	2,032,511	42,136,047	32,420,258	35,307,698	37,806,760	39,337,556	41,638,557	37,395,560	34,317,584	31,383,459
	Group II.....	280,321,069	1,719,215	8,045,827	9,347,374	8,213,940	6,453,527	9,253,439	7,657,908	6,905,985	8,171,827	9,383,757
	Group III.....	202,794,680	2,345,563	7,523,753	9,366,388	9,823,858	7,685,981	5,624,300	5,909,824	5,886,153	6,024,969	6,116,745
	Group IV.....	118,481,755	1,562,811	5,789,245	3,947,548	3,370,733	4,669,684	3,559,462	3,915,016	3,671,671	4,015,596	4,025,197

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

1	New York, N. Y.....	\$946,003,798	\$5,165	\$23,866,014	\$13,114,193	\$10,282,457	\$18,247,520	\$16,027,164	\$18,872,025	\$20,364,935	\$10,120,708	\$12,650,362
2	Chicago, Ill.....	\$2,682,914	1,538	3,380,953	5,731,604	4,587,723	5,312,424	5,968,924	3,307,926	3,147,926	3,045,927	4,335,927
3	Philadelphia, Pa.....	98,413,800	19,000	1,985,344	1,985,344	1,985,344	1,985,344	1,985,344	1,985,344	1,985,344	1,985,344	1,985,362
4	St. Louis, Mo.....	28,415,312	.....	2,642,622	1,205,000	1,300,690	2,050,000	985,000	50,000	50,000	2,628,000	325,000
5	Boston, Mass.....	116,074,489	.....	1,710,500	2,814,675	4,903,350	2,833,050	2,049,600	3,266,650	3,228,450	2,186,830	4,051,050
6	Cleveland, Ohio.....	42,252,319	325,742	2,828,258	1,574,325	2,193,519	1,740,744	1,429,844	1,502,744	1,762,101	1,797,681	1,801,084
7	Baltimore, Md.....	61,647,483	4,083	.....	.....	.....	.....	.....	6,280,000	.....	.....	.....
8	Pittsburgh, Pa.....	56,274,971	155,004	1,494,051	2,393,206	5,762,849	1,297,717	5,760,667	1,694,900	1,261,200	1,792,900	1,823,000
9	Detroit, Mich.....	13,741,533	365,026	419,950	312,005	230,776	29,697	624,000	468,700	27,000	336,000	396,000
10	Buffalo, N. Y.....	25,627,640	.....	1,813,498	1,582,944	1,604,525	1,263,462	1,070,389	894,694	1,323,189	1,116,463	1,175,000
11	San Francisco, Cal.....	16,263,500	429,000	397,800	447,800	547,800	747,800	822,800	852,800	763,000	763,000	763,000
12	Milwaukee, Wis.....	10,920,112	.....	134,792	114,949	138,736	220,385	191,985	285,635	271,485	51,485	91,485
13	Cincinnati, Ohio.....	62,482,072	8,580	544,388	408,710	414,731	471,241	240,592	1,082,960	217,638	493,661	125,066
14	Newark, N. J.....	33,266,621	21,688	488,764	89,688	134,688	36,063	698,613	158,063	221,063	124,376	24,376
15	New Orleans, La.....	30,338,959	375,059	300,200	399,200	334,600	399,500	341,000	366,500	244,600	238,100	178,500
16	Washington, D. C.....	9,492,100	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
17	Los Angeles, Cal.....	21,412,337	249,001	224,913	226,615	206,913	545,313	589,134	562,116	564,423	559,509	559,509
18	Minneapolis, Minn.....	17,073,374	73,625	14,000	20,000	679,000	526,500	562,500	207,500	1,963,212	477,500	1,068,438

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

19	Jersey City, N. J.....	\$19,507,709	\$16,854	\$170,104	\$341,500	\$1,596,500	\$21,500	\$59,798	\$2,045,600	\$20,000	\$120,000	\$20,000
20	Kansas City, Mo.....	8,057,648	210,000	10,000	110,000	10,000	210,000	2,174,000	330,000	.....	.....	402,500
21	Seattle, Wash.....	26,867,338	27,000	525,000	1,179,000	1,030,000	25,000	467,000	49,500	35,000	25,000	35,000
22	Indianapolis, Ind.....	4,388,300	4,000	94,000	85,000	49,000	46,000	248,500	39,000	31,000	30,000	30,000
23	Providence, R. I.....	18,949,000	.....	116,000	50,000	.....	.....	.....	147,000	59,000	.....	.....
24	Louisville, Ky.....	12,887,700	236,000	359,000	325,000	.....	.....	.....	.....	.....	.....	.....
25	Rochester, N. Y.....	11,396,000	.....	930,000	130,000	780,000	744,000	56,000	50,000	50,000	250,000	550,000
26	St. Paul, Minn.....	10,017,000	.....	3,000	337,000	270,000	120,000	877,000	475,000	1,451,000	1,102,000	765,000
27	Denver, Colo.....	5,980,900	11,250	37,850	37,850	73,250	92,650	78,550	56,850	277,250	667,700	1,687,700
28	Portland, Oreg.....	15,034,490	.....	36,000	518,000	96,000	99,000	11,000	15,000	705,000	6,000	6,000
29	Columbus, Ohio.....	14,915,082	8,282	206,500	242,000	331,000	120,000	163,000	458,000	129,700	175,000	401,500
30	Toledo, Ohio.....	10,823,577	.....	486,850	451,000	474,000	1,297,000	140,000	95,000	320,000	205,000	815,000
31	Atlanta, Ga.....	5,247,500	2,000	258,500	130,000	130,000	185,500	157,000	221,000	127,000	81,500	85,000
32	Oakland, Cal.....	4,472,162	.....	140,362	140,362	120,362	120,362	121,112	118,712	118,012	118,012	118,012
33	Worcester, Mass.....	10,029,625	.....	95,000	548,000	57,000	309,000	304,300	329,325	325,500	633,000	1,047,000
34	Syracuse, N. Y.....	9,607,243	.....	675,543	344,555	297,483	289,283	259,883	254,453	231,983	215,983	194,483
35	New Haven, Conn.....	3,700,500	2,000	170,500	120,500	108,000	123,000	175,000	189,500	110,500	107,000	107,000
36	Birmingham, Ala.....	6,341,570	46,870	229,558	81,433	90,596	23,169	11,269	101,233	130,838	193,000	476,200
37	Memphis, Tenn.....	10,165,600	.....	329,700	317,200	317,200	315,500	935,500	87,500	262,500	62,500	91,000
38	Scranton, Pa.....	3,126,709	75,500	49,500	43,500	87,500	195,500	202,500	101,500	91,000	222,000	49,000
39	Richmond, Va.....	11,214,219	1,400	2,500	12,000	6,000	10,000	405,000	.....	.....	60,000	.....
40	Paterson, N. J.....	4,185,339	83,500	419,313	110,000	90,526	145,000	145,000	25,000	49,000	115,000	235,000
41	Omaha, Nebr.....	8,026,000	.....	158,000	1,222,000	287,500	99,000	145,000	135,000	191,500	603,000	325,000
42	Fall River, Mass.....	7,293,243	.....	287,000	240,000	395,000	413,000	270,000	319,000	374,000	264,000	270,750
43	Dayton, Ohio.....	5,066,700	.....	413,270	406,000	422,230	388,000	435,300	421,000	448,500	391,500	281,900
44	Grand Rapids, Mich.....	3,577,300	284,500	320,000	538,000	371,000	143,000	112,000	87,000	129,600	76,600	75,000
45	Nashville, Tenn.....	5,557,710	4,000	153,010	60,000	50,000	60,000	60,000	.....	.....	550,000	325,000
46	Lowell, Mass.....	3,422,690	.....	96,610	192,877	116,196	101,766	180,075	152,976	255,850	243,530	155,610
47	Cambridge, Mass.....	11,539,850	558,500	168,500	360,500	172,500	177,500	532,500	998,600	637,500	1,126,500	210,500
48	Spokane, Wash.....	7,628,935	.....	1,210,000	32,000	33,000	84,000	35,000	36,000	40,000	360,000	13,000
49	Bridgeport, Conn.....	2,198,600	48,900	48,900	48,900	41,900	38,900	163,900	38,900	38,900	38,900	437,000
50	Albany, N. Y.....	5,095,830	98,659	445,757	605,197	310,197	456,897	343,952	277,227	224,652	218,102	176,602

GENERAL TABLES.

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AT CLOSE OF YEAR, CLASSIFIED BY YEAR OF MATURITY: 1910.

assigned to each, see page 87. For a text discussion of this table, see page 59.]

1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	Later than 1930	Not reported.	1910
\$57,627,205	\$45,060,782	\$70,639,448	\$44,335,222	\$59,403,274	\$39,403,514	\$34,567,922	\$43,722,854	\$69,417,627	\$56,646,096	\$150,573,048	\$1,034,598,125	\$59,327,524	
33,220,351	28,993,334	48,307,138	23,064,639	36,203,131	23,615,840	17,743,121	22,914,133	43,785,140	38,249,243	124,517,207	878,779,739	18,318,322	
11,647,297	6,426,537	8,971,927	11,324,371	12,330,866	6,557,920	7,532,320	9,594,620	10,620,020	8,957,620	19,065,746	69,149,616	28,189,420	
8,310,864	4,965,360	9,189,572	6,912,862	6,040,403	4,594,927	5,569,131	6,919,151	11,979,844	5,377,156	4,633,495	51,934,491	10,039,885	
4,148,693	4,675,561	4,170,811	3,033,350	4,828,874	4,634,827	3,723,350	4,294,950	3,032,523	4,061,777	2,336,600	34,734,679	1,779,897	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

\$17,714,170	\$9,122,907	\$14,834,497	\$5,587,806	\$8,581,306	\$5,373,320	\$4,534,315	\$7,251,064	\$18,204,422	\$20,861,074	\$104,221,781	\$580,137,093		1
3,073,104	6,836,710	2,794,710	4,019,710	4,788,349	3,009,349	2,235,860	2,458,860	854,860	547,000	554,500		\$12,389,030	2
1,755,346	1,755,346	1,767,394	1,201,359	866,398	693,043	97,800	65,300		3,000,000	69,314,700		10,000	3
62,000	50,000	4,031,000		1,000,000			926,000	6,500,000	4,700,000				4
1,635,750	3,591,850	4,686,700	3,836,525	2,830,775	2,593,750	986,900	2,225,700	5,442,250	3,764,200	3,999,300	52,001,301	535,333	5
2,257,703	1,448,776	2,737,792	1,460,054	1,324,398	2,103,316	3,041,153	1,575,940	2,290,181	1,402,064	1,898,000	3,757,000		6
950,000		1,500,000			684,000	1,000,000	1,704,000	5,850,000		5,000,000	38,675,400		7
1,233,050	1,963,500	1,648,000	1,490,200	2,805,000	2,410,490	1,381,460	1,715,000	1,048,700	1,081,200	1,630,950	14,519,930	36,000	8
393,000	436,000	941,000	136,000	1,461,000	1,372,622	225,000	25,000	74,000	268,000	604,000	4,596,757		9
1,160,438	807,445	1,049,265	961,565	605,757	566,716	856,479	802,240	754,717	720,002	620,619	4,331,856	540,376	10
763,000	745,500	745,600	704,500	610,000	524,000	514,000	504,000	364,000	264,000	264,000	3,726,000		11
274,585	519,985	1,045,455	324,985	502,485	845,235	824,000	1,245,250	1,336,500	1,140,000	634,500		729,196	12
558,670	320,069	1,054,341	1,023,190	1,120,458	944,470	226,000	558,000	321,800	2,222,700	1,295,027	48,813,580		13
159,396	23,375	8,453,375	1,663,375	236,285	260,020	1,012,650	477,636	70,000	519,493	235,020	18,128,614		14
9,900	7,600	117,000			9,492,100		198,000				23,979,000	2,847,900	15
588,989	558,509	558,509	558,370	609,820	549,009	695,004	559,643	547,010	547,010	547,010	10,626,008		16
725,250	799,662	314,500	107,500	669,000	683,500	112,500	612,500	128,700	212,500	12,500	5,972,500	1,230,487	17

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

\$145,000	\$370,000	\$981,000	\$1,250,000	\$600,000	\$50,000	\$25,000	\$750,000	\$1,225,000	\$100,000	\$8,817,000		\$782,853	19
225,000	36,000	404,980	500,000	2,025,000	1,000,000		600,000	5,000				471,148	20
32,000	34,000	39,000	560,000	543,900	625,000	525,000	2,445,000	980,000	1,425,000	2,271,000		13,628,958	21
	1,125,000	1,000,000	39,000	1,238,500	84,000	40,000	550,000	50,000		50,000	\$1,575,000		22
			1,317,000	1,230,000	1,100,000	700,000	1,567,000	200,000	954,000	3,266,000	6,118,000		23
202,000			1,240,500					1,428,800		578,000	8,518,400		24
150,000	150,000	150,000	25,000	695,000	25,000	25,000	25,000	325,000	125,000	25,000	6,142,000		25
811,000	75,000	99,000									3,625,000		26
393,200	579,800	1,035,300	1,051,700										27
180,000	440,000	850,000	2,250,000		200,000	1,000,000		738,500			2,315,000	5,572,990	28
195,500	661,000	608,000	177,000	77,000	374,000	150,000	91,200	145,500	210,000	660,000	6,463,500	2,867,400	29
319,000	276,000	330,000	458,000	402,195	260,000	218,000	80,000	490,000	520,000	682,000	1,650,000	898,532	30
184,000	96,000	839,000	243,000	76,000	30,000	76,000	104,000	275,000			1,942,000		31
118,012	118,012	118,012	118,012	118,012	118,012	118,012	118,012	118,012	118,012	118,013	2,058,721		32
750,000	90,000	225,000	50,000	50,000	250,000	325,000	860,000	750,000	970,000	570,000	1,493,500		33
3,982,483	160,683	147,233	136,783	136,083	121,233	221,233	207,483	187,483	992,483	47,483	502,901		34
319,000	94,000	116,500	94,000	84,000	290,000	95,000	125,000	305,000	165,000	135,000	640,000	6,000	35
302,200	347,200	212,100	203,500	365,000	15,000		45,000	150,000	62,500	549,000	1,989,000	700,902	36
62,500	87,500	62,500	62,500	62,500	62,500	1,329,500	82,500	137,500	112,500	12,500	5,322,500		37
199,000	24,000	81,000	74,000	121,000	141,000	91,000	75,000	127,000	67,000	108,000	551,000	349,209	38
281,500	453,250	586,525	295,500	632,500	285,200	679,450	255,000	333,800	648,500	151,000	6,165,494	1,600	39
50,000		39,000	125,000	150,000	85,000	125,000	10,000	110,000	134,000	10,000	1,928,000		40
100,000	288,000		447,000	167,000	475,000	475,000	575,000	729,000	575,000	375,000	1,129,000		41
333,500	38,500	38,500	138,500	238,500	453,500	263,500	283,500	298,500	555,000	200,000	1,485,500	133,493	42
240,000	205,500	205,500	143,500	120,000	105,500	68,500	42,000	45,000	47,000	41,000	191,000	4,500	43
75,000	25,000	100,000	80,000	90,000		141,600		100,000	280,000		550,000	2,000	44
117,000	200,000	310,000	400,000	1,000,000		310,000	200,000	400,000	85,000		1,300,000	3,700	45
1,691,000						200,000						36,200	46
14,500	259,500	178,500	121,500	949,000	244,950	309,000	124,000	156,000	62,000	217,000	3,806,800	25,000	47
130,000	10,000	10,000	10,000	200,000	450,000	10,500	300,000	250,000	470,000		1,300,000	2,765,435	48
37,000	31,000	31,000	31,000	531,000	31,000	31,000	31,000	31,000	31,000	31,000	867,000	39,500	49
198,902	151,582	175,277	104,376	98,676	90,025	80,025	65,925	560,925	250,925	161,750	10,000		50

FINANCIAL STATISTICS OF CITIES.

TABLE 22.—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 1910.

City No.	City.	Total.	Prior to 1911	1911	1912	1913	1914	1915	1916	1917	1918	1919
51	Hartford, Conn.	\$6,639,481			\$126,000		\$35,000			\$74,000	\$765,000	
52	Trenton, N. J.	5,669,601	\$133,700	\$415,296	164,425	\$295,160	78,250	\$130,835	\$398,675	478,800	238,300	\$306,700
53	New Bedford, Mass.	7,278,774	144,835	243,939	454,000	522,000	213,000	290,000	178,000	449,000	286,000	164,000
54	San Antonio, Tex.	2,793,500								150,000		310,000
55	Reading, Pa.	2,663,200	669,500	8,000	16,000	100,000	110,000			80,000	107,000	195,000
56	Camden, N. J.	4,721,409	25,500	266,250	60,200	250	250	40,250	250	10,250	85,250	305,250
57	Salt Lake City, Utah	6,613,807			353,000	220,000	800,000				500,000	
58	Dallas, Tex.	3,439,500		20,750	21,750	57,750	89,750	20,750	32,750	206,750	42,750	25,750
59	Lynn, Mass.	4,424,100		384,000	220,000	260,000	166,500	133,600	217,200	208,500	340,500	330,500
60	Springfield, Mass.	6,346,100		134,200	171,200	384,200	185,200	219,200	185,200	675,200	176,700	180,000
61	Wilmington, Del.	3,678,300	45,050	118,100	104,000	127,550	141,300	129,800	163,300	151,300	149,050	183,150
62	Des Moines, Iowa	2,186,300		210,800	337,500			330,000	335,000	35,000		330,000
63	Lawrence, Mass.	2,774,347	274,500	206,100	204,700	184,300	174,800	163,300	143,700	128,600	125,100	92,600
64	Tacoma, Wash.	8,240,031		700,000		2,240,000						
65	Kansas City, Kans.	5,141,787	127,680	67,788	5,200	5,700	85,700	85,700	13,700	245,700	114,600	112,350
66	Yonkers, N. Y.	6,865,631		314,080	835,080	528,080	333,080	457,780	337,580	336,421	298,080	256,080
67	Youngstown, Ohio	2,324,166	11,106	366,410	349,050	279,530	235,684	164,432	116,061	86,193	71,000	61,000
68	Houston, Tex.	5,550,798			534,000				1,003,000			
69	Duluth, Minn.	6,728,450	1,650	100,000	110,000	80,000	557,000	10,000			185,000	
70	St. Joseph, Mo.	2,695,450	3,850		9,000		187,000				23,000	15,000
71	Somerville, Mass.	1,500,000		169,000	162,000	149,000	143,000	128,500	110,500	97,500	85,500	72,500
72	Troy, N. Y.	4,461,178	2,000	228,318	228,818	220,398	238,893	351,959	195,698	164,844	169,998	163,198
73	Utica, N. Y.	2,020,112		124,067	135,072	135,726	119,214	107,170	98,170	93,020	92,420	90,420
74	Elizabeth, N. J.	3,397,560			82,000							
75	Fort Worth, Tex.	3,299,418		12,000	12,000	12,000	12,000	16,690	8,828			
76	Waterbury, Conn.	2,708,190		69,000	69,000	59,000	54,000	44,000	44,000	54,000	59,000	440,000
77	Schenectady, N. Y.	4,462,608	50,358	394,698	394,685	366,883	322,500	250,822	213,345	180,345	180,345	188,125
78	Hoboken, N. J.	2,284,598	184,776	5,197	35,667	3,500			10,000	178,000	335,000	85,000
79	Manchester, N. H.	1,656,000		75,000	110,000	330,000	160,000	260,000	140,000	100,000		100,000
80	Evansville, Ind.	1,939,400	16,000	29,200	1,828,200	13,200	13,200	13,200	13,200	13,200		
81	Akron, Ohio	2,026,602	15,000	281,202	331,631	283,926	223,508	142,085	90,040	60,040	48,160	30,110
82	Norfolk, Va.	7,147,550	3,550	320,000	91,000	110,000	458,000	50,000	106,500	35,000		152,000
83	Wilkes-Barre, Pa.	1,753,100	2,600	22,000	72,000	61,500	72,500	83,000	47,000	47,000	47,000	92,000
84	Peoria, Ill.	1,195,739	53,688	91,051	93,350	75,800	79,050	108,000	60,400	47,600	71,100	39,100
85	Erie, Pa.	1,077,880	7,517	24,079	10,005	42,150	552,974	22,500	12,500	12,500	12,500	12,500
86	Savannah, Ga.	2,634,850	4,700			222,150						
87	Oklahoma City, Okla.	4,567,609		152,481	152,481	169,981	197,981	152,481	149,081	149,081	148,080	148,081
88	Harrisburg, Pa.	3,011,100	36,800	86,400	50,400	177,900	99,600	174,600	167,400	174,100	90,900	121,600
89	Fort Wayne, Ind.	1,082,800	35,500	35,500	35,500	334,500	51,300	35,500	35,500	35,500		120,000
90	Charleston, S. C.	4,089,950	9,450									
91	Portland, Me.	6,885,563	3,000	89,588	497,148	227,795	86,795	37,795	70,795	54,295	48,795	58,795
92	East St. Louis, Ill.	2,239,400	8,300	144,000	178,500	154,500	172,300	108,800	45,500	35,500	55,500	50,500
93	Terre Haute, Ind.	777,000	10,000	10,000	20,000	20,000	34,000	147,000	64,000	94,000	24,000	10,000
94	Holyoke, Mass.	3,166,300		224,100	139,100	391,100	232,500	273,500	214,000	214,500	99,000	94,000
95	Jacksonville, Fla.	1,768,000										
96	Brockton, Mass.	3,181,750		140,950	189,450	233,450	208,450	146,950	168,950	120,450	116,450	100,950
97	Bayonne, N. J.	3,050,750		421,000	22,000	40,000	13,000	47,000	234,000	26,000	214,000	141,000
98	Johnstown, Pa.	837,700	1,700		10,000	10,000						
99	Passaic, N. J.	1,398,302	129,994	56,558	51,500	41,500	41,500	42,500	54,500	54,500	33,000	43,000
100	South Bend, Ind.	786,000	12,000	70,500	100,500	54,500	32,500	80,000	48,000	89,000	49,000	14,000
101	Covington, Ky.	2,497,991		6,600	6,600	6,600	6,600	3,000	3,000	3,000	3,000	3,000
102	Wichita, Kans.	3,913,172		99,464	67,583	50,094	55,923	178,106	45,106	134,682	131,288	63,251
103	Altoona, Pa.	2,578,300								4,500	62,100	212,700
104	Allentown, Pa.	1,178,075		75,200			35,200		23,600	3,600		30,600
105	Springfield, Ill.	1,176,984	70,699	70,612	62,604	50,805	29,705	7,705	15,705	7,705	7,705	7,705
106	Pawtucket, R. I.	5,514,000				70,000	30,000	67,000			70,000	449,000
107	Mobile, Ala.	3,884,500	27,500									
108	Saginaw, Mich.	2,578,800	214,060	278,830	251,120	249,720	215,220	257,650	175,250	112,150	95,000	60,200
109	Canton, Ohio	2,164,117		170,445	164,300	162,600	212,040	121,240	122,940	145,932	150,000	38,000

GENERAL TABLES.

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OF YEAR, CLASSIFIED BY YEAR OF MATURITY: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 59.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910.

1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	Later than 1930	Not reported.	Cities
\$10,000		\$1,320,000	\$212,000	\$25,000		\$420,000	\$70,000	\$20,000		\$20,000	\$3,519,000	\$23,481	51
	\$65,000	110,300	40,000	20,000		45,000	183,000	6,160	\$50,500	114,350	2,380,030	1,100	52
406,000	81,000	146,000	251,000	401,000	\$255,000	470,000	811,000	105,000	88,000	93,000	1,245,000		53
778,000					22,000						1,533,500		54
200,000		80,000	107,000	110,000			20,000	94,000	107,500		539,600	2,600	55
110,250	93,250	95,250	95,250	45,250	250	600,250	13,250	584,250	154,250	35,000	2,101,200		56
250,000	700,000			548,000	1,000,000			850,000				1,392,807	57
310,750	62,750	21,750	20,750	21,750	20,750	21,750	18,250	182,250	175,250	19,250	2,075,500		58
515,800	117,000	92,000	57,000	17,000	182,000	80,000	168,000	120,500	105,000	54,000	657,000		59
391,000	265,000	196,000	455,000	141,000	534,000	346,000	137,000	129,000	121,000	258,000	1,061,000		60
188,650	162,400	180,550	172,950	179,850	197,200	206,000	143,100	151,900	160,900	170,900	441,300	10,000	61
350,000							78,000	180,000					62
65,000	34,000	34,000	668,000	23,000	16,000	14,500	14,500	14,500	12,500	12,500	79,500	83,647	63
1,183,000					200,000				475,000	500,000		2,932,031	64
23,457	163,282	19,650	83,150	19,650	19,150	20,150	324,703	197,500	747,469	135,000	1,359,851	1,174,657	65
236,480	309,040	278,490	220,790	302,790	285,790	264,840	280,790	129,790	101,140	72,150	1,187,180		66
65,000	62,000	42,000	42,000	43,000	40,500	42,500	44,500	34,000	35,000	30,000	103,000	200	67
			60,000	100,000							3,599,000	264,788	68
170,000	592,000	200,000	400,000	150,000		1,356,000	113,000	1,025,000		100,000	1,574,000	4,800	69
234,000	236,600		402,000	370,000		35,000	300,000	880,000					70
58,500	45,500	39,500	36,500	29,500	27,000	20,000	19,000	16,000	14,000	11,000	66,000		71
168,648	147,468	155,345	144,912	141,915	320,178	178,894	130,450	100,708	92,280	84,650	831,625		72
83,305	81,805	85,535	85,535	82,285	79,785	81,035	77,035	76,035	69,685	45,200	102,200	74,493	73
		2,740,000	20,000	46,000	4,000	2,500		10,000			346,350	146,710	74
166,000		767,000						7,500	35,000	35,000	2,215,500		75
39,000	39,000	39,000	44,000	39,000	34,000	34,000	215,000	25,000	25,000	25,000	1,070,000	179,190	76
170,125	190,000	185,000	204,000	145,000	127,000	120,000	495,000	90,000	68,000	98,000		1,468	77
10,000	10,000	10,000	10,000	25,000	22,850	35,000	87,000	200,000			1,039,119	1,489	78
		80,000			50,000		50,000		50,000	121,000	30,000		79
													80
37,600	37,000	62,000	42,000	37,000	38,000	38,000	63,000	8,000				123,300	81
153,000	80,000	470,000	414,000	145,000		110,800	25,000	624,000	544,000	305,000	2,951,000		82
43,000	43,000	43,000	44,000	94,000	54,000	54,000	149,000	59,000	67,500	226,000			83
42,600	76,000	53,000	35,000	19,000	13,000	207,000	13,000	15,000					84
12,500	82,500	63,000	75,655	12,500	57,000	5,000	5,000	5,000	38,500	5,000	9,000		85
											2,458,000		86
248,081	3,100	3,100	103,100	7,100	71,100	48,100	3,500	357,500	150,000	403,000	1,850,000		87
115,400	139,900	140,400	122,100	129,400	50,400	50,400	50,400	50,400	50,400	50,400	881,800		88
166,000	65,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000					89
		50,000	56,000	62,500	90,000	55,000		100,000	294,000		3,373,000		90
221,800	20,405	634,405	15,405	15,405	15,405	15,405	1,515,405	2,315,405	429,460	10,000	170,800	332,262	91
44,500	45,500	35,500	55,500	175,500	35,500	35,500	35,500	767,500	55,500				92
10,000	10,000	10,000	54,000	10,000	55,000	10,000	110,000	10,000	45,000	10,000	10,000		93
88,500	57,000	54,500	54,500	53,500	53,500	52,000	300,000	49,000	41,000	56,000	385,000		94
				1,368,000							400,000		95
149,700	94,200	88,200	147,700	68,400	80,400	48,900	60,900	22,900	34,900	25,500	844,000		96
12,000	12,600	104,400	132,000		65,000	21,000	24,500	1,118,000	215,500	7,500	159,750	500	97
	40,000		25,000	58,000		20,000			60,000		613,000		98
34,500	19,500	20,500	21,500	41,500	20,500	120,500	26,500	277,500	47,500	21,500	198,250		99
				50,000	28,000	28,000		80,000	30,000	20,000			100
364,700	10,500	116,800	151,900	10,500	10,500	60,400	640,020	486,000	30,200	301,700	193,900	79,471	101
31,613	261,393	17,832	152,847	40,735	7,951	47,640	24,641	107,641	181,735	3,895	184,641	2,006,081	102
				359,500	65,500						1,853,000	21,000	103
				41,700		3,000	16,000		91,600	48,000	809,675		104
215,105	303,665	9,065	165,318	3,173	130,720	2,267	907	907	907			13,800	105
25,000		163,000	972,000	50,000	25,000			70,000	270,000		3,144,000		106
										744,000	1,950,000	1,163,000	107
131,700	52,000	77,500	183,500	110,000	88,000	19,000	3,000	3,000	1,000				108
72,600	45,000	25,000	25,000	37,000	68,000	100,000	45,000	206,000	73,000	183,000		7,000	109

FINANCIAL STATISTICS OF CITIES.

TABLE 22.—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 20,000 TO 50,000 IN 1910.

AND	CITY.	Total.	Prior to 1911	1911	1912	1913	1914	1915	1916	1917	1918	1919
110	Binghamton, N. Y.	\$920,895	.....	\$34,932	\$42,588	\$39,875	\$32,000	\$27,000	\$27,000	\$25,000	\$33,000	\$25,000
111	Sioux City, Iowa	1,661,286	\$100	25,000	25,800	25,800	50,000	25,000	65,100	281,500	229,500	684,000
112	Lancaster, Pa.	1,349,000	.....	13,900	13,900	13,900	31,150	61,150	61,150	61,150	61,150	31,150
113	Springfield, Ohio	1,740,923	.....	62,800	58,000	64,000	65,000	77,000	64,300	62,000	63,000	53,000
114	Atlantic City, N. J.	6,339,000	.....	108,000	16,000	26,000	145,000	16,000	79,000	28,000	75,000	89,000
115	Little Rock, Ark.	580,359	.....	25,500	25,500	25,500	18,000	18,000	8,000	8,000	8,000	8,000
116	Rockford, Ill.	606,573	877	44,202	31,780	21,780	21,180	13,839	48,637	11,033	10,263	9,532
117	Bay City, Mich.	1,644,240	50,500	141,500	91,000	135,000	68,000	20,000	50,000	55,500	72,500	12,000
118	York, Pa.	1,057,924	1,400	9,400	11,400	11,400	20,500	11,400	34,700	35,400	207,800	12,700
119	Sacramento, Cal.	1,037,000	7,100	36,000	31,000	36,000	31,000	31,000	31,000	31,000	31,000	31,000
120	Chattanooga, Tenn.	2,774,318	.....	156,000	.....	.....	.....	.....	.....	50,000	.....	.....
121	Malden, Mass.	1,016,400	.....	83,400	91,400	125,400	97,400	57,400	74,200	39,200	31,700	64,200
122	Pueblo, Colo.	2,779,425	.....	487,000	70,000	.....	230,500	8,000	.....	168,227	445,000	179,030
123	Haverhill, Mass.	2,328,500	.....	101,000	365,500	57,000	54,000	51,000	42,000	71,000	207,000	139,000
124	Lincoln, Nebr.	1,598,018	.....	60,000	57,660	79,160	93,660	98,660	125,660	105,660	107,260	109,260
125	New Britain, Conn.	2,737,850	24,500	124,500	24,500	39,500	24,500	11,000	11,000	11,000	311,000	11,000
126	Salem, Mass.	1,144,550	.....	87,650	82,850	84,850	77,350	78,350	71,000	64,500	61,500	61,500
127	Topeka, Kans.	2,486,479	85,200	131,688	223,038	180,982	95,653	137,056	107,656	65,716	58,665	34,353
128	Davenport, Iowa	659,000	8,000	8,000	8,000	8,000	72,000	10,000	195,000	10,000	10,000	20,000
129	McKeesport, Pa.	1,628,883	398,383	32,000	35,000	35,000	39,000	44,000	44,000	48,000	36,000	37,000
130	Wheeling, W. Va.	1,261,900	.....	8,700	10,000	10,000	10,000	10,000	10,000	10,000	10,000	107,000
131	Augusta, Ga.	1,737,600	4,100	.....	.....	200,000	.....	45,000	24,500	.....	.....	25,000
132	Macon, Ga.	585,600	600	6,000	6,000	6,000	6,000	6,000	6,000	22,000	6,000	6,000
133	Berkeley, Cal.	1,017,493	.....	35,703	35,703	33,203	33,203	33,203	33,203	33,203	33,203	33,203
134	Superior, Wis.	1,101,351	143,537	6,480	.....	.....	168,000	.....	.....	.....	.....	.....
135	Newton, Mass.	6,048,300	.....	321,500	333,000	53,000	421,000	453,000	201,000	348,100	200,000	147,950
136	San Diego, Cal.	2,219,793	6,000	73,200	73,200	83,200	82,700	82,700	82,589	81,849	81,200	80,700
137	Kalamazoo, Mich.	1,015,781	95,336	161,365	122,680	94,940	139,580	63,180	86,180	49,680	64,680	33,180
138	El Paso, Tex.	1,168,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	11,000
139	Butte, Mont.	717,160	.....	.....	.....	.....	.....	.....	.....	.....	.....	85,250
140	Flint, Mich.	610,983	4,833	22,550	20,650	21,250	16,500	16,000	11,000	11,000	11,000	16,000
141	Chester, Pa.	947,600	41,600	5,500	6,000	27,000	87,500	12,500	5,500	5,500	11,000	4,500
142	Dubuque, Iowa	1,244,584	3,950	35,845	1,050	3,200	41,622	16,053	325,950	365,051	.....	34,132
143	Montgomery, Ala.	3,311,605	.....	.....	.....	.....	.....	10,050	3,150	165,320	.....	6,975
144	Woonsocket, R. I.	3,022,000	.....	90,000	.....	.....	.....	200,000	83,000	.....	.....	150,000
145	Racine, Wis.	708,400	.....	36,175	133,175	37,175	37,175	38,175	58,175	43,175	37,175	59,000
146	Fitchburg, Mass.	1,549,586	.....	186,839	114,939	271,539	83,439	51,739	43,022	28,800	20,100	14,600
147	Tampa, Fla.	1,010,500	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
148	Elmira, N. Y.	862,500	.....	61,500	86,000	37,000	31,000	48,500	30,000	30,000	29,500	29,000
149	Galveston, Tex.	4,648,038	.....	.....	.....	.....	.....	156,000	.....	.....	.....	.....
150	Quincy, Ill.	679,667	70,000	84,334	83,334	72,333	75,333	73,333	67,000	74,000	80,000	.....
151	Knoxville, Tenn.	3,488,414	.....	75,000	205,000	85,134	189,638	95,000	.....	110,000	.....	175,000
152	New Castle, Pa.	499,671	.....	.....	.....	.....	.....	36,500	25,000	35,000	.....	50,000
153	West Hoboken, N. J.	1,009,485	7,794	86,316	49,875	9,500	9,500	9,500	9,500	9,500	9,500	9,500
154	Hamilton, Ohio	2,393,306	48,711	103,077	96,211	90,611	124,692	89,072	103,441	87,871	84,401	76,255
155	Springfield, Mo.	66,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
156	Lexington, Ky.	1,131,824	.....	9,937	9,937	9,937	9,937	9,937	9,937	9,937	181,937	9,936
157	Roanoke, Va.	1,406,000	.....	.....	.....	.....	60,000	.....	.....	.....	100,000	.....
158	Joliet, Ill.	359,112	.....	9,953	10,353	10,653	119,253	4,300	3,900	38,300	3,000	16,800
159	Auburn, N. Y.	1,059,460	48,721	68,631	69,000	58,778	78,222	73,371	69,354	68,028	69,587	69,120
160	East Orange, N. J.	2,570,640	.....	23,060	28,076	18,771	96,941	33,864	23,702	47,921	84,711	130,025
161	Taunton, Mass.	2,355,550	2,000	93,800	25,000	48,100	55,500	72,800	72,800	94,500	117,500	88,000
162	Charlotte, N. C.	1,340,000	.....	.....	.....	.....	.....	.....	.....	.....	50,000	.....
163	Everett, Mass.	1,560,478	.....	192,175	85,388	67,250	57,750	56,650	49,650	46,650	44,050	34,050
164	Portsmouth, Va.	1,182,500	83,200	.....	7,500	.....	.....	.....	.....	.....	.....	.....
165	Oshkosh, Wis.	542,650	15,000	41,650	26,650	26,150	27,150	20,650	10,650	10,650	236,650	5,650
166	Cedar Rapids, Iowa	921,000	.....	103,000	40,000	40,000	40,000	40,000	140,000	40,000	93,000	80,000
167	Quincy, Mass.	1,918,845	.....	199,770	181,010	166,470	151,270	142,800	118,800	99,300	90,550	76,800
168	Chelsea, Mass.	2,865,900	.....	1,081,500	23,000	.....	.....	.....	50,000	.....	.....	.....
169	Perth Amboy, N. J.	1,785,964	.....	19,300	1,600	5,300	40,664	43,000	239,000	43,000	93,100	10,000
170	Pittsfield, Mass.	1,320,990	4,550	86,440	85,000	95,000	94,000	90,000	138,000	85,000	73,000	71,000
171	Joplin, Mo.	420,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	5,000
172	Williamsport, Pa.	578,000	.....	7,500	8,000	.....	35,000	.....	.....	.....	.....	.....
173	Jackson, Mich.	580,000	24,500	59,000	48,000	13,500	20,000	30,000	5,000	20,000	25,000	30,000
174	Jamestown, N. Y.	1,376,150	.....	82,548	38,852	24,852	22,452	105,451	27,451	77,451	54,267	46,826
175	Amsterdam, N. Y.	1,221,500	6,500	64,500	15,500	15,500	15,500	15,500	74,500	15,500	15,500	15,000
176	Lansing, Mich.	467,783	47,560	73,545	58,458	58,560	42,160	40,000	24,500	8,000	20,000	10,000
177	Huntington, W. Va.	513,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
178	Decatur, Ill.	658,300	25,221	37,643	37,026	31,202	27,920	64,065	73,143	20,987	11,828	49,065
179	Mount Vernon, N. Y.	2,785,750	28,000	122,000	175,000	136,000	238,000	90,000	75,000	90,000	121,000	95,000
180	Lima, Ohio	1,454,252	196,000	108,598	80,201	80,201	71,959	69,459	205,959	66,959	65,958	64,958
181	Niagara Falls, N. Y.	2,877,247	67,098	79,960	195,975	209,143	387,261	115,980	72,671	70,742	34,948	106,782
182	La Crosse, Wis.	1,055,103	360	37,304	25,104	22,459	15,685	80,445	25,408	3,908	27,320	123,100
183	Newport, Ky.	1,274,300	1,500	87,000	.....	62,500	102,000	.....	.....	30,000	.....	88,100
184	Pasadena, Cal.	1,109,087	38,175	38,175	45,175	45,175	45,175	45,175	45,175	45,175	45,175

GENERAL TABLES.

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OF YEAR, CLASSIFIED BY YEAR OF MATURITY: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 59.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910.

1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	Later than 1930	Not reported.	City No.
\$35,000	\$35,000	\$35,000	\$35,000	\$30,000	\$20,000	\$20,000	\$15,000	\$10,000	\$37,500	\$15,000	\$297,000		110
184,900					59,000							\$5,586	111
49,650	38,250	38,250	25,750	50,750	50,750	50,750	60,750	60,750	60,750	52,250	461,750		112
62,000	60,000	60,000	53,736	63,000	65,000	50,000	50,000	40,913	139,936	63,600	100,000	360,938	113
34,000	206,000	30,000	10,000	205,000	961,000	238,000	265,000	235,000	180,000	105,000	3,188,000		114
8,000	8,000	8,000	8,000	5,500	5,500	5,500	5,500	5,500				376,359	115
1,750		35,000	27,700		16,500	60,000	83,000	28,500	40,000	100,000			116
117,000	39,000	25,000			83,000		36,000	33,000	182,000	45,000	309,000	1,240	117
12,400	16,000	75,200	88,800	26,800	28,800	38,800	27,800	93,800	14,800	73,300	196,400	7,824	118
31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000	400,500		119
250,000	250,000	100,000									1,850,000	118,318	120
39,200	23,200	95,200	147,200	264,200	195,200	130,200	700	700	18,000		335,000	300	121
21,608	178,000				61,000	562,000	360,000	27,000	27,000			2,000	122
33,000	62,000	537,000	34,000	8,000	7,000	232,000	156,000	129,000	14,000	14,000	22,000		123
78,710	95,710	61,650	39,550	65,750	45,050	13,050	38,050	11,450	11,450			296,218	124
11,000	11,000	11,000	9,000	224,000	159,000	9,000	259,000	9,000	54,000	4,000	1,371,000	4,350	125
54,500	42,000	42,000	42,000	34,500	34,500	24,500	18,000	13,000	13,000	13,000	134,000		126
80,942	30,000	30,000	35,000	569,100	223,127	280,000	9,400		40,000		69,000		127
80,000	20,000	20,000	25,000	25,000	25,000	25,000	30,000	30,000	30,000	30,000			128
81,000	39,000	40,000	41,000	106,000	45,000	45,000	45,000	45,000	38,000	57,000	204,500		129
10,000	10,000	10,000	10,000	69,000	10,000	10,000	10,000	10,000	10,000	10,000	907,200		130
	105,000	115,000	98,000	104,000	88,000	56,000	62,000	100,000	114,000	147,000	450,000		131
8,000	8,000	8,000	138,000	8,000	8,000	138,000	48,000	8,000	8,000	10,000	105,000		132
33,203	33,202	33,202	33,202	33,202	33,202	33,202	33,202	22,202	22,202	22,202	381,443		133
			304,834	273,500					100,000	100,000			134
327,000	185,900	497,550	194,000	344,000	215,000	215,000	195,000	166,000	12,500	32,000	1,172,000	3,500	135
80,700	85,700	85,700	85,700	85,700	85,700	72,600	70,200	60,200	60,200	55,200	664,825		136
20,500	20,500	20,500	20,500	9,000	7,000	7,000							137
32,000									40,000	30,000	1,055,000		138
	66,260	66,260		33,130	400,000	66,260							139
16,000	16,000	18,500	18,500	148,500	18,500	16,000	16,000	98,500	11,000	11,000	71,000	600	140
15,500			30,000						176,000		525,000		141
367,250	35,000	15,400										76	142
5,000	96,650		16,250	263,800	36,150	97,440	284,300	797,460	260,000		1,259,000		143
	82,000		300,000	391,000	150,000		676,000		150,000		750,000		144
37,000	35,000	29,000	29,000	23,000	20,000	19,000	11,000	11,000	7,000	6,000			145
4,000	4,000	316,000	214,000	4,000	54,000	49,000	4,000	3,000	3,000	2,500	18,500	58,649	146
	300,000								270,500		440,000		147
29,000	33,000	35,000	35,000	34,000	34,000	75,000	39,000	63,000	82,000		221,000		148
							487,000				4,005,000	38	149
34,000	989,000		37,000				20,000		130,000		1,340,504	16,138	150
57,000	20,000	50,000			35,000		85,000	12,000		30,000		114,071	151
9,500	9,500	9,500	9,500	9,500	109,500	9,500	9,500	9,500	9,500	9,500	594,500		152
145,415	97,048	69,773	44,773	161,573	107,273	220,273	39,773	79,273	32,804	108,873	330,686	1,167	153
	66,000												154
159,556	5,206			45,000							661,570		155
									15,000		1,231,000		156
100												142,500	157
53,650	53,200	53,200	43,200	43,200	43,200	23,200	18,200	18,200	18,200	18,200	21,000		158
													159
100,824	8,000	8,000	8,000	8,000	8,000				75,000		1,869,745		160
60,000	2,000	518,500	12,000	35,500	2,000	2,000	222,500	88,500	61,000	216,000	408,000	36,350	161
75,000		40,000	10,000						300,000		865,000		162
29,050	125,050	51,751	145,214	85,000	18,000	5,000	5,000	5,000	105,000	4,000	356,000		163
150,000		57,500	200,000			37,000	35,000	32,000	25,000	153,400	368,500	33,400	164
41,650	5,150	5,000	15,000	5,000									165
107,000	21,000	10,000	17,000				150,000			50,000			166
68,500	62,800	62,800	62,800	38,800	36,300	34,000	32,000	31,000	29,500	27,500	201,500	3,275	167
	150,000		86,400	200,000		65,000	110,000				1,100,000		168
65,000		292,000	100,000	144,000				35,000	17,000	15,000	623,000		169
73,000	62,000	57,000	57,000	39,000	37,000	37,000	27,000	20,000	20,000	20,000	50,000		170
84,000			5,000			61,500	3,000	136,500	125,000				171
											511,700	15,800	172
30,000	30,000	20,000	30,000	30,000	20,000	55,000	5,000	25,000	25,000	5,000	30,000		173
42,000	47,000	42,000	155,500	24,500	74,500	9,500	9,500	51,500	9,500	59,500	373,000		174
15,000	155,000	65,000	55,000	15,000	15,000	80,000	15,000	15,000	245,000	20,000	273,000		175
35,000	10,000	10,000	30,000										176
	82,000		75,000		12,000		12,000				332,000		177
16,300	9,000	9,000	42,900	9,000	9,000	11,000	3,000	3,000	168,000				178
74,000	65,000	55,000	45,000	35,000	45,000	70,000	45,000	85,000	100,000	65,000	929,750		179
175,000	25,000	25,000	25,000	25,000	125,000	21,000	8,000	6,000	5,000	4,000			180
89,800	163,000	58,500	49,500	42,000	25,000	39,500	24,000	198,500	35,500	55,000	708,419		181
62,000	72,000	25,000	20,000	70,000	150,000	75,000	15,000	15,000	190,000				182
		5,000	1,500	70,000		55,000			32,300		112,200	181,200	183
40,175	40,175	40,175	32,575	27,575	27,575	27,575	27,575	27,575	27,575	27,575	370,397		184

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FINANCIAL STATISTICS OF CITIES.

TABLE 23.—FUNDED DEBT, FLOATING DEBT, SPECIAL ASSESSMENT LOANS, AND REVENUE LOANS AT CLOSE OF YEAR, CLASSIFIED BY RATE OF INTEREST: 1910.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 60.]

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	Rates not reported.
	Grand total.....	\$2,399,932,026	\$301,614,287	\$599,175,004	\$20,369,200	\$346,965,404	\$228,564,774	\$156,677,935	\$42,572,223	\$25,168,258	\$163,384,484	\$10,440,457
	Group I.....	1,764,627,138	294,629,758	517,753,022	19,436,200	567,675,782	130,228,436	63,303,693	4,273,323	10,953,500	153,063,238	3,310,181
	Group II.....	298,555,304	5,809,000	44,862,688	285,000	126,335,415	41,965,539	33,632,827	22,470,171	11,296,140	8,020,187	3,878,339
	Group III.....	211,729,742	752,600	25,600,213	95,000	97,401,718	30,296,827	39,147,425	9,652,546	2,899,133	4,603,769	1,280,521
	Group IV.....	125,019,842	422,929	10,959,083	553,000	55,552,489	26,073,972	20,593,985	6,176,183	19,485	2,697,300	1,971,416

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

1	New York, N. Y.....	\$1,012,242,956	\$271,579,258	\$303,199,158	\$20,000	\$196,647,652	\$99,541,875	\$6,236,900	\$3,677,525	\$9,495,500	\$121,645,083	.....
2	Chicago, Ill.....	92,386,161	2,122,265	.....	.....	69,467,343	3,247,000	17,548,454	.....	.....	3,009	.....
3	Philadelphia, Pa.....	98,441,166	16,355,100	41,959,000	.....	40,064,700	.....	23,000	.....	.....	39,366	.....
4	St. Louis, Mo.....	28,415,312	.....	1,880,000	1,871,000	20,083,312	.....	600,000	.....	.....	3,981,000	.....
5	Boston, Mass.....	115,074,469	4,070,400	60,099,431	.....	50,340,325	.....	.....	.....	.....	29,000	\$535,333
6	Cleveland, Ohio.....	42,302,522	.....	.....	.....	31,998,275	3,552,703	4,358,791	52,550	.....	2,340,000	203
7	Baltimore, Md.....	61,983,463	.....	44,600,400	.....	9,284,000	.....	6,391,000	.....	.....	1,708,053	.....
8	Pittsburgh, Pa.....	56,392,853	.....	6,163,190	.....	29,393,438	4,621,200	4,775,139	314,865	121,000	10,695,021	300,000
9	Detroit, Mich.....	13,771,533	.....	7,807,322	100,000	5,545,472	170,004	129,578	19,157	.....	.....	.....
10	Buffalo, N. Y.....	26,971,130	415,000	12,301,375	.....	12,342,683	.....	186,100	1,220,000	.....	.....	505,962
11	San Francisco, Cal.....	16,263,500	.....	3,443,500	.....	.....	500,000	12,320,000	.....	.....	.....	.....
12	Milwaukee, Wis.....	12,056,112	80,000	2,232,334	.....	6,130,275	634,500	2,249,807	.....	.....	.....	729,106
13	Cincinnati, Ohio.....	62,482,072	2,130,000	23,010,739	7,278,000	28,969,386	395,145	663,431	19,476	.....	15,845	.....
14	Newark, N. J.....	38,097,621	.....	7,510,000	675,100	29,192,521	450,000	70,000	.....	.....	200,000	.....
15	New Orleans, La.....	36,462,580	.....	354,308	.....	23,435,759	.....	7,518,114	.....	117,000	5,037,399	.....
16	Washington, D. C.....	12,786,379	.....	.....	9,492,100	.....	.....	.....	.....	.....	3,294,279	.....
17	Los Angeles, Cal.....	21,412,337	.....	.....	.....	4,053,691	13,084,072	407,434	3,650	.....	3,863,500	.....
18	Minneapolis, Minn.....	17,084,932	.....	1,070,000	.....	10,726,950	4,031,937	14,000	.....	.....	11,558	1,230,457

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

19	Jersey City, N. J.....	\$21,892,482	.....	\$642,535	.....	\$10,128,645	\$3,970,352	\$6,091,000	.....	\$1,050,000	\$9,750	.....
20	Kansas City, Mo.....	8,057,648	.....	1,900,000	.....	3,385,000	2,144,000	127,500	\$30,000	.....	.....	\$471,148
21	Seattle, Wash.....	28,793,141	.....	.....	.....	3,715,000	4,183,000	6,971,078	1,159,380	9,770,958	1,280,000	1,713,725
22	Indianapolis, Ind.....	4,388,300	.....	2,077,000	.....	2,169,500	72,000	22,500	47,000	.....	.....	.....
23	Providence, R. I.....	19,401,391	\$4,066,000	5,167,000	.....	9,910,391	.....	.....	.....	.....	258,000	.....
24	Louisville, Ky.....	12,999,700	218,000	2,765,400	.....	9,013,300	.....	974,000	15,000	.....	14,000	.....
25	Rochester, N. Y.....	13,784,827	400,000	8,136,000	.....	2,014,827	120,000	849,000	1,065,000	.....	1,200,000	.....
26	St. Paul, Minn.....	12,158,031	.....	99,000	.....	7,198,500	3,545,000	1,267,000	41,331	.....	7,200	.....
27	Denver, Colo.....	5,983,200	.....	.....	.....	347,500	224,000	1,428,700	3,982,900	.....	.....	.....
28	Portland, Oreg.....	15,034,490	.....	.....	.....	3,460,500	250,000	5,260,000	6,063,990	.....	.....	.....
29	Columbus, Ohio.....	15,278,124	.....	588,000	.....	12,515,400	1,045,600	660,300	78,782	.....	29,000	363,042
30	Toledo, Ohio.....	10,949,077	25,000	1,294,000	\$285,000	5,066,195	1,174,000	388,896	.....	.....	1,702,000	1,013,966
31	Atlanta, Ga.....	5,348,448	.....	1,018,000	.....	1,522,000	2,344,500	355,500	102,266	4,182	2,000	.....
32	Oakland, Cal.....	4,472,162	.....	.....	.....	1,197,000	3,221,962	53,200	.....	.....	.....	.....
33	Worcester, Mass.....	10,030,025	.....	4,780,300	.....	5,249,325	.....	.....	.....	.....	400	.....
34	Syracuse, N. Y.....	9,833,621	1,000,000	3,146,450	.....	2,952,026	2,245,575	163,298	.....	.....	25,000	301,272
35	New Haven, Conn.....	3,685,500	.....	1,696,500	.....	1,996,000	31,000	55,000	.....	.....	207,000	.....
36	Birmingham, Ala.....	6,346,996	.....	.....	.....	3,000	.....	3,442,325	2,282,054	65,000	549,191	5,426
37	Memphis, Tenn.....	10,205,380	.....	.....	.....	3,698,500	4,242,000	80,780	2,175,100	.....	.....	.....
38	Scranton, Pa.....	3,409,743	.....	424,000	.....	1,696,500	656,000	101,883	531,860	.....	.....	.....
39	Richmond, Va.....	11,214,259	.....	405,000	.....	9,427,975	120,000	1,122,744	74,300	.....	63,700	540
40	Paterson, N. J.....	4,535,339	.....	.....	.....	2,798,626	1,126,000	662,313	.....	.....	48,500	.....
41	Omaha, Nebr.....	8,026,000	.....	.....	.....	2,570,000	3,987,000	1,460,000	.....	.....	.....	.....
42	Fall River, Mass.....	7,293,243	.....	2,637,250	.....	4,263,000	109,500	50,000	83,493	.....	150,000	.....
43	Dayton, Ohio.....	5,191,289	.....	364,000	.....	3,009,800	45,400	1,567,810	12,690	.....	191,589	.....
44	Grand Rapids, Mich.....	3,582,300	.....	130,000	.....	1,050,300	2,385,000	.....	.....	2,000	.....	5,000
45	Nashville, Tenn.....	5,579,290	.....	70,000	.....	2,812,000	2,117,000	303,700	272,560	.....	.....	4,000
46	Lowell, Mass.....	4,122,690	.....	265,115	.....	2,536,920	143,150	14,000	36,000	.....	1,127,305	200
47	Cambridge, Mass.....	11,699,850	100,000	5,296,250	.....	5,560,100	.....	25,000	.....	.....	718,500	.....
48	Spokane, Wash.....	7,664,328	.....	580,000	.....	580,000	2,420,000	210,500	4,118,435	.....	335,393	.....
49	Bridgeport, Conn.....	2,198,600	.....	912,000	.....	1,247,100	33,500	1,000	5,000	.....	.....	.....
50	Albany, N. Y.....	5,095,830	1,048,886	3,231,285	40,000	270,000	404,000	101,659

¹ For details, see page 60.

GENERAL TABLES.

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TABLE 23.—FUNDED DEBT, FLOATING DEBT, SPECIAL ASSESSMENT LOANS, AND REVENUE LOANS AT CLOSE OF YEAR, CLASSIFIED BY RATE OF INTEREST: 1910—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 60.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910.

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	Rates not reported.
51	Hartford, Conn.	\$7,578,025	\$3,800	\$5,092,000		\$1,917,642	\$366,712	\$150,000	\$23,481			\$24,390
52	Trenton, N. J.	6,267,101		822,151		4,126,300	361,550	939,100			\$17,500	500
53	New Bedford, Mass.	7,270,774		1,555,000		5,436,939	97,000	43,000			144,835	
54	San Antonio, Tex.	2,793,500				19,000	790,000	1,874,500	110,000			
55	Reading, Pa.	2,693,200		477,100		1,628,000	24,000		561,500		2,600	
56	Camden, N. J.	4,890,759		257,200		3,182,000	1,199,250	252,309				
57	Salt Lake City, Utah	6,616,323				2,700,000	548,000	1,373,000	1,392,807		602,516	
58	Dallas, Tex.	3,489,500				2,058,500		1,189,000	242,000			
59	Lynn, Mass.	5,024,100		1,299,100		2,976,000	87,000				662,000	
60	Springfield, Mass.	6,345,100	267,000	3,046,600		3,031,500						
61	Wilmington, Del.	3,728,300		210,000		3,144,200	358,100	10,000	6,000			
62	Des Moines, Iowa	2,261,801		210,000		1,590,000	395,000	800	109,139			16,862
63	Lawrence, Mass.	3,124,347	2,800	174,000		2,513,900						433,647
64	Tacoma, Wash.	8,458,804					1,075,000	3,564,195	1,009,078	\$2,610,531	200,000	
65	Kansas City, Kans.	5,141,787					2,510,320	2,221,547	85,688		177,680	140,682
66	Yonkers, N. Y.	7,545,631		886,350		2,722,731	2,867,200	210,000		200,000	659,350	
67	Youngstown, Ohio	2,325,457				481,200	253,650	1,649,306				1,291
68	Houston, Tex.	5,550,823					800,000	2,895,000	1,691,000		264,798	25
69	Duluth, Minn.	6,766,450				2,924,000	1,338,000	2,331,000	167,000		1,650	4,900
70	St. Joseph, Mo.	2,695,450		236,600		2,436,000	10,000		9,000		3,850	
71	Somerville, Mass.	1,850,000		405,000		1,031,000	1,000				350,000	
72	Troy, N. Y.	4,709,178	0,000	1,347,222		2,360,952	735,334	211,640			48,000	
73	Utica, N. Y.	2,170,112		316,844		883,331	612,150	279,299			3,995	74,493
74	Elizabeth, N. J.	3,464,895				3,397,500						67,335
75	Fort Worth, Tex.	3,634,979				723,000	1,350,000	413,618	637,418	70,965	71,150	68,623
76	Waterbury, Conn.	2,904,440		604,000		1,900,000	274,190	7,500			196,250	22,500
77	Schenectady, N. Y.	4,762,608	65,000	135,000		2,105,146	1,415,000	739,462	3,010		300,000	
78	Hoboken, N. J.	2,297,311		196,000		1,793,728	118,454	188,492		137	500	
79	Manchester, N. H.	1,656,000		401,000		1,005,000	100,000	150,000				
80	Evansville, Ind.	1,939,400		92,400		575,000	295,000	545,000	416,000		16,000	
81	Akron, Ohio	2,026,602			\$95,000	650,600	701,042	519,960				
82	Norfolk, Va.	7,753,137				4,323,000		2,685,010	374,000		71,127	
83	Wilkes-Barre, Pa.	1,763,100		242,000		419,500	960,000	130,500			1,100	
84	Peoria, Ill.	1,401,739		50,000		466,400	190,000	694,851			458	
85	Erie, Pa.	1,077,850		197,155		815,000			65,725			
86	Savannah, Ga.	3,068,982					2,458,000	606,282			4,700	
87	Oklahoma City, Okla.	4,585,599				400,000	495,000	1,975,500	1,679,609	17,500	100	17,990
88	Harrisburg, Pa.	3,011,100	107,000	674,400		2,218,800		10,500	300			
89	Fort Wayne, Ind.	1,085,425		411,000		357,000	299,000	2,625	15,800			
90	Charleston, S. C.	4,089,950				3,644,000	100,000	338,500			9,450	
91	Portland, Me.	7,476,906		1,083,000		5,559,509	108,000	205,647			364,000	156,750
92	East St. Louis, Ill.	2,239,400				140,000	712,000	1,385,200			2,200	
93	Terre Haute, Ind.	777,000				777,000						
94	Holyoke, Mass.	3,456,300		999,300		2,407,000					50,000	
95	Jacksonville, Fla.	1,813,248						1,768,000	45,248			
96	Brockton, Mass.	3,631,750		1,328,450		1,853,300	150,000				300,000	
97	Bayonne, N. J.	3,252,250				453,350	805,900	1,983,000	4,000			1,000
98	Johnstown, Pa.	862,700		188,000		403,000	185,000	61,700			25,000	
99	Passaic, N. J.	1,406,302		204,000		435,000	478,750	277,287	13,235			
100	South Bend, Ind.	792,841		110,000		583,000	60,000	23,000	16,841			
101	Covington, Ky.	2,741,469				1,808,500		386,829	296,182			249,953
102	Wichita, Kans.	3,929,193				127,500	687,355	2,973,979	240,359			
103	Altoona, Pa.	2,578,300				2,278,000		279,300	21,000			
104	Allentown, Pa.	1,178,075		620,900		551,800		5,375				
105	Springfield, Ill.	1,369,637		502,000		407,983		268,158	191,696			
106	Pawtucket, R. I.	5,754,341		616,341		4,888,000	250,000					
107	Mobile, Ala.	3,689,244	301,000			60,000	2,634,000	841,244	25,500		27,500	
108	Saginaw, Mich.	2,578,800		483,600		1,983,200	87,000				25,000	
109	Canton, Ohio	2,184,117		63,500		833,117	947,860	289,220			420	

¹ For details, see page 60.

FINANCIAL STATISTICS OF CITIES.

TABLE 23.—FUNDED DEBT, FLOATING DEBT, SPECIAL ASSESSMENT LOANS, AND REVENUE LOANS AT CLOSE OF YEAR, CLASSIFIED BY RATE OF INTEREST: 1910—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 60.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910.

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	Rates not reported.
110	Binghamton, N. Y.	\$954,526	\$116,429	\$440,100		\$303,000	\$3,000	\$16,997			\$75,000	
111	Sioux City, Iowa	1,075,788				315,000	1,082,500	255,850	\$19,336		100	
112	Lancaster, Pa.	1,350,299		545,000		790,000			14,000			\$1,299
113	Springfield, Ohio	1,854,645				440,336	706,040	303,800	45,361		22,550	336,538
114	Atlantic City, N. J.	6,606,500		120,000		1,724,000	3,723,000	1,039,500				
115	Little Rock, Ark.	783,419						204,000	356,574	\$19,485	183,360	
116	Rockford, Ill.	909,954				463,700	44,500	401,784				
117	Bay City, Mich.	1,560,240				975,000		543,000			41,740	
118	York, Pa.	1,084,722		311,324	\$47,000	636,800		6,800	26,793		56,000	
119	Sacramento, Cal.	1,037,600				1,020,500		10,000			7,100	
120	Chattanooga, Tenn.	2,870,741		100,000			1,850,000	500,000	329,318			91,423
121	Malden, Mass.	2,166,400		325,500		1,545,600		45,000			250,300	
122	Pueblo, Colo.	2,779,425				647,693	857,290	600,437	665,000			
123	Haverhill, Mass.	2,489,480		204,000		2,124,000		500				160,990
124	Lincoln, Nebr.	1,697,428				853,600	425,200	45,036				343,592
125	New Britain, Conn.	2,797,850		423,000		2,301,750	49,500	5,600				18,000
126	Salem, Mass.	1,244,550		294,500		762,250	85,000				2,800	100,000
127	Topeka, Kans.	2,486,479				866,061	553,353	999,565	54,500		13,000	
128	Davenport, Iowa	659,000				651,000					8,000	
129	McKeesport, Pa.	1,546,126		175,000		857,000	152,500	10,000	311,363		33,000	7,263
130	Wheeling, W. Va.	1,261,900				897,200	225,700	97,000	42,000			
131	Augusta, Ga.	1,762,600		296,000		577,000	435,500	130,000	245,000		4,100	25,000
132	Macon, Ga.	585,600				249,000	170,000	146,000	600			
133	Berkeley, Cal.	1,017,493					1,012,493	5,000				
134	Superior, Wis.	1,108,501		272,000		363,334	311,000	18,150	450		143,537	
135	Newton, Mass.	8,393,300	75,000	1,208,300		4,747,100					17,900	345,000
136	San Diego, Cal.	2,224,911					1,934,783	285,000				5,148
137	Kalamazoo, Mich.	1,072,631	15,000	83,000		493,850	429,131	65,300	2,000		34,350	
138	El Paso, Tex.	1,518,797						1,091,000	427,797			
139	Butte, Mont.	717,160				132,520	499,390		83,250			
140	Flint, Mich.	613,813				531,000	50,000	32,213				600
141	Chester, Pa.	879,600		456,000		415,100	76,500	32,000				
142	Dubuque, Iowa	1,459,236		13,250		747,532	354,000	129,726	214,672			76
143	Montgomery, Ala.	8,545,460					1,654,000	853,555	1,032,605			
144	Woonsocket, R. I.	3,372,000		272,000		2,350,000	400,000					350,000
145	Racine, Wis.	706,400		49,000		303,000	217,000	137,400				
146	Fitchburg, Mass.	1,754,066		582,797		1,102,000	10,000	34,269			25,000	
147	Tampa, Fla.	1,010,500						710,500	300,000			
148	Elmira, N. Y.	993,769		608,500		203,000			41,031		136,000	238
149	Galveston, Tex.	4,648,038				185,000	293,000	4,170,038				
150	Quincy, Ill.	686,767				258,000	355,000	70,917	2,850			
151	Knoxville, Tenn.	3,593,247				164,000	1,430,000	932,000	967,247			
152	New Castle, Pa.	521,771		212,000		126,500	47,000	22,200	114,071			
153	West Hoboken, N. J.	1,194,583		80,000		313,250	229,183	466,052	16,000		90,000	98
154	Hamilton, Ohio	2,423,306		16,000		1,480,427	652,607	187,905			55,000	31,167
155	Springfield, Mo.	66,000				66,000						
156	Lexington, Ky.	1,162,240				385,000	471,570	176,183	120,487			
157	Roanoke, Va.	1,406,000				492,000	754,000		160,000			
158	Joliet, Ill.	425,566		24,212		14,000	143,800	177,640	65,914			
159	Auburn, N. Y.	1,091,509				873,244	53,402	70,271			94,592	
160	East Orange, N. J.	3,126,524		850,000		2,177,995	102,200	496,329				
161	Taunton, Mass.	2,422,850		594,000		1,761,850	7,900	5,000			54,000	
162	Charlotte, N. C.	1,350,000				40,000	625,000	675,000	10,000			
163	Everett, Mass.	1,835,478				1,790,115	3,600				41,763	
164	Portsmouth, Va.	1,232,210				351,000	170,000	544,000	82,800		33,800	99,710
165	Oshkosh, Wis.	542,650		70,000		466,000			6,650			
166	Cedar Rapids, Iowa	921,000		63,000		271,000	300,000	150,000	137,000			
167	Quincy, Mass.	2,285,945		377,000		1,496,035	43,750				370,000	12,000
168	Chelsea, Mass.	3,205,171		500,000		2,650,171		55,000				
169	Perth Amboy, N. J.	2,030,094				855,464	860,000	67,000	10,000		237,630	
170	Pittsfield, Mass.	1,573,140		349,000		997,440	118,150	84,000			21,550	
171	Joplin, Mo.	443,000				206,000	65,000	159,000	13,000			
172	Williamsport, Pa.	618,400		490,700		87,300			40,400			
173	Jackson, Mich.	699,000		90,000		225,000	18,500	246,000			500	29,000
174	Jamestown, N. Y.	1,471,985		70,000		1,084,674	50,000	253,027				4,264
175	Amsterdam, N. Y.	1,244,038	206,500	40,000		240,000		195,368			562,168	
176	Lansing, Mich.	472,496				171,898	112,235		4,713			
177	Huntington, W. Va.	514,600				25,000	25,000	295,600	160,000			
178	Decatur, Ill.	658,300				430,339		227,961				
179	Mount Vernon, N. Y.	2,783,750		318,000		1,570,750	556,000	315,000			28,000	
180	Lima, Ohio	1,454,252		251,900		309,228	237,465	618,130	24,771		2,700	10,000
181	Niagara Falls, N. Y.	2,901,647		35,000		1,971,733	582,500	264,500	815		47,000	
182	La Crosse, Wis.	1,055,103	10,000	301,000		540,000		196,103	7,800		200	
183	Newport, Ky.	1,274,300			506,000	306,500		460,300			1,500	
184	Pasadena, Cal.	1,109,087				754,087	355,000					

¹ For details, see page 60.

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TABLE 24.—PAR VALUE OF DEBT OBLIGATIONS ISSUED AND REDEEMED DURING THE YEAR: 1910.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 60.]

City number.	CITY.	OBLIGATIONS ISSUED DURING YEAR.					OBLIGATIONS REDEEMED DURING YEAR.				
		Total.	Funded and floating debt.	Special assessment loans.	Revenue loans.	Warrants and miscellaneous current obligations.	Total.	Funded and floating debt.	Special assessment loans.	Revenue loans.	Warrants and miscellaneous current obligations.
	Grand total.....	\$550,987,045	\$208,911,220	\$33,908,824	\$291,326,242	\$22,840,759	\$399,940,357	\$58,256,804	\$28,905,000	\$289,394,481	\$23,384,072
	Group I.....	419,803,418	157,771,210	8,644,923	240,621,966	12,825,319	307,016,415	37,341,853	13,035,350	242,292,547	14,346,659
	Group II.....	64,016,471	22,851,216	15,864,490	20,510,923	5,389,842	42,252,920	9,148,235	9,356,718	19,454,700	4,293,269
	Group III.....	47,564,100	19,187,861	7,405,040	18,430,468	2,480,731	30,785,965	7,117,379	4,777,086	18,108,412	2,783,108
	Group IV.....	24,943,066	9,100,933	1,934,371	11,762,885	2,144,867	19,885,027	4,649,337	1,735,832	11,538,822	1,901,036

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

1	New York, N. Y.....	\$298,654,860	\$87,266,421	\$1,000	\$206,682,653	\$4,684,786	\$232,703,729	\$14,791,987	\$4,766,450	\$208,175,410	\$4,969,882
2	Chicago, Ill.....	31,807,560	9,142,469	6,100,556	13,838,317	2,726,218	30,423,825	7,472,903	5,337,722	14,266,501	3,348,699
3	Philadelphia, Pa.....	6,840,257	5,000,000	.....	34,360	1,805,891	5,867,436	2,080,020	.....	1,217,105	2,570,311
4	St. Louis, Mo.....	5,002,155	4,700,000	.....	.....	302,155	1,113,691	787,876	.....	.....	325,825
5	Boston, Mass.....	9,042,167	4,942,167	.....	4,100,000	.....	4,683,083	583,083	.....	4,100,000	.....
6	Cleveland, Ohio.....	6,490,275	5,687,286	752,753	50,203	33	2,225,732	1,214,687	987,042	24,000	3
7	Baltimore, Md.....	5,563,400	5,063,400	.....	500,000	.....	630,600	.....	.....	630,500	.....
8	Pittsburgh, Pa.....	7,646,017	7,452,913	.....	148,854	44,250	2,427,014	2,218,660	29,420	83,231	95,703
9	Detroit, Mich.....	1,809,851	1,390,722	409,129	10,000	.....	1,776,284	1,272,250	454,034	50,000	.....
10	Buffalo, N. Y.....	4,992,564	3,171,202	514,437	1,070,080	236,845	2,498,170	1,684,664	826,117	41,334	246,055
11	San Francisco, Cal.....	7,283,956	6,225,700	.....	.....	1,058,256	1,751,267	529,500	.....	.....	1,221,767
12	Milwaukee, Wis.....	3,381,604	753,250	611,856	1,130,000	886,498	2,043,723	871,361	462,258	.....	710,104
13	Cincinnati, Ohio.....	7,044,826	6,825,845	214,199	.....	4,782	1,957,254	1,618,216	332,431	.....	6,607
14	Newark, N. J.....	14,587,385	2,280,467	.....	12,300,918	.....	13,238,258	603,007	.....	12,635,251	.....
15	New Orleans, La.....	2,315,292	1,551,000	.....	756,575	7,717	1,120,868	696,685	.....	322,765	101,418
16	Washington, D. C.....	.....	.....	.....	.....	.....	1,351,166	622,930	.....	728,236	.....
17	Los Angeles, Cal.....	6,335,218	5,741,368	.....	.....	593,850	749,788	271,367	.....	375	478,046
18	Minneapolis, Minn.....	1,066,031	551,000	40,993	.....	474,038	452,627	22,667	139,882	17,839	272,239

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

19	Jersey City, N. J.....	\$2,424,351	\$130,000	\$185,955	\$2,087,985	\$20,411	\$2,115,553	\$511,000	\$133,431	\$1,464,164	\$6,958
20	Kansas City, Mo.....	384,256	7,500	167,312	.....	209,444	689,693	348,000	174,806	.....	166,887
21	Seattle, Wash.....	8,156,551	2,740,000	3,392,966	1,923,803	122,082	4,736,152	1,302,000	1,849,353	1,487,493	97,306
22	Indianapolis, Ind.....	331,130	223,000	.....	.....	108,136	238,810	105,000	.....	.....	133,810
23	Providence, R. I.....	1,844,035	775,000	.....	769,035	.....	1,583,448	269,000	.....	1,814,448	.....
24	Louisville, Ky.....	2,670,266	1,939,000	.....	694,500	236,766	2,204,818	1,088,500	.....	872,562	243,756
25	Rochester, N. Y.....	7,083,541	.....	1,700,000	5,252,527	130,714	6,562,180	158,000	1,600,000	4,683,000	121,180
26	St. Paul, Minn.....	3,143,011	787,989	.....	2,092,500	262,522	2,250,894	120,349	.....	2,090,500	40,045
27	Denver, Colo.....	1,727,447	2,300	1,456,800	.....	268,347	1,263,556	125,850	904,400	748	234,538
28	Portland, Oreg.....	5,043,541	1,325,000	2,905,510	205,000	1,210,031	1,366,146	99,000	143,139	246,000	877,007
29	Columbus, Ohio.....	1,709,133	948,000	557,800	141,476	61,857	2,213,829	1,065,000	976,181	103,413	69,335
30	Toledo, Ohio.....	1,507,070	1,140,000	228,985	75,500	62,585	704,910	156,843	421,415	60,500	66,152
31	Atlanta, Ga.....	1,562,905	1,325,000	.....	156,382	81,523	273,397	75,000	.....	174,567	23,830
32	Oakland, Cal.....	1,941,514	1,760,000	.....	.....	181,814	237,125	116,363	.....	.....	120,762
33	Worcester, Mass.....	1,977,376	775,000	.....	880,400	221,976	1,279,431	85,000	.....	980,225	214,206
34	Syracuse, N. Y.....	2,679,197	352,624	624,480	1,579,294	122,799	2,543,145	146,933	530,079	1,741,291	124,842
35	New Haven, Conn.....	463,916	.....	.....	368,000	95,916	426,711	154,800	.....	194,000	77,911
36	Birmingham, Ala.....	1,903,081	1,328,035	571,620	5,426	.....	963,824	560,301	377,451	.....	26,072
37	Memphis, Tenn.....	1,652,598	1,333,000	435,000	39,780	44,818	267,887	52,000	167,700	47,170	1,617
38	Scranton, Pa.....	724,786	410,727	193,821	101,383	18,555	414,569	160,500	136,862	108,211	8,996
39	Richmond, Va.....	700	700	.....	.....	.....	34,125	28,200	.....	5,925	.....
40	Paterson, N. J.....	1,942,860	520,000	97,860	1,325,000	.....	1,976,298	403,000	169,298	1,344,000	.....
41	Omaha, Nebr.....	1,139,371	375,000	179,000	.....	585,371	996,121	278,000	45,000	.....	673,121
42	Fall River, Mass.....	1,555,641	1,205,641	.....	.....	350,000	517,000	167,000	.....	350,000	.....
43	Dayton, Ohio.....	775,775	338,200	170,070	257,589	9,916	606,688	251,600	86,780	258,583	9,745
44	Grand Rapids, Mich.....	939,019	605,000	280,000	.....	54,019	500,505	125,000	334,000	.....	38,505
45	Nashville, Tenn.....	304,650	300,000	.....	4,650	.....	152,930	148,000	.....	4,930	.....
46	Lowell, Mass.....	1,544,000	241,000	.....	1,303,000	.....	1,592,114	289,114	.....	1,303,000	.....
47	Cambridge, Mass.....	1,008,800	248,800	.....	760,000	.....	781,500	131,500	.....	650,000	.....
48	Spokane, Wash.....	4,907,238	1,300,000	2,290,100	35,393	1,281,745	2,155,751	281,000	967,821	.....	916,930
49	Bridgeport, Conn.....	195	.....	.....	.....	195	54,688	54,600	.....	.....	338
50	Albany, N. Y.....	835,911	408,700	427,211	.....	.....	577,772	228,782	348,990	.....	.....

FINANCIAL STATISTICS OF CITIES.

TABLE 24.—PAR VALUE OF DEBT OBLIGATIONS ISSUED AND REDEEMED DURING THE YEAR: 1910—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 60.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910.

City number.	CITY.	OBLIGATIONS ISSUED DURING YEAR.					OBLIGATIONS REDEEMED DURING YEAR.				
		Total.	Funded and floating debt.	Special assessment loans.	Revenue loans.	Warrants and miscellaneous current obligations.	Total.	Funded and floating debt.	Special assessment loans.	Revenue loans.	Warrants and miscellaneous current obligations.
51	Hartford, Conn.	\$190,044	\$3,000		\$187,044		\$1,052,827	\$957,973		\$94,854	
52	Trenton, N. J.	1,139,071	429,500	\$315,500	334,600	\$58,571	646,399	9,000	\$196,900	318,500	\$121,099
53	New Bedford, Mass.	2,341,943	1,219,939		965,000	157,004	1,299,604	196,582		965,000	138,022
54	San Antonio, Tex.	434,304	63,000			381,304	339,095	14,530		3,380	321,185
55	Reading, Pa.	226,344	226,100			244	162,796	63,700	99,000		96
56	Camden, N. J.	747,350	330,000		408,350		365,372	20,750	36,000	305,622	2,700
57	Salt Lake City, Utah.	1,170,928		700,738		470,190	998,694	36,008	421,401		541,285
58	Dallas, Tex.	724,811	700,000			24,811	80,520	31,220			49,300
59	Lynn, Mass.	1,483,800	283,800		1,200,000		1,417,900	292,900		1,125,000	
60	Springfield, Mass.	1,368,000	1,118,000		250,000		348,200	98,200		250,000	
61	Wilmington, Del.	400,535	310,000		50,000	40,535	181,863	114,400			67,463
62	Des Moines, Iowa.	635,223	600,000			35,223	29,353	5,906			23,447
63	Lawrence, Mass.	1,759,701	476,020		1,200,000	83,681	1,299,628	179,600		1,065,000	55,028
64	Tacoma, Wash.	2,154,334	638,000	1,282,417	218,773	15,144	817,718	16,600	525,619	263,277	12,322
65	Kansas City, Kans.	2,037,059	1,713,411	273,810		49,838	640,070	81,481	321,742		236,847
66	Yonkers, N. Y.	3,002,614	640,900	50,000	2,233,000	78,714	2,598,194	289,490	94,595	2,118,000	96,109
67	Youngstown, Ohio.	536,566	324,185	175,885	66	36,420	369,827	174,000	164,652		31,175
68	Houston, Tex.	540,639	100,000		382,745	57,894	525,245	34,553		382,720	107,972
69	Duluth, Minn.	382,344	215,000	25,000	127,000	15,344	159,772	42,400		114,000	3,372
70	St. Joseph, Mo.	30,566				30,566	122,876	98,500			24,376
71	Somerville, Mass.	810,000	160,000		650,000		813,000	163,000		650,000	
72	Troy, N. Y.	1,614,163	349,800	10,840	1,227,500	26,023	1,439,320	202,544	20,118	1,218,500	47,858
73	Utica, N. Y.	1,046,426	215,495	122,431	708,500		819,130	77,347	128,562	613,221	
74	Elizabeth, N. J.	424,351	104,350	55,000	265,001		329,556	64,000	5,009	259,947	
75	Fort Worth, Tex.	876,843	650,000		208,145	17,698	363,320	12,000		344,103	7,217
76	Waterbury, Conn.	745,647	322,500		396,250	26,897	654,012	289,000		200,000	165,012
77	Schenectady, N. Y.	1,431,730	447,615	375,265	600,000	8,850	1,205,186	131,648	161,084	900,000	12,454
78	Hoboken, N. J.	603,690	197,000	8,824	396,250	1,576	419,605	15,500	18,947	383,577	3,581
79	Manchester, N. H.	439,253	121,000		275,000	43,253	415,840	110,000		275,000	30,840
80	Evansville, Ind.	26,619				26,619	85,014	39,200			45,814
81	Akron, Ohio.	690,791	415,680	269,111	6,000		281,768	157,060	113,631	6,000	4,177
82	Norfolk, Va.	715,300	44,000		638,675	32,625	107,385			83,154	24,231
83	Wilkes-Barre, Pa.	769,827	730,000	36,000		3,827	47,278	32,500			14,778
84	Peoria, Ill.	515,870	150,000	156,151	208,800	919	294,392	36,500	71,417	180,800	5,675
85	Erie, Pa.	151,621	31,500	102,053		17,668	120,421	16,000	103,154		1,267
86	Savannah, Ga.	267,338			267,338		151,832	49,400		102,432	
87	Oklahoma City, Okla.	2,692,811	1,523,000	708,782	17,990	443,039	647,209	7,500	306,033		333,716
88	Harrisburg, Pa.	433,964	365,000	68,800		164	186,794	129,400	56,400		994
89	Fort Wayne, Ind.	240,851	225,000		4,225	11,626	53,478	35,500		4,300	13,678
90	Charleston, S. C.						18,000	18,000			
91	Portland, Me.	1,664,209	284,468		1,379,741		1,218,186	315,000		798,741	104,445
92	East St. Louis, Ill.	1,077,180	50,000	932,200		94,980	175,644	39,000	79,800		56,844
93	Terre Haute, Ind.	15,314				15,314	28,129	10,000		3,800	14,329
94	Holyoke, Mass.	1,238,000	488,000		750,000		987,100	287,100		700,000	
95	Jacksonville, Fla.						6,132			6,132	
96	Brockton, Mass.	1,045,500	222,500		823,000		1,033,450	221,450		812,000	
97	Bayonne, N. J.	761,500	250,000		511,500		717,800	195,000	35,000	487,800	
98	Johnstown, Pa.	195,628	165,000		25,000	5,628	13,513	12,500			913
99	Passaic, N. J.	627,201	390,000	32,201	205,000		286,772	26,000	57,522	203,250	
100	South Bend, Ind.	141,691	120,000		21,691		170,302	87,140		83,162	
101	Covington, Ky.	268,345	20,000	52,757	195,588		202,587	5,000	17,700	179,887	
102	Wichita, Kans.	1,833,376	531,383	1,286,975	12,295	2,723	234,411	69,668	143,993	12,707	8,043
103	Altoona, Pa.	424,800	300,000	124,800			156,300	39,500	116,800		
104	Allentown, Pa.	105,375	105,375				68,600	68,400	200		
105	Springfield, Ill.	383,251	18,130	61,500	244,361	59,260	443,342	28,099	69,400	297,833	47,991
106	Pawtucket, R. I.	1,501,425	580,000		823,356	98,069	2,385,764	1,226,000	957,000	202,764	
107	Mobile, Ala.	12,744			12,744		246,000	19,000	199,000	28,000	
108	Saginaw, Mich.	145,878	12,000	132,000		1,878	259,408	81,500	172,732	1,200	3,976
109	Canton, Ohio.	321,512	218,200	97,000		6,312	194,002	43,000	83,065	64,430	3,507

GENERAL TABLES.

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TABLE 24.—PAR VALUE OF DEBT OBLIGATIONS ISSUED AND REDEEMED DURING THE YEAR: 1910—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 60.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910.

City number.	CITY.	OBLIGATIONS ISSUED DURING YEAR.					OBLIGATIONS REDEEMED DURING YEAR.				
		Total.	Funded and floating debt.	Special assessment loans.	Revenue loans.	Warrants and miscellaneous current obligations.	Total.	Funded and floating debt.	Special assessment loans.	Revenue loans.	Warrants and miscellaneous current obligations.
110	Binghamton, N. Y.	\$160,474	\$33,418	\$10,597	\$33,631	\$32,828	\$96,905	\$20,800	\$3,901	\$41,400	\$30,804
111	Sioux City, Iowa	91,025			28,000	63,025	84,950	50,800	932	13,500	19,718
112	Lancaster, Pa.	173,299	140,000		33,299		98,600	65,500		33,000	
113	Springfield, Ohio	387,631	182,029	80,406	122,822	2,374	232,071	69,383	67,008	90,346	5,334
114	Atlantic City, N. J.	1,324,041	999,000		298,758	26,283	253,649	16,000		173,758	63,791
115	Little Rock, Ark.	303,051	149,600	117,789	35,679	3	260,644	162,056	48,644	47,000	2,944
116	Rockford, Ill.	483,017	100,000	18,022	358,471	6,524	441,294	23,600	21,711	374,272	21,711
117	Bay City, Mich.	60,322	21	13,000	29,500	17,801	186,582	27,000	35,000	113,700	10,882
118	York, Pa.	22,828	7,941	300	3,000	11,537	105,899	90,600		3,000	12,099
119	Sacramento, Cal.	55,327				55,327	41,272	36,000			5,272
120	Chattanooga, Tenn.	309,534	100,000	31,111	178,423		110,541		23,941	86,600	
121	Malden, Mass.	686,000	71,000		615,000		752,400	187,400		565,000	
122	Pueblo, Colo.	540,274				540,274	567,177	18,777	43,000	22	505,378
123	Haverhill, Mass.	817,000	367,000		450,000		555,600	105,000		450,600	
124	Lincoln, Nebr.	353,401	114,500	60,399	199,523	8,979	524,868	179,800	41,979	284,342	18,747
125	New Britain, Conn.	508,580	435,500		72,500	560	460,979	77,400		383,500	79
126	Salem, Mass.	483,000	83,000		400,000		385,650	85,650		300,000	
127	Topeka, Kans.	314,699	40,000	214,386		60,313	212,761	500	123,920		88,341
128	Davenport, Iowa	235,885	235,000			885	295,550	120,000		175,000	550
129	McKeesport, Pa.	97,590	85,390	2,200	10,000		161,435	75,683	35,252	50,500	
130	Wheeling, W. Va.	43,584			1,380	42,204	162,972	35,800		1,380	125,792
131	Augusta, Ga.	45,000			45,000		95,250	250		95,000	
132	Macon, Ga.	222,327	200,000		4,833	17,494	342,884	323,900		4,833	14,151
133	Berkeley, Cal.	26,219				26,219	76,462	35,702			40,760
134	Superior, Wis.	226,293	224,000		1,930	343	38,170	24,480	12,200	1,300	190
135	Newton, Mass.	1,720,576	34,000		1,645,000	41,576	1,799,418	155,000		1,600,000	44,418
136	San Diego, Cal.	28,002			5,148	22,854	67,212	63,700			3,512
137	Kalamazoo, Mich.	378,307	65,000	98,500	200,750	14,057	376,094	64,101	61,285	242,200	8,508
138	El Paso, Tex.	138,950			138,950		19,416			19,416	
139	Butte, Mont.	678,084		40,230		637,814	482,144		5,000		477,144
140	Flint, Mich.	154,340	127,000	16,000	9,380	1,960	31,996	13,000	10,034	7,725	937
141	Chester, Pa.	57,000		25,000	32,000		51,500		16,500	35,000	
142	Dubuque, Iowa	63,184		39,157	23,550	477	131,139	44,000	55,099	28,550	3,490
143	Montgomery, Ala.	377,105	100,000		227,100	5	164,255		34,255	130,000	
144	Woonsocket, R. I.	938,139			850,000	88,139	700,403			730,000	30,403
145	Racine, Wis.	126,000	126,000				82,243	82,175			68
146	Fitchburg, Mass.	541,450	136,950		404,500		577,074	92,140		483,000	1,934
147	Tampa, Fla.	118,087			73,600	44,487	103,924			73,600	30,324
148	Elmira, N. Y.	108,720			101,031	7,689	169,424	65,000		98,155	6,269
149	Galveston, Tex.	379,830	325,000			54,830	135,773	69,000			66,773
150	Quincy, Ill.	81,707			63,700	18,007	169,355	89,333		64,050	15,972
151	Knoxville, Tenn.	479,671	275,000	10,046	194,625		550,392	371,750	28,850	149,792	
152	New Castle, Pa.	63,850	30,000	39,838	22,200	1,842	69,233	18,000	43,265	7,000	968
153	West Hoboken, N. J.	613,450	373,000	65,352	185,098		469,668	109,373	248,323	112,000	
154	Hamilton, Ohio	490,010	315,450	144,063	30,000	497	116,996	45,600	71,339		157
155	Springfield, Mo.	31,813			30,000	1,813	49,949	19,000		30,000	949
156	Lexington, Ky.	274,551		85,549	189,002		224,610	3,000	1,000	220,610	
157	Roanoke, Va.	340,000	340,000								
158	Joliet, Ill.	234,929		34,600	81,182	119,177	265,660	26,053	37,200	128,742	73,665
159	Auburn, N. Y.	334,967	4,552	191,054	131,254	8,107	278,448	55,838	111,004	103,144	8,460
160	East Orange, N. J.	1,405,941	314,050	98,824	993,067		756,552	24,800	41,069	690,683	
161	Taunton, Mass.	510,523	69,225		441,300		512,900	104,900		408,000	
162	Charlotte, N. C.	188,800	100,000		68,800		225,981			225,981	
163	Everett, Mass.	454,800	119,800		335,000		426,275	93,275		333,000	
164	Portsmouth, Va.	145,018			145,000	18	103,896			103,896	28
165	Oshkosh, Wis.	230,902	86,650		135,000	9,252	169,906	26,000		140,000	3,906
166	Cedar Rapids, Iowa	197,703	147,000			50,703	122,614	84,000		9,893	28,731
167	Quincy, Mass.	694,015	249,015		445,000		678,175	178,175		500,000	
168	Chelsea, Mass.	607,498	142,700		464,798		388,328	42,700		345,628	
169	Perth Amboy, N. J.	332,000	65,000	57,000	210,000		279,083	4,100	100,000	174,983	
170	Pittsfield, Mass.	680,500	275,000		405,500		568,700	84,000		514,700	
171	Joplin, Mo.	163,273	125,000		25,000	13,273	73,482	43,500		24,000	5,982
172	Williamsport, Pa.	42,400			42,400		147,335	111,000	3,200	33,135	
173	Jackson, Mich.	162,000	60,000		102,000		131,572	30,000		97,243	3,629
174	Jamestown, N. Y.	279,391	77,474	39,931	161,315	671	185,891	64,360	4,452	115,500	1,879
175	Amsterdam, N. Y.	415,742	325,568		70,568	19,606	244,803	111,723		107,200	25,880
176	Lansing, Mich.	136,541	104,800		29,131	2,610	115,818	91,400		24,418	
177	Huntington, W. Va.	972				972	59,475	16,329		1,016	42,130
178	Decatur, Ill.	118,735	75,000	42,915			74,620	18,000	41,120		15,500
179	Mount Vernon, N. Y.	301,196	298,000			3,196	167,603	150,000			17,603
180	Lima, Ohio	242,662	16,000	210,357	8,802	7,603	345,317	65,654	269,059	10,302	302
181	Niagara Falls, N. Y.	741,940	581,300	107,745	82,895		161,651	26,500	75,106	60,045	
182	La Crosse, Wis.	558				558	21,744	21,184			560
183	Newport, Ky.	67,500			67,500		90,500	23,000		67,500	
184	Pasadena, Cal.	59,333				59,333	112,487	37,675			74,812

FINANCIAL STATISTICS OF CITIES.

TABLE 25.—PER CAPITA REVENUE RECEIPTS AND GOVERNMENTAL COST PAYMENTS: 1910.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 61.]

City number.	CITY.	PER CAPITA REVENUE RECEIPTS. ¹											PER CAPITA GOVERNMENTAL COST PAYMENTS. ¹							
		Total.	Classified by contributor.		Classified by source.								Total.	Classified by payee.		Classified by object.				
			From public (net revenue receipts).	From city departments, enterprises, and funds (service and interest transfers).	Property, business, and poll taxes.	Licenses and permits.	Special assessments.	Departmental fees, charges, rents, and sales.	Fines, forfeits, and escheats.	Subventions, grants, gifts, donations, and pension contributions.	Interest, rents, and privileges.	Public service enterprises.		To public (net governmental cost payments).	To city departments, enterprises, and funds (service and interest transfers).	Expenses and interest.				
																Total.	Expenses other than of public service enterprises.	Expenses of public service enterprises.	Interest.	Outlays.
	Grand total.....	\$27.82	\$27.24	\$0.58	\$17.37	\$1.84	\$2.43	\$0.56	\$0.14	\$1.22	\$1.21	\$3.05	\$31.32	\$30.74	\$0.58	\$21.10	\$16.45	\$1.26	\$3.40	\$10.22
	Group I.....	33.24	32.40	0.84	21.54	2.17	2.17	0.70	0.14	1.27	1.72	3.53	37.15	36.32	0.83	25.87	20.12	1.39	4.36	11.29
	Group II.....	23.65	23.33	0.32	12.93	1.64	3.92	0.42	0.14	1.33	0.78	2.50	27.23	26.91	0.32	16.43	12.97	1.07	2.39	10.80
	Group III.....	19.46	19.24	0.22	11.57	1.29	2.05	0.32	0.14	1.06	0.41	2.62	23.03	22.81	0.22	14.38	11.07	1.22	2.10	8.65
	Group IV.....	18.63	18.41	0.21	11.58	1.26	1.72	0.38	0.18	1.04	0.42	2.05	19.66	19.45	0.21	13.89	10.95	0.98	1.96	5.77

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

1	New York, N. Y.....	\$41.49	\$39.92	\$1.57	\$29.72	\$1.50	\$2.61	\$0.27	\$0.11	\$0.60	\$2.00	\$4.67	\$50.35	\$48.78	\$1.57	\$34.54	\$25.11	\$1.60	\$7.83	\$15.81
2	Chicago, Ill.....	29.04	28.84	0.20	16.38	4.13	2.65	0.78	0.26	0.25	1.68	2.91	27.58	27.45	0.13	19.69	16.91	1.08	1.69	7.90
3	Philadelphia, Pa.....	24.57	24.17	0.39	13.60	1.45	0.46	1.38	0.08	1.85	1.91	3.84	27.27	26.88	0.39	21.09	17.07	1.75	2.23	6.18
4	St. Louis, Mo.....	28.47	28.30	0.17	17.54	2.21	2.68	0.87	0.18	0.59	1.34	3.16	28.04	27.87	0.17	20.49	17.45	1.54	1.50	7.54
5	Boston, Mass.....	48.62	46.40	2.22	34.70	1.77	1.01	1.05	0.15	1.14	2.88	5.93	44.10	41.87	2.22	37.53	27.00	1.88	8.65	6.57
6	Cleveland, Ohio.....	26.05	25.82	0.24	15.91	2.37	2.59	1.04	0.05	0.59	1.04	2.46	28.03	27.80	0.24	19.16	15.35	1.00	2.81	8.87
7	Baltimore, Md.....	24.43	23.25	1.19	15.35	2.30	0.45	0.19	0.02	0.95	2.63	2.54	27.63	26.44	1.19	19.80	14.76	1.19	3.91	7.77
8	Pittsburgh, Pa.....	35.25	34.50	0.75	23.62	1.71	1.65	0.90	0.17	2.13	1.30	3.76	35.01	34.27	0.75	25.65	20.00	1.90	3.75	9.37
9	Detroit, Mich.....	24.39	24.08	0.31	14.69	1.87	2.02	0.96	0.04	1.72	0.77	2.32	23.39	23.08	0.31	17.16	14.82	1.22	1.12	6.22
10	Buffalo, N. Y.....	25.55	24.97	0.58	16.13	1.68	3.23	0.50	0.08	0.49	0.98	2.47	33.29	32.71	0.58	20.74	17.21	1.27	2.26	12.55
11	San Francisco, Cal.....	29.37	29.37	.....	19.24	3.23	3.78	0.93	0.14	1.52	0.53	.....	42.43	42.43	.....	22.57	21.39	0.01	1.17	19.86
12	Milwaukee, Wis.....	22.05	21.76	0.30	14.55	2.08	1.84	0.54	0.07	0.83	0.16	1.98	25.21	24.92	0.30	17.78	15.83	0.87	1.09	7.43
13	Cincinnati, Ohio.....	37.36	36.41	0.95	21.96	3.08	1.13	1.07	0.10	0.68	6.12	3.23	41.30	40.35	0.95	27.73	20.33	1.46	5.94	13.57
14	Newark, N. J.....	33.04	32.14	0.90	18.06	1.87	3.03	0.94	0.07	3.79	1.68	3.60	31.88	30.98	0.90	24.34	19.03	1.09	4.22	7.54
15	New Orleans, La.....	22.36	22.28	0.08	15.76	2.77	0.08	0.71	0.11	0.69	0.45	1.80	25.62	25.54	0.08	17.55	12.42	1.41	3.72	8.08
16	Washington, D. C.....	38.99	38.88	0.11	16.13	2.02	1.30	1.22	0.28	16.22	0.05	1.78	35.04	34.92	0.11	27.36	24.70	1.29	1.37	7.68
17	Los Angeles, Cal.....	32.69	32.50	0.19	19.39	2.45	4.52	0.77	0.28	1.37	0.31	3.60	49.71	49.52	0.19	18.52	15.13	0.95	2.45	31.19
18	Minneapolis, Minn.....	25.83	25.35	0.49	16.71	1.57	3.39	0.67	0.16	0.87	0.83	1.64	29.66	29.17	0.49	18.72	15.68	0.80	2.23	10.94

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

19	Jersey City, N. J.....	\$20.06	\$19.33	\$0.73	\$8.07	\$2.06	\$0.76	\$0.21	\$0.02	\$3.18	\$1.17	\$4.59	\$21.55	\$20.82	\$0.73	\$18.29	\$11.77	\$2.97	\$3.55	\$3.26	
20	Kansas City, Mo.....	28.21	28.09	0.11	12.94	2.18	6.84	0.23	0.25	0.51	1.17	4.08	28.93	28.82	0.11	17.31	14.40	1.48	1.44	11.62	
21	Seattle, Wash.....	48.92	48.22	0.71	15.54	1.70	21.16	0.55	0.21	3.09	0.64	6.03	63.06	62.25	0.71	23.26	15.35	2.40	5.51	42.70	
22	Indianapolis, Ind.....	18.67	18.66	0.01	11.50	1.28	3.52	0.29	0.05	1.33	0.55	0.16	19.72	19.71	0.01	13.29	12.48	0.08	0.72	6.43	
23	Providence, R. I.....	24.61	23.43	1.17	15.83	1.42	0.50	0.66	0.03	0.25	2.40	3.52	22.39	21.22	1.17	18.81	14.81	0.87	3.13	3.68	
24	Louisville, Ky.....	24.22	24.20	0.02	14.67	2.45	1.45	0.17	0.06	1.42	0.51	3.50	29.11	29.09	0.02	16.25	13.00	1.02	2.23	12.86	
25	Rochester, N. Y.....	25.71	25.64	0.07	15.47	1.07	4.50	0.32	0.07	0.50	0.71	3.06	27.60	27.53	0.07	19.80	15.63	1.22	2.95	7.50	
26	St. Paul, Minn.....	20.94	20.83	0.11	12.52	2.00	2.08	0.51	0.11	0.70	0.57	2.44	24.36	24.25	0.11	16.31	13.03	0.87	2.41	8.05	
27	Denver, Colo.....	33.05	32.95	0.10	19.07	2.00	5.07	1.06	0.11	4.47	1.03	0.24	31.06	30.96	0.10	20.85	19.21	0.20	1.38	10.21	
28	Portland, Oreg.....	32.63	32.50	0.13	12.87	2.34	11.21	0.11	0.22	1.85	0.42	3.60	51.96	51.83	0.13	15.61	11.11	1.60	2.89	36.35	
29	Columbus, Ohio.....	23.17	21.98	1.19	13.68	1.48	3.04	0.44	0.08	0.50	1.11	2.84	23.02	21.83	1.19	15.81	10.78	1.67	3.37	7.21	
30	Toledo, Ohio.....	20.50	20.04	0.47	11.18	1.82	4.08	0.22	0.01	0.27	0.92	2.00	20.59	20.12	0.47	15.40	11.66	1.23	2.50	5.19	
31	Atlanta, Ga.....	18.23	17.90	0.33	9.94	1.63	2.48	0.52	0.52	0.66	0.22	2.27	20.20	19.87	0.33	13.05	10.93	1.20	0.85	7.15	
32	Oakland, Cal.....	26.40	26.36	0.04	11.01	1.92	9.52	0.19	0.19	3.56	3.25	0.07	0.10	26.02	25.98	0.04	13.08	12.22	0.03	0.83	12.94
33	Worcester, Mass.....	24.35	23.28	1.06	16.29	1.21	1.07	1.28	0.06	0.04	1.33	3.06	26.66	25.60	1.06	19.23	16.00	0.65	2.58	7.44	
34	Syracuse, N. Y.....	24.16	24.15	0.01	15.62	1.27	3.56	0.23	0.05	0.57	0.28	2.57	26.99	26.98	0.01	18.71	15.03	0.71	2.97	8.28	
35	New Haven, Conn.....	18.00	18.00	(*)	14.67	1.39	0.38	0.41	0.17	0.68	0.30	0.01	19.40	19.40	(*)	15.47	14.35	0.01	1.11	3.93	
36	Birmingham, Ala.....	9.36	9.04	0.33	3.29	2.55	1.02	0.76	0.40	1.11	0.15	0.09	15.60	15.27	0.33	8.94	7.10	0.08	1.76	6.66	
37	Memphis, Tenn.....	20.64	20.63	0.01	12.45	0.71	1.62	0.37	0.12	1.99	0.23	3.14	32.85	32.83	0.01	16.55	12.24	1.80	2.51	16.30	
38	Scranton, Pa.....	13.25	13.15	0.10	8.16	2.11	1.67	0.04	0.10	0.80	0.37	.....	15.23	15.12	0.10	10.40	9.34	.....	1.06	4.82
39	Richmond, Va.....	22.89	22.25	0.65	13.69	1.38	0.20	0.07	0.18	0.55	1.58	5.25	24.70	24.05	0.65	16.43	9.99	2.83	3.61	8.27	
40	Paterson, N. J.....	15.40	15.34	0.06	10.21	1.57	0.88	0.23	0.08	1.78	0.65	(*)	15.94	15.88	0.06	12.21	10.52	0.01	1.69	3.72	
41	Omaha, Neb.....	25.52	25.32	0.20	15.62	2.30	4.74	0.43	0.16	0.73	1.54	(*)	26.22	26.02	0.20	17.39	14.36	0.01	3.02	8.84	
42	Fall River, Mass.....	18.53	18.40	0.13	18.74	1.29	0.09	0.33	0.12	0.06	0.87	2.02	23.89	23.76	0.13	15.62	12.78	0.76	2.08	8.28	
43	Dayton, Ohio.....	17.74	17.66	0.08	11.95	1.39	1.69	0.34	0.06	0.49	0.37	1.45	18.47	18.39	0.08	14.71	11.99	0.94	1.78	3.77	
44	Grand Rapids, Mich.....	17.03	16.64	0.38	8.67	0.64	2.77	0.75	0.07	1.86	0.30	1.98	23.96	23.58	0.38	13.28	11.35	0.73	1.20	10.08	
45	Nashville, Tenn.....	16.48	16.37	0.11	9.56	0.63	0.17	0.35	0.23	2.42	0.72	2.51	16.44	16.33	0.11	12.32	9.14	1.05	2.13	4.12	
46	Lowell, Mass.....	19.47	19.37	0.10	14.60	1.29	0.35	0.45	0.07	0.03	0.38	2.19	18.34	18.24	0.10	15.89	12.81	1.37	1.71	2.45	
47	Cambridge, Mass.....	27.20	26.73	0.47	20.73	0.04	0.46	0.71	0.03	0.06	1.35	3.81	24.17	23.70	0.47	21.45	15.41	0.91	5.14	2.72	
48	Spokane, Wash.....	33.98	33.63	0.35	11.84	2.32	10.25	1.15	0.32	3.29	0.27	4.54	58.72	58.37	0.35	19.05	14.21	1.34	3.50	39.67	
49	Bridgeport, Conn.....	15.58	15.41	0.17	11.97	1.52	0.85	0.29	0.12	0.52	0.30	(*)	16.64	16.37	0.17	12.64	11.79	0.01	0.83	3.90	
50	Albany, N. Y.....	21.22	20.97	0.25	13.15	1.34	1.66	0.11	0.03	0.49	0.84	3.61	22.51	22.27	0.25	17.08	13.38	1.63	2.07	5.48	

GENERAL TABLES.

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TABLE 25.—PER CAPITA REVENUE RECEIPTS AND GOVERNMENTAL COST PAYMENTS: 1910—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 61.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910.

City number.	CITY.	PER CAPITA REVENUE RECEIPTS. ¹										PER CAPITA GOVERNMENTAL COST PAYMENTS. ¹									
		Total.	Classified by contributor.		Classified by source.								Total.	Classified by payee.		Classified by object.					
			From public (net revenue receipts).	From city departments, enterprises, and funds (service and interest transfers).	Property, business, and poll taxes.	Licenses and permits.	Special assessments.	Departmental fees, charges, rents, and sales.	Fines, forfeits, and escheats.	Subventions, grants, donations, and pension contributions.	Interest, rents, and privileges.	Public service enterprises.		To public (net governmental cost payments).	To city departments, enterprises, and funds (service and interest transfers).	Expenses and interest.					
																Total.	Expenses other than of public service enterprises.	Expenses of public service enterprises.	Interest.	Outlays.	
51	Hartford, Conn.	\$25.80	\$25.54	\$0.26	\$18.94	\$0.77	\$0.67	\$0.56	\$0.13	\$0.66	\$0.74	\$3.42	\$23.92	\$23.66	\$0.26	\$20.29	\$16.21	\$1.10	\$2.98	\$3.63	
52	Trenton, N. J.	17.27	16.81	0.46	7.42	1.35	1.99	0.24	0.06	2.96	0.84	2.43	21.14	20.68	0.46	14.19	10.68	0.94	2.57	6.96	
53	New Bedford, Mass.	23.91	23.63	0.28	17.79	0.90	0.54	0.52	0.05	0.06	1.04	3.01	31.99	31.72	0.28	17.92	13.94	1.10	2.87	14.08	
54	San Antonio, Tex.	12.91	12.91	(*)	10.62	0.50	0.15	0.22	0.19	1.02	0.03	0.17	11.67	11.67	(*)	9.60	8.08	0.14	1.38	2.08	
55	Reading, Pa.	13.45	13.39	0.07	8.11	0.81	0.95	0.04	0.02	0.90	0.18	2.44	14.20	14.13	0.07	10.49	8.48	0.83	1.18	3.71	
56	Camden, N. J.	14.54	14.62	0.22	7.33	1.40	0.42	0.16	0.04	2.15	0.62	2.63	17.08	16.86	0.22	13.71	10.81	0.83	2.07	3.37	
57	Salt Lake City, Utah.	28.43	28.41	0.01	13.36	3.61	5.27	0.43	0.09	2.56	0.14	2.92	34.33	34.32	0.01	18.41	13.67	1.88	2.86	15.92	
58	Dallas, Tex.	18.22	18.15	0.07	12.12	0.46	1.30	0.21	0.35	0.91	0.52	2.35	21.36	21.29	0.07	11.93	9.16	1.11	1.66	9.43	
59	Lynn, Mass.	21.36	20.95	0.41	15.49	0.07	0.43	0.87	0.11	0.04	0.74	3.61	22.16	21.76	0.41	16.89	12.43	2.01	2.46	5.27	
60	Springfield, Mass.	28.28	28.04	0.24	20.44	1.11	0.66	1.10	0.13	0.05	0.65	4.15	34.17	33.93	0.24	22.44	18.45	1.72	2.28	11.73	
61	Wilmington, Del.	12.52	12.51	(*)	8.04	0.08	0.76	0.10	0.10	0.39	0.38	2.66	16.75	16.75	(*)	10.54	8.06	0.87	1.61	6.21	
62	Des Moines, Iowa.	22.16	22.16	.....	14.70	1.32	4.84	0.19	0.34	0.31	0.30	0.16	25.79	25.79	.....	15.26	14.15	0.27	0.83	10.63
63	Lawrence, Mass.	17.24	17.06	0.17	12.71	1.64	0.25	0.37	0.08	0.04	0.13	2.01	21.18	21.00	0.17	15.77	13.24	1.11	1.41	5.41	
64	Tacoma, Wash.	45.79	44.66	1.13	14.10	1.72	15.35	0.13	0.15	3.93	0.75	9.65	57.02	55.90	1.13	23.62	13.12	5.39	5.11	33.40	
65	Kansas City, Kans.	18.43	18.29	0.14	11.93	0.63	3.74	0.06	0.08	0.33	0.34	1.32	35.64	35.49	0.15	11.42	8.49	0.64	2.29	24.22	
66	Yonkers, N. Y.	27.49	27.38	0.12	19.50	1.35	1.82	0.15	0.03	1.18	0.45	3.02	32.46	32.34	0.12	24.54	18.81	1.81	3.92	7.92	
67	Youngstown, Ohio.	19.71	19.58	0.13	10.48	1.99	3.82	0.09	0.18	0.44	0.37	2.33	20.30	20.17	0.13	12.06	9.79	0.94	1.34	8.25	
68	Houston, Tex.	19.95	19.95	.....	13.51	0.51	0.19	0.70	0.25	1.22	0.46	3.11	23.88	23.88	.....	14.65	9.82	1.24	3.59	9.23
69	Duluth, Minn.	29.67	29.04	0.64	15.30	2.59	3.51	0.23	0.27	1.14	0.10	6.53	32.18	31.54	0.64	20.14	12.88	3.43	3.82	12.04	
70	St. Joseph, Mo.	15.27	15.26	(*)	10.57	1.51	1.48	0.14	0.16	1.13	0.25	0.04	19.86	19.86	(*)	11.59	10.11	0.06	1.42	8.28	
71	Somerville, Mass.	21.04	21.02	0.01	15.30	0.02	1.62	0.76	0.06	0.05	0.17	3.05	20.41	20.39	0.01	17.21	14.21	0.65	2.35	3.20	
72	Troy, N. Y.	22.30	22.25	0.04	16.36	1.33	1.09	0.11	(*)	0.53	0.12	2.76	22.89	22.85	0.04	17.95	14.33	1.06	2.55	4.94	
73	Utica, N. Y.	17.48	17.46	0.02	13.42	1.36	1.44	0.25	0.05	0.60	0.33	0.03	20.75	20.73	0.02	15.01	13.76	.....	1.25	5.74
74	Elizabeth, N. J.	14.38	14.27	0.11	7.91	1.55	1.13	0.29	0.05	2.85	0.58	0.01	14.00	13.90	0.11	10.68	8.86	0.02	1.81	3.32	
75	Fort Worth, Tex.	20.75	20.70	0.05	10.99	0.56	4.54	0.19	0.23	1.01	0.23	3.00	33.20	33.16	0.04	13.77	8.26	3.44	2.07	19.43	
76	Waterbury, Conn.	17.26	17.17	0.09	11.56	0.91	0.71	0.17	0.31	0.58	0.36	2.65	20.33	20.24	0.09	13.85	11.84	0.46	1.54	6.45	
77	Schenectady, N. Y.	21.97	21.67	0.30	13.56	1.49	3.76	0.14	0.08	0.49	0.40	2.06	22.69	22.38	0.30	14.53	11.39	0.73	2.42	8.16	
78	Hoboken, N. J.	16.99	16.95	0.04	7.08	1.62	0.37	0.23	0.03	3.54	0.49	3.64	21.25	21.20	0.04	17.94	12.95	3.59	1.41	3.30	
79	Manchester, N. H.	15.27	14.61	0.65	11.24	0.88	0.01	0.13	0.04	0.06	0.44	2.46	15.15	14.50	0.65	12.34	10.39	0.90	1.04	2.81	
80	Evansville, Ind.	16.03	15.99	0.04	8.64	1.34	1.56	0.07	0.04	1.42	0.36	2.30	16.82	16.78	0.04	10.47	8.21	0.89	1.36	6.36	
81	Akron, Ohio.	13.45	13.31	0.14	9.33	1.06	1.97	0.12	0.09	0.47	0.37	0.05	17.60	17.45	0.14	10.26	9.24	0.04	0.97	7.34	
82	Norfolk, Va.	21.37	20.80	0.57	11.90	4.52	(*)	0.28	0.02	0.66	1.18	2.80	30.11	29.54	0.57	18.61	12.39	1.44	4.79	11.60	
83	Wilkes-Barre, Pa.	10.41	10.40	0.01	7.64	1.15	0.93	0.05	0.06	0.71	0.16	0.02	16.70	16.69	0.01	8.81	7.88	0.04	0.89	7.99	
84	Peoria, Ill.	18.42	18.38	0.04	10.56	2.87	2.34	1.43	0.14	0.25	0.21	0.27	18.89	18.85	0.04	13.79	12.72	0.20	0.87	5.10	
85	Erie, Pa.	15.68	15.60	0.08	7.95	1.08	1.70	0.13	0.04	0.84	0.32	3.62	14.82	14.75	0.08	9.93	8.09	1.10	0.64	4.99	
86	Savannah, Ga.	17.04	17.04	.....	9.67	2.76	1.43	0.26	0.36	.....	0.14	2.42	19.23	19.23	.....	12.91	9.50	1.44	1.98	6.32
87	Oklahoma City, Okla.	22.64	22.55	0.09	10.85	0.30	8.15	0.69	0.51	0.32	0.06	1.76	49.36	49.27	0.09	11.76	8.95	0.80	2.01	37.60	
88	Harrisburg, Pa.	17.89	17.76	0.13	10.29	0.32	2.47	0.11	0.04	0.83	0.61	3.22	20.73	20.60	0.13	12.18	9.44	1.14	1.60	8.55	
89	Fort Wayne, Ind.	18.86	18.17	0.69	9.23	0.66	4.38	0.12	0.04	1.32	0.26	2.85	19.78	19.08	0.71	10.05	7.89	1.55	0.61	9.73	
90	Charleston, S. C.	17.00	16.51	0.49	9.35	2.01	0.45	0.33	0.71	2.62	0.76	0.77	21.29	20.80	0.49	13.41	10.51	0.06	2.84	7.87	
91	Portland, Me.	28.88	28.49	0.39	17.91	0.03	0.58	0.52	(*)	2.60	0.90	6.33	39.58	39.19	0.39	23.15	16.51	1.80	4.84	16.42	
92	East St. Louis, Ill.	14.56	14.56	.....	7.68	3.51	3.12	0.09	0.04	0.12	.....	(*)	16.74	16.74	.....	11.00	9.18	0.01	1.81	5.74
93	Terre Haute, Ind.	14.12	14.12	.....	7.52	1.47	0.33	0.19	0.05	3.98	0.17	0.41	12.66	12.66	.....	11.36	10.60	0.22	0.54	1.51
94	Holyoke, Mass.	27.25	25.96	1.29	14.78	1.14	0.19	0.31	0.10	0.05	1.00	9.68	27.02	25.73	1.29	21.46	13.32	5.79	2.34	5.56	
95	Jacksonville, Fla.	23.34	22.24	1.10	8.22	2.47	1.81	0.44	0.50	(*)	0.32	9.58	20.37	19.27	1.10	14.33	9.59	3.09	1.64	6.04	
96	Brockton, Mass.	21.31	20.94	0.37	15.05	0.07	1.07	1.93	0.19	0.22	0.57	2.22	21.23	20.85	0.37	17.31	13.82	0.86	2.64	3.91	
97	Bayonne, N. J.	23.33	23.00	0.33	10.85	1.08	2.32	0.12	0.02	3.80	0.60	4.54	26.96	26.63	0.33	17.76	11.67	3.27	2.83	9.20	
98	Johnstown, Pa.	9.45	9.31	0.14	7.00	1.22	.....	0.19	0.25	0.60	0.18	0.01	9.08	8.93	0.14	7.06	6.53	0.01	0.53	2.01
99	Passaic, N. J.	11.42	11.41	0.01	6.45	1.28	0.84	0.10	0.08	2.36	0.32	.....	16.11	16.10	0.01	9.48	8.44	.....	1.03	6.64
100	South Bend, Ind.	15.47	15.47	.....	9.54	0.56	1.77	0.21	0.03	1.36	0.09	1.92	13.95	13.95	.....	10.64	9.04	0.92	0.68	3.31
101	Covington, Ky.	15.34	15.33	0.01	8.89	1.18	0.50	0.08	0.03	1.81	0.28	2.62	15.84	15.83	0.01	12.97	10.03	0.89	2.05	2.87	
102	Wichita, Kans.	16.64	16.64	.....	10.78	0.46	4.49	0.22	0.36	0.19	0.12	0.03	42.18	42.18	.....	11.43	8.75	0.04	2.65	30.75
103	Altoona, Pa.	15.84	15.73	0.11	8.06	0.97	3.00	0.08	0.10	1.30	0.11	2.23	17.04	16.93	0.11	10.24	7.75	0.72	1.77	6.80	
104	Allentown, Pa.	11.40	11.34	0.06	7.55	0.83	0.33	0.04	0.03	0.72	0.10	1.80	12.00	11.85	0.06	8.63	6.96	0.79	0.88	3.30	
105	Springfield, Ill.	19.87	19.87	0.01	11.10	2.42	2.80														

FINANCIAL STATISTICS OF CITIES.

TABLE 25.—PER CAPITA REVENUE RECEIPTS AND GOVERNMENTAL COST PAYMENTS: 1910—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 61.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910.

City number.	CITY.	PER CAPITA REVENUE RECEIPTS. ¹										PER CAPITA GOVERNMENTAL COST PAYMENTS. ¹									
		Total.	Classified by contributor.		Classified by source.								Total.	Classified by payee.		Classified by object.					
			From public (net revenue receipts).	From city departments, enterprises, and funds (service and interest transfers).	Property, business, and poll taxes.	Licenses and permits.	Special assessments.	Departmental fees, charges, rents, and sales.	Fines, forfeits, and escheats.	Subventions, grants, gifts, donations, and pension contributions.	Interest, rents, and privileges.	Public service enterprises.		To public (net governmental cost payments).	To city departments, enterprises, and funds (service and interest transfers).	Expenses and interest.					
																Total.	Expenses other than of public service enterprises.	Expenses of public service enterprises.	Interest.	Outlays.	
110	Binghamton, N. Y.	\$15.70	\$15.69	(*)	\$10.28	\$0.79	\$0.85	\$0.27	\$0.05	\$0.50	\$0.23	\$2.75	\$15.47	\$15.47	(*)	\$11.75	\$9.96	\$1.12	\$0.66	\$3.72	
111	Sioux City, Iowa	22.23	22.21	\$0.02	12.23	1.39	5.88	0.12	0.17	0.36	0.22	1.87	21.45	21.43	\$0.02	12.31	10.03	0.74	1.54	9.14	
112	Lancaster, Pa.	11.49	11.44	0.05	5.99	0.77	0.15	0.03	0.01	0.85	0.17	3.46	12.54	12.48	0.05	9.78	7.01	1.78	0.99	2.75	
113	Springfield, Ohio	15.41	15.37	0.05	9.95	0.12	1.53	0.53	0.10	0.63	0.65	1.91	19.53	19.54	0.05	12.46	10.25	0.61	1.00	7.13	
114	Atlantic City, N. J.	37.00	36.14	0.86	20.86	6.10	1.31	0.26	0.28	3.30	1.84	4.05	59.83	58.98	0.86	29.92	21.97	2.13	5.82	29.92	
115	Little Rock, Ark.	12.33	12.24	0.08	5.61	2.40	1.87	0.27	0.90	0.93	0.18	0.17	12.55	12.47	0.08	8.53	7.69	0.09	0.75	4.03	
116	Rockford, Ill.	16.01	16.01	.....	11.05	1.25	0.95	0.36	0.07	0.14	0.09	2.09	17.28	17.28	.....	11.67	9.49	1.33	0.84	5.61
117	Bay City, Mich.	19.06	18.45	0.61	11.24	0.83	1.80	0.10	0.01	2.39	0.21	2.44	17.44	16.83	0.61	11.94	8.99	1.29	1.65	5.51	
118	York, Pa.	10.09	9.93	0.16	7.70	0.65	0.15	0.03	0.03	0.95	0.52	.....	8.94	8.78	0.16	7.60	6.00	.....	1.00	1.34
119	Sacramento, Cal.	28.74	28.74	.....	15.52	2.40	4.16	0.35	0.14	2.44	0.10	3.63	29.06	29.06	.....	18.35	15.93	1.42	0.94	10.71
120	Chattanooga, Tenn.	14.90	14.85	0.05	8.70	1.03	1.85	0.56	0.19	2.23	0.29	0.06	18.63	18.58	0.05	13.62	10.75	0.04	2.83	5.61	
121	Malden, Mass.	22.17	22.06	0.11	15.79	0.02	1.94	0.71	0.04	0.08	0.16	2.42	22.18	22.07	0.11	15.35	14.19	0.93	3.23	3.83	
122	Pueblo, Colo.	22.04	21.19	0.85	11.25	2.53	1.70	0.19	0.11	1.08	0.15	4.99	21.04	20.19	0.84	18.92	12.54	2.73	3.65	2.11	
123	Haverhill, Mass.	19.64	19.48	0.16	13.62	0.07	0.99	1.06	0.07	0.11	1.27	2.44	24.57	24.40	0.16	15.88	13.09	0.53	2.25	8.69	
124	Lincoln, Nebr.	19.98	19.96	(*)	12.71	0.24	2.21	0.19	0.09	0.56	1.50	2.46	18.80	15.80	(*)	12.15	9.20	1.09	1.86	3.65	
125	New Britain, Conn.	16.96	16.94	0.02	10.94	0.64	0.90	0.28	0.22	0.61	0.53	2.77	18.29	18.27	0.02	12.64	9.39	0.72	2.53	5.65	
126	Salem, Mass.	18.17	18.17	.....	13.46	0.04	0.27	0.99	0.13	0.14	0.45	2.70	19.35	19.35	.....	15.49	13.21	1.10	1.18	3.86
127	Topeka, Kans.	19.00	18.98	0.03	11.84	0.39	3.34	0.31	0.21	0.53	0.20	2.17	19.28	19.25	0.03	13.52	9.60	1.35	2.57	5.76	
128	Davenport, Iowa	22.60	22.60	.....	15.28	1.21	4.77	0.59	0.10	0.44	0.18	0.04	22.85	22.95	.....	13.67	12.91	0.05	0.71	9.23
129	McKeesport, Pa.	18.07	17.99	0.08	12.09	0.92	1.35	0.21	0.20	0.87	0.26	2.18	17.33	17.30	0.03	13.76	10.46	1.68	1.62	3.61	
130	Wheeling, W. Va.	17.69	17.60	0.09	9.14	1.49	0.04	0.34	0.41	0.98	0.17	5.11	23.02	22.93	0.09	15.11	9.70	3.85	1.47	7.91	
131	Augusta, Ga.	17.20	16.91	0.29	8.59	2.40	0.37	0.60	0.38	0.04	0.34	4.17	16.11	15.82	0.29	12.20	9.25	1.17	1.77	3.91	
132	Macon, Ga.	10.31	10.16	0.15	6.38	2.08	0.46	0.35	0.39	.....	0.37	0.29	10.62	10.47	0.15	7.42	6.57	0.24	0.61	3.20
133	Berkeley, Cal.	23.52	23.52	.....	11.95	0.48	5.78	0.47	0.04	4.28	0.45	0.06	24.07	24.97	.....	14.56	13.35	0.04	1.16	10.41
134	Superior, Wis.	17.51	17.51	.....	11.60	2.31	2.26	0.10	0.50	0.59	0.15	.....	20.99	20.99	.....	13.03	12.11	.....	0.92	7.96
135	Newton, Mass.	43.71	42.19	1.52	34.26	0.04	1.15	1.21	0.23	0.26	2.82	3.74	37.83	36.31	1.52	32.96	24.24	0.64	8.08	4.87	
136	San Diego, Cal.	33.15	32.86	0.29	16.38	2.06	5.39	0.19	0.31	3.74	0.14	4.95	33.76	33.47	0.29	21.06	15.35	3.12	2.59	12.70	
137	Kalamazoo, Mich.	13.85	13.78	0.09	8.87	0.48	0.63	0.64	0.06	1.64	0.10	1.43	15.93	15.84	0.09	11.38	9.23	0.94	1.20	4.55	
138	El Paso, Tex.	22.46	22.41	0.05	16.72	0.60	3.02	0.70	0.47	0.98	0.06	.....	27.63	27.58	0.06	15.81	14.29	.....	1.52	11.82
139	Butte, Mont.	19.70	19.70	0.01	10.44	2.51	2.15	0.21	0.83	3.24	0.32	.....	24.44	24.43	0.01	19.36	17.96	.....	1.40	5.08
140	Flint, Mich.	11.79	11.50	0.29	6.65	0.07	1.60	0.53	0.16	1.22	0.03	1.52	13.27	12.95	0.32	7.32	6.05	0.75	0.52	5.95	
141	Chester, Pa.	9.89	9.79	0.10	7.44	0.69	0.62	0.09	0.03	0.84	0.14	0.03	9.31	9.22	0.10	8.26	7.32	0.01	0.03	1.06	
142	Dubuque, Iowa	14.78	14.78	.....	10.47	1.19	0.99	0.06	0.01	0.38	.....	1.69	13.10	13.10	.....	11.43	8.63	1.09	1.72	1.67
143	Montgomery, Ala.	16.94	16.77	0.17	6.50	3.15	2.61	0.33	0.51	0.88	0.24	2.72	26.60	26.43	0.17	16.67	10.46	1.57	4.64	9.93	
144	Woonsocket, R. I.	14.75	13.55	1.20	8.65	1.15	0.34	0.66	0.01	0.27	0.71	3.07	14.86	13.66	1.20	13.38	9.09	0.67	3.72	1.48	
145	Racine, Wis.	16.91	16.91	.....	9.49	2.43	3.19	0.23	0.10	1.01	0.17	0.29	16.88	16.88	.....	11.03	10.02	0.27	0.79	5.80
146	Fitchburg, Mass.	21.40	20.96	0.44	15.10	1.01	0.49	0.89	0.07	0.08	0.99	2.77	19.32	18.88	0.44	17.02	13.35	1.81	1.80	2.30	
147	Tampa, Fla.	14.09	13.45	0.65	10.28	1.81	0.49	0.73	0.55	.....	0.17	0.08	12.67	12.02	0.65	10.49	8.97	0.65	1.46	2.18
148	Elmira, N. Y.	14.78	14.70	0.08	11.85	1.16	0.46	0.19	0.05	0.60	0.17	0.29	12.58	12.49	0.09	12.22	11.11	0.19	0.92	0.36	
149	Galveston, Tex.	23.11	22.69	0.42	12.93	0.73	0.42	1.85	0.12	2.53	1.37	3.15	30.09	29.66	0.42	19.83	12.98	1.54	5.30	10.28	
150	Quincy, Ill.	15.35	15.35	.....	11.42	2.18	0.70	0.10	0.11	0.33	0.49	0.03	11.30	11.30	.....	9.51	8.48	0.02	1.01	1.79
151	Knoxville, Tenn.	23.80	23.79	0.01	10.60	2.18	3.31	0.48	0.44	1.80	0.24	4.75	21.77	21.75	0.01	15.99	8.87	1.99	5.13	5.77	
152	New Castle, Pa.	12.95	12.95	.....	9.72	0.60	1.48	0.28	0.07	0.68	0.09	0.03	11.84	11.84	.....	9.13	8.56	0.04	0.53	2.71
153	West Hoboken, N. J.	8.51	8.51	.....	1.94	1.68	0.83	0.09	0.01	3.77	0.29	.....	12.89	12.89	.....	10.78	9.59	.....	1.19	2.11
154	Hamilton, Ohio	19.37	19.32	0.04	10.56	1.70	2.56	0.08	0.01	0.61	0.12	3.73	22.80	22.76	0.04	14.52	9.51	2.76	2.26	8.23	
155	Springfield, Mo.	11.23	11.23	.....	5.64	1.48	3.31	0.15	0.06	0.49	0.07	0.03	10.45	10.45	.....	6.68	6.55	0.01	0.12	3.76
156	Lexington, Ky.	15.72	15.72	.....	11.40	1.91	0.95	0.03	0.09	1.15	0.10	0.10	17.48	17.48	.....	12.60	11.03	0.05	1.51	4.89
157	Roanoke, Va.	14.28	13.98	0.30	9.85	2.75	0.07	0.28	0.42	0.51	0.19	0.20	15.45	15.15	0.30	11.33	9.00	1.01	1.37	4.07	
158	Joliet, Ill.	16.30	16.30	.....	9.27	4.02	1.39	0.06	0.12	0.16	0.14	1.13	14.27	14.27	.....	12.81	10.49	1.69	0.73	1.47
159	Auburn, N. Y.	17.71	17.28	0.45	11.37	0.95	1.19	0.19	0.08	0.52	0.30	3.13	22.61	22.10	0.41	14.75	12.04	1.38	1.33	7.76	
160	East Orange, N. J.	25.19	24.75	0.44	13.89	0.74	0.83	0.61	0.03	3.84	0.98	4.27	35.71	35.27	0.44	22.27	17.38	1.98	2.88	13.48	
161	Taunton, Mass.	21.42	21.13	0.29	12.92	1.06	0.37	0.99	0.08	0.11	1.06	4.82	21.67	21.30	0.29	18.11	12.23	2.91	2.96	3.56	
162	Charlotte, N. C.	11.49	11.43	0.01	6.78	0.89	0.78	0.16	0.13	0.58	0.14	2.03	9.37	9.36	0.01	7.85	5.22	0.70	1.93	1.52	
163	Everett, Mass.	21.3																			

GENERAL TABLES.

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TABLE 26.—PER CENT DISTRIBUTION, BY CONTRIBUTOR AND BY SOURCE, OF THE TOTAL REVENUE RECEIPTS, AND PER CENT DISTRIBUTION, BY PAYEE AND BY OBJECT, OF THE TOTAL GOVERNMENTAL COST PAYMENTS: 1910.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 62.]

City number.	CITY.	PER CENT DISTRIBUTION OF REVENUE RECEIPTS. ¹										PER CENT DISTRIBUTION OF GOVERNMENTAL COST PAYMENTS. ¹					
		Classified by contributor.		Classified by source.								Classified by payee.		Classified by object.			
		From public (net revenue receipts).	From city departments, enterprises, and funds (service and interest transfers).	Property, business, and poll taxes.	Licenses and permits.	Special assessments.	Departmental fees, charges, rents, and sales.	Fines, forfeits, and escheats.	Subventions, grants, gifts, donations, and pension contributions.	Interest, rents, and privileges.	Public service enterprises.	To public (net governmental cost payments).	To city departments, enterprises, and funds (service and interest transfers).	Expenses.		Interest.	Outlays.
														Expenses other than public service enterprises.	Expenses of public service enterprises.		
	Grand total...	97.9	2.1	62.4	6.6	8.7	2.0	0.5	4.4	4.3	10.9	98.2	1.8	52.5	4.0	10.9	32.6
	Group I.....	97.5	2.5	61.8	6.5	8.5	2.1	0.4	3.8	5.2	10.6	97.8	2.2	54.1	3.7	11.7	30.4
	Group II.....	98.6	1.4	54.7	6.9	18.6	1.8	0.6	6.6	3.3	10.6	98.8	1.2	47.6	3.9	8.8	39.7
	Group III.....	98.9	1.1	59.5	6.6	10.5	1.6	0.7	6.5	2.1	13.5	99.0	1.0	49.1	5.3	9.1	37.6
	Group IV.....	98.8	1.2	62.1	6.8	9.2	2.0	0.9	5.6	2.3	11.0	98.9	1.1	55.7	5.0	10.0	29.4

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

1	New York, N. Y....	96.2	3.8	71.6	3.6	6.3	0.7	0.3	1.4	4.8	11.3	96.9	3.1	49.9	3.2	15.6	31.4
2	Chicago, Ill.....	99.3	0.7	56.4	14.2	9.1	2.7	0.9	0.9	5.8	10.0	99.5	0.5	61.3	3.9	6.1	28.6
3	Philadelphia, Pa....	98.4	1.6	55.3	5.9	1.9	5.6	0.3	7.5	7.8	15.6	98.6	1.4	62.6	6.4	8.4	22.7
4	St. Louis, Mo.....	99.4	0.6	61.6	7.8	9.1	3.0	0.6	2.1	4.7	11.1	99.4	0.6	62.2	5.5	5.3	26.9
5	Boston, Mass.....	95.4	4.6	71.4	3.6	2.1	2.2	0.3	2.3	5.9	12.2	95.0	5.0	61.2	4.3	19.6	14.9
6	Cleveland, Ohio.....	99.1	0.9	61.1	9.1	9.9	4.0	0.2	2.3	4.0	9.4	99.2	0.8	54.7	3.6	10.0	31.7
7	Baltimore, Md.....	95.1	4.9	62.8	9.4	1.8	0.8	0.1	3.9	10.8	10.4	95.7	4.3	53.4	4.3	14.1	28.1
8	Pittsburgh, Pa.....	97.9	2.1	67.0	4.9	4.7	2.5	0.5	6.0	3.7	10.7	97.9	2.1	57.1	5.4	10.7	26.8
9	Detroit, Mich.....	98.7	1.3	60.2	7.7	8.3	3.9	0.2	7.0	3.2	9.8	98.7	1.3	63.4	5.2	4.8	26.6
10	Buffalo, N. Y.....	97.7	2.3	63.1	6.6	12.6	2.0	0.3	1.9	3.8	9.7	98.3	1.7	51.7	3.8	6.8	37.7
11	San Francisco, Cal..	100.0	.....	65.5	11.0	12.9	3.2	0.5	5.2	1.8	(²)	100.0	.....	50.4	(²)	2.8	46.8
12	Milwaukee, Wis.....	98.7	1.3	66.0	9.4	8.4	2.5	0.3	3.8	0.7	9.0	98.8	1.2	62.8	3.4	4.3	29.5
13	Cincinnati, Ohio....	97.5	2.5	58.8	8.2	3.0	2.9	0.3	1.8	16.4	8.6	97.7	2.3	49.2	3.5	14.4	32.9
14	Newark, N. J.....	97.3	2.7	54.7	5.7	9.2	2.8	0.2	11.5	5.1	10.9	97.2	2.8	59.7	3.4	13.2	23.6
15	New Orleans, La....	99.6	0.4	70.5	12.4	0.4	3.2	0.5	3.1	2.0	8.0	99.7	0.3	48.5	5.5	14.5	31.5
16	Washington, D. C....	99.7	0.3	41.4	5.2	3.3	3.1	0.7	41.6	0.1	4.6	99.7	0.3	70.5	3.7	3.9	21.9
17	Los Angeles, Cal....	99.4	0.6	59.3	7.5	13.8	2.4	0.9	4.2	1.0	11.0	99.6	0.4	30.4	1.9	4.9	62.7
18	Minneapolis, Minn..	98.1	1.9	64.7	6.1	13.1	2.6	0.6	3.3	3.2	6.4	98.4	1.6	62.9	2.7	7.5	36.9

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

19	Jersey City, N. J....	96.4	3.6	40.2	10.3	3.8	1.0	0.1	15.9	5.8	22.9	96.6	3.4	54.6	13.8	16.5	15.1
20	Kansas City, Mo....	99.6	0.4	45.9	7.7	24.2	0.8	0.9	1.8	4.1	14.5	99.6	0.4	49.8	5.1	5.0	40.1
21	Seattle, Wash.....	98.6	1.4	31.8	3.5	43.3	1.1	0.4	8.3	1.3	12.3	98.9	1.1	23.3	3.6	8.3	64.7
22	Indianapolis, Ind....	100.0	(²)	61.6	6.9	18.8	1.5	0.3	7.1	2.9	0.8	100.0	(²)	63.3	0.4	3.7	32.6
23	Providence, R. I....	95.2	4.8	64.3	5.8	2.0	2.7	0.1	1.0	9.8	14.3	94.8	5.2	68.1	3.9	14.0	16.0
24	Louisville, Ky.....	99.9	0.1	60.6	10.1	6.0	0.7	0.2	5.9	2.1	14.4	99.9	0.1	44.7	3.5	7.7	44.2
25	Rochester, N. Y....	99.7	0.3	60.2	4.2	17.5	1.3	0.3	2.0	2.7	11.9	99.8	0.2	56.6	4.4	10.7	28.3
26	St. Paul, Minn.....	99.5	0.5	59.8	9.6	9.9	2.4	0.5	3.4	2.7	11.6	99.5	0.5	53.5	3.6	9.9	33.0
27	Denver, Colo.....	99.7	0.3	57.7	6.0	15.4	3.2	0.3	13.5	3.1	0.7	99.7	0.3	61.8	0.9	4.4	32.9
28	Portland, Oreg.....	99.6	0.4	39.4	7.2	34.4	0.3	0.7	5.7	1.3	11.0	99.8	0.2	21.4	3.1	5.6	70.0
29	Columbus, Ohio.....	94.9	5.1	59.1	6.4	13.1	1.9	0.8	2.2	4.8	12.2	94.8	5.2	46.8	7.2	14.6	31.3
30	Toledo, Ohio.....	97.7	2.3	54.5	8.9	19.9	1.1	0.1	1.3	4.5	9.7	97.7	2.3	56.6	6.0	12.2	25.2
31	Atlanta, Ga.....	98.2	1.8	54.5	8.9	13.6	2.9	2.8	3.6	1.2	12.5	98.3	1.7	54.1	6.3	4.2	35.4
32	Oakland, Cal.....	99.9	0.1	41.7	7.3	34.0	0.7	1.3	12.3	0.2	0.4	99.9	0.1	47.0	0.1	3.2	49.7
33	Worcester, Mass.....	95.6	4.4	66.9	5.0	4.4	5.2	0.3	0.2	5.5	12.6	95.0	4.0	60.0	2.4	9.7	27.9
34	Syracuse, N. Y.....	100.0	.....	64.7	5.3	14.7	0.9	0.2	2.4	1.2	10.6	100.0	(²)	55.7	2.6	11.0	30.7
35	New Haven, Conn....	100.0	(²)	81.5	7.7	2.1	2.3	0.9	3.8	1.7	0.1	100.0	(²)	74.0	(²)	5.7	20.2
36	Birmingham, Ala....	96.5	3.5	35.1	27.2	10.9	8.1	4.3	11.8	1.6	1.0	97.9	2.1	45.5	0.5	11.3	42.7
37	Memphis, Tenn.....	99.9	0.1	60.3	3.5	7.9	1.8	0.6	9.7	1.1	15.2	100.0	(²)	37.3	5.5	7.6	49.6
38	Scranton, Pa.....	99.2	0.8	61.6	15.9	12.6	0.3	0.7	6.1	2.8	.....	99.3	0.7	61.4	.....	6.9	31.7
39	Richmond, Va.....	97.2	2.8	59.8	6.0	0.9	0.3	0.8	2.4	6.9	22.9	97.4	2.6	40.4	11.5	14.6	33.5
40	Peterborough, N. J....	99.6	0.4	66.3	10.2	5.7	1.5	0.5	11.6	4.2	(²)	99.7	0.3	68.0	(²)	10.6	23.4
41	Omaha, Neb.....	99.2	0.8	61.2	9.0	18.6	1.7	0.6	2.9	6.0	(²)	99.2	0.8	54.7	(²)	11.5	33.7
42	Fall River, Mass.....	99.3	0.7	74.2	7.0	0.5	1.8	0.6	0.3	4.7	10.9	99.5	0.5	53.5	3.2	8.7	34.6
43	Dayton, Ohio.....	99.5	0.5	67.4	7.8	9.6	1.9	0.3	2.7	2.1	8.2	99.5	0.5	64.9	5.1	9.6	20.4
44	Grand Rapids, Mich.	97.8	2.2	50.9	3.7	18.3	4.4	0.4	10.9	1.7	11.6	98.4	1.6	47.4	3.0	5.0	44.6
45	Nashville, Tenn.....	99.3	0.7	58.0	3.2	1.0	2.1	1.4	14.7	4.3	15.2	99.3	0.7	55.6	6.4	12.9	25.1
46	Lowell, Mass.....	99.5	0.5	74.5	6.6	1.8	2.3	0.4	0.2	3.0	11.3	99.5	0.5	69.9	7.5	9.3	13.3
47	Cambridge, Mass.....	98.3	1.7	76.2	0.2	1.7	2.6	0.1	0.2	5.0	14.0	98.1	1.9	63.7	3.8	21.3	11.2
48	Spokane, Wash.....	99.0	1.0	34.8	6.8	30.2	3.4	0.9	9.7	0.8	13.4	99.4	0.6	24.2	2.3	6.0	67.6
49	Bridgeport, Conn....	98.9	1.1	76.8	9.7	5.5	1.8	0.8	3.4	1.9	(²)	99.0	1.0	71.3	0.1	5.0	23.6
50	Albany, N. Y.....	98.8	1.2	62.0	6.3	7.8	0.5	0.1	2.3	3.9	17.0	98.9	1.1	59.4	7.2	9.2	24.1

¹ For absolute amounts, see Table 3.² Less than one-tenth of 1 per cent.

TABLE 26.—PER CENT DISTRIBUTION, BY CONTRIBUTOR AND BY SOURCE, OF THE TOTAL REVENUE RECEIPTS AND PER CENT DISTRIBUTION, BY PAYEE AND BY OBJECT, OF THE TOTAL GOVERNMENTAL COST PAYMENTS: 1910—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 57. For a text discussion of this table, see page 62.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910.

City number.	CITY.	PER CENT DISTRIBUTION OF REVENUE RECEIPTS. ¹										PER CENT DISTRIBUTION OF GOVERNMENTAL COST PAYMENTS. ¹					
		Classified by contributor.		Classified by source.								Classified by payee.		Classified by object.			
		From public (net revenue receipts).	From city departments, enterprises, and funds (service and interest transfers).	Property, business, and poll taxes.	Licenses and permits.	Special assessments.	Departmental fees, charges, rents, and sales.	Fines, forfeits, and cheats.	Subventions, grants, gifts, donations, and pension contributions.	Interest, rents, and privileges.	Public service enterprises.	To public (net governmental cost payments).	To city departments, enterprises, and funds (service and interest transfers).	Expenses.			
														Expenses other than of public service enterprises.	Expenses of public service enterprises.	Interest.	Outlays.
51	Hartford, Conn.....	99.0	1.0	73.4	3.0	2.2	2.2	0.5	2.6	2.9	13.3	98.9	1.1	67.8	4.6	12.5	18.2
52	Trenton, N. J.....	97.3	2.7	42.9	7.8	11.5	1.4	0.3	17.1	4.8	14.1	97.8	2.2	50.5	4.4	12.1	32.9
53	New Bedford, Mass.....	98.8	1.2	74.4	3.8	2.3	2.2	0.2	0.2	4.3	12.6	99.1	0.9	43.6	3.5	9.0	44.0
54	San Antonio, Tex.....	100.0	(*)	82.3	3.9	1.2	1.7	1.5	7.9	0.2	1.3	100.0	(*)	68.2	1.2	11.8	17.8
55	Reading, Pa.....	99.5	0.5	60.4	6.0	7.1	0.3	0.1	6.7	1.3	18.1	99.5	0.5	59.7	5.9	8.3	26.1
56	Camden, N. J.....	98.5	1.5	49.4	9.9	2.9	1.1	0.3	14.5	4.2	17.8	98.7	1.3	63.3	4.9	12.1	10.7
57	Salt Lake City, Utah.....	100.0	(*)	47.0	12.7	18.5	1.7	0.3	9.0	0.5	10.3	99.9	(*)	39.8	5.5	8.3	46.4
58	Dallas, Tex.....	99.6	0.4	68.5	2.5	7.1	1.2	1.9	5.0	2.8	12.9	99.7	0.3	42.9	5.3	7.8	44.2
59	Lynn, Mass.....	98.1	1.9	72.5	0.3	2.0	4.1	0.5	0.2	3.5	16.9	98.1	1.9	56.1	9.0	11.1	23.8
60	Springfield, Mass.....	99.2	0.8	72.3	3.9	2.3	3.9	0.5	0.2	2.3	14.7	99.3	0.7	54.0	5.0	6.7	34.3
61	Wilmington, Del.....	100.0	(*)	64.3	0.6	6.1	0.8	0.8	3.1	3.1	21.3	100.0	(*)	48.1	5.2	9.6	37.1
62	Des Moines, Iowa.....	100.0	(*)	68.4	6.0	21.8	0.8	1.5	1.4	1.4	0.7	100.0	(*)	54.9	1.1	3.2	40.8
63	Lawrence, Mass.....	99.0	1.0	73.8	9.5	1.5	2.1	0.4	0.3	0.8	11.7	99.2	0.8	62.5	5.3	6.7	25.5
64	Tacoma, Wash.....	97.5	2.5	30.8	3.8	33.5	0.3	0.3	8.6	1.6	21.1	98.0	2.0	23.0	9.4	9.0	58.6
65	Kansas City, Kans.....	99.2	0.8	64.7	3.4	20.3	0.3	0.4	1.8	1.9	7.2	99.6	0.4	23.8	1.8	6.4	68.0
66	Yonkers, N. Y.....	99.6	0.4	70.9	4.9	6.6	0.5	0.1	4.3	1.6	11.0	99.6	0.4	57.9	5.6	12.1	24.4
67	Youngstown, Ohio.....	99.3	0.7	53.2	10.1	19.4	0.5	0.9	2.2	1.9	11.8	99.4	0.6	48.2	4.6	6.6	40.6
68	Houston, Tex.....	100.0	(*)	67.7	2.6	1.0	3.5	1.2	6.1	2.3	15.6	100.0	(*)	41.1	5.2	15.0	38.7
69	Duluth, Minn.....	97.9	2.1	51.6	8.7	11.8	0.8	0.9	3.8	0.3	22.0	98.0	2.0	40.0	10.7	11.9	37.4
70	St. Joseph, Mo.....	100.0	(*)	69.2	9.9	9.7	0.9	1.0	7.4	1.6	0.3	100.0	(*)	50.9	0.3	7.1	41.7
71	Somerville, Mass.....	99.9	0.1	72.7	0.1	7.7	3.6	0.3	0.3	0.8	14.5	99.9	0.1	69.6	3.2	11.5	15.7
72	Troy, N. Y.....	99.8	0.2	73.4	6.0	4.9	0.5	(*)	2.4	0.5	12.4	99.8	0.2	62.6	4.6	11.2	21.6
73	Utica, N. Y.....	99.9	0.1	76.8	7.8	8.2	1.4	0.3	3.4	1.9	0.2	99.9	0.1	66.3	(*)	6.0	27.7
74	Elizabeth, N. J.....	99.3	0.7	55.0	10.8	7.8	2.0	0.4	19.8	4.0	0.1	99.2	0.8	63.3	0.1	12.9	23.7
75	Fort Worth, Tex.....	99.8	0.2	53.0	2.7	21.9	0.9	1.1	4.9	1.1	14.5	99.9	0.1	24.9	10.4	6.2	58.5
76	Waterbury, Conn.....	99.5	0.5	67.0	5.3	4.1	1.0	1.8	3.3	2.1	15.4	99.6	0.4	58.3	2.3	7.6	31.9
77	Schenectady, N. Y.....	98.6	1.4	61.7	6.8	17.1	0.6	0.4	2.2	1.8	9.4	98.7	1.3	60.2	3.2	10.7	35.9
78	Hoboken, N. J.....	99.7	0.3	41.7	9.5	2.2	1.4	0.2	20.8	2.9	21.4	99.8	0.2	60.9	10.9	6.6	13.5
79	Manchester, N. H.....	95.7	4.3	73.6	5.8	0.1	0.9	0.3	0.4	2.9	16.1	95.7	4.3	68.6	6.0	6.9	18.5
80	Evansville, Ind.....	99.7	0.3	53.9	8.3	11.6	0.5	0.2	8.9	2.2	14.3	99.8	0.2	48.8	5.3	8.1	37.7
81	Akron, Ohio.....	99.0	1.1	69.4	7.8	14.6	0.9	0.7	3.5	2.7	0.4	99.2	0.8	52.5	0.2	5.5	41.7
82	Norfolk, Va.....	97.4	2.7	55.7	21.2	(*)	1.3	0.1	3.1	8.5	13.1	98.1	1.9	41.1	4.8	15.9	38.2
83	Wilkes-Barre, Pa.....	99.9	0.1	73.4	11.0	6.1	0.4	0.6	6.8	1.5	0.2	99.9	0.1	47.2	0.2	5.3	47.2
84	Peoria, Ill.....	99.8	0.2	58.0	16.6	12.7	8.0	0.7	1.3	1.2	1.5	99.8	0.2	67.3	1.1	4.6	27.0
85	Erie, Pa.....	99.5	0.5	60.7	6.9	10.8	0.9	0.3	5.3	2.1	23.1	99.5	0.5	54.6	7.4	4.3	33.7
86	Savannah, Ga.....	100.0	(*)	56.8	16.2	8.4	1.5	2.1	(*)	0.8	14.2	100.0	(*)	49.4	7.5	10.3	32.9
87	Oklahoma City, Okla.....	99.6	0.4	47.9	1.3	36.0	3.1	2.2	1.4	0.3	7.8	99.8	0.2	18.1	1.6	4.1	76.2
88	Harrisburg, Pa.....	99.3	0.7	57.5	1.8	13.8	0.6	0.2	4.7	3.4	18.0	99.4	0.6	45.5	5.5	7.7	41.2
89	Fort Wayne, Ind.....	96.3	3.7	49.0	3.5	23.2	0.6	0.2	7.0	1.4	13.1	96.4	3.6	39.9	7.8	3.1	49.2
90	Charleston, S. C.....	97.1	2.9	55.0	11.8	2.7	1.9	4.2	15.4	4.4	4.5	97.7	2.3	49.4	0.3	13.3	37.0
91	Portland, Me.....	98.7	1.4	62.0	0.1	2.0	1.8	(*)	9.0	3.1	21.9	99.0	1.0	41.7	4.5	12.2	41.5
92	East St. Louis, Ill.....	100.0	(*)	52.7	24.1	21.4	0.6	0.3	0.8	(*)	(*)	100.0	(*)	54.9	(*)	10.8	34.3
93	Terre Haute, Ind.....	100.0	(*)	53.3	10.4	2.3	1.3	0.3	28.2	1.2	2.9	100.0	(*)	82.4	1.7	4.2	11.7
94	Holyoke, Mass.....	95.3	4.7	54.2	4.2	0.7	1.1	0.4	0.2	3.7	35.5	95.2	4.8	49.3	21.4	8.7	20.6
95	Jacksonville, Fla.....	95.3	4.7	35.2	10.6	7.8	1.9	2.2	(*)	1.4	41.1	91.6	5.4	47.1	15.2	8.0	29.7
96	Brockton, Mass.....	98.2	1.8	70.6	0.3	5.0	9.1	0.9	1.0	2.7	10.4	98.2	1.8	65.1	4.0	12.4	18.4
97	Bayonne, N. J.....	98.6	1.4	46.5	4.6	9.9	0.5	0.1	16.3	2.6	19.5	98.8	1.2	43.3	12.1	10.5	34.1
98	Johnstown, Pa.....	98.5	1.5	74.0	12.9	(*)	2.0	2.7	6.4	1.9	0.1	98.4	1.6	71.9	0.1	5.8	22.2
99	Passaic, N. J.....	99.9	0.1	58.4	11.2	7.3	0.9	0.7	20.6	2.8	(*)	99.9	0.1	62.4	(*)	6.4	41.2
100	South Bend, Ind.....	100.0	(*)	61.6	3.6	11.4	1.3	0.2	8.8	0.6	12.4	100.0	(*)	64.7	6.6	4.9	23.7
101	Covington, Ky.....	99.9	0.1	57.9	7.7	3.2	0.5	0.2	11.8	1.7	17.0	99.9	0.1	63.3	5.6	13.0	18.1
102	Wichita, Kans.....	100.0	(*)	64.8	2.7	27.0	1.3	2.2	1.1	0.7	0.2	100.0	(*)	20.7	(*)	6.2	72.9
103	Altoona, Pa.....	99.3	0.7	50.9	6.1	18.9	0.5	0.6	8.2	0.7	14.1	99.3	0.7	45.5	4.2	10.3	40.0
104	Allentown, Pa.....	99.5	0.5	66.3	7.2	2.9	0.4	0.3	6.3	0.8	15.8	99.5	0.5	58.0	6.6	7.3	28.1
105	Springfield, Ill.....	100.0	(*)	55.9	12.2	14.2	1.0	1.0	0.8	(*)	15.0	100.0	(*)	58.8	7.8	6.7	26.8
106	Pawtucket, R. I.....	93.7	6.3	59.2	5.3	1.8	1.8	0.5	1.1	7.5	22.8	94.2	5.8	50.7	4.9	20.2	24.2
107	Mobile, Ala.....	99.1	0.9	41.7	17.6	17.6	2.2	1.5	(*)	1.4	18.0	99.0	1.0	37.0	8.8	21.8	32.4
108	Saginaw, Mich.....	99.2	0.8	51.1	4.5	19.0	1.9	0.3	11.9	1.4	9.8	99.1	0.9	56.6	5.6	11.7	26.2
109	Canton, Ohio.....	99.6	0.4	59.5	9.9	11.3	0.6	0.2	3.4	1.4	13.7	99.6	0.4	49.5	5.5	10.4	34.6

¹ For absolute amounts, see Table 3.

* Less than one-tenth of 1 per cent.

GENERAL TABLES.

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TABLE 26.—PER CENT DISTRIBUTION, BY CONTRIBUTOR AND BY SOURCE, OF THE TOTAL REVENUE, RECEIPTS AND PER CENT DISTRIBUTION, BY PAYEE AND BY OBJECT, OF THE TOTAL GOVERNMENTAL COST PAYMENTS: 1910—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 62.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910.

City number.	CITY.	PER CENT DISTRIBUTION OF REVENUE RECEIPTS. ¹										PER CENT DISTRIBUTION OF GOVERNMENTAL COST PAYMENTS. ¹					
		Classified by contributor.		Classified by source.								Classified by payee.		Classified by object.			
		From public (net revenue receipts).	From city departments, enterprises, and funds (service and interest transfers).	Property, business, and poll taxes.	Licenses and permits.	Special assessments.	Departmental fees, charges, rents, and sales.	Fines, forfeits, and escheats.	Subventions, grants, gifts, donations, and pension contributions.	Interest, rents, and privileges.	Public service enterprises.	To public (net governmental cost payments).	To city departments, enterprises, and funds (service and interest transfers).	Expenses.			
														Expenses other than of public service enterprises.	Expenses of public service enterprises.	Interest.	Outlays.
110	Binghamton, N. Y.	100.0	(*)	65.3	5.0	5.4	1.7	0.3	3.2	1.5	17.5	100.0	(*)	64.4	7.3	4.3	24.1
111	Sioux City, Iowa.	100.0	(*)	55.0	6.2	26.5	0.6	0.8	1.6	0.8	8.4	99.9	0.1	46.8	3.4	7.2	42.6
112	Lancaster, Pa.	99.6	0.4	52.1	6.7	1.3	0.7	0.1	7.4	1.6	30.1	99.6	0.4	55.9	14.2	7.9	22.0
113	Springfield, Ohio.	99.7	0.3	64.5	0.7	10.0	3.4	0.7	4.1	4.2	12.4	99.8	0.2	52.3	3.1	8.2	36.4
114	Atlantic City, N. J.	97.7	2.3	56.4	13.8	3.5	0.7	0.7	8.9	5.0	11.0	98.6	1.4	36.7	3.6	9.7	50.0
115	Little Rock, Ark.	99.3	0.7	45.5	19.5	15.2	2.2	7.3	7.6	1.4	1.3	99.3	0.7	61.3	0.7	5.9	32.1
116	Rockford, Ill.	100.0		69.0	7.8	5.9	2.3	0.4	0.9	0.6	13.1	100.0		55.0	7.7	4.8	32.5
117	Bay City, Mich.	96.8	3.2	59.0	4.6	9.5	0.5	(*)	12.5	1.1	12.8	96.5	3.5	51.5	7.4	9.5	31.6
118	York, Pa.	98.4	1.6	76.4	6.4	1.5	0.8	0.3	9.4	5.2		98.2	1.8	73.8		11.2	15.0
119	Sacramento, Cal.	100.0		64.0	8.4	14.5	1.2	0.5	8.5	0.4	12.6	100.0		55.0	4.9	3.2	36.9
120	Chattanooga, Tenn.	99.7	0.3	58.3	6.9	12.4	3.7	1.3	15.0	2.0	0.4	99.7	0.3	57.7	0.2	15.2	26.9
121	Malden, Mass.	99.5	0.5	71.2	0.1	8.8	3.2	0.2	0.4	5.2	10.9	99.5	0.5	64.0	4.2	14.6	17.3
122	Pueblo, Colo.	96.1	3.9	51.0	11.7	7.7	0.9	0.5	4.9	0.7	22.6	96.0	4.0	59.6	13.0	17.4	10.1
123	Haverhill, Mass.	99.2	0.8	69.3	0.4	5.1	5.4	0.4	0.6	6.5	12.4	99.3	0.7	53.3	2.2	9.2	35.4
124	Lincoln, Nebr.	100.0	(*)	63.7	1.2	11.1	1.0	0.4	2.8	7.5	12.3	100.0	(*)	53.2	6.9	11.8	23.1
125	New Britain, Conn.	99.9	0.1	64.5	3.8	5.6	1.7	1.3	3.6	3.1	16.4	99.9	0.1	51.3	3.9	13.8	30.9
126	Salem, Mass.	100.0		74.1	0.2	1.5	5.4	0.7	0.8	2.5	14.8	100.0		63.2	5.7	6.1	20.0
127	Topeka, Kans.	99.9	0.1	62.3	2.0	17.6	1.6	1.1	2.8	1.1	11.4	99.9	0.1	49.8	7.0	13.3	29.9
128	Davenport, Iowa.	100.0		67.6	5.4	21.1	2.6	0.5	1.9	0.8	0.2	100.0		56.2	0.2	3.1	40.4
129	McKeesport, Pa.	99.6	0.4	66.9	5.1	7.5	1.1	1.1	4.8	1.4	12.1	99.5	0.5	60.2	9.7	9.3	20.8
130	Wheeling, W. Va.	99.5	0.5	51.7	8.4	0.2	1.9	2.3	5.5	1.0	28.9	99.6	0.4	42.5	16.7	6.4	34.4
131	Augusta, Ga.	99.3	1.7	49.9	13.9	2.2	5.3	2.2	0.3	1.9	24.3	99.2	1.8	57.4	7.3	11.0	24.3
132	Macon, Ga.	98.5	1.5	61.8	20.2	4.4	3.4	3.8		3.6	2.8	98.6	1.4	61.9	2.2	5.7	30.1
133	Berkeley, Cal.	100.0		50.8	2.0	24.6	2.0	0.2	18.2	1.9	0.3	100.0		53.5	0.2	4.6	41.7
134	Superior, Wis.	100.0		66.2	13.2	12.9	0.5	2.9	3.4	0.9		100.0		57.7		4.4	37.9
135	Newton, Mass.	96.5	3.5	78.4	0.1	2.6	2.8	0.5	0.6	6.4	8.5	96.0	4.0	64.1	1.7	21.4	12.9
136	San Diego, Cal.	99.1	0.9	49.4	6.2	16.2	0.6	0.9	11.3	0.4	14.9	99.2	0.8	45.6	9.2	7.7	37.6
137	Kalamazoo, Mich.	99.3	0.7	64.0	3.5	4.6	4.6	0.4	11.8	0.8	10.3	99.4	0.6	57.9	5.9	7.6	28.6
138	El Paso, Tex.	99.8	0.2	74.4	2.2	13.4	3.1	2.1	4.4	0.3		99.8	0.2	51.7		5.5	42.8
139	Butte, Mont.	100.0	(*)	53.0	12.7	10.9	1.1	4.2	16.5	1.6		100.0	(*)	73.5		5.7	20.8
140	Flint, Mich.	97.6	2.4	56.4	0.6	13.6	4.5	1.3	10.4	0.3	12.9	97.6	2.4	45.6	5.7	3.9	44.8
141	Chester, Pa.	99.0	1.0	75.2	7.0	6.3	1.0	0.3	8.5	1.4	0.3	98.9	1.1	73.6	0.1	10.0	11.3
142	Dubuque, Iowa.	100.0		70.8	8.0	6.7	0.4	(*)	2.6		11.4	100.0		65.9	8.2	13.2	12.7
143	Montgomery, Ala.	99.0	1.0	33.4	18.6	15.4	1.9	3.0	5.2	1.4	16.1	99.4	0.6	39.3	5.9	17.5	37.3
144	Woonsocket, R. I.	91.0	8.1	58.7	7.8	2.3	3.8	0.1	1.8	4.8	20.8	91.9	8.1	61.1	3.8	25.0	10.1
145	Racine, Wis.	100.0		56.1	14.4	18.8	1.4	0.6	6.1	1.0	1.7	100.0		59.4	1.6	4.7	34.3
146	Fitchburg, Mass.	97.9	2.1	70.5	4.7	2.3	4.1	0.3	0.4	4.0	13.0	97.7	2.3	69.1	9.4	9.6	11.9
147	Tampa, Fla.	95.4	4.6	72.8	12.9	3.5	5.2	3.9		1.2	0.5	94.9	5.1	70.3	0.4	11.5	17.2
148	Elmira, N. Y.	99.5	0.6	80.2	7.9	3.1	1.3	0.4	4.1	1.2	1.9	99.3	0.7	83.4	1.5	7.3	2.9
149	Galveston, Tex.	98.2	1.8	56.0	3.2	1.8	8.0	0.5	10.9	5.9	13.6	98.6	1.4	43.2	5.1	17.6	34.1
150	Quincy, Ill.	100.0		74.4	14.2	4.6	0.6	0.7	2.1	3.2	0.2	100.0		75.0	0.2	8.9	15.8
151	Knoxville, Tenn.	99.9	0.1	44.6	0.1	13.9	2.0	1.9	7.6	1.0	20.0	99.9	0.1	40.7	9.2	23.6	26.5
152	New Castle, Pa.	100.0		75.0	4.6	11.5	2.2	0.6	5.2	0.7	0.2	100.0		72.3	0.4	4.4	22.9
153	West Hoboken, N. J.	100.0		22.8	18.5	9.7	1.1	0.1	44.2	3.5		100.0		74.4		9.2	16.4
154	Hamilton, Ohio.	99.8	0.2	54.5	8.8	13.2	0.4	0.1	3.1	0.6	19.2	99.8	0.2	41.7	12.1	9.9	36.3
155	Springfield, Mo.	100.0		50.2	13.2	29.5	1.4	0.5	4.4	0.6	0.2	100.0		62.7	0.1	1.2	36.0
156	Lexington, Ky.	100.0		72.5	12.2	6.0	0.2	0.5	7.3	0.6	0.7	100.0		63.1	0.3	8.6	27.9
157	Roanoke, Va.	97.9	2.1	69.0	10.3	0.5	1.9	3.0	3.6	1.4	1.4	98.1	1.9	64.1	0.7	8.9	26.4
158	Joliet, Ill.	100.0		56.9	24.7	8.5	0.4	0.8	1.0	0.9	6.9	100.0		73.5	11.1	5.1	10.3
159	Auburn, N. Y.	97.4	2.6	64.2	5.4	6.7	1.1	0.4	2.9	1.7	17.7	98.2	1.8	53.5	6.1	5.9	34.5
160	East Orange, N. J.	98.2	1.8	55.1	3.0	3.3	2.4	0.1	15.2	3.9	16.9	98.8	1.2	49.7	5.5	8.1	37.7
161	Taunton, Mass.	98.7	1.3	60.3	5.0	1.7	4.6	0.4	0.5	5.0	22.5	98.7	1.3	56.4	13.4	13.7	16.4
162	Charlotte, N. C.	99.9	0.1	59.0	7.8	6.8	1.4	1.1	8.1	1.2	17.7	99.9	0.1	55.7	7.5	20.6	16.2
163	Everett, Mass.	97.7	2.3	76.4	0.2	2.0	2.0	0.2	0.5	3.0	15.7	97.4	2.6	68.9	4.8	19.0	7.3
164	Portsmouth, Va.	100.0		49.1	18.6		1.1	2.4	4.5	1.8	22.4	100.0		55.9	2.1	18.1	23.9
165	Oshkosh, Wis.	99.3	0.7	75.5	6.9	9.3	0.8	0.5	5.3	1.4	0.2	99.3	0.7	68.0	0.6	4.4	20.9
166	Cedar Rapids, Iowa.	99.8	0.2	71.9	7.4	0.5	1.7	0.8	8.9	0.1	10.7	99.8	0.2	61.8	5.0	6.6	26.6
167	Quincy, Mass.	99.8	0.2	75.6	0.1	4.9	1.3	0.3	0.3	2.7	14.7	99.8	0.2	53.9	3.0	16.5	26.6
168	Chelsea, Mass.	98.8	6.2	63.3	4.9	1.8	2.0	0.6	1.2	6.4	14.8	94.6	5.4	52.9	2.5	17.8	26.8
169	Perth Amboy, N. J.	99.9	0.1	31.4	11.6	19.4	4.6	0.3	11.5	2.8	18.4	99.9	0.1	54.6	7.1	14.3	24.0
170	Pittsfield, Mass.	99.8	0.2	71.3	5.0	5.0	2.2	0.5	0.4	0.7	14.9	99.8	0.2	59.6	2.5	8.7	29.1
171	Joplin, Mo.	100.0		57.8	16.1	9.5	0.5	4.0	5.6	1.1	5.3	100.0		58.9	7.3	4.1	29.7
172	Williamsport, Pa.	99.8	0.2	77.1	7.4	2.4	1.7	0.3	6.9	4.2		99.8	0.2	80.2		0.6	13.2
173	Jackson, Mich.	100.0		63.0	0.6	5.8	3.2	0.2	13.7		13.4	100.0		66.7	7.0	5.5	20.7
174	Jamestown, N. Y.	98.7	6.3	56.0	3.0	10.0	1.0	0.3	3.0	1.5	25.2	94.0	6.0	47.1	12.2	9.1	31.6
175	Amsterdam, N. Y.	100.0		62.3	7.4	4.5	0.4	0.4	5.9	0.8		100.0		48.9	6.0	9.1	36.0
176	Lansing, Mich.	95.3	4.7	53.6	1.5	10.2	1.0	1.0	4.9	0.2	27.6	95.4	4.6	42.4	10.9	3.2	43.5
177	Huntington, W. Va.	98.6	1.4	72.5	12.2	4.4	1.9	3.6	4.0	0.1	1.2	98.5	1.5	77.5	0.8		

FINANCIAL STATISTICS OF CITIES.

TABLE 27.—PAYMENTS FOR EXPENSES OTHER THAN OF

[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.					
						Police department.		Fire department.		All other.	
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
	Grand total.....	\$440,219,789	\$16.45	\$53,402,487	\$1.95	\$58,752,108	\$2.15	\$45,005,420	\$1.65	\$8,175,120	\$0.30
	Group I.....	305,666,173	20.12	40,679,560	2.68	42,820,778	2.82	26,793,560	1.76	6,604,420	0.44
	Group II.....	66,248,569	12.97	0,000,100	1.19	7,830,801	1.53	8,444,245	1.65	788,628	0.15
	Group III.....	46,261,769	11.07	3,883,557	0.93	5,105,852	1.22	6,046,804	1.45	444,079	0.11
	Group IV.....	31,043,278	10.95	2,740,174	0.97	2,988,677	1.05	3,720,511	1.31	247,993	0.09

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

1	New York, N. Y.....	\$119,681,592	\$25.11	\$14,970,287	\$3.14	\$16,396,347	\$3.44	\$9,383,601	\$1.07	\$2,881,748	\$0.60
2	Chicago, Ill.....	36,958,559	16.91	5,535,001	2.55	6,457,631	2.96	3,091,610	1.41	642,961	0.29
3	Philadelphia, Pa.....	26,436,007	17.07	4,536,307	2.93	4,556,004	2.94	1,489,341	0.96	765,620	0.49
4	St. Louis, Mo.....	11,990,027	17.45	1,433,451	2.09	2,011,626	2.93	1,131,267	1.65	169,964	0.25
5	Boston, Mass.....	18,103,858	27.00	2,029,866	3.03	2,224,177	3.32	1,570,665	2.34	278,400	0.42
6	Cleveland, Ohio.....	8,603,894	15.35	1,212,365	2.16	839,735	1.50	763,714	1.36	125,402	0.22
7	Baltimore, Md.....	8,241,903	14.76	958,455	1.72	1,200,619	2.31	594,398	1.60	94,065	0.17
8	Pittsburgh, Pa.....	10,679,681	20.00	1,559,832	2.92	1,102,443	2.06	996,888	1.87	481,351	0.99
9	Detroit, Mich.....	6,901,927	14.82	837,998	1.50	814,913	1.75	821,017	1.76	60,740	0.13
10	Buffalo, N. Y.....	7,290,093	17.21	875,569	2.07	1,000,518	2.36	960,471	2.27	113,746	0.27
11	San Francisco, Cal.....	8,916,658	21.39	1,382,595	3.32	1,481,894	3.55	1,438,064	3.45	203,634	0.49
12	Milwaukee, Wis.....	5,916,615	15.83	741,424	1.98	592,026	1.58	740,141	1.98	50,606	0.14
13	Cincinnati, Ohio.....	7,391,367	20.33	1,146,514	3.15	850,502	2.34	846,341	2.33	112,661	0.31
14	Newark, N. J.....	6,611,056	19.03	715,605	2.00	820,370	2.36	618,345	1.78	82,512	0.24
15	New Orleans, La.....	4,210,546	12.42	597,998	1.76	415,584	1.23	456,593	1.44	48,794	0.14
16	Washington, D. C.....	8,176,134	24.70	682,437	2.06	1,116,445	3.37	649,534	1.96	269,213	0.87
17	Los Angeles, Cal.....	4,829,712	15.13	907,913	2.84	482,450	1.51	362,088	1.13	217,551	0.68
18	Minneapolis, Minn.....	4,727,145	15.68	555,909	1.84	373,455	1.24	544,582	1.81	75,252	0.25

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

19	Jersey City, N. J.....	\$3,151,388	\$11.77	\$268,422	\$1.00	\$631,640	\$2.36	\$358,759	\$1.34	\$14,930	\$0.06
20	Kansas City, Mo.....	3,677,573	14.40	452,936	1.82	499,302	2.01	385,946	1.55	58,216	0.23
21	Seattle, Wash.....	3,640,805	15.35	434,755	1.83	416,033	1.76	403,010	1.70	49,164	0.21
22	Indianapolis, Ind.....	2,916,659	12.48	126,932	0.54	384,230	1.64	460,230	2.00	23,093	0.10
23	Providence, R. I.....	3,322,578	14.81	234,514	1.05	455,113	2.03	404,799	2.07	30,687	0.16
24	Louisville, Ky.....	2,911,526	13.00	267,810	1.20	429,285	1.92	355,452	1.59	20,006	0.09
25	Rochester, N. Y.....	3,408,930	10.38	299,079	1.44	337,733	1.85	451,165	2.17	27,081	0.13
26	St. Paul, Minn.....	2,799,100	13.03	240,224	1.12	281,796	1.31	371,181	1.73	22,466	0.10
27	Denver, Colo.....	4,098,397	19.21	604,902	3.77	273,494	1.28	363,142	1.70	99,044	0.46
28	Portland, Oreg.....	2,302,887	11.11	174,120	0.84	259,359	1.25	346,631	1.67	27,402	0.13
29	Columbus, Ohio.....	1,957,219	10.78	162,754	0.90	258,346	1.41	311,738	1.72	22,566	0.12
30	Toledo, Ohio.....	1,965,059	11.66	163,734	0.97	204,504	1.21	261,049	1.55	28,376	0.17
31	Atlanta, Ga.....	1,693,075	10.93	121,420	0.78	240,233	1.55	306,840	1.30	19,944	0.13
32	Oakland, Cal.....	1,835,320	12.22	186,119	1.24	186,192	1.24	205,330	1.37	43,782	0.29
33	Worcester, Mass.....	2,335,769	16.00	134,980	0.92	205,315	1.41	253,072	1.73	9,748	0.07
34	Syracuse, N. Y.....	2,062,189	15.03	229,198	1.67	195,958	1.43	225,483	1.64	15,852	0.12
35	New Haven, Conn.....	1,917,766	14.35	140,647	1.05	263,524	1.97	247,821	1.85	19,042	0.14
36	Birmingham, Ala.....	941,857	7.10	76,065	0.57	124,378	0.94	160,541	1.21	10,392	0.12
37	Memphis, Tenn.....	1,604,482	12.24	113,087	0.86	201,184	1.53	184,164	1.40	31,591	0.24
38	Scranton, Pa.....	1,213,421	9.34	91,170	0.70	106,016	0.82	98,669	0.76	18,501	0.14
39	Richmond, Va.....	1,274,867	9.99	161,671	1.27	154,172	1.21	161,805	1.27	23,497	0.18
40	Paterson, N. J.....	1,321,151	10.52	85,337	0.68	177,403	1.41	220,905	1.76	5,435	0.04
41	Omaha, Nebr.....	1,781,424	14.36	145,556	1.17	157,635	1.27	442,714	3.57	39,463	0.32
42	Fall River, Mass.....	1,524,421	12.78	91,182	0.70	169,460	1.42	164,482	1.38	4,451	0.04
43	Dayton, Ohio.....	1,397,975	11.90	104,834	0.90	178,439	1.53	183,244	1.57	10,158	0.09
44	Grand Rapids, Mich.....	1,278,045	11.35	110,887	0.99	117,256	1.04	175,366	1.56	9,164	0.08
45	Nashville, Tenn.....	1,009,006	9.14	64,167	0.58	120,236	1.09	143,176	1.30	15,439	0.14
46	Lowell, Mass.....	1,362,147	12.81	97,403	0.92	153,921	1.45	175,162	1.65	6,153	0.06
47	Cambridge, Mass.....	1,615,107	15.41	113,469	1.08	168,948	1.61	128,453	1.23	24,265	0.23
48	Spokane, Wash.....	1,433,996	14.21	149,439	1.43	102,602	0.98	169,560	1.62	20,927	0.20
49	Bridgeport, Conn.....	1,203,520	11.79	81,234	0.80	134,922	1.32	179,173	1.76	15,070	0.16
50	Albany, N. Y.....	1,341,120	13.38	171,134	1.71	194,162	1.94	185,203	1.85	9,833	0.10

* Includes parks, playgrounds, baths, and public entertainments.

GENERAL TABLES.

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PUBLIC SERVICE ENTERPRISES, TOTAL AND PER CAPITA: 1910.

assigned to each, see page 87. For a text discussion of this table, see page 63.]

III.—HEALTH CONSERVATION AND SANITATION.				IV.—HIGHWAYS.		V.—CHARITIES, HOSPITALS, AND CORRECTIONS.		VI.—EDUCATION.				VII.—RECREATION.		VIII.—MISCELLANEOUS.		City number.
Health conservation.		Sanitation.						Schools.		Libraries, art galleries, and museums.						
Total.	Per capita.	Total.	Per capita.					Total.	Per capita.	Total.	Per capita.					
\$9,059,173	\$0.33	\$35,271,283	\$1.29	\$54,778,717	\$2.01	\$29,621,797	\$1.08	\$126,190,376	\$4.62	\$7,343,437	\$0.27	\$16,108,808	\$0.59	\$5,511,063	\$0.20	
6,246,688	0.41	24,242,112	1.60	38,518,695	2.40	23,534,803	1.55	77,461,819	5.10	4,927,892	0.32	11,834,474	0.78	3,905,068	0.26	
1,874,776	0.27	5,153,929	1.01	8,171,139	1.60	2,098,765	0.69	21,241,926	4.18	1,092,979	0.21	2,269,142	0.44	783,049	0.15	
893,290	0.21	3,692,690	0.88	5,680,155	1.36	1,750,938	0.42	16,282,404	3.90	757,395	0.18	1,244,994	0.30	479,604	0.11	
544,421	0.19	2,182,543	0.77	4,408,728	1.55	1,337,293	0.47	11,204,227	3.95	565,171	0.20	760,198	0.27	343,343	0.12	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

\$2,879,773	\$0.60	\$9,563,641	\$2.01	\$15,678,136	\$3.29	\$9,944,769	\$2.09	\$30,753,423	\$6.45	\$1,737,175	\$0.36	\$3,424,223	\$0.72	\$2,068,469	\$0.43	1
475,074	0.22	3,001,343	1.37	2,484,797	1.14	1,823,710	0.83	9,530,584	4.36	412,153	0.19	2,754,327	1.26	749,368	0.34	2
523,374	0.34	1,861,120	1.20	2,692,385	1.74	2,640,154	1.70	6,076,183	3.92	367,299	0.24	808,192	0.52	119,962	0.08	3
177,816	0.26	1,059,545	1.54	1,654,804	2.41	856,451	1.25	2,904,882	4.23	225,345	0.33	314,606	0.46	60,270	0.07	4
487,861	0.68	1,638,911	2.44	2,262,505	3.37	1,607,430	2.40	4,418,756	6.59	381,588	0.57	1,141,481	1.70	92,218	0.14	5
159,336	0.28	662,765	1.18	914,074	1.63	597,654	1.07	2,688,371	4.79	288,333	0.51	262,489	0.47	89,656	0.16	6
161,334	0.29	735,818	1.32	1,122,495	2.01	664,813	1.19	1,864,916	3.34	72,500	0.13	344,640	0.62	34,847	0.06	7
251,062	0.47	737,312	1.38	1,361,550	2.55	516,678	0.97	2,752,542	5.16	388,707	0.73	410,612	0.77	117,004	0.22	8
116,707	0.25	515,543	1.11	1,091,298	2.34	354,245	0.76	1,759,924	3.78	117,654	0.25	352,519	0.76	58,359	0.13	9
114,562	0.27	503,182	1.19	1,032,164	2.44	526,562	1.24	1,682,437	3.97	160,791	0.38	271,763	0.64	48,328	0.11	10
116,148	0.28	514,679	1.23	834,724	2.00	609,071	1.68	1,678,559	4.03	93,325	0.22	308,596	0.66	74,269	0.18	11
76,299	0.20	688,345	1.84	556,176	1.49	457,930	1.22	1,648,497	4.41	119,411	0.32	189,444	0.45	76,316	0.20	12
78,019	0.21	507,906	1.40	1,032,339	2.89	608,309	1.67	1,820,817	5.01	132,670	0.36	160,373	0.44	74,916	0.21	13
204,886	0.59	531,318	1.53	586,424	1.69	636,728	1.83	2,010,770	5.79	111,573	0.32	247,007	0.71	45,517	0.13	14
173,700	0.51	608,662	1.80	486,958	1.44	209,602	0.62	978,525	2.89	37,062	0.11	55,251	0.25	51,817	0.24	15
151,229	0.46	645,711	1.95	1,191,301	3.60	981,781	2.97	2,076,593	6.27	65,296	0.20	291,501	0.88	55,113	0.11	16
76,473	0.24	199,472	0.62	778,399	2.44	255,458	0.80	1,202,027	3.77	105,426	0.33	187,530	0.60	33,656	0.17	17
62,973	0.18	263,833	0.88	738,163	2.45	152,378	0.51	1,614,013	5.35	111,584	0.37	209,620	0.70	34,733	0.12	18

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

\$35,006	\$0.13	\$218,803	\$0.62	\$297,187	\$1.11	\$94,690	\$0.35	\$1,108,894	\$4.14	\$45,848	\$0.17	\$77,119	\$0.29	\$89,832	\$0.36	19
40,479	0.20	275,943	1.11	260,677	1.05	183,790	0.74	1,071,338	4.31	49,793	0.20	200,071	0.81	175,062	0.74	20
119,723	0.50	206,631	0.87	300,215	1.27	26,232	0.11	1,254,070	5.29	112,973	0.48	142,037	0.60	31,446	0.13	21
40,601	0.20	247,604	1.06	338,119	1.45	109,990	0.47	1,005,632	4.30	59,546	0.25	77,236	0.33	28,419	0.13	22
77,144	0.34	245,718	1.10	521,965	2.33	129,243	0.58	1,011,095	4.51	31,372	0.14	86,509	0.39	13,834	0.08	23
56,942	0.25	252,321	1.13	335,979	1.50	234,133	1.05	757,448	3.38	64,560	0.29	84,550	0.38	52,740	0.24	24
56,449	0.27	371,636	1.79	484,431	2.33	209,470	1.01	938,440	4.51	179,194	0.86	179,194	0.86	4,262	0.02	25
36,726	0.17	171,386	0.80	478,755	2.23	93,633	0.44	868,582	4.04	59,587	0.28	132,127	0.62	42,607	0.20	26
83,900	0.39	154,214	0.72	532,061	2.49	267,270	1.25	1,170,622	5.49	53,021	0.25	219,270	1.03	77,557	0.38	27
21,463	0.10	178,862	0.86	260,018	1.25	4,663	0.02	889,596	4.29	31,302	0.15	70,033	0.37	33,339	0.16	28
39,870	0.22	201,624	1.11	93,285	0.51	43,821	0.24	764,456	4.21	25,403	0.14	22,822	0.12	13,834	0.08	29
24,854	0.15	100,144	0.59	252,078	1.50	33,471	0.20	751,694	4.46	25,977	0.15	95,889	0.57	23,109	0.14	30
53,687	0.35	240,405	1.55	232,495	1.50	130,765	0.90	359,833	2.32	22,420	0.14	53,158	0.34	8,875	0.06	31
21,690	0.14	135,245	0.90	340,322	2.27	2,870	0.02	605,894	4.03	50,382	0.34	55,068	0.37	2,396	0.02	32
53,349	0.37	218,307	1.50	341,882	2.34	222,976	1.63	787,292	5.39	55,140	0.38	45,882	0.31	7,716	0.05	33
78,498	0.57	189,638	1.38	242,953	1.77	155,426	1.13	625,218	4.56	45,946	0.33	45,395	0.33	12,624	0.09	34
27,027	0.20	100,034	0.75	235,431	1.76	114,328	0.86	683,644	5.12	28,832	0.22	46,148	0.35	11,588	0.09	35
32,011	0.24	83,747	0.63	123,331	0.93	29,910	0.23	274,961	2.07	5,904	0.04	11,083	0.08	3,534	0.03	36
62,876	0.40	147,126	1.12	296,890	2.26	53,655	0.41	377,232	2.88	16,870	0.13	118,858	0.98	15,954	0.11	37
9,102	0.07	124,217	0.96	156,487	1.20	-----	-----	554,622	4.27	22,431	0.17	16,471	0.13	15,335	0.12	38
36,101	0.28	133,989	1.05	157,471	1.23	76,048	0.60	298,452	2.34	1,000	0.01	54,331	0.43	16,330	0.13	39
19,488	0.16	86,180	0.69	108,876	0.87	55,788	0.44	513,593	4.09	24,609	0.20	21,253	0.17	1,884	0.02	40
27,661	0.22	96,398	0.78	196,292	1.68	59	(1)	688,221	4.74	29,645	0.24	47,742	0.38	10,038	0.08	41
60,649	0.51	106,124	0.89	232,191	1.95	168,561	1.33	470,867	3.95	30,079	0.25	24,051	0.20	12,304	0.10	42
15,296	0.13	119,084	1.02	159,080	1.36	76,038	0.65	503,660	4.32	24,101	0.21	13,077	0.11	10,964	0.09	43
64,519	0.57	74,707	0.66	98,532	0.88	33,980	0.30	504,009	4.48	48,112	0.43	30,069	0.27	11,434	0.10	44
22,709	0.21	82,862	0.84	150,467	1.36	46,761	0.42	288,883	2.62	17,650	0.16	39,296	0.36	6,360	0.06	45
24,543	0.23	100,391	0.94	197,927	1.86	133,319	1.25	413,914	3.89	22,161	0.21	24,060	0.23	13,213	0.12	46
59,880	0.57	169,856	1.62	232,423	2.22	87,674	0.84	524,771	5.01	29,838	0.28	69,351	0.66	6,040	0.06	47
36,492	0.35	146,713	1.41	170,048	1.63	19,291	0.18	568,590	5.46	26,604	0.25	38,331	0.37	35,399	0.34	48
9,565	0.09	89,643	0.88	222,838	2.18	112,480	1.10	307,035	3.01	17,783	0.17	28,743	0.28	4,135	0.04	49
20,447	0.20	74,198	0.74	120,283	1.20	49,410	0.49	399,068	3.98	14,100	0.14	96,893	0.97	6,389	0.06	50

FINANCIAL STATISTICS OF CITIES.

TABLE 27.—PAYMENTS FOR EXPENSES OTHER THAN OF PUBLIC

[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 1910.

City number.	CITY.	AGGREGATE.		I.—GENERAL GOVERNMENT.		II.—PROTECTION TO PERSON AND PROPERTY.					
						Police department.		Fire department.		All other.	
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
51	Hartford, Conn.	\$1,603,626	\$16.21	\$115,730	\$1.17	\$165,830	\$1.68	\$217,816	\$2.20	\$9,314	\$0.09
52	Trenton, N. J.	1,034,154	10.68	72,916	0.75	131,777	1.36	120,563	1.25	5,732	0.06
53	New Bedford, Mass.	1,347,797	13.94	92,869	0.96	165,421	1.71	132,700	1.37	11,401	0.12
54	San Antonio, Tex.	780,659	8.08	67,357	0.70	83,746	0.87	112,996	1.17	12,067	0.13
55	Reading, Pa.	814,243	8.48	45,360	0.47	68,847	0.72	59,655	0.63	3,493	0.04
56	Camden, N. J.	1,021,754	10.81	88,645	0.94	152,234	1.61	135,405	1.43	11,589	0.12
57	Salt Lake City, Utah.	1,267,944	13.67	157,024	1.69	98,749	1.06	91,404	0.99	11,617	0.13
58	Dallas, Tex.	843,420	9.16	70,222	0.76	80,203	0.87	117,743	1.28	14,894	0.16
59	Lynn, Mass.	1,110,336	12.43	96,456	1.08	106,305	1.19	122,386	1.37	18,412	0.21
60	Springfield, Mass.	1,640,549	18.45	77,400	0.87	140,639	1.58	206,906	2.33	10,165	0.11
61	Wilmington, Del.	704,729	8.06	74,456	0.85	100,380	1.15	65,285	0.75	9,682	0.11
62	Des Moines, Iowa	1,222,536	14.15	73,993	0.86	98,148	1.03	197,257	2.25	5,608	0.06
63	Lawrence, Mass.	1,137,449	13.24	57,567	0.67	99,943	1.16	115,113	1.34	8,282	0.10
64	Tacoma, Wash.	1,099,053	13.12	100,496	1.20	90,645	1.19	167,329	2.00	11,028	0.13
65	Kansas City, Kans.	698,589	8.49	51,218	0.62	66,854	0.81	108,052	1.31	2,400	0.03
66	Yonkers, N. Y.	1,501,052	18.81	149,338	1.87	205,245	2.57	144,496	1.81	10,506	0.14
67	Youngstown, Ohio.	773,782	9.79	46,307	0.59	113,100	1.43	106,204	1.34	9,199	0.12
68	Houston, Tex.	773,653	9.82	74,779	0.95	85,031	1.08	95,510	1.21	8,037	0.10
69	Duluth, Minn.	1,011,022	12.88	100,938	1.29	87,947	1.12	168,093	2.14	13,008	0.17
70	St. Joseph, Mo.	782,619	10.11	74,477	0.96	97,497	1.26	100,337	1.30	4,244	0.05
71	Somerville, Mass.	1,097,701	14.21	71,344	0.92	96,845	1.25	88,748	1.15	18,600	0.24
72	Troy, N. Y.	1,100,920	14.33	122,561	1.60	133,125	1.73	113,345	1.43	5,201	0.07
73	Utica, N. Y.	1,024,025	13.76	102,575	1.38	65,345	0.88	250,755	3.37	5,996	0.08
74	Elizabeth, N. J.	650,294	8.86	54,796	0.75	84,633	1.15	85,725	1.17	3,733	0.05
75	Fort Worth, Tex.	605,364	8.26	72,591	0.99	78,139	1.07	85,538	1.17	6,801	0.09
76	Waterbury, Conn.	866,320	11.84	85,360	1.17	76,763	1.05	90,845	1.24	5,178	0.07
77	Schenectady, N. Y.	829,062	11.38	108,239	1.49	92,725	1.27	100,843	1.38	7,470	0.10
78	Hoboken, N. J.	910,421	12.95	74,356	1.08	162,911	2.32	135,418	1.93	3,188	0.05
79	Manchester, N. H.	728,273	10.39	52,944	0.76	69,215	0.99	127,776	1.82	3,299	0.05
80	Evansville, Ind.	563,687	8.10	37,025	0.63	78,202	1.12	93,393	1.34	2,700	0.04
81	Akron, Ohio.	638,133	9.24	41,736	0.60	55,564	0.80	99,919	1.45	5,422	0.08
82	Norfolk, Va.	835,578	12.39	98,843	1.47	124,521	1.85	106,044	1.57	14,259	0.21
83	Wilkes-Barre, Pa.	526,920	7.88	35,821	0.63	68,899	0.88	57,340	0.85	2,392	0.04
84	Peoria, Ill.	851,372	12.72	66,817	1.00	102,301	1.53	133,892	2.00	11,032	0.16
85	Erie, Pa.	538,178	8.09	40,594	0.61	63,934	0.96	84,917	1.28	5,704	0.09
86	Savannah, Ga.	617,841	9.50	60,861	0.94	135,743	2.09	113,306	1.74	6,634	0.10
87	Oklahoma City, Okla.	574,824	8.95	49,326	0.77	56,846	0.89	43,992	0.69	10,969	0.17
88	Harrisburg, Pa.	605,864	9.44	53,607	0.84	47,847	0.75	32,992	0.51	6,452	0.10
89	Fort Wayne, Ind.	504,408	7.89	32,873	0.51	45,250	0.71	78,696	1.23	5,261	0.08
90	Charleston, S. C.	618,448	10.51	49,048	0.83	103,171	1.75	109,841	1.87	4,335	0.07
91	Portland, Me.	967,300	16.51	51,771	0.88	97,899	1.67	142,234	2.43	27,759	0.47
92	East St. Louis, Ill.	537,656	9.18	49,156	0.84	73,634	1.26	81,254	1.39	10,071	0.17
93	Terre Haute, Ind.	616,195	10.60	40,058	0.69	77,799	1.34	123,239	2.12	4,211	0.07
94	Holyoke, Mass.	768,869	13.32	64,420	1.12	73,585	1.27	117,119	2.03	6,216	0.11
95	Jacksonville, Fla.	553,620	9.59	47,278	0.82	94,813	1.64	101,850	1.77	6,304	0.11
96	Brookton, Mass.	785,918	13.82	52,379	0.92	71,747	1.26	90,905	1.60	1,880	0.03
97	Bayonne, N. J.	648,043	11.67	60,241	1.08	78,198	1.41	68,329	1.23	5,790	0.10
98	Johnstown, Pa.	362,127	6.53	22,086	0.40	38,692	0.70	60,152	1.25	1,597	0.03
99	Pasadena, N. J.	462,530	8.44	44,696	0.82	33,439	0.61	42,271	0.77	9,343	0.17
100	South Bend, Ind.	435,146	9.04	37,118	0.69	60,138	0.93	73,206	1.36	1,104	0.02
101	Covington, Ky.	534,446	10.03	54,953	1.03	70,510	1.32	61,331	1.15	1,969	0.04
102	Wichita, Kans.	458,831	8.75	45,659	0.87	34,876	0.66	62,330	1.19	6,627	0.13
103	Altoona, Pa.	404,148	7.75	36,508	0.70	37,032	0.73	60,260	1.16	1,552	0.03
104	Allentown, Pa.	361,432	6.96	27,400	0.53	26,859	0.52	32,631	0.63	5,929	0.11
105	Springfield, Ill.	573,654	11.10	59,157	1.14	49,810	0.96	72,506	1.40	6,877	0.13
106	Pawtucket, R. I.	647,255	12.54	70,228	1.36	69,924	1.35	74,555	1.44	11,409	0.22
107	Mobile, Ala.	312,325	6.06	37,449	0.73	72,394	1.41	52,188	1.01	3,027	0.06
108	Saginaw, Mich.	509,296	10.08	50,279	1.00	48,642	0.96	49,568	0.99	6,294	0.13
109	Canton, Ohio.	414,182	8.25	33,787	0.67	34,235	0.68	52,065	1.05		

¹ Includes parks, playgrounds, baths, and public entertainments.

GENERAL TABLES.

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SERVICE ENTERPRISES, TOTAL AND PER CAPITA: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 63.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910.

III.—HEALTH CONSERVATION AND SANITATION.				IV.—HIGHWAYS.		V.—CHARITIES, HOSPITALS, AND CORRECTIONS.		VI.—EDUCATION.				VII.—RECREATION. ¹		VIII.—MISCELLANEOUS.		City number.
Health conservation.		Sanitation.						Schools.		Libraries, art galleries, and museums.						
Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	
\$19,629	\$0.20	\$91,413	\$0.02	\$210,033	\$2.12	\$126,736	\$1.28	\$557,372	\$5.63	\$16,500	\$0.17	\$64,401	\$0.65	\$8,852	\$0.09	51
16,472	0.17	68,672	0.71	94,818	0.98	28,304	0.29	441,788	4.56	22,023	0.23	22,884	0.24	8,000	0.08	52
37,156	0.38	142,494	1.47	196,111	2.03	108,801	1.13	383,023	3.96	32,242	0.33	43,632	0.45	1,941	0.02	53
20,006	0.21	68,416	0.71	86,443	0.89	21,296	0.22	267,004	2.76	11,881	0.12	18,160	0.19	10,387	0.11	54
8,848	0.09	142,584	1.48	159,451	1.66			281,466	2.93	14,638	0.15	18,135	0.19	11,466	0.12	55
14,277	0.15	43,117	0.46	87,277	0.92	15,285	0.16	429,399	4.54	18,910	0.20	14,118	0.15	11,498	0.12	56
30,091	0.32	124,483	1.34	125,160	1.35	8,228	0.09	569,880	6.14	17,812	0.19	28,738	0.31	5,278	0.06	57
8,320	0.09	45,770	0.50	151,266	1.64	29,836	0.32	278,990	3.03	9,448	0.10	28,071	0.30	8,658	0.09	58
37,296	0.42	85,353	0.96	115,203	1.28	114,288	1.28	347,742	3.89	20,608	0.23	41,996	0.47	4,261	0.05	59
29,755	0.33	132,031	1.48	266,670	3.00	72,707	0.82	571,837	6.43	47,060	0.53	76,006	0.85	9,373	0.11	60
10,693	0.12	69,172	0.79	79,913	0.91	3,155	0.04	254,610	2.91	13,281	0.15	23,017	0.26	855	0.01	61
11,009	0.13	61,739	0.71	142,473	1.65	1,827	0.02	553,343	6.41	17,688	0.20	43,976	0.51	24,575	0.28	62
29,227	0.34	98,943	1.15	237,693	2.77	94,055	1.10	341,720	3.98	19,053	0.22	26,006	0.30	9,847	0.11	63
15,770	0.19	45,905	0.55	181,100	2.16	966	0.01	391,964	4.68	29,182	0.35	38,170	0.46	17,498	0.21	64
9,910	0.12	34,744	0.42	59,538	0.72			315,703	3.83	9,120	0.11	19,896	0.24	21,164	0.26	65
48,378	0.61	136,584	1.71	187,321	2.35	72,960	0.91	491,899	6.16	11,486	0.14	20,612	0.26	21,927	0.27	66
13,804	0.17	57,247	0.72	74,532	0.95	14,485	0.18	289,763	3.65	15,058	0.19	14,554	0.18	20,219	0.26	67
17,778	0.23	81,343	1.03	132,262	1.68	9,748	0.12	241,458	3.06	9,906	0.13	12,114	0.15	5,687	0.07	68
26,274	0.33	40,905	0.52	133,150	1.70	548	0.01	382,752	4.88	14,531	0.19	33,075	0.42	9,801	0.12	69
11,192	0.14	52,458	0.68	62,429	0.81	15,448	0.20	321,579	4.15	22,221	0.29	14,202	0.18	6,535	0.08	70
25,610	0.33	124,436	1.61	130,100	1.68	72,977	0.94	392,446	5.08	33,460	0.43	40,720	0.53	2,409	0.03	71
15,767	0.21	132,627	1.73	111,365	1.45	141,497	1.84	289,698	3.77	6,500	0.08	25,814	0.34	3,420	0.04	72
14,089	0.19	103,369	1.39	85,267	1.15	39,382	0.53	318,381	4.28	24,792	0.33	13,381	0.18	713	0.01	73
17,587	0.24	52,707	0.72	62,691	0.85	36,469	0.50	221,745	3.02	21,952	0.30	4,482	0.06	3,774	0.05	74
9,871	0.13	25,112	0.34	62,848	0.86	18,129	0.25	214,074	2.92	9,163	0.12	16,197	0.22	7,401	0.10	75
11,750	0.16	58,335	0.80	120,468	1.65	51,432	0.70	327,966	4.48	18,570	0.25	10,270	0.14	9,383	0.13	76
18,841	0.26	68,391	0.94	82,328	1.13	31,690	0.44	303,370	4.17	10,000	0.14	3,708	0.05	1,441	0.02	77
9,433	0.13	45,248	0.64	32,347	0.46	28,826	0.41	368,263	5.24	21,032	0.30	22,304	0.32	7,085	0.10	78
17,232	0.25	52,809	0.75	173,206	2.47	22,992	0.33	169,616	2.42	12,441	0.18	24,311	0.35	2,432	0.03	79
9,407	0.14	28,368	0.41	50,038	0.80	5,317	0.08	240,893	3.46	1,684	0.02	7,295	0.10	3,565	0.05	80
7,875	0.11	45,356	0.66	70,380	1.02	24,668	0.36	268,981	3.89	8,473	0.12	4,425	0.06	5,354	0.08	81
29,559	0.44	129,058	1.91	82,098	1.22	40,027	0.59	165,814	2.46	5,460	0.08	29,335	0.43	10,560	0.16	82
5,003	0.07	45,508	0.68	80,475	1.20	500	0.01	211,369	3.15			22,799	0.34	8,814	0.13	83
14,153	0.21	35,761	0.53	78,941	1.18	17,336	0.26	303,446	4.53	24,652	0.37	55,487	0.83	7,564	0.11	84
11,866	0.18	18,348	0.28	82,859	1.25			210,457	3.18	11,572	0.17	7,178	0.11	749	0.01	85
30,109	0.46	118,815	1.83	78,286	1.20	31,286	0.48		8,614	0.13	31,071	0.48	3,116	0.05	86	
27,711	0.43	52,043	0.81	52,287	0.81	12,666	0.20	243,435	3.79	5,176	0.08	10,196	0.16	10,178	0.16	87
7,411	0.12	87,751	1.37	59,885	0.93	500	0.01	265,736	4.14			28,324	0.44	15,359	0.24	88
7,939	0.12	33,986	0.53	39,099	0.61			224,226	3.51	12,182	0.19	13,604	0.21	11,303	0.18	89
14,287	0.24	52,450	0.89	58,534	0.99	76,996	1.31	115,008	1.95	2,600	0.04	24,401	0.41	7,797	0.13	90
12,175	0.21	62,532	1.07	174,012	2.97	56,570	0.97	284,504	4.86	11,254	0.19	34,845	0.59	11,745	0.20	91
8,337	0.14	39,282	0.67	49,449	0.85	100	(*)	208,935	3.57	11,111	0.19	80	(*)	6,297	0.11	92
9,099	0.16	38,490	0.66	55,769	0.96	9,150	0.16	231,987	3.99	10,857	0.19	14,470	0.25	1,066	0.02	93
11,448	0.20	47,257	0.82	89,154	1.54	67,324	1.17	257,182	4.45	13,003	0.23	19,807	0.34	2,386	0.04	94
19,000	0.34	114,782	1.99	70,362	1.32	21,487	0.37		8,480	0.15	45,104	0.78	17,580	0.30	95	
17,479	0.31	66,504	1.17	98,132	1.73	70,819	1.25	287,228	5.05	15,098	0.27	9,089	0.16	4,678	0.08	96
5,971	0.11	35,081	0.63	47,791	0.86	14,463	0.26	302,623	5.45	12,049	0.22	6,469	0.10	12,038	0.22	97
9,849	0.18	22,395	0.40	18,337	0.33			178,433	3.22			2,353	0.04	730	0.01	98
12,191	0.22	35,494	0.65	35,643	0.65	19,599	0.36	220,350	4.02	10,500	0.19	5,870	0.11	920	0.02	99
3,332	0.06	23,787	0.44	59,987	1.12			196,565	3.66	6,991	0.13	20,654	0.38	4,025	0.07	100
8,944	0.17	54,811	1.03	81,747	1.53	11,758	0.22	182,494	3.05	8,532	0.16	2,852	0.05	15,410	0.29	101
10,105	0.19	28,877	0.55	70,215	1.34	9,564	0.18	188,566	3.21	3,222	0.06	14,047	0.27	9,401	0.18	102
3,886	0.07	15,186	0.29	49,064	0.94			191,901	3.68			200	(*)	2,684	0.05	103
2,849	0.05	29,252	0.56	71,347	1.37			164,410	3.17			2,223	0.04	2,900	0.06	104
7,426	0.14	22,849	0.44	52,675	1.02	4,693	0.09	209,358	4.05	10,588	0.20	43,490	0.84	35,173	0.68	105
3,082	0.06	40,730	0.79	102,977	1.99	32,786	0.64	222,343	4.31	12,525	0.24	10,859	0.21	369	0.01	106
13,015	0.25	36,657	0.71	59,277	1.15	20,254	0.39	296	0.01			5,689	0.11	3,697	0.07	107
7,103	0.14	20,484	0.41	61,096	1.21	13,690	0.27	236,084	4.67	5,895	0.12	7,335	0.15	6,093	0.12	108
6,116	0.12	24,508	0.49	44,478	0.89	7,352	0.15	192,489	3.84	6,359	0.13	3,688	0.07	2,213	0.04	109

* Less than one-half of 1 cent.

50065°—13—15

FINANCIAL STATISTICS OF CITIES.

TABLE 27.—PAYMENTS FOR EXPENSES OTHER THAN OF PUBLIC

[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 1910.

City number.	CITY.	AGGREGATE.		I.—GENERAL GOVERNMENT.		II.—PROTECTION TO PERSON AND PROPERTY.					
						Police department.		Fire department.		All other.	
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
110	Binghamton, N. Y.	\$482,643	\$9.96	\$48,496	\$1.00	\$43,320	\$0.89	\$40,637	\$0.84	\$2,919	\$0.06
111	Sioux City, Iowa	479,860	10.03	36,023	0.75	38,136	0.80	39,421	0.82	3,151	0.07
112	Lancaster, Pa.	331,200	7.01	17,720	0.38	32,282	0.68	28,614	0.61	1,200	0.03
113	Springfield, Ohio	480,754	10.25	36,888	0.79	34,524	0.74	61,433	1.31	4,635	0.10
114	Atlantic City, N. J.	1,013,830	21.87	83,543	1.81	134,615	2.92	165,197	3.58	14,734	0.31
115	Little Rock, Ark.	353,415	7.69	28,462	0.62	42,307	0.92	58,278	1.27	308	0.01
116	Rockford, Ill.	431,065	9.49	35,441	0.78	30,838	0.68	52,146	1.15	1,750	0.04
117	Bay City, Mich.	406,227	8.99	42,316	0.94	31,716	0.70	48,597	1.08	1,709	0.04
118	York, Pa.	295,389	6.60	20,848	0.47	22,559	0.50	25,964	0.58	718	0.02
119	Sacramento, Cal.	714,443	15.98	75,397	1.69	54,509	1.22	73,874	1.65	3,246	0.07
120	Chattanooga, Tenn.	479,533	10.75	37,486	0.84	72,201	1.62	82,911	1.86	6,045	0.14
121	Malden, Mass.	629,952	14.19	48,784	1.10	48,897	1.10	53,088	1.20	3,615	0.08
122	Pueblo, Colo.	556,601	12.54	48,556	1.09	45,922	1.03	94,968	2.14	6,246	0.14
123	Haverhill, Mass.	577,549	13.09	50,467	1.14	43,618	0.99	53,075	1.20	3,307	0.07
124	Lincoln, Nebr.	404,417	9.20	36,672	0.83	16,008	0.38	45,608	1.04		
125	New Britain, Conn.	412,342	9.39	42,646	0.97	35,738	0.81	42,444	0.97	6,573	0.15
126	Salem, Mass.	577,138	13.21	35,427	0.81	56,236	1.29	44,608	1.02	8,710	0.20
127	Topeka, Kans.	419,357	9.60	29,278	0.67	27,082	0.62	56,893	1.20	3,385	0.08
128	Davenport, Iowa	555,497	12.91	28,213	0.66	40,095	0.93	77,146	1.79	3,000	0.07
129	McKeesport, Pa.	446,538	10.46	39,639	0.93	53,691	1.26	47,047	1.10	1,367	0.03
130	Wheeling, W. Va.	407,773	9.79	49,772	1.20	50,998	1.22	63,459	1.52	1,386	0.03
131	Augusta, Ga.	379,747	9.25	41,156	1.00	75,833	1.60	72,233	1.76	6,206	0.15
132	Macon, Ga.	267,366	6.57	31,780	0.78	62,215	1.53	74,732	1.84	8,436	0.21
133	Berkeley, Cal.	539,927	13.29	39,225	0.97	29,558	0.73	51,019	1.26	7,190	0.18
134	Superior, Wis.	459,176	12.11	45,977	1.14	42,061	1.04	91,844	2.27	3,320	0.08
135	Newton, Mass.	964,907	24.24	68,344	1.72	84,776	2.13	63,903	1.61	10,029	0.25
136	San Diego, Cal.	607,408	15.35	66,304	1.68	55,452	1.40	73,700	1.86	8,896	0.22
137	Kalamazoo, Mich.	364,039	9.23	28,519	0.67	25,497	0.63	39,336	1.00	153	(?)
138	El Paso, Tex.	561,438	14.29	57,220	1.46	55,295	1.41	53,278	1.36	5,795	0.15
139	Butte, Mont.	703,345	17.96	61,579	1.57	100,051	2.55	101,602	2.59	6,700	0.17
140	Flint, Mich.	233,159	6.05	23,210	0.60	9,355	0.24	32,430	0.84	228	0.01
141	Chester, Pa.	282,069	7.32	25,630	0.74	25,560	0.66	29,109	0.76	1,027	0.03
142	Dubuque, Iowa	332,115	8.63	23,818	0.62	33,821	0.88	44,358	1.15	1,832	0.05
143	Montgomery, Ala.	398,886	10.46	34,157	0.90	67,562	1.77	60,266	1.58	276	0.01
144	Woonsocket, R. I.	346,457	9.09	31,777	0.83	37,287	0.98	61,620	1.62	1,880	0.05
145	Racine, Wis.	380,907	10.02	28,806	0.71	24,112	0.63	53,219	1.40	1,517	0.04
146	Fitchburg, Mass.	505,023	13.35	38,510	1.02	41,144	1.09	51,633	1.37	3,811	0.10
147	Tampa, Fla.	338,919	8.97	27,662	0.73	50,920	1.35	62,091	1.64	8,628	0.10
148	Elmira, N. Y.	413,106	11.11	43,904	1.18	38,111	1.03	62,409	1.68	287	0.01
149	Galveston, Tex.	480,112	12.98	31,852	0.86	57,974	1.57	70,358	1.90	1,806	0.05
150	Quincy, Ill.	310,235	8.48	26,221	0.72	25,429	0.70	50,860	1.39		
151	Knoxville, Tenn.	322,286	8.87	16,156	0.44	39,400	1.08	71,366	1.96	2,346	0.06
152	New Castle, Pa.	310,488	8.56	24,929	0.69	24,062	0.66	32,901	0.91	1,481	0.04
153	West Hoboken, N. J.	339,664	9.59	30,698	0.87	53,574	1.51	21,781	0.62	637	0.02
154	Hamilton, Ohio	335,510	9.51	32,951	0.93	44,867	1.27	28,947	0.82	4,090	0.12
155	Springfield, Mo.	230,729	6.55	23,957	0.68	21,891	0.62	32,126	0.91	1,324	0.04
156	Lexington, Ky.	387,292	11.03	36,483	1.04	44,150	1.26	67,525	1.92	90	(?)
157	Rosnoke, Va.	345,305	9.90	45,109	1.38	41,126	1.18	43,271	1.24	584	0.02
158	Joliet, Ill.	363,698	10.49	42,784	1.23	40,661	1.17	40,443	1.17	6,520	0.19
159	Auburn, N. Y.	417,249	12.04	31,907	0.92	32,867	0.95	55,696	1.61	2,134	0.06
160	East Orange, N. J.	597,458	17.38	50,815	1.48	59,309	1.73	44,235	1.29	4,300	0.13
161	Taunton, Mass.	419,106	12.23	35,528	1.04	48,970	1.43	45,531	1.33	5,225	0.15
162	Charlotte, N. C.	177,472	5.22	18,416	0.54	18,024	0.53	19,977	0.59	1,150	0.03
163	Everett, Mass.	434,929	12.99	36,200	1.08	37,746	1.13	35,352	1.06	6,165	0.18
164	Portsmouth, Va.	198,517	8.98	22,372	0.67	26,679	0.80	26,766	0.81	405	0.01
165	Oshkosh, Wis.	310,310	9.66	21,579	0.65	20,593	0.62	51,863	1.57	1,969	0.06
166	Cedar Rapids, Iowa	385,363	11.74	38,447	1.17	30,841	0.94	25,493	0.78	2,707	0.08
167	Quincy, Mass.	459,582	14.08	39,568	1.21	34,720	1.06	40,889	1.25	1,577	0.05
168	Chelsea, Mass.	503,235	15.51	48,124	1.45	54,047	1.67	87,065	1.76	23,481	0.72
169	Perth Amboy, N. J.	299,791	9.33	35,065	1.09	31,011	0.97	9,940	0.31	1,249	0.04
170	Pittsfield, Mass.	422,253	13.15	31,630	0.98	35,050	1.09	30,093	0.94	3,576	0.11
171	Joplin, Mo.	232,362	7.24	21,005	0.65	25,900	0.81	22,689	0.71	900	0.03
172	Williamsport, Pa.	287,409	9.02	25,387	0.80	18,861	0.59	34,435	1.08	63	(?)
173	Jackson, Mich.	301,212	9.58	22,302	0.71	21,710	0.69	36,938	1.18	3,806	0.12
174	Jamestown, N. Y.	296,561	9.49	26,221	0.84	18,183	0.58	33,509	1.07	333	0.01
175	Amsterdam, N. Y.	235,261	7.52	17,849	0.57	14,910	0.48	26,445	0.85	1,541	0.05
176	Lansing, Mich.	300,563	9.62	25,069	0.80	18,669	0.60	22,876	1.05	95	(?)
177	Huntington, W. Va.	194,807	6.25	22,567	0.72	29,487	0.95	19,627	0.63	524	0.02
178	Decatur, Ill.	258,081	8.29	24,302	0.78	20,835	0.67	36,735	1.18	928	0.03
179	Mount Vernon, N. Y.	569,548	18.42	73,483	2.38	49,465	1.60	39,607	1.28	5,294	0.17
180	Lima, Ohio	248,476	8.14	19,868	0.65	20,301	0.67	32,203	1.06	899	0.03
181	Niagara Falls, N. Y.	484,772	15.92	48,317	1.59	38,902	1.28	67,218	2.21	3,440	0.11
182	La Crosse, Wis.	295,077	9.70	31,437	1.03	24,669	0.81	48,676	1.53	491	0.02
183	Newport, Ky.	219,848	7.25	27,253	0.90	26,160	0.86	12,460	0.41	100	(?)
184	Pasadena, Cal.	495,889	16.37	42,545	1.40	24,912	0.82	42,416	1.40	7,528	0.23

* Includes parks, playgrounds, baths, and public entertainments.

GENERAL TABLES.

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SERVICE ENTERPRISES, TOTAL AND PER CAPITA: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 63.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910.

III.—HEALTH CONSERVATION AND SANITATION.				IV.—HIGHWAYS.		V.—CHARITIES, HOSPITALS, AND CORRECTIONS.		VI.—EDUCATION.				VII.—RECREATION. ¹		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.					
\$7,218	\$0.15	\$13,621	\$0.28	\$78,422	\$1.62	\$70,600	\$1.46	\$159,977	\$3.30	\$10,746	\$0.22	\$6,170	\$0.13	\$517	\$0.01	110
4,614	0.10	35,441	0.74	77,456	1.62	1,402	0.03	216,120	4.52	7,909	0.17	11,306	0.24	10,233	0.21	111
2,794	0.06	17,424	0.37	88,096	1.87	41,619	0.89	134,961	2.86	1,500	0.03	702	0.01	4,505	0.10	112
5,480	0.12	38,664	0.82	58,577	1.25	41,619	0.89	169,301	3.61	7,073	0.15	9,681	0.21	12,879	0.27	113
17,726	0.38	114,988	2.50	117,133	2.54	46,318	1.00	222,081	4.81	13,947	0.30	73,869	1.60	9,679	0.21	114
9,401	0.20	11,166	0.25	39,380	0.86	18,950	0.41	136,634	2.97	4,501	0.10	3,053	0.07	975	0.02	115
2,885	0.06	28,852	0.64	46,132	1.02	1,084	0.02	207,323	4.57	16,855	0.37	6,809	0.15	930	0.02	116
4,385	0.10	10,354	0.23	64,278	1.42	934	0.02	180,662	4.00	9,699	0.21	2,948	0.07	8,629	0.19	117
1,371	0.03	25,574	0.57	38,324	0.84	2,655	0.06	148,986	3.33	877	0.02	4,380	0.10	3,153	0.07	118
18,471	0.41	84,168	1.89	105,620	2.36	1,860	0.04	244,326	5.47	24,280	0.54	26,670	0.60	2,122	0.05	119
6,476	0.15	31,867	0.71	71,211	1.60	41,009	0.92	107,689	2.41	8,991	0.20	7,356	0.16	6,291	0.14	120
22,641	0.51	44,797	1.01	84,966	1.91	44,922	1.01	230,960	5.20	16,537	0.37	27,251	0.61	3,494	0.08	121
10,262	0.23	17,776	0.40	91,055	2.05	700	0.02	191,806	4.32	8,619	0.19	38,558	0.87	2,133	0.05	122
11,515	0.26	29,471	0.67	66,162	1.50	78,452	1.78	203,106	4.60	16,581	0.42	17,201	0.39	2,594	0.06	123
6,442	0.15	20,531	0.46	38,527	0.88	188	(*)	219,195	4.98	13,340	0.30	5,240	0.12	2,066	0.05	124
2,486	0.06	18,011	0.41	61,504	1.40	36,311	0.83	154,323	3.51	5,000	0.11	5,458	0.12	1,848	0.04	125
19,162	0.44	40,177	0.92	84,990	1.94	70,727	1.62	170,928	3.91	12,749	0.29	19,941	0.46	13,483	0.31	126
7,226	0.17	18,658	0.43	30,846	0.71	3,539	0.08	219,667	5.03	5,667	0.13	13,034	0.30	4,082	0.09	127
6,431	0.13	72,215	1.68	65,032	1.51	1,916	0.04	219,082	5.09	12,049	0.28	25,105	0.58	8,129	0.19	128
7,469	0.17	32,069	0.76	51,374	1.20	7,099	0.17	200,063	4.69	4,463	0.10	1,854	0.04	5,386	0.13	129
6,957	0.17	26,526	0.64	36,211	0.87	7,099	0.17	155,847	3.74	7,503	0.18	9	(*)	2,006	0.05	130
19,464	0.47	28,332	0.69	70,515	1.72	57,258	1.40	180	(*)	180	(*)	9,059	0.22	1,511	0.04	131
11,407	0.26	15,676	0.39	31,972	0.79	23,728	0.58	865	0.02	865	0.02	4,501	0.11	1,848	0.05	132
3,309	0.08	29,267	0.72	67,699	1.67	690	0.02	269,619	7.13	19,753	0.49	1,020	0.03	1,578	0.04	133
14,938	0.37	13,388	0.33	74,744	1.85	338	0.01	179,194	4.44	9,638	0.24	8,675	0.21	5,159	0.13	134
13,529	0.34	77,757	1.95	150,713	3.79	40,858	1.03	341,187	8.57	27,352	0.69	85,563	2.16	596	0.01	135
4,616	0.12	38,486	0.97	113,957	2.68	150,713	3.79	208,310	5.26	24,716	0.62	24,716	0.62	1,574	0.04	136
8,584	0.22	23,281	0.59	34,156	0.87	6,978	0.18	185,615	4.71	8,515	0.22	3,829	0.10	1,596	0.04	137
17,798	0.45	42,910	1.09	98,305	2.50	9,080	0.23	188,867	4.81	6,546	0.17	22,368	0.57	3,958	0.10	138
12,197	0.31	70,748	1.81	92,911	2.37	4,234	0.11	218,339	5.57	19,960	0.51	208	0.01	14,816	0.38	139
1,285	0.03	3,282	0.09	34,474	0.89	27,350	0.71	90,346	2.34	3,455	0.08	3,874	0.10	3,870	0.10	140
4,049	0.11	22,109	0.57	39,866	1.03	342	0.01	122,199	3.17	100	(*)	4,100	0.11	4,978	0.13	141
3,320	0.09	21,410	0.56	69,144	1.80	116,874	3.04	116,874	3.04	8,556	0.22	1,994	0.05	6,968	0.18	142
25,881	0.68	28,970	0.76	67,568	1.77	10,362	0.27	88,797	2.33	3,811	0.10	7,292	0.19	3,944	0.10	143
2,462	0.06	16,106	0.40	70,830	1.66	12,097	0.32	105,660	2.77	3,284	0.09	1,521	0.04	2,933	0.08	144
2,726	0.07	16,615	0.44	50,183	1.32	15,189	0.40	159,670	4.20	9,488	0.25	18,419	0.48	2,963	0.08	145
14,198	0.38	23,453	0.62	87,734	2.32	79,419	2.10	144,236	3.81	9,234	0.24	8,584	0.23	2,767	0.07	146
3,116	0.08	60,884	1.61	90,475	2.39	22,096	0.58	146,788	4.05	5,460	0.15	15,183	0.40	2,864	0.08	147
14,315	0.39	12,646	0.34	61,575	1.66	27,044	0.73	138,057	3.71	4,500	0.12	6,738	0.18	3,520	0.09	148
13,837	0.37	59,035	1.60	66,909	1.81	46,224	1.25	128,442	3.47	1,756	0.05	1,756	0.05	1,919	0.05	149
900	0.02	15,759	0.43	27,881	0.76	6,388	0.17	127,818	3.49	-8,759	0.24	18,940	0.52	1,280	0.03	150
10,573	0.29	20,156	0.55	58,754	1.62	21,308	0.59	81,433	2.24	527	0.01	527	0.01	267	0.01	151
2,830	0.08	15,302	0.42	39,692	1.09	17,539	0.48	146,788	4.05	1,365	0.04	1,365	0.04	3,599	0.10	152
4,267	0.12	20,940	0.59	30,257	0.85	4,243	0.12	165,320	4.67	5,460	0.15	1,243	0.04	1,254	0.04	153
4,340	0.12	36,680	1.04	4,193	0.12	11,985	0.34	158,395	4.49	3,000	0.09	1,620	0.04	4,542	0.13	154
2,755	0.08	6,471	0.18	31,182	0.89	1,681	0.05	97,825	2.78	2,423	0.07	14	(*)	9,080	0.26	155
5,609	0.16	19,201	0.55	64,060	1.83	33,040	0.94	97,791	2.79	6,963	0.20	4,007	0.11	8,393	0.24	156
3,234	0.09	21,138	0.61	47,704	1.37	14,351	0.41	111,741	3.20	8,096	0.23	580	0.02	13,467	0.39	157
4,153	0.12	26,116	0.75	54,348	1.57	2,000	0.06	122,732	3.64	5,000	0.14	11,346	0.33	4,499	0.13	158
4,174	0.12	32,397	0.93	98,806	2.85	24,511	0.71	125,215	3.61	5,000	0.14	2,116	0.06	2,426	0.07	159
5,503	0.16	56,861	1.65	115,603	3.37	8,886	0.26	207,659	6.04	14,954	0.44	23,008	0.67	6,125	0.18	160
7,079	0.21	20,659	0.60	57,561	1.69	36,746	1.07	141,617	4.13	10,348	0.30	5,373	0.16	4,173	0.12	161
7,105	0.21	13,335	0.39	27,610	0.81	268	0.01	62,057	1.82	2,647	0.08	1,617	0.05	5,245	0.15	162
10,313	0.31	26,516	0.79	46,215	1.38	21,657	0.65	189,725	5.67	8,158	0.24	16,046	0.48	836	0.02	163
6,885	0.21	32,753	0.99	19,952	0.60	10,133	0.31	49,332	1.49	4,804	0.15	16,046	0.48	3,240	0.10	164
1,462	0.04	11,325	0.34	61,305	1.85	11,968	0.36	120,463	3.64	8,308	0.25	4,306	0.13	4,138	0.13	165
6,008	0.18	36,879	1.12	35,241	1.07	676	0.02	170,444	5.19	8,485	0.26	23,461	0.72	6,671	0.20	166
10,431	0.32	30,759	0.94	73,665	2.26	27,477	0.84	170,235	5.22	11,726	0.36	16,363	0.50	2,167	0.07	167
12,064	0.37	31,794	0.98	53,016	1.63	37,693	1.16	155,169	4.78	4,904	0.15	16,628	0.48	10,350	0.32	168
3,030	0.09	34,183	1.06	25,625	0.80	10,859	0.34	139,217	4.33	5,020	0.16	1,416	0.04	3,167	0.10	169
3,987	0.12	18,616	0.58	95,845	2.99											

FINANCIAL STATISTICS OF CITIES.

TABLE 28.—PER CENT DISTRIBUTION OF PAYMENTS FOR EXPENSES OTHER THAN OF PUBLIC SERVICE ENTERPRISES: 1910.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 57. For a text discussion of this table, see page 65.]

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. ¹	VIII.—Miscellaneous.
		Legislative.	Executive.	Judicial.	Buildings.	Police department.	Fire department.	All other.	Health conservation.	Sanitation.			Schools.	Libraries, art galleries, and museums.		
	Grand total.....	0.7	6.2	3.5	1.5	13.1	10.0	1.8	2.0	7.9	12.2	6.6	23.1	1.6	3.6	1.2
	Group I.....	0.5	6.2	4.8	1.8	14.0	8.8	2.2	2.0	7.9	11.9	7.7	25.3	1.6	3.9	1.3
	Group II.....	1.0	6.2	0.9	1.1	11.8	12.7	1.2	2.1	7.8	12.3	4.5	32.1	1.6	3.4	1.2
	Group III.....	1.0	5.9	0.6	0.9	11.0	13.1	1.0	1.9	8.0	12.3	3.8	35.2	1.6	2.7	1.0
	Group IV.....	1.3	6.0	0.6	1.0	9.6	12.0	0.8	1.8	7.0	14.2	4.3	36.1	1.8	2.4	1.1

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

1	New York, N. Y.....	0.2	4.8	5.2	2.3	13.7	7.8	2.4	2.4	8.0	13.1	8.3	25.7	1.5	2.9	1.7
2	Chicago, Ill.....	1.0	7.5	5.0	1.4	17.5	8.4	1.7	1.3	8.1	6.7	4.9	25.8	1.1	7.5	2.0
3	Philadelphia, Pa.....	0.4	10.7	4.3	1.7	17.2	5.6	2.9	2.0	7.0	10.2	10.0	23.0	1.4	3.1	0.5
4	St. Louis, Mo.....	0.5	5.4	5.3	0.8	16.8	9.4	1.4	1.5	8.8	13.8	7.1	24.2	1.9	2.6	0.4
5	Boston, Mass.....	0.4	5.3	4.5	1.0	12.3	8.7	1.5	2.5	9.1	12.5	8.9	24.4	2.1	6.3	0.5
6	Cleveland, Ohio.....	0.8	8.1	4.0	1.2	9.8	8.9	1.5	1.9	7.7	10.6	6.9	31.2	3.4	3.1	1.0
7	Baltimore, Md.....	0.8	6.5	2.7	1.6	15.7	10.9	1.1	2.0	9.0	13.6	8.1	22.6	0.9	4.2	0.4
8	Pittsburgh, Pa.....	0.7	8.0	4.3	1.5	10.4	9.4	4.5	2.4	6.9	12.7	4.8	25.8	3.6	3.8	1.1
9	Detroit, Mich.....	1.1	6.2	4.5	1.3	11.8	11.9	0.9	1.7	7.5	15.8	6.1	25.5	1.7	5.1	0.8
10	Buffalo, N. Y.....	0.9	5.7	4.1	1.4	13.7	13.2	1.6	1.6	6.9	14.2	7.2	23.1	2.2	3.7	0.7
11	San Francisco, Cal.....	0.7	6.8	5.6	2.4	16.6	16.1	2.3	1.3	5.8	9.4	7.8	18.8	1.0	4.5	0.8
12	Milwaukee, Wis.....	0.8	5.1	5.0	1.6	10.0	12.5	0.9	1.3	11.6	9.4	7.7	27.9	2.0	2.9	1.3
13	Cincinnati, Ohio.....	0.8	8.8	4.2	1.7	11.5	11.5	1.5	1.1	6.9	14.2	8.2	24.6	1.8	2.2	1.0
14	Newark, N. J.....	1.0	5.1	3.0	1.8	12.4	9.4	1.2	3.1	8.0	8.9	9.6	30.4	1.7	3.7	0.7
15	New Orleans, La.....	0.5	7.4	5.7	0.6	9.9	11.6	1.2	4.1	14.5	11.6	5.0	23.2	0.9	2.0	1.9
16	Washington, D. C.....	3.3	3.8	1.2	1.2	13.7	7.9	3.5	1.8	7.9	14.6	12.0	25.4	0.8	3.6	0.4
17	Los Angeles, Cal.....	0.9	11.1	5.2	1.5	10.0	7.5	4.5	1.6	4.1	16.1	5.3	24.9	2.2	3.9	1.1
18	Minneapolis, Minn.....	1.1	4.9	3.9	1.9	7.9	11.5	1.6	1.1	5.6	15.6	3.2	34.1	2.4	4.4	0.7

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

19	Jersey City, N. J.....	0.8	5.5	0.9	1.3	20.0	11.4	0.5	1.1	6.9	9.4	3.0	35.2	1.5	2.4	.....
20	Kansas City, Mo.....	1.0	9.8	0.4	1.5	14.0	10.8	1.6	1.4	7.7	7.3	5.1	30.0	1.4	5.6	2.5
21	Seattle, Wash.....	1.4	8.3	0.2	1.9	11.5	11.1	1.4	3.3	5.7	8.2	0.7	34.4	3.1	3.9	4.8
22	Indianapolis, Ind.....	0.6	3.2	0.1	0.4	13.2	16.0	0.8	1.6	8.5	11.6	3.8	34.5	2.0	2.6	1.1
23	Providence, R. I.....	1.0	4.9	0.3	0.8	13.7	14.0	1.1	2.3	7.4	15.7	3.9	30.4	0.9	2.6	0.9
24	Louisville, Ky.....	0.2	6.9	0.9	1.2	14.7	12.2	0.7	2.0	8.7	11.5	8.0	26.0	2.2	2.9	1.8
25	Rochester, N. Y.....	1.1	6.0	0.7	0.9	11.4	13.2	0.8	1.7	10.9	14.2	6.1	27.5	.....	5.3	0.1
26	St. Paul, Minn.....	1.7	5.3	0.7	0.8	10.1	13.3	0.8	1.3	6.1	17.1	3.3	31.0	2.1	4.7	1.5
27	Denver, Colo.....	1.0	10.8	5.8	2.1	6.7	8.9	2.4	2.0	3.8	13.0	6.5	28.6	1.3	5.4	1.9
28	Portland, Oreg.....	0.4	5.8	0.1	1.3	11.3	15.1	1.2	0.9	7.8	11.3	0.2	38.6	1.4	3.3	1.4
29	Columbus, Ohio.....	0.9	5.8	1.2	0.5	13.0	15.9	1.2	2.0	10.3	4.8	2.2	39.1	1.3	1.2	0.7
30	Toledo, Ohio.....	0.9	5.8	0.8	0.8	10.4	13.3	1.4	1.3	5.1	12.8	1.7	38.3	1.3	4.9	1.2
31	Atlanta, Ga.....	1.2	5.3	0.3	0.4	14.2	11.9	1.2	3.2	14.2	13.7	8.3	21.3	1.3	3.1	0.5
32	Oakland, Cal.....	2.1	7.0	0.7	0.4	10.1	11.2	2.4	1.2	7.4	18.5	0.2	33.0	2.7	3.0	0.1
33	Worcester, Mass.....	0.5	4.4	.....	0.8	8.8	10.8	0.4	2.3	9.3	14.6	9.5	33.7	2.4	2.0	0.3
34	Syracuse, N. Y.....	1.4	7.0	1.0	1.7	9.5	10.9	0.8	3.8	9.2	11.8	7.5	30.3	2.2	2.2	0.6
35	New Haven, Conn.....	0.3	4.6	1.8	0.6	13.7	12.9	1.0	1.4	5.2	12.3	6.0	35.7	1.5	2.4	0.6
36	Birmingham, Ala.....	0.4	6.1	0.7	0.9	13.2	17.0	1.7	3.4	8.9	13.1	3.2	29.2	0.6	1.2	0.4
37	Memphis, Tenn.....	0.2	5.9	0.7	0.3	12.5	11.5	2.0	3.3	9.2	18.5	3.3	23.5	1.1	7.2	0.9
38	Scranton, Pa.....	0.7	6.2	0.2	0.5	8.7	8.1	1.5	0.8	10.2	12.9	.....	45.7	1.8	1.4	1.3
39	Richmond, Va.....	0.8	6.8	3.0	2.1	12.1	12.7	1.8	2.8	10.5	12.4	6.0	23.4	0.1	4.3	1.3
40	Paterson, N. J.....	0.9	4.4	0.7	0.6	13.4	16.7	0.4	1.5	6.5	8.2	4.2	38.9	1.9	1.6	0.1
41	Omaha, Nebr.....	1.9	4.8	0.3	1.1	8.8	24.9	2.2	1.6	5.4	11.0	(*)	33.0	1.7	2.7	0.6
42	Fall River, Mass.....	1.1	4.0	.....	0.8	11.1	10.8	0.3	4.0	7.0	15.2	10.4	30.9	2.0	1.6	0.8
43	Dayton, Ohio.....	0.8	5.4	0.9	0.4	12.8	13.1	0.7	1.1	8.5	11.4	5.4	36.0	1.7	0.9	0.8
44	Grand Rapids, Mich.....	1.5	5.1	1.0	1.2	9.2	13.7	0.7	5.0	5.8	7.7	2.7	39.5	3.8	2.4	0.9
45	Nashville, Tenn.....	0.7	4.8	0.3	0.5	11.9	14.2	1.5	2.3	9.2	14.9	4.6	28.6	1.7	3.9	0.6
46	Lowell, Mass.....	0.7	5.2	.....	1.3	11.3	12.9	0.5	1.8	7.4	14.5	9.8	30.4	1.6	1.8	1.0
47	Cambridge, Mass.....	1.0	4.8	.....	1.2	10.5	8.0	1.5	3.7	10.5	14.4	5.4	32.5	1.8	4.3	0.4
48	Spokane, Wash.....	1.2	7.8	0.3	0.7	6.9	11.4	1.4	2.5	9.9	11.5	1.3	38.3	1.8	2.6	2.4
49	Bridgeport, Conn.....	0.9	3.7	1.0	1.0	11.2	14.9	1.3	0.8	7.4	18.5	9.3	25.5	1.5	2.4	0.3
50	Albany, N. Y.....	2.0	8.3	1.2	1.2	14.5	13.8	0.7	1.5	5.5	9.0	3.7	29.8	1.1	7.2	0.5

¹ Includes parks, playgrounds, baths, and public entertainments.

* Less than one-tenth of 1 per cent.

TABLE 28.—PER CENT DISTRIBUTION OF PAYMENTS FOR EXPENSES OTHER THAN OF PUBLIC SERVICE ENTERPRISES: 1910—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 65.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910.

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. ¹	VIII.—Miscellaneous.
		Legislative.	Executive.	Judicial.	Buildings.	Police department.	Fire department.	All other.	Health conservation.	Sanitation.			Schools.	Libraries, art galleries, and museums.		
51	Hartford, Conn.	0.6	5.0	1.2	0.5	10.3	13.6	0.6	1.2	5.7	13.1	7.9	34.8	1.0	4.0	0.6
52	Trenton, N. J.	0.5	5.5	0.7	0.4	12.7	11.7	0.6	1.6	6.6	9.2	2.7	42.7	2.1	2.2	0.8
53	New Bedford, Mass.	1.2	5.1	.....	0.6	12.3	9.8	0.8	2.8	10.6	14.6	8.1	28.4	2.4	3.2	0.1
54	San Antonio, Tex.	1.2	6.3	0.3	0.8	10.7	14.5	1.7	2.6	8.8	11.1	2.7	34.2	1.5	2.3	1.3
55	Reading, Pa.	0.4	4.8	.....	0.3	8.5	7.4	0.4	1.1	17.5	19.6	.....	34.6	1.8	2.2	1.4
56	Camden, N. J.	1.3	5.9	0.7	0.8	14.9	13.2	1.1	1.4	4.2	8.5	1.5	42.0	1.9	1.4	1.1
57	Salt Lake City, Utah	1.3	9.0	1.1	0.9	7.8	7.2	0.9	2.4	9.8	9.9	0.6	44.9	1.4	2.3	0.4
58	Dallas, Tex.	0.4	6.6	0.5	0.8	9.5	14.9	1.8	1.0	5.4	17.9	3.5	33.1	1.1	3.3	1.0
59	Lynn, Mass.	1.2	6.6	.....	0.9	9.6	11.0	1.7	3.4	7.7	10.4	10.3	31.3	1.9	3.8	0.4
60	Springfield, Mass.	0.5	4.1	.....	0.1	8.6	12.6	0.6	1.8	8.0	16.3	4.4	34.9	2.9	4.6	0.6
61	Wilmington, Del.	1.1	7.3	0.7	1.5	14.2	9.3	1.4	1.5	9.8	11.3	0.4	36.1	1.9	3.3	0.1
62	Des Moines, Iowa.	0.2	5.3	0.3	0.3	7.3	16.1	0.5	0.9	5.1	11.7	0.1	45.3	1.4	3.6	2.0
63	Lawrence, Mass.	0.7	3.8	.....	0.6	8.8	10.1	0.7	2.6	8.7	20.9	8.3	30.0	1.7	2.3	0.9
64	Tacoma, Wash.	0.8	6.8	0.2	1.3	9.1	15.2	1.0	1.4	4.2	18.5	0.1	35.7	2.7	3.5	1.6
65	Kansas City, Kans.	1.4	4.5	0.5	1.0	9.6	15.5	0.3	1.4	5.0	8.5	.....	45.2	1.3	2.8	3.0
66	Yonkers, N. Y.	1.2	7.1	1.2	0.4	13.7	9.6	0.7	3.2	9.1	12.5	4.9	32.8	0.8	1.4	1.5
67	Youngstown, Ohio.	0.9	4.3	0.6	0.2	14.6	13.7	1.2	1.8	7.4	9.7	1.9	37.8	1.9	1.9	2.6
68	Houston, Tex.	0.2	8.7	0.2	0.5	11.0	12.3	1.0	2.3	10.5	17.1	1.3	31.2	1.3	1.6	0.7
69	Duluth, Minn.	1.5	6.2	1.9	0.4	8.7	16.6	1.3	4.0	2.6	13.2	0.1	37.9	1.4	3.3	1.0
70	St. Joseph, Mo.	1.0	7.6	0.3	0.6	12.5	12.8	0.5	1.4	6.7	8.0	2.0	41.1	2.8	1.8	0.8
71	Somerville, Mass.	1.2	4.5	.....	0.8	8.8	8.1	1.7	2.3	11.3	11.9	6.6	35.8	3.0	3.7	0.2
72	Troy, N. Y.	1.3	7.9	1.1	0.9	12.1	10.3	0.5	1.4	12.1	10.1	12.9	26.3	0.6	2.3	0.3
73	Utica, N. Y.	1.3	7.1	0.8	0.8	6.4	24.5	0.6	1.4	10.1	8.3	3.8	31.0	2.4	1.3	0.1
74	Elizabeth, N. J.	1.0	5.5	0.9	0.9	13.0	13.2	0.6	2.7	8.1	9.6	5.6	34.1	3.4	0.7	0.6
75	Fort Worth, Tex.	0.5	9.9	0.6	1.1	12.9	14.1	1.0	1.6	4.1	10.4	3.0	35.4	1.5	2.7	1.2
76	Waterbury, Conn.	0.9	6.6	1.4	1.0	8.9	10.5	0.6	1.4	6.7	13.9	5.9	37.9	2.1	1.2	1.1
77	Schenectady, N. Y.	1.9	9.2	1.1	0.9	11.2	12.2	0.9	2.3	8.2	9.9	3.8	36.6	1.2	0.4	0.2
78	Hoboken, N. J.	1.5	4.4	0.9	1.4	17.9	14.9	0.4	1.0	5.0	3.6	3.2	40.5	2.3	2.4	0.8
79	Manchester, N. H.	0.9	4.9	0.4	1.1	9.5	17.5	0.5	2.4	7.3	23.8	3.2	23.3	1.7	3.3	0.3
80	Evansville, Ind.	1.0	4.8	0.3	0.5	13.9	16.6	0.5	1.7	5.0	9.9	0.9	42.7	0.3	1.3	0.6
81	Akron, Ohio.	0.6	4.6	0.8	0.5	8.7	15.7	0.8	1.2	7.1	11.0	3.9	42.2	1.3	0.7	0.8
82	Norfolk, Va.	1.2	7.4	2.7	0.5	14.9	12.7	1.7	3.5	15.4	9.8	4.8	19.8	0.7	3.5	1.3
83	Wilkes-Barre, Pa.	1.1	4.7	.....	1.0	11.1	10.8	0.5	0.9	8.6	15.2	0.1	40.0	.....	4.3	1.7
84	Peoria, Ill.	0.7	5.8	0.5	0.8	12.0	15.7	1.3	1.7	4.2	9.3	2.0	35.6	2.9	6.5	0.9
85	Erie, Pa.	0.8	5.9	.....	0.8	11.9	15.8	1.1	2.2	3.4	15.4	.....	39.1	2.2	1.3	0.1
86	Savannah, Ga.	1.8	6.5	0.6	1.0	22.0	18.3	1.1	4.9	19.2	12.7	5.1	.....	1.4	5.0	0.5
87	Oklahoma City, Okla.	2.2	4.6	0.7	1.1	9.9	7.7	1.9	4.8	9.1	9.1	2.2	42.3	0.9	1.8	1.8
88	Harrisburg, Pa.	0.8	6.7	.....	1.4	7.9	5.4	1.1	1.2	14.5	9.9	0.1	43.9	.....	4.7	2.8
89	Fort Wayne, Ind.	1.0	4.2	0.4	0.9	9.0	15.6	1.2	1.6	6.7	7.8	.....	44.5	2.4	2.7	2.2
90	Charleston, S. C.	0.7	6.6	0.2	0.4	10.7	17.8	0.7	2.3	8.5	9.5	12.5	18.6	0.4	3.9	1.3
91	Portland, Me.	0.7	3.3	.....	1.3	10.1	14.7	2.9	1.3	6.5	18.0	5.8	29.4	1.2	3.6	1.2
92	East St. Louis, Ill.	1.2	0.3	0.7	0.9	13.7	15.1	1.9	1.6	7.3	9.2	(²)	38.9	2.1	(²)	1.2
93	Terre Haute, Ind.	0.9	4.3	0.4	0.9	12.6	20.0	0.7	1.5	6.2	9.1	1.5	37.6	1.8	2.3	0.2
94	Holyoke, Mass.	0.8	6.0	.....	1.6	9.6	15.2	0.8	1.5	6.1	11.6	8.8	33.4	1.7	2.6	0.3
95	Jacksonville, Fla.	1.0	6.6	0.1	0.8	17.1	18.4	1.1	3.5	20.7	13.8	3.9	.....	1.5	8.1	3.2
96	Brockton, Mass.	0.5	4.7	.....	1.4	9.1	11.6	0.2	2.2	8.5	12.5	9.0	36.5	1.9	1.2	0.6
97	Bayonne, N. J.	0.9	4.2	1.3	2.0	12.1	10.5	0.9	0.9	5.4	7.4	2.3	46.7	1.9	0.8	1.9
98	Johnstown, Pa.	0.7	4.8	.....	0.6	10.7	19.1	.....	2.7	6.2	5.1	.....	49.3	.....	0.6	0.2
99	Passaic, N. J.	1.3	5.2	1.3	1.9	7.2	9.1	0.3	2.6	7.7	7.7	4.2	47.6	2.3	1.3	0.2
100	South Bend, Ind.	1.0	5.4	0.4	0.8	10.3	15.1	1.9	0.7	4.9	12.4	.....	40.5	1.4	4.3	0.8
101	Covington, Ky.	1.5	4.9	1.2	2.6	13.2	11.5	0.2	1.7	10.3	15.3	2.2	30.4	1.6	0.5	2.9
102	Wichita, Kans.	0.7	7.7	0.3	1.3	7.6	13.6	0.4	2.2	6.3	15.3	2.1	36.7	0.7	3.1	2.0
103	Altoona, Pa.	0.5	7.8	.....	0.7	9.4	14.9	1.6	0.9	3.8	12.1	.....	47.5	.....	(²)	0.7
104	Allentown, Pa.	0.4	6.6	.....	0.5	7.4	9.0	0.4	0.8	8.1	19.7	.....	45.5	.....	0.6	0.8
105	Springfield, Ill.	1.1	7.9	0.6	0.7	8.7	12.6	1.0	1.3	4.0	9.2	0.8	36.5	1.8	7.6	6.1
106	Pawtucket, R. I.	2.6	6.7	0.3	1.2	10.8	11.5	1.1	0.5	6.3	15.9	5.1	34.4	1.9	1.7	0.1
107	Mobile, Ala.	1.1	7.6	0.5	2.7	23.2	16.7	3.7	4.2	11.7	19.0	6.5	0.1	.....	1.8	1.2
108	Saginaw, Mich.	2.6	5.2	0.8	1.3	9.6	9.7	0.6	1.4	4.0	12.0	2.7	46.4	1.2	1.4	1.2
109	Canton, Ohio.	0.8	6.0	0.8	0.6	8.3	12.7	1.5	1.5	5.9	10.7	1.8	46.5	1.5	0.9	0.5

¹ Includes parks, playgrounds, baths, and public entertainments.² Less than one-tenth of 1 per cent.

FINANCIAL STATISTICS OF CITIES.

TABLE 28.—PER CENT DISTRIBUTION OF PAYMENTS FOR EXPENSES OTHER THAN OF PUBLIC SERVICE ENTERPRISES: 1910—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 63.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910.

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. ¹	VIII.—Miscellaneous.
		Legislative.	Executive.	Judicial.	Buildings.	Police department.	Fire department.	All other.	Health conservation.	Sanitation.			Schools.	Libraries, art galleries, and museums.		
110	Binghamton, N. Y.	2.2	5.7	0.9	1.3	9.0	8.4	0.6	1.5	2.8	16.2	14.6	33.1	2.2	1.3	0.2
111	Sioux City, Iowa	1.1	4.2	0.4	1.9	7.9	8.2	0.7	1.0	7.4	16.1	.....	45.0	1.6	2.3	2.1
112	Lancaster, Pa.	0.5	4.7	.....	0.1	9.7	8.6	0.4	0.8	5.3	28.6	0.4	40.7	0.5	0.2	1.4
113	Springfield, Ohio	0.7	5.1	0.7	1.2	7.2	12.8	1.0	1.1	8.0	12.2	8.7	35.2	1.5	2.0	2.7
114	Atlantic City, N. J.	0.5	5.4	0.8	1.6	13.3	16.3	1.5	1.7	11.3	11.6	4.6	21.9	1.4	7.3	1.0
115	Little Rock, Ark.	1.7	5.0	0.7	0.8	12.0	16.5	(²)	2.7	3.2	11.1	5.4	38.7	1.3	0.9	0.3
116	Rockford, Ill.	0.6	6.6	0.4	0.6	7.2	12.1	0.4	0.7	6.7	10.7	0.3	48.1	3.9	1.6	0.2
117	Bay City, Mich.	1.5	7.1	0.4	1.4	7.8	12.0	0.4	1.1	2.5	15.8	0.2	44.5	2.4	0.7	2.1
118	York, Pa.	0.4	5.6	.....	1.0	7.6	8.8	0.2	0.5	8.7	13.0	0.9	50.4	0.3	1.5	1.1
119	Sacramento, Cal.	1.2	7.5	1.1	0.8	7.6	10.3	0.5	2.6	11.8	14.8	0.3	34.2	3.4	3.7	0.3
120	Chattanooga, Tenn.	0.7	4.9	0.6	1.6	15.1	17.3	1.3	1.4	6.6	14.9	8.6	22.5	1.9	1.5	1.3
121	Malden, Mass.	0.9	6.4	.....	0.4	7.8	8.4	0.6	3.6	7.1	13.5	7.1	36.7	2.6	4.3	0.6
122	Pueblo, Colo.	1.6	6.0	0.2	0.9	8.3	17.1	1.1	1.8	3.2	18.4	0.1	34.5	1.5	5.8	0.4
123	Haverhill, Mass.	1.9	5.9	.....	0.9	7.6	9.2	0.6	2.0	5.1	11.5	13.6	35.2	3.2	3.0	0.4
124	Lincoln, Nebr.	2.5	5.1	0.3	1.2	4.1	11.3	.....	1.6	5.1	9.5	(²)	54.2	3.3	1.3	0.5
125	New Britain, Conn.	1.0	5.2	1.6	2.5	8.7	10.3	1.6	0.6	4.4	14.9	8.8	37.4	1.2	1.3	0.4
126	Salem, Mass.	0.9	4.9	.....	0.4	9.7	7.7	1.5	3.3	7.0	14.7	12.3	29.6	2.2	3.5	2.3
127	Topeka, Kans.	1.5	4.6	0.3	0.6	6.5	13.6	0.8	1.7	4.4	7.4	0.8	52.4	1.4	3.1	1.0
128	Davenport, Iowa	0.8	3.0	0.4	0.9	7.2	13.9	0.5	1.0	13.0	11.7	.....	39.4	2.2	4.5	1.5
129	McKeesport, Pa.	0.6	7.2	(²)	1.1	12.1	10.5	0.3	1.7	7.2	11.5	0.4	44.8	1.0	0.4	1.2
130	Wheeling, W. Va.	0.3	10.7	0.5	0.8	12.5	15.6	0.3	1.7	6.5	8.9	1.7	38.2	1.8	(²)	0.5
131	Augusta, Ga.	2.1	7.7	0.4	0.6	19.4	19.0	1.6	5.1	7.5	18.6	15.1	(²)	2.4	0.4	0.4
132	Macon, Ga.	1.9	8.0	0.8	1.1	23.3	28.0	3.2	4.3	5.9	12.0	8.9	.....	0.3	1.7	0.7
133	Berkeley, Cal.	0.5	5.3	0.7	0.8	5.5	0.4	1.3	0.6	5.4	12.5	0.1	53.6	3.7	0.2	0.3
134	Superior, Wis.	1.9	6.1	0.3	1.1	8.6	18.8	0.7	3.1	2.7	15.3	0.1	36.6	1.9	1.8	1.1
135	Newton, Mass.	0.7	5.8	.....	0.6	8.8	6.6	1.0	1.4	8.1	15.6	4.2	35.4	2.8	8.9	0.1
136	San Diego, Cal.	(²)	9.0	0.6	1.4	9.1	12.1	1.5	0.8	6.3	18.8	(²)	34.3	1.9	4.1	0.3
137	Kalamazoo, Mich.	1.6	4.1	0.8	0.7	7.0	10.8	(²)	2.4	6.4	9.4	1.9	61.0	2.3	1.1	0.4
138	El Paso, Tex.	0.8	7.8	0.4	1.1	9.8	9.5	1.0	3.2	7.6	17.5	1.6	33.6	1.2	4.0	0.7
139	Butte, Mont.	1.4	5.5	0.5	1.3	14.2	14.4	1.0	1.7	10.1	13.2	0.6	31.0	2.8	(²)	2.1
140	Flint, Mich.	2.2	5.8	1.1	0.8	4.0	13.9	0.1	0.6	1.4	14.8	11.7	38.7	1.5	1.7	1.7
141	Chester, Pa.	1.0	8.2	.....	0.9	9.1	10.3	0.4	1.4	7.8	14.1	0.1	43.3	(²)	1.5	1.8
142	Dubuque, Iowa	1.7	4.8	.....	0.8	10.2	13.4	0.6	1.0	6.4	20.8	.....	35.2	2.6	0.6	2.1
143	Montgomery, Ala.	1.3	5.3	0.3	1.6	16.9	15.1	0.1	6.5	7.3	16.9	2.6	22.3	1.0	1.8	1.0
144	Woonsocket, R. I.	2.1	5.6	0.4	1.0	10.8	17.8	0.5	0.7	4.4	20.4	3.5	30.5	0.9	0.4	0.8
145	Racine, Wis.	1.8	3.9	0.5	0.8	6.3	14.0	0.4	0.7	4.4	13.2	4.0	41.9	2.5	4.8	0.8
146	Fitchburg, Mass.	0.8	5.6	.....	1.3	8.1	10.2	0.8	2.8	4.6	17.4	15.7	28.6	1.8	1.8	0.5
147	Tampa, Fla.	2.1	5.4	0.5	0.2	15.0	18.3	1.1	0.9	18.0	26.7	6.5	.....	4.5	0.8	0.8
148	Elmira, N. Y.	0.9	5.8	1.6	2.4	9.2	15.1	0.1	3.5	3.1	14.9	6.5	33.4	1.1	1.6	0.9
149	Galveston, Tex.	0.2	5.4	0.3	0.7	12.1	14.7	0.4	2.9	12.3	13.9	9.6	25.8	.....	0.4	0.4
150	Quincy, Ill.	1.0	6.2	0.6	0.7	8.2	16.4	.....	0.3	5.1	9.0	2.1	41.2	2.8	6.1	0.4
151	Knoxville, Tenn.	1.2	3.6	.....	0.3	12.2	22.1	0.7	3.3	6.3	18.2	6.6	25.3	.....	0.2	0.1
152	New Castle, Pa.	0.5	7.0	.....	0.5	7.7	10.6	0.5	0.9	4.9	12.8	5.6	47.3	.....	0.4	1.2
153	West Hoboken, N. J.	2.4	5.3	0.2	1.1	15.9	8.4	0.2	1.3	6.2	8.9	1.2	48.7	1.6	0.4	0.4
154	Hamilton, Ohio	1.2	7.6	(²)	1.0	13.4	8.6	1.2	1.3	10.9	1.2	3.6	47.2	0.9	0.5	1.4
155	Springfield, Mo.	3.3	5.9	0.3	0.9	9.5	13.9	0.6	1.2	2.8	13.5	0.7	42.4	1.1	(²)	3.9
156	Lexington, Ky.	1.3	6.3	1.3	0.5	11.4	17.4	(²)	1.4	5.0	16.5	8.5	25.3	1.8	1.0	2.3
157	Roanoke, Va.	1.1	8.6	3.4	0.8	11.9	12.5	0.2	0.9	6.1	13.8	4.2	32.4	.....	0.2	3.9
158	Joliet, Ill.	1.7	8.0	1.2	0.9	11.3	11.1	1.8	1.1	7.2	14.9	0.5	33.7	2.2	3.1	1.2
159	Auburn, N. Y.	1.0	4.5	1.0	1.1	7.9	13.3	0.5	1.0	7.8	23.7	5.9	30.0	1.2	0.5	0.6
160	East Orange, N. J.	1.8	5.4	0.9	0.3	9.9	7.4	0.7	0.9	9.5	19.4	1.5	34.8	2.5	3.9	1.0
161	Taunton, Mass.	1.7	5.7	.....	1.0	11.7	10.9	1.2	1.7	4.9	13.8	8.8	33.8	2.5	1.3	1.0
162	Charlotte, N. C.	1.3	6.4	1.0	1.7	10.2	11.3	0.6	4.0	7.5	15.6	0.2	35.0	1.5	0.9	3.0
163	Everett, Mass.	1.0	6.3	.....	1.0	8.7	8.1	1.4	2.4	6.1	10.6	5.0	43.6	1.9	3.7	0.2
164	Portsmouth, Va.	1.0	7.2	2.7	0.4	13.4	13.5	0.2	3.5	16.5	10.1	5.1	24.9	.....	.....	1.6
165	Oshkosh, Wis.	1.4	3.9	0.4	1.0	6.4	16.2	0.6	0.5	3.5	19.2	2.8	37.7	2.6	1.3	1.3
166	Cedar Rapids, Iowa	0.8	7.1	0.8	1.3	8.0	6.6	0.7	1.6	9.6	9.1	0.3	44.2	2.2	6.1	1.7
167	Quincy, Mass.	1.1	6.8	.....	0.7	7.6	8.9	0.3	2.3	6.7	16.0	6.0	37.0	2.6	3.6	0.5
168	Chelsea, Mass.	0.7	8.0	.....	0.8	10.7	11.3	4.7	2.4	6.3	10.5	7.5	30.8	1.0	3.1	2.1
169	Perth Amboy, N. J.	1.5	6.8	2.0	1.3	10.3	3.3	0.4	1.0	11.4	8.5	3.6	46.4	1.7	0.5	1.1
170	Pittsfield, Mass.	1.1	5.8	.....	0.5	8.3	7.1	0.8	0.9	4.4	22.7	7.6	36.3	2.1	1.5	0.7
171	Joplin, Mo.	2.0	5.9	0.7	0.5	11.1	9.8	0.4	0.7	5.2	8.4	0.9	47.8	2.9	1.7	1.9
172	Williamsport, Pa.	0.4	7.6	.....	0.8	6.6	12.0	(²)	1.1	3.9	17.1	7.3	39.8	.....	1.1	2.4
173	Jackson, Mich.	1.3	4.8	0.7	0.6	7.2	12.3	1.3	1.3	5.2	11.8	8.7	38.5	2.9	1.5	1.9
174	Jamestown, N. Y.	1.6	5.5	0.4	1.3	6.1	11.3	0.1	1.6	6.2	14.3	3.9	45.1	.....	1.8	0.6
175	Amsterdam, N. Y.	1.1	8.0	0.6	0.8	6.3	11.2	0.7	2.0	7.5	13.3	5.5	43.3	1.1	0.1	1.4
176	Lansing, Mich.	1.5	4.5	1.4	1.0	6.2	10.9	(²)	0.5	7.2	25.5	2.2	32.6	2.4	2.3	1.6
177	Huntington, W. Va.	0.8	9.9	0.5	0.5	15.1	10.1	0.3	0.8	7.5	11.3	4.3	36.7	1.9	.....	0.5
178	Decatur, Ill.	1.3	6.8	0.8	0.5	8.1	14.2	0.4	0.7	4.7	7.8	.....	46.0	3.2	4.2	1.3
179	Mount Vernon, N. Y.	2.8	7.1	1.5	1.6	8.7	7.0	0.9	1.0	11.5	12.5	3.2	38.6	1.9	0.7	1.1
180	Lima, Ohio	1.0	6.6	0.1	0.3	8.2	13.0	0.4	1.8	5.2	12.1	3.0	43.8	1.4	1.3	1.8
181	Niagara Falls, N. Y.	3.0	4.9	1.1	1.0	8.0	13.9	0.7	2.1	12.5	11.8	5.3	29.8	1.2	0.5	4.1
182	La Crosse, Wis.	2.3	7.2	0.4	0.8	8.4	15.8	0.2	0.5	2.8	12.5	.....	44.3	1.7	1.8	1.3
183	Newport, Ky.	3.1	7.1	1.1	1.1	11.9	5.7	(²)	1.6	8.2	9.8	3.6	43.0	2.4	0.2	1.3
184	Pasadena, Cal.	1.3	6.2	0.2	0.9	5.0	8.6	1.5	1.5	6.1	11.4	.....	50.0	2.4	3.6	0.4

¹ Includes parks, playgrounds, baths, and public entertainments.² Less than one-tenth of 1 per cent.

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FINANCIAL STATISTICS OF CITIES.

TABLE 29.—ASSESSED VALUATION OF PROPERTY,

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

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE). ¹	
		Total.	Subject to general property taxes.			Subject to special property taxes.		
			Real property.	Personal property.	Other property. ²		Real property.	Personal property.
	Grand total.....	\$26,059,387,438	\$21,058,977,621	\$3,240,438,041	\$306,690,779	\$1,453,280,997		
	Group I.....	\$17,491,117,653	\$14,445,422,061	\$1,657,794,000	\$101,255,680	\$1,286,645,906		
	Group II.....	\$3,929,291,298	\$2,970,081,205	\$767,469,865	\$112,067,008	\$79,673,220		
	Group III.....	\$2,790,632,896	\$2,211,337,276	\$477,956,927	\$46,980,041	\$54,358,652		
	Group IV.....	\$1,848,345,591	\$1,432,137,079	\$337,217,243	\$46,388,050	\$32,603,219		

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

1	New York, N. Y.....	\$8,322,958,952	\$7,044,192,674	\$372,644,825		\$904,121,453	100	100
2	Chicago, Ill.....	\$848,994,536	\$603,022,875	\$208,607,727	\$37,363,934		33	25
	City corporation.....	848,994,536	603,022,875	208,607,727	37,363,934		33	25
	School district.....	848,994,536	603,022,875	208,607,727	37,363,934		33	25
	Sanitary district.....	889,831,089	631,182,723	214,633,984	44,014,382		33	25
	South Park commission.....	605,338,024	333,624,543	149,565,482	21,847,999		33	25
	West Chicago Park commission.....	186,573,669	148,281,970	29,162,729	9,128,670		33	25
	Lincoln Park commission.....	122,554,888	87,466,035	31,620,221	3,468,332		33	25
	North Shore Park commission.....	2,440,418	2,097,800	260,664	81,954		33	25
	Ridge Park commission.....	1,185,460	929,422	63,478	192,560		33	25
	Ridge Avenue Park commission.....	884,719	836,480	48,239			33	25
	Fernwood Park commission.....	770,916	544,021	5,812	221,083		33	25
	County.....	848,994,536	603,022,875	208,607,727	37,363,934		33	25
3	Philadelphia, Pa.....	\$1,458,851,880	\$1,457,108,534	\$1,743,346			100	100
	City corporation.....	1,458,851,880	1,457,108,534	1,743,346			100	100
	Poor districts.....	143,496,261	143,178,470	317,791			100	100
4	St. Louis, Mo.....	\$614,993,752	\$411,888,250	\$87,122,190	\$34,266,680	\$81,716,632	60	40
	City corporation.....	614,993,752	411,888,250	87,122,190	34,266,680	81,716,632	60	40
	School district.....	620,421,782	411,888,250	87,301,640	39,694,710	81,537,182	60	40
5	Boston, Mass.....	\$1,409,479,723	\$1,118,992,100	\$278,471,478		\$12,016,145	100	100
6	Cleveland, Ohio.....	\$274,970,605	\$201,505,120	\$67,507,525	\$5,957,960		60	60
	City corporation.....	274,970,605	201,505,120	67,507,525	5,957,960		60	60
	County.....	274,970,605	201,505,120	67,507,525	5,957,960		60	60
	School district.....	277,156,280	203,206,130	67,992,190	5,957,960		60	60
7	Baltimore, Md.....	\$682,633,316	\$362,717,951	\$79,248,517		\$240,666,848	100	100
8	Pittsburgh, Pa.....	\$755,818,383	\$754,790,083	\$1,028,300			80	80
	City corporation.....	755,818,383	754,790,083	1,028,300			80	80
	County.....	684,467,110	683,139,880	1,327,230			80	80
	Sixty-two school districts.....	755,818,383	754,790,083	1,028,300			80	80
9	Detroit, Mich.....	\$372,070,980	\$259,798,330	\$112,272,650			100	100
	City corporation.....	372,070,980	259,798,330	112,272,650			100	100
	County.....	376,435,980	259,798,330	116,637,650			100	100
10	Buffalo, N. Y.....	\$339,801,975	\$304,912,240	\$7,364,000		\$27,525,735	75	75
	City corporation.....	339,801,975	304,912,240	7,364,000		27,525,735	75	75
	County.....	328,550,529	311,050,466	7,335,500			75	75
11	San Francisco, Cal.....	\$515,420,969	\$433,263,243	\$81,764,821	\$392,925		50	20
12	Milwaukee, Wis.....	\$247,573,150	\$188,630,675	\$58,942,475			60	60
	City corporation.....	247,573,150	188,630,675	58,942,475			60	60
	County.....	247,573,150	188,630,675	58,942,475			60	60
13	Cincinnati, Ohio.....	\$256,253,260	\$198,680,630	\$52,614,350	\$4,958,280		60	60
	City corporation.....	256,253,260	198,680,630	52,614,350	4,958,280		60	60
	County.....	256,253,260	198,680,630	52,614,350	4,958,280		60	60
	School district.....	258,583,490	200,235,640	53,391,670	4,958,280		60	60
14	Newark, N. J.....	\$345,969,576	\$271,834,260	\$71,643,178		\$2,492,138	100	100
	City corporation.....	345,969,576	271,834,260	71,643,178		2,492,138	100	100
	County.....	345,969,576	271,834,260	71,643,178		2,492,138	100	100
15	New Orleans, La.....	\$230,931,347	\$155,498,300	\$8,100,670	\$17,332,377		75	75
16	Washington, D. C.....	\$310,346,131	\$285,153,771	\$25,192,360			67	100
17	Los Angeles, Cal.....	\$290,905,664	\$246,873,256	\$43,048,884	\$983,524		50	25
	City corporation.....	290,905,664	246,873,256	43,048,884	983,524		50	25
	County.....	290,932,747	246,873,256	43,048,884	983,524		50	25
	School district.....	290,894,777	246,873,256	43,048,884	983,524		50	25
18	Minneapolis, Minn.....	\$213,143,434	\$146,559,769	\$50,476,710		\$16,106,955	60	33
	City corporation.....	213,143,434	146,559,769	50,476,710		16,106,955	60	33
	County.....	213,143,434	146,559,769	50,476,710		16,106,955	60	33

¹ For property subject to general property taxes.² Includes only property given a separate classification by the cities and not included with real or personal property; in the majority of cities, however, property of the same character as that included under this head is classed either as real or personal.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 68.⁵ Rate on bank stock was \$10 and on mortgages, \$2.50.⁶ Figures for city corporation.⁷ Average obtained by dividing the sum of the levies of all divisions by the valuation of city corporation.

GENERAL TABLES.

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BASIS OF ASSESSMENT, AND TAXES LEVIED: 1910.

assigned to each, see page 57. For a text discussion of this table, see page 65.]

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.	Property taxes.	
Assessed valuation.	Reported true value.									
\$18.59				\$475,318,966	\$464,885,139	\$3,106,065	\$2,327,742	\$953.98	\$17.32	
19.51				323,391,229	316,132,569	6,595,518	663,142	1,151.19	21.24	
17.77				69,725,641	68,392,622	852,236	480,783	769.21	13.56	
17.61				49,409,638	48,177,207	442,866	789,565	667.79	11.64	
17.67				32,792,458	32,182,741	215,465	394,252	651.89	11.43	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

\$17.73	\$17.73	(*)		\$136,327,740	\$131,478,283	\$4,849,457		\$1,746.00	\$28.60	1
43.91	13.53			37,279,538	37,279,538			388.51	17.06	2
14.10	4.34			11,973,467	11,973,467					
15.50	4.78			13,161,736	13,161,736					
3.40	1.05			3,028,561	3,028,561					
4.40	1.34			2,224,442	2,224,442					
8.20	2.60			1,531,127	1,531,127					
6.82	2.09			836,075	836,075					
4.30	1.39			10,506	10,506					
5.50	1.81			6,542	6,542					
4.00	1.31			3,544	3,544					
5.00	1.67			3,867	3,867					
5.30	1.63			4,499,671	4,499,671					
14.66	14.66		\$0.50	21,465,806	21,388,730		\$77,076	\$941.80	13.81	3
14.62	14.62		0.50	21,405,372	21,328,298		77,076			
0.42	0.42			60,434	60,434					
20.56	11.41	\$7.98		11,018,303	10,965,826	652,477		\$895.15	16.91	4
14.50	8.04	2.00		7,895,772	7,732,518	163,254				
6.00	3.33	6.00		3,722,531	3,233,308	489,223				
15.05	15.05	16.40	2.00	21,627,003	21,038,008	197,065	391,930	2,101.87	31.67	5
33.56	20.14			9,228,210	9,228,210			\$490.44	16.46	6
13.60	8.16			3,739,600	3,739,600					
6.56	3.94			1,802,432	1,802,432					
13.30	7.98			3,686,178	3,686,178					
18.69	18.89	2.62		8,980,284	8,350,533	629,751		1,222.29	16.08	7
16.16	12.93		\$1.75	12,291,938	12,216,843		75,095	\$1,415.64	22.88	8
12.70	10.16			9,598,190	9,598,190					
1.75	1.40		\$1.75	1,272,912	1,197,817		75,095			
1.88	1.50			1,420,836	1,420,836					
19.66	19.66			7,390,684	7,390,684			\$798.84	15.87	9
18.38	18.38			6,837,639	6,837,639					
1.47	1.47			553,045	553,045					
24.90	18.67	(*)		7,920,223	7,775,174	145,049		\$801.96	18.69	10
21.96	16.47	(*)		6,988,063	6,856,025	132,038				
2.89	2.17			932,160	919,149	13,011				
16.47	0.65			8,488,984	8,488,984			1,230.28	20.36	11
24.50	14.70			6,066,640	6,066,640			662.21	16.23	12
20.26	12.16			5,016,217	5,016,217					
4.24	2.54			1,050,423	1,050,423					
28.68	17.21			7,348,115	7,348,115			\$704.78	20.21	13
15.13	9.08			3,877,112	3,877,112					
4.64	2.79			1,190,297	1,190,297					
8.82	5.29			2,280,706	2,280,706					
16.72	16.72	16.72	1.00	5,862,905	5,744,660	41,721	76,524	995.69	16.65	14
12.87	12.87	12.87	1.00	4,523,498	4,420,598	32,076	76,524			
3.85	3.85	3.85		1,333,497	1,323,762	9,645				
23.00	17.25		1.00	5,353,938	5,311,421		42,617	681.06	15.66	15
15.00	10.28			4,655,192	4,655,192			937.41	14.06	16
21.63	9.42			6,292,631	6,292,631			\$911.36	19.71	17
14.36	6.26			4,177,956	4,177,956					
5.36	2.33			1,559,490	1,559,490					
1.91	0.83			555,275	555,275					
25.95	11.50	4.38		5,193,095	5,113,097	79,998		707.16	17.23	18
23.21	10.29	3.92		4,645,082	4,573,217	71,865				
2.74	1.21	0.46		548,013	539,880	8,133				

* Occupation taxes levied on a valuation of \$42,911,500 at rate of \$1.75 per \$1,000 valuation.

* Rate on bank stock was \$10 and on mortgages, \$2.50.

* The valuation of bank stock in the city of Buffalo was \$10,164,563; for the distribution of levy thereon, see footnote 11.

* Of the total tax on bank stock, \$13,011 is reported by the local officials as county revenue, and \$88,635 as city revenue.

* Valuation of personal property included in real property valuation.

* Valuation of "other property" included in real property valuation.

* Computed on estimated distribution of property into real and personal.

* Includes grain tax at the rate of $\frac{1}{4}$ mill per bushel on wheat and $\frac{1}{4}$ mill per bushel on other grain; \$3,681 levied for city corporation and \$768 for the county.

FINANCIAL STATISTICS OF CITIES.

TABLE 29.—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 1910.

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE). ¹	
		Total.	Subject to general property taxes.			Subject to special property taxes.		
			Real property.	Personal property.	Other property. ²			
19	Jersey City, N. J.....	\$241,561,118	\$184,481,409	\$16,347,760	.....	\$40,731,949	100	100
20	Kansas City, Mo.....	* 149,632,785	* 96,669,940	* 39,970,232	* \$12,992,613	.....	50	50
	City corporation.....	149,632,785	96,669,940	39,970,232	12,992,613	.....	50	50
	School district.....	143,441,582	* 130,448,969	(³)	7,406,431	* 5,586,182	50	50
21	Seattle, Wash.....	* 205,262,448	* 172,433,175	* 22,492,214	* 10,337,059	.....	45	45
	City corporation.....	205,262,448	172,433,175	22,492,214	10,337,059	.....	45	45
	School district.....	206,947,736	* 206,947,736	(³)	(³)	.....	45	45
22	Indianapolis, Ind.....	185,714,755	122,857,930	46,933,650	15,923,175	.....	60	60
	City corporation.....	185,714,755	122,857,930	46,933,650	15,923,175	.....	60	60
	School district.....	185,714,755	122,857,930	46,933,650	15,923,175	.....	60	60
23	Providence, R. I.....	259,145,060	190,136,040	69,009,020	.....	.....	100	100
24	Louisville, Ky.....	173,780,853	107,633,639	56,663,771	9,463,443	.....	70	70
25	Rochester, N. Y.....	* 177,864,240	* 157,105,985	* 8,305,500	.....	* 12,452,755	80	80
	City corporation.....	177,864,240	157,105,985	8,305,500	.....	12,452,755	80	80
	County supervisors' fund.....	171,026,721	156,174,265	8,265,000	.....	6,537,456	80	80
26	St. Paul, Minn.....	133,608,888	95,756,440	29,524,740	.....	8,327,708	60	30
27	Denver, Colo.....	135,467,050	103,146,830	29,899,115	2,421,105	.....	50	50
	City corporation.....	135,467,050	103,146,830	29,899,115	2,421,105	.....	50	50
	County.....	135,467,050	103,146,830	29,899,115	2,421,105	.....	50	50
	Five school districts.....	135,467,050	103,146,830	29,899,115	2,421,105	.....	50	50
28	Portland, Oreg.....	* 231,161,600	* 181,825,410	* 49,336,190	.....	.....	57	57
	City corporation.....	231,161,600	181,825,410	49,336,190	.....	.....	57	57
	School district.....	233,094,865	* 233,094,865	(³)	.....	.....	57	57
	Port of Portland.....	249,703,902	* 249,703,902	(³)	.....	.....	57	57
29	Columbus, Ohio.....	* 101,588,930	* 75,316,910	* 19,711,720	6,560,300	.....	60	60
	City corporation.....	101,588,930	75,316,910	19,711,720	6,560,300	.....	60	60
	School district.....	104,110,020	76,984,100	20,565,620	6,560,300	.....	60	60
30	Toledo, Ohio.....	* 83,002,390	* 62,032,450	* 17,139,620	* 3,830,320	.....	60	60
	City corporation.....	83,002,390	62,032,450	17,139,620	3,830,320	.....	60	60
	School district.....	83,511,180	62,461,190	17,157,440	3,892,550	.....	60	60
31	Atlanta, Ga.....	120,480,498	82,287,250	24,631,055	13,362,193	.....	60	60
32	Oakland, Cal.....	* 107,157,050	* 78,612,850	* 28,035,250	* 508,950	.....	50	50
	City corporation.....	107,157,050	78,612,850	28,035,250	508,950	.....	50	50
	School district.....	109,794,113	* 109,264,542	(³)	529,571	.....	50	50
	Golden Gate sanitary district.....	2,635,000	2,319,300	315,700	.....	.....	50	50
	Adeline sanitary district.....	669,200	543,650	125,550	.....	.....	50	50
33	Worcester, Mass.....	141,896,607	110,513,550	30,921,700	.....	461,357	100	100
34	Syracuse, N. Y.....	* 113,847,973	101,031,197	4,468,080	.....	* 8,348,696	88	100
	City corporation.....	113,847,973	101,031,197	4,468,080	.....	8,348,696	88	100
	County supervisors' fund.....	109,547,365	101,031,197	4,468,080	.....	4,048,088	88	100
35	New Haven, Conn.....	* 126,825,548	* 110,602,271	* 16,223,277	.....	.....	100	100
	City corporation.....	126,825,548	110,602,271	16,223,277	.....	.....	100	100
	School district.....	3,374,559	* 3,374,559	(³)	.....	.....	100	100
	Borough of Fairhaven, East.....	1,799,612	* 1,799,612	(³)	.....	.....	100	100
36	Birmingham, Ala.....	65,815,026	49,624,596	14,039,280	2,151,150	.....	50	50
37	Memphis, Tenn.....	92,984,254	70,293,730	15,173,456	7,517,068	.....	60	40
38	Scranton, Pa.....	72,509,180	* 72,509,180	(³)	.....	.....	80	80
	City corporation.....	72,509,180	* 72,509,180	(³)	.....	.....	80	80
	School district.....	72,509,180	* 72,509,180	(³)	.....	.....	80	80
39	Richmond, Va.....	120,010,973	60,994,395	43,131,007	15,885,571	.....	75	75
40	Paterson, N. J.....	95,243,359	78,252,996	16,617,770	.....	372,593	100	100

¹ For property subject to general property taxes.² Includes only property given a separate classification by the cities and not included with real or personal property; in the majority of cities, however, property of the same character as that included under this head is classed either as real or personal.³ Figures for city corporation.⁴ Average obtained by dividing the sum of the levies of all divisions by the valuation of city corporation.⁵ Average rate; for details, see page 66.

GENERAL TABLES.

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OF ASSESSMENT, AND TAXES LEVIED: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 63.]

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910

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.	Property taxes.	
Assessed valuation.	Reported true value.									
\$12.60	\$12.60	\$12.60	\$1.00	\$3,048,766	\$2,530,448	\$513,223	\$5,095	\$902.09	\$11.37	19
* 22.60	* 11.30	.....	.....	3,412,748	3,382,350	30,389	.....	* 602.43	13.74	20
* 13.39	6.70	.....	.....	2,003,805	2,003,805	.....	.....	.....	.....	21
10.00	5.00	5.44	.....	1,408,943	1,378,554	30,389	.....	.....	.....
* 22.13	* 9.96	.....	.....	4,542,073	4,542,073	.....	.....	* 865.38	19.15	21
* 17.69	7.92	.....	.....	3,610,388	3,610,388	.....	.....	.....	.....	22
4.50	2.03	.....	.....	931,685	931,685	.....	.....	.....	.....
15.40	9.24	.....	0.50	2,881,693	2,880,007	.....	21,586	794.84	12.24	22
9.40	5.64	.....	0.50	1,787,305	1,745,719	.....	21,586	.....	.....	23
6.00	3.60	.....	.....	1,114,288	1,114,288	.....	.....	.....	.....
14.70	14.70	.....	1.00	3,843,468	3,809,432	.....	34,036	1,155.22	16.98	23
18.50	12.95	.....	.....	3,214,946	3,214,946	.....	.....	776.06	14.36	24
* 20.07	* 16.06	(*)	.....	3,410,800	3,319,209	91,591	.....	* 815.33	15.64	25
* 19.29	15.43	(*)	.....	3,265,862	3,190,740	75,122	.....	.....	.....	26
* 0.78	0.63	2.50	.....	144,938	128,469	16,469	.....	.....	.....
* 21.99	10.68	3.77	.....	2,786,384	2,754,873	31,511	.....	622.18	12.98	26
33.26	16.63	.....	.....	4,505,033	4,505,033	.....	.....	634.86	21.11	27
15.50	7.75	.....	.....	2,099,739	2,099,739	.....	.....	.....	.....	28
7.50	3.75	.....	.....	1,016,003	1,016,003	.....	.....	.....	.....
* 10.26	5.13	.....	.....	1,389,291	1,389,291	.....	.....	.....	.....	29
* 11.78	* 6.71	.....	.....	2,722,663	2,722,663	.....	.....	* 1,115.57	13.14	
4.90	2.79	.....	.....	1,132,692	1,132,692	.....	.....	.....	.....	30
5.00	2.85	.....	.....	1,165,474	1,165,474	.....	.....	.....	.....
1.70	0.97	.....	.....	424,497	424,497	.....	.....	.....	.....	31
* 25.15	* 15.09	.....	.....	2,554,807	2,554,807	.....	.....	* 559.68	14.08	
14.92	8.95	.....	.....	1,513,707	1,513,707	.....	.....	.....	.....	32
10.00	6.00	.....	.....	1,041,100	1,041,100	.....	.....	.....	.....
* 27.83	* 16.70	.....	.....	2,309,820	2,309,820	.....	.....	* 492.60	13.71	30
17.27	10.36	.....	.....	1,432,985	1,432,985	.....	.....	.....	.....	31
10.50	6.30	.....	.....	876,835	876,835	.....	.....	.....	.....
12.50	7.50	.....	1.00	1,521,764	1,506,006	.....	15,758	778.10	9.73	31
* 15.38	* 7.69	.....	.....	1,648,168	1,648,168	.....	.....	* 713.55	10.98	32
* 12.52	6.26	.....	.....	1,341,617	1,341,617	.....	.....	.....	.....	33
* 2.76	1.38	.....	.....	302,853	302,853	.....	.....	.....	.....
1.20	0.60	.....	.....	3,162	3,162	.....	.....	.....	.....	34
0.80	0.40	.....	.....	536	536	.....	.....	.....	.....
14.01	14.01	16.40	2.00	2,073,456	1,981,920	7,566	83,970	971.99	13.63	33
* 19.87	* 17.58	(*)	.....	2,159,904	2,096,658	63,246	.....	* 829.50	15.74	34
19.37	17.13	(*)	.....	2,096,476	2,043,350	53,126	.....	.....	.....	35
0.50	0.45	2.50	.....	63,428	53,308	10,120	.....	.....	.....
* 16.00	* 16.00	.....	2.00	2,080,101	2,029,569	.....	50,532	* 949.26	15.19	35
* 15.74	15.74	.....	2.00	2,046,995	1,996,463	.....	50,532	.....	.....	36
* 7.14	7.14	.....	.....	24,108	24,108	.....	.....	.....	.....
5.00	5.00	.....	.....	8,998	8,998	.....	.....	.....	.....	37
10.00	5.00	.....	.....	658,150	658,150	.....	.....	496.02	4.96	
17.50	9.71	.....	.....	1,627,224	1,627,224	.....	.....	709.23	12.41	37
14.18	11.34	.....	2.00	1,081,773	1,028,015	.....	53,758	558.33	7.92	38
* 6.68	5.34	.....	1.00	511,075	484,196	.....	26,879	.....	.....	39
7.50	6.00	.....	1.00	570,698	543,819	.....	26,879	.....	.....
14.00	10.50	.....	0.50	1,696,013	1,680,154	.....	15,869	940.32	13.16	39
11.33	11.33	11.33	1.00	1,102,742	1,074,886	4,221	23,635	753.31	8.59	40

* Valuation of personal property included in real property valuation.

† Railroad property subject to special property tax for the school district and to general property tax for the city corporation.

* Valuation of "other property" included in real property valuation.

* Rate on bank stock was \$10 and on mortgages, \$2.50.

* Includes grain-tax levy amounting to \$74, at the rate of $\frac{1}{4}$ mill per bushel on wheat and $\frac{1}{4}$ mill per bushel on other grain.

FINANCIAL STATISTICS OF CITIES.

TABLE 29.—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 1910—Continued.

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.				REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE). ¹		
		Total.	Subject to general property taxes.			Subject to special property taxes.	Real property.	Personal property.
			Real property.	Personal property.	Other property. ²			
41	Omaha, Nebr.....	\$29,155,775	\$18,171,833	\$3,411,536	\$2,572,356	15	15	
	City corporation.....	29,155,775	18,171,833	3,411,536	2,572,356	15	15	
	School district.....	27,803,837	18,171,833	3,411,536	1,220,433	15	15	
42	Fall River, Mass.....	92,620,570	55,022,150	36,130,800	\$1,473,620	100	100	
43	Dayton, Ohio.....	62,631,280	46,930,400	15,245,740	455,140	60	60	
	City corporation.....	62,631,280	46,930,400	15,245,740	455,140	60	60	
	School district.....	62,631,280	46,930,400	15,245,740	455,140	60	60	
44	Grand Rapids, Mich.....	83,523,700	57,411,897	26,116,803		80	80	
45	Nashville, Tenn.....	75,896,248	51,806,110	18,707,056	5,383,082	75	75	
46	Lowell, Mass.....	80,094,804	62,167,445	17,223,800		100	100	
47	Cambridge, Mass.....	106,958,135	90,839,500	15,942,900	175,735	100	100	
48	Spokane, Wash.....	\$85,619,405	\$70,532,364	\$12,383,558	\$2,703,483	41	41	
	City corporation.....	85,619,405	70,532,364	12,383,558	2,703,483	41	41	
	School district.....	85,786,594	\$85,786,594	(³)	(³)	41	41	
49	Bridgeport, Conn.....	84,724,478	71,704,363	13,020,115		100	100	
50	Albany, N. Y.....	93,495,318	81,356,920	5,513,150	6,625,248	100	100	

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910.

51	Hartford, Conn.....	\$73,940,475	\$65,369,037	\$8,571,438			89	80
	City corporation.....	73,940,475	65,369,037	8,571,438			80	80
	Nine school districts.....	74,304,537	65,597,037	8,707,500			80	80
52	Trenton, N. J.....	67,592,171	57,219,600	9,437,128		\$935,443	100	100
53	New Bedford, Mass.....	83,892,809	50,951,650	31,350,800		1,500,359	100	100
54	San Antonio, Tex.....	73,814,090	55,341,255	18,472,835			80	80
	City corporation.....	73,814,090	55,341,255	18,472,835			80	80
	School district.....	73,814,090	55,341,255	18,472,835			80	80
55	Reading, Pa.....	53,005,950	52,905,950	\$100,000			75	75
	City corporation.....	53,005,950	52,905,950	\$100,000			75	75
	School district.....	53,005,950	52,905,950	\$100,000			75	75
56	Camden, N. J.....	51,817,446	46,293,018	3,759,831		1,764,597	100	100
57	Salt Lake City, Utah.....	58,449,826	42,935,783	15,514,043			65	40
	City corporation.....	58,449,826	42,935,783	15,514,043			65	40
	School district.....	58,449,826	42,935,783	15,514,043			65	40
58	Dallas, Tex.....	62,288,729	41,889,975	20,398,754			67	67
59	Lynn, Mass.....	73,461,065	58,241,180	14,407,460		812,425	100	100
60	Springfield, Mass.....	119,081,778	94,984,660	23,194,260		902,858	100	100
61	Wilmington, Del.....	52,338,566	52,338,566			(¹⁴)	80	
62	Des Moines, Iowa.....	20,528,531	16,102,931	3,462,110	\$963,490		25	25
	City corporation.....	20,528,531	16,102,931	3,462,110	963,490		25	25
	School district.....	20,528,531	16,102,931	3,462,110	963,490		25	25
63	Lawrence, Mass.....	65,446,007	50,364,175	14,600,925		450,907	100	100
64	Tacoma, Wash.....	\$69,939,187	\$55,126,816	\$11,275,244	\$3,537,127		44	50
	City corporation.....	69,939,187	55,126,816	11,275,244	3,537,127		44	50
	Metropolitan Park board.....	69,939,187	55,126,816	11,275,244	3,537,127		44	50
	School district.....	73,786,405	\$73,786,405	(³)	(³)		44	50
65	Kansas City, Kans.....	71,341,895	47,765,000	15,639,695	7,937,200		100	100
	City corporation.....	71,341,895	47,765,000	15,639,695	7,937,200		100	100
	School district.....	71,341,895	47,765,000	15,639,695	7,937,200		100	100
	Park district.....	71,341,895	47,765,000	15,639,695	7,937,200		100	100

¹ For property subject to general property taxes.² Includes only property given a separate classification by the cities and not included with real or personal property; in the majority of cities, however, property of the same character as that included under this head is classed either as real or personal.³ Figures for city corporation.⁴ Average obtained by dividing the sum of the levies of all divisions by the valuation of city corporation.⁵ Average rate; for details, see page 66.⁶ Valuation of personal property included in real property valuation.⁷ Valuation of other property included in real property valuation.

GENERAL TABLES.

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OF ASSESSMENT, AND TAXES LEVIED: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 65.]

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910—Continued.

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.	Property taxes.	
Assessed valuation.	Reported true value.									
\$62.16	\$9.32			\$1,812,268	\$1,812,268			\$234.95	\$14.60	41
48.90	7.04			1,367,406	1,367,406					
16.00	2.40			444,862	444,862					
15.84	15.84	\$18.70	\$2.00	1,532,928	1,444,011	\$26,757	\$62,160	776.45	12.33	42
23.87	14.32			1,495,009	1,495,009			537.25	12.82	43
14.67	8.80			918,801	918,801					
9.20	5.62			576,208	576,208					
14.14	11.31			1,181,271	1,181,271			742.01	10.49	44
\$14.74	11.06			1,118,956	1,118,956			687.69	10.14	45
17.02	17.02	19.60	2.00	1,419,799	1,351,617	13,790	54,392	753.52	12.85	46
18.61	18.61	21.00	2.00	2,041,567	1,998,081	3,690	51,796	1,020.21	18.98	47
\$17.51	\$7.18			1,499,134	1,499,134			\$820.09	14.36	48
13.00	5.33			1,113,094	1,113,094					
4.50	1.85			386,040	386,040					
\$15.71	15.71		(¹)	1,338,842	1,330,636		8,206	830.19	13.04	49
\$15.39	15.39	\$10.00		1,403,471	1,337,219	66,252		932.59	14.00	50

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910.

\$20.66	\$16.69		(¹⁰)	\$1,563,339	\$1,542,214		\$21,125	\$747.52	\$15.59	51
16.68	13.34		(⁹)	1,252,788	1,233,222		19,566			
4.16	3.33		(¹¹)	310,551	308,992		1,559			
10.70	10.70	\$10.70	\$1.00	743,484	713,227	\$10,009	20,248	698.16	7.47	52
16.14	16.14	\$18.94	2.00	1,413,368	1,328,352	30,120	54,896	867.99	14.06	53
\$14.69	\$11.75		1.00	1,092,817	1,084,566		8,251	764.01	11.23	54
\$11.09	8.87		1.00	827,086	818,835		8,251			
3.60	2.58			265,731	265,731					
14.00	10.50		2.00	793,097	742,083		51,014	551.74	7.72	55
10.00	7.50		1.00	555,566	530,059		25,507			
4.00	3.00		1.00	237,531	212,024		25,507			
13.30	13.30	13.30	1.00	713,397	665,702	23,469	24,226	548.11	7.29	56
24.60	13.71		2.00	1,450,892	1,437,866		13,026	630.00	15.50	57
15.00	8.36		2.00	899,774	876,748		13,026			
9.60	5.35			561,118	561,118					
18.00	12.00			1,121,197	1,121,197			676.29	12.17	58
17.10	17.10	20.00	2.00	1,315,092	1,242,292	16,248	56,552	822.30	14.09	59
13.65	13.65	15.80	2.00	1,678,491	1,613,468	14,265	50,756	1,339.11	18.30	60
\$14.83	11.86	(¹⁴)		777,620	776,207	1,413		598.76	8.90	61
66.23	16.56			1,359,608	1,359,608			237.69	15.95	62
\$26.23	9.08			743,752	743,752					
30.00	7.50			615,856	615,856					
13.61	13.61	16.40	2.00	933,603	884,294	7,887	46,422	761.96	10.39	63
\$18.75	\$8.41			1,311,331	1,311,331			\$835.16	15.66	64
\$11.82	5.30			826,422	826,422					
1.50	0.67			104,909	104,909					
5.15	2.31			380,000	380,000					
\$13.57	\$13.57			968,679	968,679			866.53	11.77	65
\$7.51	7.51			536,025	536,025					
5.40	5.40			385,568	385,568					
0.66	0.66			47,086	47,086					

¹ So-called "poll taxes" were levied at the rate of \$1, and so-called "military commutation taxes" at the rate of \$2 per capita.

² For bank stock. The 1910 mortgage taxes were not received during the fiscal year.

¹⁰ Rates vary from 20 cents to \$2 per capita.

¹¹ Average rate. The local rates varied from \$2 to \$5.50 per \$1,000 of assessed valuation.

¹² The local rates varied from 20 cents to 65 cents per capita.

¹³ Valuation of cattle. Valuation of other personal property included with that of real property.

¹⁴ Horses and mules are taxed at \$1 each.

¹⁵ Computed on estimated distribution of property into real and personal.

FINANCIAL STATISTICS OF CITIES.

TABLE 29.—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 1910—Continued.

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.				REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE). ¹		
		Total.	Subject to general property taxes.			Subject to special property taxes.	Real property.	Personal property.
			Real property.	Personal property.	Other property. ²			
66	Yonkers, N. Y.....	\$74,249,139	\$64,655,640	\$3,206,103	.....	\$8,187,396	100	100
67	Youngstown, Ohio.....	34,573,880	23,596,070	* 10,977,810	(*)	.....	40	40
	City corporation.....	34,573,880	23,596,070	* 10,977,810	(*)	.....	40	40
	School district.....	34,573,880	23,596,070	* 10,977,810	(*)	.....	40	40
68	Houston, Tex.....	60,268,660	48,206,815	12,061,845	.....	.....	50	50
69	Duluth, Minn.....	42,963,358	28,039,245	9,244,155	.....	5,679,958	50	33
	City corporation.....	42,963,358	28,039,245	9,244,155	.....	5,679,958	50	33
	School district.....	42,963,358	28,039,245	9,244,155	.....	5,679,958	50	33
70	St. Joseph, Mo.....	* 37,753,520	* 25,320,070	* 10,453,910	* \$1,979,540	.....	50	50
	City corporation.....	37,753,520	25,320,070	10,453,910	1,979,540	.....	50	50
	School district.....	38,133,700	25,702,750	10,518,740	1,912,210	.....	50	50
71	Somerville, Mass.....	66,376,339	58,806,600	7,516,400	.....	53,339	100	100
72	Troy, N. Y.....	* 61,971,015	* 54,839,509	* 2,924,500	.....	* 4,207,006	100	100
	City corporation.....	61,971,015	54,839,509	2,924,500	.....	4,207,006	100	100
	School district.....	7,776,204	7,330,000	406,000	.....	40,204	100	100
	County supervisors' fund.....	58,281,524	54,834,109	2,924,500	.....	522,915	100	100
73	Utica, N. Y.....	51,182,661	37,871,319	5,152,700	.....	8,158,642	65	65
74	Elizabeth, N. J.....	54,133,947	46,093,323	5,609,096	.....	2,371,528	100	100
75	Fort Worth, Tex.....	55,475,120	39,744,035	15,731,085	.....	.....	55	55
76	Waterbury, Conn.....	* 63,654,111	* 51,171,561	* 12,482,550	.....	.....	85	80
	City corporation.....	63,654,111	51,171,561	12,482,550	.....	.....	85	80
	Ten school districts.....	* 6,854,253	* 6,854,253	(*)	.....	.....	85	80
77	Schenectady, N. Y.....	53,319,475	46,260,260	2,371,000	.....	4,688,215	80	100
78	Hoboken, N. J.....	66,783,563	58,715,300	3,095,200	.....	4,973,063	100	100
79	Manchester, N. H.....	38,155,782	31,723,501	6,432,281	.....	.....	100	100
80	Evansville, Ind.....	35,627,430	* 25,655,810	* 9,971,620	(11)	.....	70	70
	City corporation.....	35,627,430	* 25,655,810	* 9,971,620	(11)	.....	70	70
	School district.....	35,627,430	* 25,655,810	* 9,971,620	(11)	.....	70	70
81	Akron, Ohio.....	* 31,458,130	* 20,686,190	* 10,140,810	* 631,130	.....	45	50
	City corporation.....	31,458,130	20,686,190	10,140,810	631,130	.....	45	50
	School district.....	31,523,940	20,743,650	10,149,160	631,130	.....	45	50
82	Norfolk, Va.....	54,174,445	37,358,930	2,330,830	4,483,160	10,001,525	75	40
83	Wilkes-Barre, Pa.....	49,503,503	* 49,503,503	(*)	.....	.....	60	60
	City corporation.....	49,503,503	* 49,503,503	(*)	.....	.....	60	60
	School district.....	49,503,503	* 49,503,503	(*)	.....	.....	60	60
84	Peoria, Ill.....	* 20,548,876	* 14,746,275	* 4,928,585	* 874,016	.....	33	33
	City corporation.....	20,548,876	14,746,275	4,928,585	874,016	.....	33	33
	School district.....	21,021,283	15,150,580	4,983,613	877,090	.....	33	33
	Pleasure, driveway, and park district.....	22,321,017	16,180,147	5,136,815	1,004,055	.....	33	33
85	Erie, Pa.....	* 23,565,525	* 23,565,525	(13)	.....	.....	60	60
	City corporation.....	23,565,525	23,565,525	(13)	.....	.....	60	60
	School district.....	23,548,390	23,548,390	(*)	.....	.....	60	60
86	Savannah, Ga.....	49,847,916	30,089,903	11,979,782	7,778,231	.....	75	75
87	Oklahoma City, Okla.....	* 35,431,225	* 25,782,598	* 6,805,910	* 2,872,717	.....	60	60
	City corporation.....	35,431,225	25,782,598	6,805,910	2,872,717	.....	60	60
	School district.....	37,833,347	27,402,166	6,927,138	3,504,043	.....	60	60
88	Harrisburg, Pa.....	42,400,839	* 42,400,839	(*)	.....	.....	67	67
	City corporation.....	42,400,839	* 42,400,839	(*)	.....	.....	67	67
	School district.....	42,400,839	* 42,400,839	(*)	.....	.....	67	67

¹ For property subject to general property taxes.² Includes only property given a separate classification by the cities and not included with real or personal property; in the majority of cities, however, property of the same character as that included under this head is classed either as real or personal.³ Rate on bank stock was \$10 and on mortgages, \$2.50.⁴ Valuation of "other property" included with that of personal property.⁵ Figures for city corporation.⁶ Average obtained by dividing the sum of the levies of all divisions by the valuation of city corporation.⁷ Average rate; for details, see page 66.

GENERAL TABLES.

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OF ASSESSMENT, AND TAXES LEVIED: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 65.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910—Continued.

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.	Property taxes.	
Assessed valuation.	Reported true value.									
\$22.50	\$22.50	(⁹)		\$1,545,534	\$1,528,333	\$17,201		\$930.41	\$19.37	66
28.00	11.20			968,069	968,069			437.28	12.24	67
16.00	6.40			553,182	553,182					
12.00	4.80			414,887	414,887					
17.00	8.50		\$1.00	1,031,596	1,024,567		\$7,029	764.83	13.00	68
32.30	14.37	\$3.82		1,225,939	1,204,254	21,685		547.54	15.62	69
16.75	7.45	2.21		637,056	624,497	12,559				
15.55	6.92	1.61		558,853	579,757	9,126				
* 24.60	* 12.30			928,953	928,953			* 487.75	12.00	70
14.00	7.00			528,549	528,549					
10.50	5.25			400,404	400,404					
16.12	16.12	18.50	2.00	1,113,479	1,069,126	987	43,366	859.40	13.86	71
* 19.94	* 19.94	(⁹)		1,186,098	1,151,943	34,095		* 806.78	15.44	72
* 18.50	18.50	(⁹)		1,097,087	1,068,623	28,464				
7.47	7.47	10.00		58,147	57,745	402				
0.44	0.44	10.00		30,804	25,575	5,229				
22.78	14.81	(⁹)		1,041,010	979,958	61,052		687.76	13.99	73
10.36	10.36	10.36	1.00	573,104	536,523	24,581	12,000	737.43	7.64	74
17.50	9.63			970,815	970,815			756.70	13.24	75
* 15.23	* 12.79		2.00	1,022,582	969,238		53,344	* 870.29	13.25	76
* 14.60	12.42		2.00	995,165	941,821		53,344			
4.00	* 3.36			27,417	27,417					
* 20.99	16.96	(⁹)		1,036,783	1,020,748	16,035		732.15	14.24	77
* 10.43	10.43	* 10.43	1.00	698,139	644,810	51,819	1,510	949.66	9.91	78
16.25	16.25		(¹⁰)	654,981	620,286		34,695	544.59	8.85	79
18.30	12.81		1.50	673,947	651,982		21,965	511.54	9.36	80
12.80	8.96		1.00	470,674	456,031		14,643			
5.50	3.65		0.50	203,273	195,951		7,322			
* 25.53	* 11.57			802,972	802,972			* 455.47	11.63	81
13.50	6.28			424,685	424,685					
12.00	5.58			378,287	378,287					
* 16.53	11.85	* 8.76	0.50	825,549	730,121	87,591	7,837	803.16	12.12	82
12.50	7.50		¹² 12.50	665,517	618,794		46,723	737.70	9.22	83
6.75	4.05		¹² 6.75	351,350	334,149		17,231			
5.75	3.45		¹² 5.75	314,137	284,645		29,492			
* 39.90	* 13.30			819,809	819,809			* 306.93	12.25	84
15.50	5.17			318,508	318,508					
19.60	6.53			412,017	412,017					
4.00	1.33			89,284	89,284					
* 22.56	* 13.54		(¹⁴)	544,517	531,682		¹² 12,635	* 354.24	7.99	85
* 13.99	8.39		(¹⁴)	329,642	329,642		(¹²)			
9.00	5.40		1.00	214,575	202,040		12,535			
13.90	10.43			692,886	692,886			766.14	10.65	86
* 16.14	* 9.68			571,944	571,944			* 551.85	8.91	87
7.60	4.56			269,277	269,277					
8.00	4.80			302,667	302,667					
15.25	10.17		1.00	653,613	646,613		7,000	660.59	10.07	88
9.00	6.00			381,608	381,608					
6.25	4.17		1.00	272,005	265,005		7,000			

⁹ Valuation of personal property included with that of real property.¹⁰ Computed on estimated distribution of property into real and personal.¹¹ Polls valued at \$100 each and taxed at \$2.01 per \$100, which is the rate for state, county, and city general property taxes.¹² Valuation of "other property" included with that of real and personal property.¹³ Occupation taxes levied on a valuation of \$2,552,685 at \$6.75 per \$1,000 for city and at \$5.75 per \$1,000 for school district.¹⁴ Valuation of personal property and occupations included with that of real property.¹⁵ Polls valued according to occupations for the city corporation and taxed at regular property tax rate. Amount of occupation tax levies included in general property taxes.

FINANCIAL STATISTICS OF CITIES.

TABLE 29.—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 1910—Continued.

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE). ¹	
		Total.	Subject to general property taxes.			Subject to special property taxes.	Real property.	Personal property.
			Real property.	Personal property.	Other property. ²			
89	Fort Wayne, Ind.....	\$31,681,520	\$24,491,130	\$5,819,820	\$1,370,570	.....	50	50
	City corporation.....	31,681,520	24,491,130	5,819,820	1,370,570	.....	50	50
	School district.....	31,681,520	24,491,130	5,819,820	1,370,570	.....	50	50
90	Charleston, S. C.....	18,784,994	\$ 13,742,850	\$ 5,042,144	(³)	.....	50	50
	City corporation.....	18,784,994	\$ 13,742,850	\$ 5,042,144	(³)	.....	50	50
	School district.....	18,784,994	\$ 13,742,850	\$ 5,042,144	(³)	.....	50	50
91	Portland, Me.....	\$ 62,118,030	\$ 44,373,950	\$ 17,744,080	.....	.....	80	100
	City corporation.....	62,118,030	44,373,950	17,744,080	.....	.....	80	100
	Bridge district.....	65,770,954	47,737,178	18,033,776	.....	.....	80	100
92	East St. Louis, Ill.....	\$ 12,899,965	\$ 9,324,499	\$ 1,452,968	\$ 2,122,498	.....	33	33
	City corporation.....	12,899,965	9,324,499	1,452,968	2,122,498	.....	33	33
	School district.....	13,703,479	9,630,686	1,939,930	2,132,864	.....	33	33
93	Terre Haute, Ind.....	32,791,531	22,108,000	9,312,425	1,371,106	.....	60	60
	City corporation.....	32,791,531	22,108,000	9,312,425	1,371,106	.....	60	60
	School district.....	32,791,531	22,108,000	9,312,425	1,371,106	.....	60	60
94	Holyoke, Mass.....	49,862,240	37,371,210	12,007,470	.....	\$453,560	100	100
95	Jacksonville, Fla.....	33,596,220	27,206,520	5,833,425	556,275	.....	80	80
96	Brookton, Mass.....	43,353,742	34,334,925	8,678,552	.....	340,265	100	100
97	Bayonne, N. J.....	44,568,641	35,078,629	8,892,333	.....	597,674	100	100
98	Johnstown, Pa.....	\$ 18,641,095	\$ 18,606,095	\$ 35,000	.....	.....	50	50
	City corporation.....	18,641,095	\$ 18,606,095	\$ 35,000	.....	.....	50	50
	School district.....	18,185,495	\$ 18,185,495	(³)	.....	.....	50	50
99	Passaic, N. J.....	32,248,067	27,739,000	4,379,175	.....	129,892	100	100
100	South Bend, Ind.....	23,851,470	15,849,010	6,810,110	1,192,350	.....	50	50
	City corporation.....	23,851,470	15,849,010	6,810,110	1,192,350	.....	50	50
	School district.....	23,851,470	15,849,010	6,810,110	1,192,350	.....	50	50
101	Covington, Ky.....	26,723,491	20,890,005	3,708,240	2,035,246	.....	75	75
102	Wichita, Kans.....	63,864,620	48,310,060	12,717,600	2,836,960	.....	100	100
	City corporation.....	63,864,620	48,310,060	12,717,600	2,836,960	.....	100	100
	School district.....	63,864,620	48,310,060	12,717,600	2,836,960	.....	100	100
103	Altoona, Pa.....	23,577,833	\$ 23,577,833	(³)	.....	.....	60	60
	City corporation.....	23,577,833	\$ 23,577,833	(³)	.....	.....	60	60
	School district.....	23,577,833	\$ 23,577,833	(³)	.....	.....	60	60
104	Allentown, Pa.....	32,773,932	\$ 32,773,932	(³)	.....	.....	80	80
	City corporation.....	32,773,932	\$ 32,773,932	(³)	.....	.....	80	80
	School district.....	32,773,932	\$ 32,773,932	(³)	.....	.....	80	80
105	Springfield, Ill.....	\$ 15,696,216	\$ 11,184,053	\$ 3,965,886	\$ 546,277	.....	33	33
	City corporation.....	15,696,216	11,184,053	3,965,886	546,277	.....	33	33
	School district.....	16,217,966	\$ 15,533,480	(³)	684,486	.....	38	33
	Pleasure, driveway, and park district.....	15,696,216	11,184,053	3,965,886	546,277	.....	33	33
106	Pawtucket, R. I.....	47,416,080	39,296,220	8,119,860	.....	.....	100	100
107	Mobile, Ala.....	30,228,723	21,853,853	4,482,722	3,892,148	.....	60	60
108	Saginaw, Mich.....	25,798,102	16,354,475	9,443,627	.....	.....	70	70
109	Canton, Ohio.....	\$ 19,799,380	\$ 14,038,560	\$ 5,760,820	(¹⁰)	.....	50	50
	City corporation.....	19,799,380	14,038,560	\$ 5,760,820	(¹⁰)	.....	50	50
	School district.....	19,863,240	14,116,450	\$ 5,776,790	(¹⁰)	.....	50	50

¹ For property subject to general property taxes.² Includes only property given a separate classification by the cities and not included with real or personal property; in the majority of cities, however, property of the same character as that included under this head is classed either as real or personal.³ Valuation of "other property" included with that of real and personal property.⁴ Figures for city corporation.⁵ Average obtained by dividing the sum of the levies of all divisions by the valuation of city corporation.

GENERAL TABLES.

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OF ASSESSMENT, AND TAXES LEVIED: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 65.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910—Continued.

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.	Property taxes.	
Assessed valuation.	Reported true value.									
\$17.70	\$3.85		\$2.75	\$590,910	\$560,762		\$39,148	\$495.54	\$3.77	89
10.80	5.40		2.00	364,086	342,160		21,926			90
6.90	3.45		0.75	226,824	218,602		8,222			
29.75	14.87			558,854	558,854			319.29	9.50	90
27.25	13.62			511,891	511,891					91
2.50	1.25			46,963	46,963					
* 15.67	* 13.30		2.00	1,006,774	973,404		33,370	* 1,060.56	16.62	91
15.30	12.98		2.00	983,510	950,140		33,370			92
0.35	0.30			23,264	23,264					
* 39.53	* 13.18			509,893	509,893			* 220.34	8.71	92
16.90	5.63			218,009	218,009					93
21.30	7.10			291,884	291,884					
18.55	11.31		1.24	629,419	618,120		11,299	563.84	10.63	93
11.50	0.90		0.50	381,658	377,102		4,556			94
7.35	4.41		0.74	247,761	241,018		6,743			
14.71	14.71	\$17.00	2.00	763,162	726,264	83,220	28,678	863.71	12.72	94
* 14.83	11.86			498,396	498,396			582.27	8.64	95
17.55	17.55	20.30	2.00	795,542	754,999	6,907	33,636	762.22	13.40	96
13.11	13.11	13.11		584,295	576,459	7,836		802.39	10.52	97
* 21.77	* 10.88		2.00	426,774	405,744		21,030	* 335.98	7.31	98
11.00	5.50		1.00	215,567	205,052		10,515			99
* 11.04	5.52		1.00	211,207	200,692		10,515			
11.13	11.13	11.13	1.40	365,220	357,501	1,446	6,273	583.76	6.55	99
21.90	10.95		1.00	522,347	522,347		(*)	444.29	9.73	100
12.90	6.45		0.50	307,684	307,684		(*)			101
9.00	4.50		0.50	214,663	214,663		(*)			
17.50	13.12			467,661	467,661			501.66	8.78	101
11.30	11.30			721,670	721,670			1,217.63	13.76	102
7.00	7.00			447,052	447,052					103
4.30	4.30			274,618	274,618					
17.00	10.20			400,823	400,823			452.32	7.69	103
10.00	6.00			235,778	235,778					104
7.00	4.20			165,045	165,045					
11.40	9.12		2.00	398,315	373,623		24,692	631.32	7.20	104
6.40	5.12		1.00	222,099	209,753		12,346			105
5.00	4.00		1.00	176,216	163,870		12,346			
* 35.50	* 11.83			557,162	557,162			* 303.73	10.78	105
13.20	4.40			207,298	207,298					106
17.30	5.77			280,665	280,665					
4.40	1.47			69,199	69,199					107
14.74	14.74		1.00	704,530	698,913		5,617	918.52	13.54	
11.00	6.60			332,516	332,516			586.73	6.45	107
21.89	15.32			564,734	564,734			510.75	11.18	108
* 26.36	* 13.18			521,850	521,850			* 394.28	10.39	109
14.30	7.15			283,131	283,131					110
12.00	6.00			238,719	238,719					

* Average rate; for details, see page 66.

† Valuation of cattle. Valuation of other personal property included with that of real property.

* Valuation of personal property included with that of real property.

* Not reported.

* Valuation of "other property" included with that of personal property.

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FINANCIAL STATISTICS OF CITIES.

TABLE 29.—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 1910.

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE). ¹	
		Total.	Subject to general property taxes.			Subject to special property taxes.	Real property.	Personal property.
			Real property.	Personal property.	Other property. ²			
110	Binghamton, N. Y.....	\$27,739,650	\$23,645,068	\$1,526,200	.....	\$2,568,362	80	80
111	Sioux City, Iowa.....	8,733,046	6,497,879	1,907,844	\$327,323	.....	25	25
	City corporation.....	8,733,046	6,497,879	1,907,844	327,323	.....	25	25
	School district.....	8,733,046	6,497,879	1,907,844	327,323	.....	25	25
112	Lancaster, Pa.....	24,645,111	\$ 24,645,111	(³)	.....	.....	60	60
	City corporation.....	24,645,111	\$ 24,645,111	(³)	.....	.....	60	60
	School district.....	24,645,111	\$ 24,645,111	(³)	.....	.....	60	60
113	Springfield, Ohio.....	\$ 22,581,030	\$ 15,179,890	\$ 6,953,250	447,890	.....	60	60
	City corporation.....	22,581,030	15,179,890	6,953,250	447,890	.....	60	60
	School district.....	23,217,870	15,567,700	7,201,980	447,890	.....	60	60
114	Atlantic City, N. J.....	64,674,827	59,992,035	3,657,979	.....	1,024,813	100	100
115	Little Rock, Ark.....	\$ 25,353,134	\$ 16,859,050	\$ 7,877,790	\$ 616,294	.....	33	33
	City corporation.....	25,353,134	16,859,050	7,877,790	616,294	.....	33	33
	School district.....	28,077,860	\$ 28,077,860	(³)	(³)	.....	33	33
116	Rockford, Ill.....	\$ 17,849,380	\$ 11,549,474	\$ 5,689,868	\$ 610,038	.....	33	33
	City corporation.....	17,849,380	11,549,474	5,689,868	610,038	.....	33	33
	School district.....	17,849,380	11,549,474	5,689,868	610,038	.....	33	33
	Pleasure, driveway, and park district.....	19,610,529	12,784,716	5,978,012	847,801	.....	33	33
117	Bay City, Mich.....	17,602,535	13,072,655	4,529,880	.....	.....	75	75
118	York, Pa.....	20,658,241	\$ 20,593,746	\$ 64,495	.....	.....	60	60
	City corporation.....	20,658,241	\$ 20,593,746	\$ 64,495	.....	.....	60	60
	School district.....	20,658,241	\$ 20,593,746	\$ 64,495	.....	.....	60	60
119	Sacramento, Cal.....	\$ 36,569,050	\$ 30,121,500	\$ 6,225,750	\$ 221,800	.....	60	40
	City corporation.....	36,569,050	30,121,500	6,225,750	221,800	.....	60	40
	School district.....	35,839,455	29,563,600	6,054,075	221,750	.....	60	40
120	Chattanooga, Tenn.....	25,794,370	18,528,940	5,255,690	2,009,740	.....	60	100
121	Malden, Mass.....	40,718,878	30,115,200	10,438,200	.....	165,178	100	100
122	Pueblo, Colo.....	16,097,030	13,630,685	2,148,005	318,340	.....	50	50
	City corporation.....	16,097,030	13,630,685	2,148,005	318,340	.....	50	50
	School district.....	16,097,030	13,630,685	2,148,005	318,340	.....	50	50
123	Haverhill, Mass.....	32,929,962	24,738,350	7,426,000	.....	765,612	100	100
124	Lincoln, Nebr.....	\$ 8,843,573	\$ 5,094,020	\$ 3,255,555	\$ 493,998	.....	20	20
	City corporation.....	8,843,573	5,094,020	3,255,555	493,998	.....	20	20
	School district.....	9,684,798	5,812,755	3,413,560	458,483	.....	20	20
125	New Britain, Conn.....	27,260,397	19,440,365	7,820,092	.....	.....	75	75
126	Salem, Mass.....	33,218,328	23,439,700	9,496,450	.....	282,178	100	100
127	Topeka, Kans.....	45,263,870	28,344,595	12,260,850	4,658,425	.....	100	100
	City corporation.....	45,263,870	28,344,595	12,260,850	4,658,425	.....	100	100
	School district.....	45,263,870	28,344,595	12,260,850	4,658,425	.....	100	100
128	Davenport, Iowa.....	\$ 23,426,825	\$ 13,979,930	\$ 9,213,065	\$ 233,810	.....	50	50
	City corporation.....	23,426,825	13,979,930	9,213,065	233,810	.....	50	50
	School district.....	12,116,851	\$ 12,116,851	(³)	(³)	.....	25	25
129	McKeesport, Pa.....	24,067,626	\$ 24,067,626	(³)	.....	.....	50	60
	City corporation.....	24,067,626	\$ 24,067,626	(³)	.....	.....	50	50
	School district.....	24,067,626	\$ 24,067,626	(³)	.....	.....	50	50
130	Wheeling, W. Va.....	60,865,024	37,412,125	18,046,050	5,406,849	.....	100	100
	City corporation.....	60,865,024	37,412,125	18,046,050	5,406,849	.....	100	100
	School district.....	60,865,024	37,412,125	18,046,050	5,406,849	.....	100	100
131	Augusta, Ga.....	26,229,505	16,422,675	7,588,894	2,217,936	.....	80	80
132	Macon, Ga.....	23,063,533	\$ 14,654,162	\$ 8,409,371	(³)	.....	67	67

¹ For property subject to general property taxes.² Includes only property given a separate classification by the cities and not included with real or personal property; in the majority of cities, however, property of the same character as that included under this head is classed either as real or personal.³ Rate on bank stock was \$10 and on mortgages, \$2.50.⁴ Average rate; for details, see page 66.⁵ Valuation of personal property included with that of real property.⁶ Estimated.⁷ Figures for city corporation.⁸ Average obtained by dividing the sum of the levies of all divisions by the valuation of city corporation.

GENERAL TABLES.

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OF ASSESSMENT, AND TAXES LEVIED: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 65.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910.

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.	Property taxes.	
Assessed valuation.	Reported true value.									
\$24.50	\$19.60	(¹)		\$632,267	\$616,697	\$15,570		\$572.62	\$13.05	110
63.95	15.99			558,485	558,485			182.59	11.68	111
⁴ 37.75	9.44			329,679	329,679					112
26.20	6.55			228,806	228,806					
13.00	7.80		\$1.00	327,487	320,387		⁶ \$7,100	521.84	6.78	
8.00	4.80			197,161	197,161					113
5.00	3.00		1.00	130,326	123,226		⁶ 7,100			
⁸ 26.16	⁸ 15.70			590,697	590,697			⁷ 481.26	12.59	
17.62	10.57			397,990	397,990					114
8.30	4.98			192,707	192,707					
14.67	14.67	14.67	1.00	959,666	933,809	15,035	10,722	1,401.40	20.56	
⁸ 12.75	⁸ 4.25		1.00	340,311	323,311		17,000	⁷ 551.86	7.04	115
5.00	1.67			126,766	126,766					116
7.00	2.33		1.00	213,545	196,545		17,000			
⁸ 31.09	⁸ 10.56			565,590	565,590			⁷ 393.15	12.46	
14.37	4.79			256,463	256,463					117
14.10	4.70			251,668	251,668					
2.93	0.98			57,459	57,459					
¹⁰ 28.47	21.35			501,120	501,120			389.73	11.10	118
15.50	9.30		(¹²)	339,956	320,437		19,519	461.64	7.16	119
8.50	5.10		(¹²) 8.50	182,694	175,829		6,865			120
7.00	4.20		(¹²)	157,262	144,608		12,654			
⁸ 20.61	⁸ 11.39			753,550	753,550			⁷ 818.17	16.86	
16.00	8.53			585,105	585,105					121
4.70	2.60			168,445	168,445					
16.50	10.78			425,608	425,608			578.30	9.54	
15.89	15.89	18.50	2.00	671,940	644,394	3,056	24,490	917.00	14.58	122
⁸ 34.16	⁸ 17.08			549,839	549,839			362.59	12.39	123
⁴ 21.70	10.63			349,254	349,254					124
⁴ 12.46	6.23			200,585	200,585					
16.11	16.11	19.00	2.00	555,505	518,114	14,547	22,844	746.46	12.07	
⁸ 64.57	⁸ 12.91		1.00	581,015	571,015		⁶ 10,000	⁷ 201.11	12.99	125
35.00	7.00		1.00	319,525	309,525		⁶ 10,000			126
27.00	5.40			261,490	261,490					
⁴ 17.41	13.06		(¹³)	481,628	474,688		6,840	620.74	10.81	
15.43	15.43	18.50	2.00	536,740	508,116	5,220	23,404	760.20	11.75	127
12.30	12.30			556,745	556,745			1,036.17	12.74	128
6.30	6.30			285,162	285,162					129
6.00	6.00			271,583	271,583					
⁸ 28.31	⁸ 14.16			663,137	663,137			⁷ 544.46	15.41	
⁴ 17.91	8.96			419,588	419,588					130
20.10	5.02			243,549	243,549					
20.75	10.38			499,403	499,403			563.72	11.70	
10.75	5.38			258,727	258,727					131
10.00	5.00			240,676	240,676					
6.45	6.45		(¹⁴)	392,580	392,580		(¹⁴)	1,461.66	9.43	
8.50	3.50		(¹⁴)	213,028	213,028		(¹⁴)			132
2.95	2.95			179,552	179,552					
12.50	10.00			327,869	327,869			639.12	7.99	
12.50	8.83		2.00	290,922	288,294		2,628	567.16	7.09	133

¹ Valuation of "other property" included with that of real property.¹⁰ Average rate. The rates vary in the different wards; details not reported.¹¹ Valuation of cattle. Valuation of other personal property included with that of real property.¹² Occupation taxes levied on a valuation of \$807,655 at the rate of \$8.50 per \$1,000 valuation for the city and \$2.50 per \$1,000 valuation for the school district. Rate of poll tax for the school district was \$1 per capita.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 Not reported.¹⁵ Valuation of "other property" included with that of real and personal property.

FINANCIAL STATISTICS OF CITIES.

TABLE 29.—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 1910—Continued.

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE). ¹	
		Total.	Subject to general property taxes.			Subject to special property taxes.	Real property.	Personal property.
			Real property.	Personal property.	Other property. ²			
133	Berkeley, Cal.....	\$ 35,648,261	\$ 32,140,065	\$ 3,338,077	\$ 170,119	.....	60	60
	City corporation.....	35,648,261	32,140,065	3,338,077	170,119	.....	60	60
	School district.....	34,688,907	\$ 34,586,907	(³)	(³)	.....	60	60
134	Superior Wis.....	21,943,605	16,968,800	4,974,805	.....	.....	68	60
135	Newton, Mass.....	74,507,510	52,218,000	22,201,500	.....	\$38,010	100	100
136	San Diego, Cal.....	\$ 43,299,019	\$ 39,624,562	\$ 2,827,383	\$ 847,074	.....	50	20
	City corporation.....	43,299,019	39,624,562	2,827,383	847,074	.....	50	20
	School district.....	25,803,822	24,026,366	1,269,275	508,181	.....	40	10
137	Kalamazoo, Mich.....	20,562,430	13,991,220	6,571,210	.....	.....	60	60
	City corporation.....	20,562,430	13,991,220	6,571,210	.....	.....	60	60
	School district.....	20,562,430	13,991,220	6,571,210	.....	.....	60	60
138	El Paso, Tex.....	23,581,420	22,528,820	6,052,600	.....	.....	60	60
139	Butte, Mont.....	22,398,530	16,076,420	6,068,215	253,895	.....	75	75
	City corporation.....	22,398,530	16,076,420	6,068,215	253,895	.....	75	75
	School district.....	22,398,530	16,076,420	6,068,215	253,895	.....	75	75
140	Flint, Mich.....	14,387,635	10,120,790	4,266,845	.....	.....	70	70
	City corporation.....	14,387,635	10,120,790	4,266,845	.....	.....	70	70
	School district.....	14,387,635	10,120,790	4,266,845	.....	.....	70	70
141	Chester, Pa.....	17,893,745	\$ 17,858,720	\$ 35,025	.....	.....	70	70
	City corporation.....	17,893,745	\$ 17,858,720	\$ 35,025	.....	.....	70	70
	School district.....	17,893,745	\$ 17,858,720	\$ 35,025	.....	.....	70	70
142	Dubuque, Iowa.....	\$ 25,636,110	\$ 18,109,920	\$ 6,345,640	\$ 1,180,550	.....	100	100
	City corporation.....	25,636,110	18,109,920	6,345,640	1,180,550	.....	100	100
	School district.....	7,639,131	5,588,085	1,633,540	117,496	.....	25	25
143	Montgomery, Ala.....	21,791,788	15,645,240	4,596,642	1,549,906	.....	50	50
144	Woonsocket, R. I.....	21,504,050	17,726,450	3,777,600	.....	.....	100	100
145	Racine, Wis.....	24,464,231	17,630,400	6,833,831	.....	.....	50	50
146	Fitchburg, Mass.....	30,122,175	22,809,075	6,078,475	.....	334,625	100	100
147	Tampa, Fla.....	19,371,435	\$ 15,782,520	\$ 3,588,915	(⁴)	.....	60	60
148	Elmira, N. Y.....	22,345,910	19,121,054	1,304,160	.....	1,920,696	80	60
149	Galveston, Tex.....	25,734,412	21,289,238	4,445,174	.....	.....	67	67
	City corporation.....	25,734,412	21,289,238	4,445,174	.....	.....	67	67
	School district.....	25,734,412	21,289,238	4,445,174	.....	.....	67	67
150	Quincy, Ill.....	10,238,386	6,843,756	3,185,357	200,273	.....	33	33
	City corporation.....	10,238,386	6,843,756	3,185,357	200,273	.....	33	33
	School district.....	10,238,386	6,843,756	3,185,357	200,273	.....	33	33
151	Knoxville, Tenn.....	22,197,000	18,412,000	2,482,200	1,303,400	.....	80	80
152	New Castle, Pa.....	17,895,590	\$ 17,827,245	\$ 68,345	.....	.....	60	60
	City corporation.....	17,895,590	\$ 17,827,245	\$ 68,345	.....	.....	60	60
	School district.....	17,895,590	\$ 17,827,245	\$ 68,345	.....	.....	60	60
153	West Hoboken, N. J.....	23,100,388	21,512,950	1,580,340	.....	7,008	100	100
154	Hamilton, Ohio.....	\$ 14,763,090	\$ 14,763,090	(⁵)	(⁵)	.....	50	50
	City corporation.....	14,763,090	\$ 14,763,090	(⁵)	(⁵)	.....	50	50
	School district.....	14,930,780	\$ 14,930,780	(⁵)	(⁵)	.....	50	50
155	Springfield, Mo.....	\$ 12,153,837	\$ 7,674,290	\$ 3,757,809	721,738	.....	50	50
	City corporation.....	12,153,837	7,674,290	3,757,809	721,738	.....	50	50
	School district.....	11,853,612	7,937,845	3,915,767	.....	(¹²)	50	50
156	Lexington, Ky.....	26,723,491	20,890,005	3,798,240	2,035,246	.....	75	75
157	Roanoke, Va.....	27,593,917	9,386,946	3,502,781	14,078,723	625,467	50	50

¹ For property subject to general property taxes.² Includes only property given a separate classification by the cities and not included with real or personal property; in the majority of cities, however, property of the same character as that included under this head is classed either as real or personal.³ Figures for city corporation.⁴ Average obtained by dividing the sum of the levies of all divisions by the valuation of city corporation.⁵ Valuation of personal property included with that of real property.⁶ Valuation of "other property" included with that of real property.⁷ Average rate; for details, see page 66.

GENERAL TABLES.

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OF ASSESSMENT, AND TAXES LEVIED: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 65.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910—Continued.

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.	Property taxes.	
Assessed valuation.	Reported true value.									
\$13.29	\$7.96			\$473,173	\$473,173			\$881.64	\$11.70	133
11 9.88 3.50	5.93 2.10			352,119 121,054	352,119 121,054					
1 20.88	13.78			458,161	458,161			543.37	11.35	134
16.18	16.18	\$18.60	\$2.00	1,227,019	1,204,108	\$1,637	\$21,274	1,871.77	30.29	135
4 16.58	4 7.53			717,710	717,710			\$ 1,094.02	18.13	136
13.00 6.00	5.92 2.09			562,887 154,823	562,887 154,823					
17.08	10.25			351,206	351,206			521.40	8.91	137
19.00 7.08	6.00 4.25			205,624 145,582	205,624 145,582					
7 19.47	11.68			556,405	556,405			727.65	14.17	138
17.60	13.20		2.00	415,651	394,219		21,432	571.90	10.07	139
12.10 5.50	9.08 4.12		2.00	292,454 123,197	271,022 123,197		21,432			
18.01	12.61			259,121	259,121			373.22	6.72	140
12.61 5.40	8.83 3.78			181,428 77,693	181,428 77,693					
16.00	11.20		1.00	295,559	286,299		9,260	464.33	7.43	141
10.00 6.00	7.00 4.20		1.00	178,937 116,622	178,937 107,362		9,260			
4 17.57	4 17.57			450,315	450,315			\$ 665.98	11.70	142
12.50 17.00	12.50 4.25			320,450 129,865	320,450 129,865					
11.25	5.63		3.00	255,582	245,158		10,424	571.42	6.43	143
15.23	15.23		1.00	329,690	327,485		2,205	564.04	8.59	144
14.78	7.39			361,670	361,670			643.76	9.52	145
16.38	16.38	18.80	2.00	514,671	487,606	6,291	20,974	796.34	13.06	146
19.74	11.84			382,313	382,313			512.72	10.12	147
7 21.09	16.35	(10)		437,330	426,355	10,975		601.08	11.76	148
18.80	12.53			483,807	483,807			695.88	13.08	149
16.80 2.00	11.20 1.33			432,338 51,469	432,338 51,469					
37.90	12.63			388,035	388,035			279.84	10.61	150
23.70 14.20	7.90 4.73			242,650 145,385	242,650 145,385					
17.50	14.00		1.00	394,130	388,460		5,670	610.73	10.69	151
19.00	11.40		(12)	355,117	340,017		15,100	493.26	9.37	152
10.50 8.50	6.30 5.10		10 10.50 10 1.00	195,981 159,136	187,904 152,113		8,077 7,023			
8.19	8.19	8.19		189,400	189,342	58		682.50	5.35	153
4 26.25	4 13.13			387,604	387,604			\$ 418.47	10.99	154
15.13 11.00	7.57 5.50			223,366 164,233	223,366 164,233					
4 16.25	4 8.12			197,556	197,556			\$ 345.27	5.61	155
6.50 10.00	3.25 5.00	(13)		79,020 118,536	79,020 118,536	(13)				
17.50	13.12			467,661	467,661			761.37	13.32	156
12.50	6.25	10.00	0.50	348,034	338,669	6,255	3,110	791.25	9.89	715

* Valuation of cattle. Valuation of other personal property included with that of real property.

* Valuation of "other property" included with that of real and personal property.

* Rate on bank stock was \$10 and on mortgages, \$2.50.

* Includes valuation of personal property and "other property."

* Occupation taxes levied on a valuation of \$769,240 for the city corporation at the rate of \$10.50 per \$1,000 valuation. Poll taxes for the school district levied at the rate of \$1 per capita.

* Not reported.

FINANCIAL STATISTICS OF CITIES.

TABLE 29.—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 1910—Continued.

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.				REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE). ¹		
		Total.	Subject to general property taxes.			Subject to special property taxes.	Real property.	Personal property.
			Real property.	Personal property.	Other property. ²			
158	Joliet, Ill.....	\$7,043,265	\$5,071,718	\$1,657,309	\$314,238	.....	\$33	\$33
	City corporation.....	7,043,265	5,071,718	1,657,309	314,238	.....	33	33
	City schools.....	7,043,265	5,071,718	1,657,309	314,238	.....	33	33
	Township high school.....	7,043,265	5,071,718	1,657,309	314,238	.....	33	33
159	Auburn, N. Y.....	18,973,034	16,738,866	934,690	.....	\$1,279,478	83	100
160	East Orange, N. J.....	47,688,770	43,907,973	3,658,900	.....	121,895	100	100
161	Taunton, Mass.....	22,780,761	16,967,440	4,942,339	.....	850,982	100	100
162	Charlotte, N. C.....	15,542,365	10,266,890	5,275,475	.....	.....	60	60
163	Everett, Mass.....	27,859,300	23,422,000	4,437,300	.....	.....	100	100
164	Portsmouth, Va.....	11,002,576	8,215,997	759,064	965,023	1,002,487	50	50
165	Oshkosh, Wis.....	22,469,015	16,632,415	5,836,600	.....	.....	82	82
166	Cedar Rapids, Iowa.....	26,131,732	* 21,105,294	* 5,026,438	(*)	.....	100	100
	City corporation.....	26,131,732	* 21,105,294	* 5,026,438	(*)	.....	100	100
	School district.....	26,131,732	* 21,105,294	* 5,026,438	(*)	.....	100	100
167	Quincy, Mass.....	32,456,380	24,989,525	7,218,325	.....	248,530	100	100
168	Chelsea, Mass.....	25,811,000	22,617,000	3,154,500	.....	39,500	100	100
169	Perth Amboy, N. J.....	16,906,533	12,414,958	3,101,754	.....	1,389,821	100	100
170	Pittsfield, Mass.....	25,036,492	19,776,495	5,259,997	.....	.....	100	100
171	Joplin, Mo.....	* 8,802,708	* 6,248,959	* 2,138,515	415,234	.....	40	40
	City corporation.....	8,802,708	6,248,959	2,138,515	415,234	.....	40	40
	School district.....	9,169,593	6,448,800	2,305,559	415,234	(*)	40	40
172	Williamsport, Pa.....	14,131,272	* 14,131,272	(*)	.....	.....	75	75
	City corporation.....	14,131,272	* 14,131,272	(*)	.....	.....	75	75
	School district.....	14,131,272	* 14,131,272	(*)	.....	.....	75	75
173	Jackson, Mich.....	16,046,465	12,180,080	3,866,385	.....	.....	60	60
174	Jamestown, N. Y.....	* 15,426,925	13,076,445	568,225	.....	* 1,782,255	60	60
	City corporation.....	15,426,925	13,076,445	568,225	.....	1,782,255	60	60
	School district.....	14,056,440	13,076,445	568,225	.....	411,770	60	60
175	Amsterdam, N. Y.....	13,777,601	11,153,881	375,400	.....	2,248,320	60	60
176	Lansing, Mich.....	13,734,565	10,929,240	2,805,325	.....	.....	70	70
177	Huntington, W. Va.....	22,074,461	12,890,840	5,966,140	3,217,481	.....	80	80
	City corporation.....	22,074,461	12,890,840	5,966,140	3,217,481	.....	80	80
	School district.....	22,074,461	12,890,840	5,966,140	3,217,481	.....	80	80
178	Decatur, Ill.....	* 7,432,370	* 5,007,316	* 2,195,186	* 229,868	.....	33	33
	City corporation.....	7,432,370	5,007,316	2,195,186	229,868	.....	33	33
	School district.....	8,156,330	* 5,156,330	(*)	(*)	.....	33	33
179	Mount Vernon, N. Y.....	* 34,819,274	31,035,655	262,420	.....	3,521,199	100	100
	City corporation.....	34,819,274	31,035,655	262,420	.....	3,521,199	100	100
	School district.....	31,298,075	31,035,655	262,420	.....	.....	100	100
180	Lima, Ohio.....	11,698,860	9,070,150	2,041,306	587,404	.....	60	60
	City corporation.....	11,698,860	9,070,150	2,041,306	587,404	.....	60	60
	School district.....	11,698,860	9,070,150	2,041,306	587,404	.....	60	60
181	Niagara Falls, N. Y.....	38,056,713	25,500,000	280,000	.....	12,276,713	40	25
182	La Crosse, Wis.....	21,664,277	14,503,706	7,160,571	.....	.....	86	86
183	Newport, Ky.....	13,039,056	11,389,075	1,046,771	603,210	.....	67	67
184	Pasadena, Cal.....	* 38,896,541	* 33,877,570	* 4,875,841	* 143,130	.....	60	60
	City corporation.....	38,896,541	33,877,570	4,875,841	143,130	.....	60	60
	School district.....	41,287,046	* 33,877,570	(*)	(*)	.....	60	60

¹ For property subject to general property taxes.² Includes only property given a separate classification by the cities and not included with real or personal property; in the majority of cities, however, property of the same character as that included under this head is classed either as real or personal.³ Average rate; for details, see page 66.⁴ Rate on bank stock was \$10 and on mortgages, \$2.50.⁵ Valuation of "other property" included with that of real and personal property.

GENERAL TABLES.

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OF ASSESSMENT, AND TAXES LEVIED: 1910—Continued.

assigned to each, see page 57. For a text discussion of this table, see page 65.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910—Continued.

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.	Property taxes.	
Assessed valuation.	Reported true value.									
\$38.50	\$12.83			\$271,164	\$271,164			\$203.15	\$7.82	158
14.00	4.66			98,605	98,605					
18.50	6.17			130,300	130,300					
6.00	2.00			42,259	42,259					
* 22.13	18.53	(¹)		399,864	391,502	\$8,362		547.28	11.53	159
10.23	10.23	\$10.23	\$1.00	496,042	486,819	1,247	\$7,976	1,387.47	14.20	160
16.27	16.27	19.50	2.00	393,135	356,724	16,595	19,816	664.96	10.90	161
12.00	7.20		2.00	194,224	186,506		7,716	456.94	5.48	162
17.44	17.44		2.00	504,496	485,866		18,630	832.02	14.51	163
* 15.93	7.96	12.50		171,585	158,304	13,281		331.50	5.17	164
16.44	13.48			369,278	369,278			679.60	11.17	165
18.48	18.48			482,793	482,793			796.43	14.71	166
10.08	10.08			263,287	263,287					
8.40	8.40			219,506	219,506					
17.98	17.98	20.00	2.00	603,696	579,097	4,971	19,628	994.31	17.89	167
20.99	20.99	22.40	2.00	559,927	540,944	885	18,098	795.36	16.70	168
10.70	10.70	10.70	1.00	183,351	165,980	14,871	2,500	526.34	5.68	169
16.14	16.14		2.00	423,858	404,092		19,766	779.42	12.58	170
* 30.63	* 12.25			269,585	269,585			* 274.46	8.41	171
15.00	6.00			132,041	132,041					
15.00	6.00	(¹)		137,544	137,544	(¹)				
21.50	16.12		2.00	321,872	303,822		18,050	443.54	9.54	172
13.50	10.12		1.00	199,797	190,772		9,025			
8.00	6.00		1.00	122,076	113,050		9,025			
18.06	10.84			289,799	289,799			510.50	9.22	173
* 23.96	* 14.38	(¹)		341,284	327,199	14,085		* 492.92	10.90	174
* 14.24	8.54	(¹)		204,267	194,300	9,967				
9.74	5.84	10.00		137,017	132,899	4,118				
18.68	11.21	(¹)		231,006	215,413	15,593		440.64	7.39	175
21.77	15.24			299,001	299,001			439.80	9.57	176
9.47	7.58		2.00	217,145	209,069		8,076	708.40	6.71	177
* 5.97	4.78		2.00	139,684	131,808		8,076			
3.50	2.80			77,261	77,261					
* 53.09	* 17.70			394,573	394,573			* 238.68	12.67	178
22.80	7.60			169,458	169,458					
27.60	9.20			225,115	225,115					
* 18.13	* 18.13	(¹)		579,847	567,528	12,319		* 1,126.14	18.75	179
10.63	10.63			344,955	332,636	12,319				
7.50	7.50			234,892	234,892					
25.83	15.50			302,182	302,182			383.47	9.91	180
13.33	8.00			155,946	155,946					
12.50	7.50			146,236	146,236					
20.54	8.17	(¹)		564,360	529,748	34,612		1,250.02	18.54	181
14.45	12.43			313,035	313,035			712.24	10.29	182
* 17.01	11.34			221,793	221,793			430.20	7.32	183
* 15.28	* 9.17			594,583	594,583			* 1,284.10	19.63	184
* 9.66	5.80			375,762	375,762					
5.30	3.18			218,821	218,821					

* Figures for city corporation.

† Average obtained by dividing the sum of the levies of all divisions by the valuation of city corporation.

‡ The assessment, rate, and levy on railroad property for school district not reported separately.

§ Valuation of personal property included with that of real property.

|| Valuation of "other property" included with that of real property.

FINANCIAL STATISTICS OF CITIES.

TABLE 30.—SUMMARY OF APPROPRIATIONS, RECEIPTS,

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

City number.	CITY.	APPROPRIATIONS AND RECEIPTS.										
		Aggregate appropriations and receipts.	Total revenue appropriations and receipts from revenues.	Revenue appropriations of city.	Revenue receipts.							
					General property tax.	Liquor taxes and licenses.	Other taxes, licenses, and permits.	Subventions and grants from other civil divisions.	Fees and charges, including tuition fees.	Interest and rents.	Other general fund revenues.	Revenues of special funds. ¹
	Grand total.....	\$181,450,507	\$145,400,707	\$74,548,143	\$46,463,832	\$330,582	\$740,802	\$20,946,757	\$545,026	\$535,294	\$372,700	\$916,903
	Group I.....	107,449,260	88,124,006	52,953,336	24,393,167	15,180	533,138	9,183,726	161,650	310,889	57,594	515,326
	Group II.....	82,891,174	25,234,539	10,386,226	9,031,780	270,742	66,049	5,025,697	160,824	94,524	38,352	160,345
	Group III.....	25,291,698	19,316,034	7,019,677	7,620,381	.....	104,214	4,039,480	123,263	86,398	248,575	74,046
	Group IV.....	15,818,375	12,726,128	4,188,903	5,418,504	44,660	37,401	2,697,854	99,889	43,483	28,188	167,246

GROUP I.—CITIES HAVING A POPULATION OF 300,000 AND OVER IN 1910.

1	New York, N. Y.....	\$36,445,753	\$30,273,016	\$28,395,441	.....	.....	.....	\$1,877,575	.....	.....	.....	\$73,596
2	Chicago, Ill.....	19,161,703	13,829,585	.....	\$13,347,326	.....	.....	335,602	\$4,931	\$56,522	\$11,548	175,167
3	Philadelphia, Pa.....	7,287,640	7,287,640	7,112,473	.....	.....	.....	.....	.....	.....	.....	.....
4	St. Louis, Mo.....	4,237,167	4,025,809	.....	3,187,180	\$15,180	\$463,953	309,039	7,619	39,600	2,938	.....
5	Boston, Mass.....	6,190,480	5,167,809	4,910,705	.....	.....	26,668	3,197	33,217	367	3,569	190,147
6	Cleveland, Ohio.....	4,134,679	3,473,989	.....	3,130,735	.....	.....	261,952	4,173	46,043	18,531	12,555
7	Baltimore, Md.....	1,979,255	1,978,682	1,442,216	.....	.....	.....	513,092	15,621	.....	.....	7,733
8	Pittsburgh, Pa.....	4,037,640	3,441,761	1,379,135	1,663,572	.....	.....	353,376	6,911	37,178	1,589	.....
9	Detroit, Mich.....	2,120,200	1,846,167	1,075,513	.....	.....	.....	762,077	8,013	.....	564	.....
10	Buffalo, N. Y.....	2,092,000	1,706,312	1,706,267	.....	.....	.....	.....	.....	.....	45	.....
11	San Francisco, Cal.....	3,062,260	1,942,917	1,276,332	.....	.....	.....	615,536	427	50,322	300	.....
12	Milwaukee, Wis.....	1,793,808	1,525,444	990,000	.....	.....	.....	525,239	8,023	1,200	982	.....
13	Cincinnati, Ohio.....	3,026,414	2,671,686	129,592	2,196,324	.....	.....	192,777	63,366	29,355	10,738	49,534
14	Newark, N. J.....	3,449,914	2,126,762	859,585	.....	.....	.....	1,218,647	3,282	44,898	350	.....
15	New Orleans, La.....	1,526,740	1,170,117	921,532	.....	42,517	.....	196,450	271	4,661	2,430	2,256
16	Washington, D. C.....	2,756,210	2,755,546	1,377,441	.....	.....	.....	1,377,441	664	.....	.....	.....
17	Los Angeles, Cal.....	1,890,023	1,288,973	.....	868,030	.....	.....	413,991	4,225	753	1,974	.....
18	Minneapolis, Minn.....	2,257,194	1,612,060	1,377,104	.....	.....	.....	227,675	907	.....	2,036	4,338

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

19	Jersey City, N. J.....	\$1,600,544	\$1,134,650	\$297,578	.....	.....	.....	\$934,776	\$2,191	\$16,836	\$5	.....
20	Kansas City, Mo.....	1,661,503	1,532,589	.....	\$1,379,040	.....	.....	127,458	8,676	.....	549	.....
21	Seattle, Wash.....	2,285,566	1,535,130	.....	828,566	.....	.....	689,459	11,414	99	517	\$6,075
22	Indianapolis, Ind.....	1,736,018	1,228,745	.....	950,889	.....	.....	255,049	6,910	6,741	308	8,848
23	Providence, R. I.....	1,814,292	1,023,213	860,643	.....	\$10,572	\$21,693	32,405	14,647	.....	775	82,478
24	Louisville, Ky.....	989,858	936,465	643,332	.....	.....	.....	269,693	15,328	7,860	252	.....
25	Rochester, N. Y.....	1,033,787	1,076,613	1,064,034	.....	.....	.....	4,450	8	.....	182	7,939
26	St. Paul, Minn.....	1,509,991	930,798	791,835	.....	.....	.....	133,839	1,824	.....	1,980	1,320
27	Denver, Colo.....	1,439,071	1,343,361	.....	1,256,468	.....	.....	76,682	2,711	5,047	2,456	.....
28	Portland, Ore.....	1,854,458	1,520,918	.....	1,135,336	.....	.....	379,504	1,284	1,160	1,290	2,338
29	Columbus, Ohio.....	1,297,180	1,051,302	.....	948,105	.....	.....	81,408	11,694	8,466	469	1,160
30	Toledo, Ohio.....	1,106,593	576,444	2,455	511,234	.....	.....	40,056	8,869	10,206	3,624	.....
31	Atlanta, Ga.....	484,042	486,042	486,042	.....	.....	.....	.....	.....	.....	.....	.....
32	Oakland, Cal.....	895,139	790,348	.....	303,029	.....	.....	485,728	.....	.....	583	445
33	Worcester, Mass.....	843,894	843,878	830,805	.....	.....	.....	.....	4,580	236	7,020	637
34	Syracuse, N. Y.....	747,951	630,862	538,429	.....	.....	10,648	62,060	2,634	68	251	16,772
35	New Haven, Conn.....	827,920	824,557	804,313	8,554	.....	.....	1,510	230	376	.....	9,574
36	Birmingham, Ala.....	740,513	279,092	112,000	.....	.....	.....	143,115	17,163	6,666	146	.....
37	Memphis, Tenn.....	1,010,294	421,814	177,655	.....	.....	.....	232,785	567	9,912	895	.....
38	Scranton, Pa.....	960,947	584,892	.....	460,831	.....	18,400	104,495	945	221	.....	.....
39	Richmond, Va.....	351,371	351,371	279,197	.....	.....	.....	59,688	2,068	103	315	10,000
40	Paterson, N. J.....	852,017	852,017	850,817	.....	.....	.....	.....	.....	.....	.....	1,200
41	Omaha, Nebr.....	812,422	748,812	.....	413,250	260,170	15,266	34,619	3,989	7,115	10,820	3,583
42	Fall River, Mass.....	703,725	461,465	455,254	.....	.....	2	.....	6,206	.....	3	.....
43	Dayton, Ohio.....	570,703	562,157	.....	406,460	.....	.....	54,636	3,494	7,402	165	.....
44	Grand Rapids, Mich.....	951,117	608,332	386,546	.....	.....	.....	210,102	4,932	5,389	1,363	.....
45	Nashville, Tenn.....	692,583	377,900	106,605	.....	.....	.....	267,370	3,925	.....	.....	.....
46	Lowell, Mass.....	427,288	427,229	418,703	.....	.....	40	.....	6,538	90	7	1,851
47	Cambridge, Mass.....	712,930	618,621	611,909	.....	.....	.....	.....	6,712	.....	.....	.....
48	Spokane, Wash.....	1,525,212	668,663	.....	340,021	.....	.....	321,636	2,852	883	3,771	.....
49	Bridgeport, Conn.....	392,618	392,618	304,848	.....	.....	.....	84,698	2,889	133	.....	80
50	Albany, N. Y.....	597,657	413,741	363,226	.....	.....	.....	43,806	544	.....	.....	6,075

¹ The amounts tabulated in this column are those required to balance the payments for school expenses that are paid from the income of special trust funds and from appropriations other than those for school purposes. (See explanation in text.)

GENERAL TABLES.

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PAYMENTS, AND BALANCES FOR SCHOOLS: 1910.

assigned to each, see page 87. For a text discussion of this table, see page 68.]

APPROPRIATIONS AND RECEIPTS—continued.			Balances at beginning of year.	Aggregate appropriations, receipts, and balances at beginning of year. ¹	Balances at close of year.	PAYMENTS.						City number.
Receipts from issue of city and district debt obligations.	Receipts from sales of property, investments, and supplies.	Receipts from other sources.				Total.	For expenses. (Table 31.)	For outlays. (Table 33.)	For interest. ²	For redemption of city and district debt obligations. ²	For investments and supplies. ²	
\$31,778,726	\$1,636,994	\$2,634,080	\$34,693,576	\$216,144,083	\$40,684,557	\$175,459,496	\$126,609,098	\$33,432,833	\$2,290,622	\$10,376,505	\$287,569	\$2,412,869
16,787,647	1,098,364	1,439,243	23,101,840	130,551,100	27,948,894	102,602,206	77,663,648	17,672,961	689,849	5,667,123	204,949	803,671
6,447,450	400,400	808,785	4,542,297	37,433,471	6,007,624	31,425,847	21,306,109	6,917,223	693,128	1,442,462	52,466	1,014,459
5,710,446	94,709	170,609	4,450,640	29,742,338	4,520,611	25,215,727	16,377,537	6,242,272	613,714	1,623,779	13,039	345,336
2,833,183	43,521	215,543	2,586,799	18,417,174	2,201,458	16,215,716	11,261,804	2,650,377	393,931	1,043,136	17,115	240,353

GROUP I.—CITIES HAVING A POPULATION OF 300,000 AND OVER IN 1910.

\$5,327,804	\$844,933	.....	\$8,031,453	\$44,477,206	\$10,829,207	\$33,647,999	\$30,971,735	\$2,676,264	.....	.....	.....	.....	1
4,718,005	35,897	\$578,216	1,225,422	20,337,125	2,563,213	17,823,912	9,675,924	3,210,534	\$20,984	\$4,739,534	\$22,425	\$149,511	2
30,657	83,279	97,722	1,483,090	8,770,730	1,185,518	7,575,212	6,133,293	1,361,897	.....	.....	.....	80,022	3
1,000,000	16,114	6,486	205,382	4,442,549	298,331	4,144,218	2,875,406	1,197,536	.....	34,357	4,445	32,474	4
500,000	58,283	102,407	607,293	6,797,753	1,093,261	5,704,492	4,541,429	1,073,625	.....	.....	8,916	80,622	5
.....	.....	.....	1,732,278	5,866,957	2,005,237	3,861,720	2,683,888	829,328	124,093	12,400	55,439	156,572	6
.....	.....	.....	593	724,178	2,703,433	502,720	1,705,385	480,809	.....	.....	.....	8,519	7
560,342	5,449	30,288	1,654,310	5,692,150	1,733,028	3,959,122	2,749,787	694,459	251,174	252,676	.....	11,026	8
226,000	403	47,630	335,314	2,455,514	300,722	2,154,792	1,772,841	377,762	.....	.....	.....	4,189	9
56,500	.....	329,123	87,343	2,179,343	202,703	1,976,640	1,683,405	213,959	.....	32,413	.....	46,863	10
1,048,674	.....	70,699	2,115,624	5,177,884	1,504,383	3,673,496	1,678,559	1,555,129	133,973	295,810	.....	25	11
245,000	1,620	21,744	1,004,772	2,798,650	961,300	1,837,280	1,493,005	342,930	.....	.....	.....	745	12
254,336	4,355	96,037	1,551,443	4,577,857	1,302,262	3,275,595	1,866,655	1,199,163	.....	5,280	.....	204,617	13
1,299,474	23,235	443	1,891,344	5,341,258	2,619,600	2,721,438	2,028,509	692,506	.....	.....	.....	443	14
354,308	.....	2,315	6,414	1,533,154	6,224	1,526,930	991,543	202,428	3,886	226,788	100,000	2,315	15
546,668	.....	664	.....	2,756,210	.....	2,756,210	2,081,518	674,028	.....	.....	.....	664	16
619,619	24,796	54,182	413,237	2,303,260	615,001	1,688,259	1,220,556	328,480	45,139	67,920	.....	26,164	17
.....	.....	719	32,943	2,290,137	215,979	2,074,158	1,509,610	540,224	10,600	.....	13,724	.....	18

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

\$444,000	\$21,240	\$754	\$251,326	\$1,851,870	\$231,983	\$1,619,887	\$993,222	\$625,911	.....	.....	.....	\$754	19
27,697	725	492	416,435	1,977,938	336,154	1,641,754	1,131,006	198,807	\$130,494	\$32,392	.....	149,055	20
712,078	.....	38,358	740,942	3,026,508	699,567	2,326,941	1,262,132	619,742	140,133	242,045	.....	62,869	21
.....	5,724	501,549	268,041	2,004,059	218,946	1,785,113	1,015,747	220,140	43,776	11,000	.....	494,540	22
138,219	371	182,459	51,731	1,366,023	70,418	1,295,605	1,012,658	139,641	96,342	46,960	.....	4	23
.....	51,531	1,862	183,341	1,173,199	271,808	901,391	764,815	134,539	.....	.....	.....	2,037	24
.....	175	16,979	1,093,767	1,093,767	.....	1,093,767	942,367	130,760	.....	.....	.....	20,620	25
575,011	4,097	85	1,739,587	504,014	1,235,553	865,004	370,464	.....	.....	.....	.....	85	26
90,092	.....	5,618	103,682	1,542,753	55,038	1,487,715	1,169,228	242,520	.....	75,993	.....	4	27
205,000	126,730	1,810	72,450	1,926,908	86,929	1,839,979	891,953	665,183	3,793	273,322	.....	5,728	28
237,000	6,650	2,228	399,549	1,696,729	607,609	1,089,120	765,656	135,683	40,919	87,000	.....	59,862	29
500,709	13,782	15,648	436,479	1,543,062	628,345	914,717	754,006	77,360	.....	290	\$15,814	67,247	30
79,167	.....	25,624	9,810	904,949	113,954	790,995	605,894	63,307	47,520	39,132	.....	35,142	31
.....	.....	16	103,376	947,270	45,436	901,834	790,859	104,961	.....	.....	.....	14	32
116,935	.....	154	2,961	750,912	2,259	748,653	630,516	118,123	.....	.....	.....	14	34
.....	3,363	20,814	848,734	11,311	837,423	837,423	687,337	148,533	548	1,000	.....	5	35
440,842	20,477	102	55,820	798,333	202,330	594,003	275,212	286,446	239	30,429	.....	1,677	36
588,480	.....	51,055	1,061,349	230,499	830,850	830,850	377,232	354,773	50,657	48,188	.....	.....	37
363,627	111	12,317	962,273	138,789	823,484	823,484	672,827	133,968	4,677	112,012	.....	.....	38
.....	.....	894	382,265	1,435	350,830	298,843	51,987	.....	.....	.....	.....	.....	39
37,488	23,492	2,630	832,017	.....	832,017	832,017	515,493	336,624	.....	.....	.....	.....	40
242,260	.....	.....	1,061,298	82,717	1,008,581	593,946	243,768	63,350	9,951	36,355	.....	71,211	41
.....	.....	.....	139,500	843,225	253,191	590,034	473,655	113,707	.....	.....	.....	2,672	42
8,454	.....	92	392,875	963,578	421,935	541,643	505,651	31,913	.....	3,239	.....	840	43
342,245	.....	540	91,725	1,042,842	77,127	965,715	542,627	384,258	.....	.....	.....	38,830	44
312,030	2,468	185	34,621	727,204	410,039	317,165	289,383	27,782	.....	.....	.....	.....	45
.....	.....	59	2,282	429,570	7,022	422,548	419,933	2,636	.....	.....	.....	59	46
93,500	800	9	49,974	762,904	156,311	606,593	527,016	79,271	.....	.....	297	9	47
708,700	122,027	25,822	30,812	1,556,024	1,615	1,554,409	568,590	474,451	80,680	429,539	.....	1,449	48
183,916	.....	.....	392,618	749,681	170,813	578,588	297,993	94,625	.....	.....	.....	.....	49
.....	.....	.....	132,024	.....	.....	.....	394,952	183,916	.....	.....	.....	.....	50

¹ The same as the sum of payments during the year and balances at the close of year.

² Includes payments by independent school districts and payments from school appropriations by cities with schools operated as city departments.

FINANCIAL STATISTICS OF CITIES.

TABLE 30.—SUMMARY OF APPROPRIATIONS, RECEIPTS,

[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 1910.

City number.	CITY.	APPROPRIATIONS AND RECEIPTS.										
		Aggregate appropriations and receipts.	Total revenue appropriations and receipts from revenues.	Revenue appropriations of city.	Revenue receipts.							
					General property tax.	Liquor taxes and licenses.	Other taxes, licenses, and permits.	Subventions and grants from other civil divisions.	Fees and charges, including tuition fees.	Interest and rents.	Other general fund revenues.	Revenues of special funds. ¹
51	Hartford, Conn.	\$838,404	\$653,189	\$159,300	\$288,400			\$255	\$11,299	\$2,905	\$178,783	\$2,217
52	Trenton, N. J.	494,324	421,822	131,759				281,153	6,233	1,149	1,528	
53	New Bedford, Mass.	876,479	368,612	355,296				2,680	3,173	3,060	894	3,509
54	San Antonio, Tex.	316,956	316,448		214,881			98,026	1,583	873	1,086	
55	Reading, Pa.	340,123	318,023		213,233		\$17,000	85,816	833	155	986	
56	Camden, N. J.	648,338	483,338	274,279				203,626	4,946	444	43	
57	Salt Lake City, Utah.	701,595	692,907		458,233			232,805	1,147		69	653
58	Dallas, Tex.	474,335	273,395	183,614				85,021	3,682	2,722	356	
59	Lynn, Mass.	447,137	344,575	337,671					974		25	5,905
60	Springfield, Mass.	601,290	587,331	568,622					15,940	1,532	1,237	
61	Wilmington, Del.	296,973	276,560	241,572				34,155	221	572	40	
62	Des Moines, Iowa	832,238	621,338		592,390			26,603	2,184		161	
63	Lawrence, Mass.	281,670	187,934	181,237				1,642	4,410		645	
64	Tacoma, Wash.	867,442	661,541		327,165			283,118	1,408	70	49,780	
65	Kansas City, Kans.	489,331	467,400		438,936			22,310	2,591	3,389	174	
66	Yonkers, N. Y.	742,039	497,211	453,478				36,655	745	756		5,577
67	Youngstown, Ohio.	552,769	418,104		383,620			33,398	233	853		
68	Houston, Tex.	251,785	251,633	142,804				106,369	560		1,900	
69	Duluth, Minn.	665,885	551,651		477,799		3,323	69,293	99	885	252	
70	St. Joseph, Mo.	465,137	456,443		353,282		12,155	83,937	535	4,930	584	
71	Somerville, Mass.	467,435	465,388	462,895					956	45	92	1,400
72	Troy, N. Y.	456,890	364,265	267,955	55,554		397	34,427	1,060		140	4,732
73	Utica, N. Y.	458,799	358,869	320,297			2,616	33,363	1,549		1,164	
74	Elizabeth, N. J.	265,917	226,893	14,210				207,589	692	1,152		2,950
75	Fort Worth, Tex.	327,837	323,288	241,618				72,401	638	6,931	1,500	
76	Waterbury, Conn.	401,128	378,628	313,222	19,601			42,076	2,910	779	40	
77	Schenectady, N. Y.	435,136	402,277	362,537				32,287	2,177		75	5,201
78	Hoboken, N. J.	513,645	393,992	133,111				248,572	938	4,371		7,000
79	Manchester, N. H.	199,139	198,331	193,250				3,921	1,737		23	
80	Evansville, Ind.	325,837	323,277		217,995			97,373	3,616	4,149	144	
81	Akron, Ohio.	529,293	321,830		284,554			29,125	3,528	4,243	380	
82	Norfolk, Va.	340,375	340,375	309,644				30,731				
83	Wilkes-Barre, Pa.	818,501	301,191		233,974		11,957	47,551	960	6,538	211	
84	Peoria, Ill.	536,766	399,779		387,084			10,920	608	1,167		
85	Erie, Pa.	262,649	245,788		173,175		12,835	55,610	1,329	2,710	129	
86	Savannah, Ga. ¹											
87	Oklahoma City, Okla.	1,110,363	458,842		436,609			20,756	694	209	574	
88	Harrisburg, Pa.	711,864	337,940		273,200		6,174	53,412	791	4,321	42	
89	Fort Wayne, Ind.	529,227	299,666		196,426		9,740	83,321	5,079	4,867	233	
90	Charleston, S. C.	108,453	108,453		45,119			62,333		1,001		
91	Portland, Me.	284,979	284,950	141,465				142,216	971		41	257
92	East St. Louis, Ill.	331,251	232,073		224,313			6,942	763	8	52	
93	Terre Haute, Ind.	326,989	326,767		86,864			229,607	6,258	3,345	59	
94	Holyoke, Mass.	325,033	325,018	322,786					730		111	
95	Jacksonville, Fla. ¹											
96	Brookton, Mass.	377,186	294,877	256,500				2,170	1,320	100	142	34,645
97	Bayonne, N. J.	461,513	332,823	119,150				209,916		3,757		
98	Johnstown, Pa.	288,693	221,063		177,071		6,962	33,457	3,041		632	
99	Passaic, N. J.	435,145	235,140	102,255				129,035	687	3,024	139	
100	South Bend, Ind.	384,371	268,359		188,488		2,642	71,812	4,038	1,372	37	
101	Covington, Ky.	240,431	170,563	73,585				96,358	617		3	
102	Wichita, Kans.	399,982	213,313		201,104			9,844	757	1,608		
103	Altoona, Pa.	186,198	186,149		141,780			42,210	1,341	421	397	
104	Allentown, Pa.	260,507	159,218		111,374		10,200	37,311	138		195	
105	Springfield, Ill.	255,315	255,306		245,957			7,563	1,739		47	
106	Pawtucket, R. I.	222,475	222,294	204,429			6,188	10,902	553		222	
107	Mobile, Ala.											
108	Saginaw, Mich.	287,745	286,902	160,896				133,659	6,140	2,914	3,253	
109	Canton, Ohio.	230,321	192,967		162,200			25,649	2,092	3,071	55	

¹ The amounts tabulated in this column are those required to balance the payments for school expenses that are paid from the income of special trust funds and from appropriations other than those for school purposes. (See explanation in text.)

GENERAL TABLES.

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PAYMENTS, AND BALANCES FOR SCHOOLS: 1910—Continued.

assigned to each, see page 57. For a text discussion of this table, see page 68.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910.

APPROPRIATIONS AND RECEIPTS—continued.			Balances at beginning of year.	Aggregate appropriations, receipts, and balances at beginning of year. ²	Balances at close of year.	PAYMENTS.							City number.
Receipts from issue of city and district debt obligations.	Receipts from sales of property, investments, and supplies.	Receipts from other sources.				Total.	For expenses. (Table 31.)	For outlays. (Table 33.)	For interest. ³	For redemption of city and district debt obligations. ⁴	For investments and supplies. ⁴	For other objects.	
\$183,202	\$421	\$1,622	\$51,447	\$389,851	\$49,009	\$340,842	\$562,072	\$113,537	\$74,535	\$77,243		\$12,855	51
72,500		2	34,725	529,049	9,586	519,463	444,019	38,442		37,000		2	52
507,809	58	2	23,289	899,768	220,872	678,896	391,060	287,777			\$57	2	53
22,100	451	49	310,950	1,892	1,892	315,064	270,126	41,232		3,657		49	54
			34,503	374,626	48,635	326,991	283,467	4,500	17,307			20,717	55
165,000			1,661	649,999	1,119	648,880	430,000	43,747	11,133	169,000		5,000	56
3,263	477	4,948	157,088	858,683	43,213	815,470	565,487	199,211	40,125	4,773	5,396	478	57
200,000		940	33,529	507,864	34,386	473,478	279,532	135,601				7,800	58
101,000	1,533	29	241,761	683,898	92,494	596,404	354,117	242,196			62	29	59
		13,959	64,270	665,560	9,077	656,433	573,491	69,718				13,274	60
20,000		413	17,113	314,086	486	313,600	254,910	36,324	6,500	15,000		866	61
202,133	7,335	1,432	194,044	1,026,282	144,585	881,687	554,588	294,533	31,254	1,169		143	62
93,701		35	159,815	441,485	84,055	357,430	344,957	10,414				2,059	63
203,196		2,705	13,421	880,963	32,806	848,557	393,593	166,151	42,214	230,202	2,557	13,040	64
20,895	829	207	221,446	710,777	40,271	670,508	325,024	250,177	34,509	59,244	1,345	207	65
239,000	760	5,068	20,118	702,157	93,383	608,774	493,686	169,231		70		5,787	66
63,000	60,000	11,665	183,514	736,283	273,570	462,713	288,753	141,636	11,597	14,000		6,727	67
		152	2,282	254,067		254,067	251,543	2,372				152	68
100,152	2,028	12,064	1,029	666,924	4,359	662,565	333,971	272,416		7	1,282	4,889	69
3,425	5,000	1,269	361,167	826,304	86,729	739,576	323,905	320,380	56,034	5,425	937	32,694	70
	2,025	22	5,000	472,435	52,686	419,749	394,465	17,648				7,636	71
89,500	330	2,795	232	457,122	85,400	371,722	296,154		27,268	48,300			72
99,799		11	101,798	560,597	144,438	416,159	301,325	114,823				11	73
37,350	1,600	74	94,042	359,959	70,599	289,360	224,379	31,746	162	33,000		73	74
1,187	3,100	262	297,813	625,650	8,535	617,115	214,620	362,480	18,371	13,385		8,269	75
22,500			7,474	408,602	12,674	395,928	329,176	60,759	5,883	63		47	76
32,837		22	121,138	536,274	144,253	412,021	302,860	32,837	34,657	41,645		22	77
118,577		1,076	117,562	631,207	20,376	610,831	371,094	111,570	3,220	118,677		6,370	78
	208		200	199,339	5,889	193,450	173,340	17,081				3,029	79
		2,610	265,715	591,602	268,122	323,480	241,693	64,891	3,696	13,200			80
206,000	1,286	177	156,657	685,950	287,912	398,038	270,181	90,526	11,756	25,177		398	81
500,000	3,500	13,810	11,605	351,980	20,727	331,253	166,045	165,208					82
78,800	401	57,786	19,174	657,675	325,313	332,362	217,769	257,173	22,920	20,500			83
16,264	597		18,177	554,943	66,638	488,305	313,272	84,322	1,337	59,300		39	84
			14,632	277,301	7,593	269,743	210,484	32,918	10,341	16,000			85
635,082		16,439	164,260	1,274,623	189,091	1,085,532	243,730	444,760	39,069	251,616		106,357	86
365,000	405	8,519	9,094	720,958	209,124	511,834	273,455	173,719	24,421			40,230	87
229,225		336	200,018	729,245	299,056	430,189	224,226	149,731	16,577	39,800		55	88
			32,780	141,233	22,597	118,636	97,660	20,976					89
		29	10,946	295,925	710	295,215	284,504	8,583				2,128	91
98,726		447	4,438	335,689	8,027	327,662	209,638	74,290	8,120	34,862	762		92
	175	47	210,316	537,305	246,296	291,009	233,087	33,744	10,331	13,800		47	93
		15	26,313	351,348	48,924	302,422	257,131	44,934				357	94
													95
82,248	61		2,248	379,434	59,540	319,894	291,353	28,541					96
128,000	155	535	256,773	718,286	79,517	638,769	300,324	277,649	734	60,000		62	97
65,544	612	1,474	21,876	310,569	4,927	305,642	182,426	83,504	13,221	1,514		24,977	98
200,000	5		17,490	452,635	75,033	377,602	221,200	153,152		3,250			99
114,700		1,282	67,010	461,381	114,214	337,167	197,228	40,406	7,676	85,300		6,557	100
69,000		868	31,144	271,575	9,637	261,938	163,534	34,434	5,769	58,200		11	101
183,723	200	2,746	21,141	421,123	135,754	285,369	171,788	66,496	18,070	23,000		6,015	102
		49	39,090	225,288	4,182	221,106	194,272	21,117		2,000		3,717	103
100,000		1,289	17,538	278,065	6,843	271,222	172,170	88,692		10,000		70	104
		9	73,614	328,929	53,914	275,015	214,577	57,184	745	2,500		9	105
	50	131	174	222,649	175	222,474	222,343					131	106
													107
	759	84	55,368	353,111	76,284	276,827	240,979	18,809	3,437	12,000		1,602	108
36,000	350	1,004	141,530	371,851	91,089	280,762	192,139	88,074			851	198	109

¹ The same as the sum of payments during the year and balances at close of year.² Includes payments by independent school districts and payments from school appropriations by cities with schools operated as city departments.³ Schools conducted as part of county government; for estimated expenses, see text table, page 76.

FINANCIAL STATISTICS OF CITIES.

TABLE 30.—SUMMARY OF APPROPRIATIONS, RECEIPTS,

[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 1910.

City number.	CITY.	* APPROPRIATIONS AND RECEIPTS.										
		Aggregate appropriations and receipts.	Total revenue appropriations and receipts from revenues.	Revenue appropriations of city.	Revenue receipts.							
					General property tax.	Liquor taxes and licenses.	Other taxes, licenses, and permits.	Subventions and grants from other civil divisions.	Fees and charges, including tuition fees.	Interest and rents.	Other general fund revenues.	Revenues of special funds. ¹
110	Binghamton, N. Y.	\$174,148	\$174,113	\$113,824		\$34,989		\$23,922	\$1,358		\$20	
111	Sioux City, Iowa	289,516	261,940		\$243,832			17,264	655	\$96	43	
112	Lancaster, Pa.	268,512	158,153		113,522		\$1,283	40,037	724	1,037	1,548	
113	Springfield, Ohio	311,654	202,688		173,059			22,255	3,764	2,118		\$1,492
114	Atlantic City, N. J.	507,471	293,367	134,813				152,484	2,075	3,905	90	
115	Little Rock, Ark.	250,973	190,002		140,176	9,671		39,550	605			
116	Rockford, Ill.	478,582	192,859		183,140			5,722	3,997			
117	Bay City, Mich.	221,446	206,523	98,004				106,618	1,616	2,285		
118	York, Pa.	200,667	200,171		147,160		7,300	42,344	600	2,767		
119	Sacramento, Cal.	317,432	268,157	351	155,261			108,394	4,151			
120	Chattanooga, Tenn.	137,267	110,205	21,987				87,000	1,218			
121	Malden, Mass.	242,305	9,492	7,600					1,802	67	23	
122	Pueblo, Colo.	302,434	215,433		166,655			47,603		104	1,121	
123	Haverhill, Mass.	378,301	201,911	189,800					813	25	8,444	2,829
124	Lincoln, Nebr.	326,477	269,968		244,044		3,556	15,244	3,128	361	3,635	
125	New Britain, Conn.	226,868	159,156	129,511				23,941	5,531		173	
126	Salem, Mass.	197,973	171,587	160,892			38	1,745	1,075			7,837
127	Topeka, Kans.	362,405	295,987		268,023			23,341	2,618	1,005		
128	Davenport, Iowa.	332,144	262,954		238,459			18,726	2,669	2,706	394	
129	McKeesport, Pa.	288,489	288,441		243,923			36,617	5,623	2,263	25	
130	Wheeling, W. Va.	196,659	191,443		155,594			33,339	1,709	567	234	
131	Augusta, Ga. ⁴											
132	Macon, Ga. ⁴											
133	Berkeley, Cal.	394,926	374,015		198,903			173,034	1,861	79	78	
134	Superior, Wis.	358,101	339,215	292,040				41,999	268	1,712	196	
135	Newton, Mass.	368,604	366,661	340,390				3,572	1,776		5,765	15,158
136	San Diego, Cal.	209,990	204,842		56,861			147,081				
137	Kalamazoo, Mich.	325,523	217,470		149,268			64,565	3,141	456	40	
138	El Paso, Tex.	208,894	125,075	84,673				38,436	1,687		79	
139	Butte, Mont.	251,742	227,301		100,415			126,886				
140	Flint, Mich.	191,713	116,685		77,763			35,376	2,115	1,048	383	
141	Chester, Pa.	179,134	145,038		102,316		8,052	32,400	2,124		146	
142	Dubuque, Iowa.	138,016	138,016		123,200			14,536	80	157	43	
143	Montgomery, Ala.	95,839	95,839	66,780				29,059				
144	Woonsocket, R. I.	111,615	111,615	98,725			2,709	10,010	1,927		238	
145	Racine, Wis.	133,617	131,808	100,792				28,207	2,672		137	
146	Fitchburg, Mass.	177,196	159,553	114,000					629		141	44,783
147	Tampa, Fla. ⁴											
148	Elmira, N. Y.	144,242	134,618	110,000				21,588	264	310	50	2,106
149	Galveston, Tex.	117,578	117,554	25,000	50,388			41,284	867		15	
150	Quincy, Ill.	214,926	153,205		144,354			7,866	619	55	311	
151	Knoxville, Tenn.	152,621	152,621	81,429								71,192
152	New Castle, Pa.	209,603	186,919		158,230			24,603	3,073	900	113	
153	West Hoboken, N. J.	227,075	165,075	34,569				129,956	520			
154	Hamilton, Ohio.	200,527	181,256		157,438			21,362	1,587	427	442	
155	Springfield, Mo.	135,412	135,312		115,366			17,223	750	1,973		
156	Lexington, Ky.	175,644	117,163	77,303				39,309	551			
157	Roanoke, Va.	123,382	123,382	106,348				15,600	525	361	348	
158	Joliet, Ill.	197,838	183,819		178,367			4,579	573			
159	Auburn, N. Y.	166,247	163,436	153,783					3,540	6,113		
160	East Orange, N. J.	326,655	233,672	100,853				128,998	997	2,443	281	
161	Taunton, Mass.	144,116	142,996	131,300					4,148		188	7,360
162	Charlotte, N. C.	81,005	62,705	39,118				19,864	84			3,639
163	Everett, Mass.	195,617	190,813	189,786					346			701
164	Portsmouth, Va.	64,431	64,431	49,749			1,260	12,903	120		399	
165	Oshkosh, Wis.	135,579	135,578	86,781				48,300	494		3	
166	Cedar Rapids, Iowa.	381,928	219,475		207,952			10,940	463		120	
167	Quincy, Mass.	204,206	159,020	152,255				2,523	204			4,038
168	Chelsea, Mass.	159,752	156,742	151,953					131	88	155	4,415
169	Perth Amboy, N. J.	145,230	145,230	76,600				67,196	440			1,000
170	Pittsfield, Mass.	163,731	153,351	149,795				2,400	1,156			
171	Joplin, Mo.	218,203	122,867		100,194			20,835	396	1,253	189	
172	Williamsport, Pa.	195,497	149,182		112,431		6,000	28,392	2,020	178	141	
173	Jackson, Mich.	187,975	154,975	90,251				62,693	1,599		433	
174	Jamestown, N. Y.	173,399	154,318		130,710		4,077	17,741	1,631		169	
175	Amsterdam, N. Y.	101,535	96,135	83,530				11,576	1,029			
176	Lansing, Mich.	193,622	142,444	82,748				58,254	1,179		265	
177	Huntington, W. Va.	87,400	87,222		72,286		3,124	11,425	109	279		
178	Decatur, Ill.	179,075	177,748		169,203			4,639	520	3,386		
179	Mount Vernon, N. Y.	249,241	206,172		183,300			18,752	2,403	1,707	10	
180	Lima, Ohio	184,679	157,817		140,124			15,694	165	759	1,075	
181	Niagara Falls, N. Y.	208,580	146,701	127,218				18,610	103	20	54	696
182	La Crosse, Wis.	143,387	143,387	96,132				46,084	366	378	427	
183	Newport, Ky.	122,786	89,745	42,142				46,544	945	100	14	
184	Pasadena, Cal.	348,987	344,328		216,477			127,084	762	5		

¹ The amounts tabulated in this column are those required to balance the payments for school expenses that are paid from the income of special trust funds and from appropriations other than those for school purposes. (See explanation in text.)⁴ The same as the sum of payments during the year and balances at close of year.

GENERAL TABLES.

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PAYMENTS, AND BALANCES FOR SCHOOLS: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 68.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910.

APPROPRIATIONS AND RECEIPTS— continued.			Balances at beginning of year.	Aggregate appropriations, receipts, and balances at beginning of year. ¹	Balances at close of year.	PAYMENTS.							City number.
Receipts from issue of city and district debt obligations.	Receipts from sales of property, invest- ments, and supplies.	Receipts from other sources.				Total.	For expenses. (Table 31.)	For outlays. (Table 33.)	For interest. ²	For re- demption of city and district debt obligations. ²	For invest- ments and supplies. ²	For other objects.	
\$27,002	\$25	\$10	\$92,917	\$207,065	\$80,593	\$180,472	\$161,686	\$13,776	\$16,228	\$24,838		\$10	110
108,299	300	274	13,420	302,936	42,716	260,220	216,120		15,402	63,000		3,034	111
102,626	183	2,060	33,006	301,518		301,518	139,254	82,629	1,772			1,233	112
214,000	104	6,152	103,745	415,399	81,817	333,582	170,021	141,035				20,731	113
			204,537	712,008	166,264	545,744	224,818	264,214	26,712	30,000			114
60,678	290	3	3,717	254,690		254,690	141,572	26,137	11,534	75,444		3	115
284,680	1,036	7	28,397	506,979	21,183	485,796	211,388	22,736	6,622	244,148		902	116
	822	14,101	92,735	314,181	85,266	228,915	181,991	7,490	5,333	20,000		14,101	117
60	183	293	40,023	240,725	37,599	203,126	151,948	20,812	15,078	13,895		1,393	118
1,015	48,260	66,344	383,770		85,362	298,414	244,324	38,635		1,256		14,199	119
27,013	37	12		137,267		137,267	107,689	29,578					120
232,650	162	1	2,833	245,293	815	244,423	231,485	4,863				8,075	121
86,245	162	554	9,622	312,056	8,891	303,165	194,480	37,037	18,017	53,077		554	122
176,000	112	278	16,254	384,555	35,810	348,745	204,835	153,840				20	123
55,953	475	81	24,624	351,101	1,454	349,647	219,195	1,185	12,700	116,496		81	124
67,609		13	4,360	231,228	2,172	229,056	154,323	74,703				30	125
25,000		1,396	21,518	219,491	12,003	207,488	173,857	34,534				97	126
57,491	8,682	245	34,731	397,136	18,952	378,184	219,607	43,563	26,805	86,278		1,869	127
60,835	8,063	242	38,439	370,583	62,713	307,870	212,022	53,715	12,200	20,550	7,369	2,014	128
		48	7,839	296,328	35,764	260,564	206,808	9,181	23,185			21,300	129
	4,145	1,071	80,085	276,744	14,330	262,414	155,128	93,058	8,968			4,159	130
												1,071	131
17,855		3,056	171,001	565,927	80,286	485,641	289,581	110,200	34,131	50,729	38	962	132
	2,356	19,500	123,942	482,043	81,509	400,534	179,554	200,353				20,627	133
		3	55,993	424,597	5,896	418,701	342,978	75,720				3	135
5,148			25,609	235,599	9,804	225,795	208,409	17,386					136
107,000	670	383	26,355	351,878	6,406	345,472	194,130	26,494	13,490	111,000		358	137
83,819			26,885	235,779	3,941	231,838	189,467	42,285	86				138
1,511	268	22,662	45,336	297,078	20,073	277,000	219,803	56,353		842		2	139
72,872		2,156	44,389	236,102	109,082	127,020	90,852	22,248	4,500	5,682		3,738	140
32,000		2,096	1,890	181,024	1,252	179,772	126,242	500	5,653	35,000		12,377	141
			867	138,883	1,485	137,398	116,874	1,764	4,760	14,000			142
			49,620	145,469	12,212	133,247	96,365	36,882					143
			1,236	112,851	3,116	109,735	106,075	3,660					144
	1,799	10	56,547	180,164	30,591	159,573	156,681	836			2,046	10	145
17,643			154	177,350		177,350	144,892	7,224		19,934		5,300	146
		1,580		144,242		144,242	133,205		5,945	4,857		2,235	147
8,044		24	38,364	155,942	26,979	128,963	128,963					24	148
													149
60,850		871	183	215,109	468	214,641	131,117	3,000	5,523	74,184		817	150
				152,625		152,625	81,433	71,192					151
22,200	430	54	9,786	219,389	43,625	175,764	100,179	1,500	6,081	18,000		54	152
62,000			35,101	262,176	5,833	256,293	180,441	12,173	1,439	62,000		240	153
18,000		1,271	70,722	271,249	77,478	193,771	158,395	20,633				14,743	154
													155
100			30,516	165,925	46,000	119,925	97,876	8,259		50		13,143	156
56,600	1,676	5	57,514	233,156	34,428	198,728	97,846	27,946	3,353	69,600		5	157
			17,290	140,662	8,312	132,350	92,297	34,182		5,871			158
13,999		20	1,783	199,621	35,682	163,939	126,069	5,941	1,274	31,340		414	159
	150	2,661	227,942	394,189	122,751	271,438	125,215	120,162	13,400	10,000		2,661	160
													161
92,800		163	11,280	337,935	20,080	317,855	207,659	60,931	2,285	46,800		180	162
		193	6,681	150,797	7	150,790	142,583	7,181				1,026	163
18,000		300	10,521	91,526	8,017	83,509	62,541	2,661	307	18,000			164
3,700	106	998		195,617	17	195,600	190,401	4,177				1,022	165
			139	64,570	3,970	60,600	50,203	5,390		4,467			166
													167
													168
148,953		1	9,481	145,060	8,361	136,699	118,815	16,883					169
45,100	400	13,100	12,608	394,536	118,456	276,080	171,339	29,437	7,241	64,883		13,100	170
2,959	85		2,269	206,475	6,662	199,813	157,763	42,050					171
	48	3	9,358	169,110	4,448	164,662	157,113	7,546				3	172
			6,508	151,738	4,375	147,363	143,563	3,800					173
													174
10,300		80	11,623	175,354	294	175,060	153,209	21,629				222	175
82,773	300	12,263	19,560	237,763	67,219	170,544	112,905	26,075	9,055	239		22,270	176
42,400	2,925	1,010	1,743	197,240	802	196,438	120,364	30,210	2,920	33,134		9,810	177
33,000			8,782	196,757	20,269	176,488	116,234	16,447	5,807	38,000			178
15,815	765	2,501		173,399	3,310	170,089	133,937	21,022	9,970	1,002		4,158	179
													180
5,400			89	101,624	12	101,612	85,382	216	3,914	12,100			181
60,349	830		4,224	197,847	1,612	196,235	105,086	89,982	1,167				182
177			16,174	103,574	5,927	97,647	79,509	2,408	3,765	11,965			183
690	365	272	187,123	366,198	110,897	255,301	122,498	117,562		15,241			184
909		42,160	34,856	284,097	30,169	253,928	219,644		17,194	7,002		10,088	185
													186
22,456	3,066	1,340	88,725	273,404	76,562	196,842	105,805	40,887	11,457	33,873	3,490	1,340	187
52,895	337	8,647	10,753	219,343	5,728	213,615	142,986	1,645	424	52,895		15,665	188
			49,401	192,788	66,050	126,738	126,738						189
33,000		41	12,776	135,562	11,764	123,798	87,263	3,370	124	33,000		41	190
4,380	5	274	45,845	394,832	70,851	323,981	249,698	33,662	20,150	18,474		1,997	191

¹ Includes payments by independent school districts and payments from school appropriations of cities with schools operated as city departments.
² Schools conducted as part of county government; for estimated expenses, see text table, page 75.

FINANCIAL STATISTICS OF CITIES.

TABLE 31.—PAYMENTS FOR EXPENSES OF SCHOOLS, CLASSIFIED

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

City number.	CITY, AND KIND OF SCHOOL OR OTHER OBJECT OF EXPENSE.	Total.	Expenses of general ad- ministration. (Table 32.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free text- books.	Other sup- plies used in instru- tion.	School library.	All other.
					Salaries and other ex- penses of superisors of grades and subjects.	Salaries and other ex- penses of principals.					
	Grand total.....	\$126,609,098	\$5,245,234	\$98,410,197	\$1,446,685	\$8,969,701	\$82,423,958	\$2,114,959	\$2,921,881	\$340,615	\$192,398
	Group I.....	77,663,648	3,120,661	60,782,249	548,241	5,514,747	51,421,548	1,305,339	1,756,608	160,388	75,378
	Group II.....	21,306,109	833,655	16,602,716	382,367	1,423,815	13,884,679	316,568	444,047	98,932	52,308
	Group III.....	16,377,537	725,861	12,488,338	264,698	1,195,251	10,213,577	303,674	437,469	39,119	34,550
	Group IV.....	11,261,804	565,057	8,536,894	251,379	835,888	6,904,164	189,378	283,757	42,176	30,162

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

1	New York, N. Y.....	\$30,971,735	\$1,039,774	\$24,625,701	\$83,122	\$2,228,599	\$20,920,751	\$550,654	\$740,932	\$89,896	\$11,547
	Elementary.....			18,954,042	40,324	2,002,854	15,928,654	399,254	509,448	73,508	.....
	Secondary.....			2,870,359	6,055	102,233	2,562,377	97,628	92,013	9,516	537
	Normal.....			571,486	.....	15,108	505,016	21,113	26,587	2,402	1,260
	Night.....			760,094	1,138	52,808	656,526	22,805	26,817	.....	.....
	Collegiate.....			457,037	4,750	.....	429,817	8,000	10,000	4,470	.....
	Trade.....			45,575	.....	4,000	29,497	.....	12,078	.....	.....
	Vacation.....			71,238	1,146	4,752	45,292	.....	20,048	.....	.....
	Nautical.....			6,500	.....	.....	5,300	300	900	.....	.....
	For defectives.....			48,024	2,150	.....	45,874	.....	.....	.....	.....
	For deficient children.....			489,248	.....	.....	489,248	.....	.....	.....	.....
	Truant.....			32,166	.....	3,344	21,330	1,754	5,738	.....	.....
	Lectures.....			98,160	15,834	.....	61,883	.....	10,691	.....	9,750
	Athletic field.....			10,659	8,464	.....	1,500	.....	695	.....	.....
	Playgrounds.....			121,540	1,895	20,352	74,705	.....	24,558	.....	.....
	Evening recreation centers.....			78,210	1,366	23,148	52,367	.....	1,329	.....	.....
	Baths.....			11,363	.....	.....	11,363	.....	.....	.....	.....
2	Chicago, Ill.....	9,675,924	466,650	7,462,624	53,100	1,027,358	6,164,701	28,962	165,632	19,655	3,216
	Elementary.....			6,111,344	43,520	926,678	4,983,018	20,521	121,873	15,734	.....
	Secondary.....			1,008,650	8,080	63,084	892,678	4,341	34,386	3,081	.....
	Normal.....			86,360	.....	12,893	67,742	768	901	840	3,216
	Night.....			130,942	.....	15,787	110,816	3,332	1,007	.....	.....
	Vacation.....			20,522	.....	.....	20,522	.....	.....	.....	.....
	For defectives.....			52,941	1,500	.....	45,742	.....	5,699	.....	.....
	Truant.....			54,865	.....	8,916	44,183	.....	1,766	.....	.....
3	Philadelphia, Pa.....	6,133,293	266,459	4,608,674	52,900	424,077	3,799,676	262,344	61,647	1,000	7,030
	Elementary.....			3,673,634	50,900	369,520	3,029,224	214,752	9,438	.....	.....
	Secondary.....			746,312	2,000	39,000	623,975	42,184	39,153	.....	.....
	Normal.....			58,228	.....	5,700	41,628	4,894	6,006	.....	.....
	Night.....			74,370	.....	7,137	61,174	.....	6,059	.....	.....
	Trade.....			16,179	.....	2,720	11,954	514	991	.....	.....
	Teachers' library.....			1,000	.....	.....	.....	.....	1,000	.....	.....
	Playgrounds.....			29,782	.....	.....	23,832	.....	.....	.....	5,950
	School gardens.....			8,969	.....	.....	7,869	.....	.....	.....	1,080
4	St. Louis, Mo.....	2,875,406	207,445	2,169,795	49,479	2,578	1,977,658	39,725	96,069	.....	4,286
	Elementary.....			1,645,879	47,111	.....	1,521,011	22,905	50,566	.....	4,286
	Secondary.....			414,822	.....	2,387	357,355	15,130	39,950	.....	.....
	Normal.....			27,283	.....	183	25,545	323	1,232	.....	.....
	Night.....			33,068	720	.....	29,649	1,286	1,413	.....	.....
	For defectives.....			3,974	.....	.....	3,920	5	49	.....	.....
	For deficient children.....			41,043	1,398	8	37,723	76	1,838	.....	.....
	Vacation.....			3,726	250	.....	2,455	.....	1,021	.....	.....
5	Boston, Mass.....	4,541,429	268,351	3,431,782	53,381	281,268	2,916,475	68,254	103,894	107	8,403
	Elementary.....			2,371,888	27,480	200,624	2,041,515	36,667	60,895	107	4,600
	Secondary.....			810,693	23,741	61,353	677,831	19,309	26,558	.....	1,901
	Normal.....			36,576	2,160	3,780	27,748	1,201	1,381	.....	306
	Night.....			96,475	.....	11,337	80,903	1,656	2,001	.....	378
	Trade.....			52,967	.....	997	36,725	8,222	6,825	.....	198
	Vacation.....			1,649	.....	290	1,240	51	64	.....	14
	For defectives.....			27,853	.....	2,887	24,416	194	304	.....	52
	Truant.....			14,220	.....	.....	12,512	754	.....	.....	954
	Playgrounds.....			19,461	.....	.....	13,585	.....	5,876	.....	.....
6	Cleveland, Ohio.....	2,683,888	128,322	1,976,981	47,978	186,491	1,715,274	2,446	21,028	557	3,207
	Elementary.....			1,437,518	30,511	142,080	1,243,711	.....	17,530	.....	1,240
	Secondary.....			441,867	5,514	31,023	402,254	2,446	2,705	.....	236
	Normal.....			17,578	354	.....	13,198	.....	214	135	140
	Night.....			32,839	4,533	4,062	24,170	.....	74	422	.....
	Vacation.....			14,258	4,885	2,576	6,651	.....	146	.....	.....
	For defectives.....			12,991	371	1,400	11,141	.....	79	.....	.....
	For deficient children.....			6,705	67	.....	6,632	.....	6	.....	.....
	Truant.....			9,262	188	1,800	7,241	.....	33	.....	.....
	Lectures.....			327	.....	.....	276	.....	.....	.....	51
	Playgrounds.....			3,336	1,555	.....	.....	.....	241	.....	1,540

¹ Of this amount, \$304,350 was for light and power of all city schools.² Pensions of employees of all schools.³ Includes \$43,656 of unapportioned expense.

GENERAL TABLES.

255

BY OBJECT AND BY KIND OF SCHOOL: 1910.

assigned to each, see page 87. For a text discussion of this table, see page 71.]

EXPENSES OF OPERATION OF SCHOOL PLANT.						EXPENSES OF MAINTENANCE OF SCHOOL PLANT.				MISCELLANEOUS EXPENSES.							City number.
Total.	Wages of janitors and other employees.	Janitors' supplies.	Fuel.	Water, light, and power.	All other.	Total.	Repairs.	Insurance.	All other.	Total.	Payments to private schools and institutions.	Payments to schools and institutions of other civil divisions.	Transportation of pupils.	Pensions.	Rent.	All other.	
\$13,589,571	\$8,141,209	\$710,811	\$3,450,562	\$976,845	\$304,144	\$6,969,373	\$6,566,335	\$317,640	\$85,392	\$2,694,723	\$551,971	\$66,236	\$144,840	\$1,255,140	\$334,195	\$42,341	
7,788,439	4,817,354	421,619	1,749,907	597,855	201,644	3,994,283	3,916,051	44,852	33,380	1,978,016	440,796	17,754	109,532	1,154,307	237,062	18,565	
2,440,816	1,384,179	121,626	728,707	188,327	47,977	1,214,101	1,100,178	99,012	14,911	214,821	71,127	19,341	7,112	62,034	49,891	5,316	
1,991,767	1,186,201	107,501	552,762	138,027	37,216	1,018,950	900,308	97,396	20,326	153,541	37,014	24,025	12,173	32,448	37,400	10,481	
1,368,549	783,415	66,065	419,126	82,636	17,307	742,959	649,798	70,386	16,775	48,345	3,034	5,116	16,023	6,351	9,842	7,979	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

\$2,584,432	\$1,624,069	\$112,299	\$492,721	\$311,885	\$43,458	\$1,456,441	\$1,444,319	.....	\$12,122	\$1,265,387	\$289,341	.....	\$81,798	\$844,313	\$49,935	.....	1
2,043,768	1,232,465	71,073	404,919	311,184	4,127	1,288,740	1,286,822		1,918	1,172,198	279,030		74,734	775,458	42,976		
141,314	96,854	5,383	38,607	470		94,965	94,861		104	34,221				34,221			
30,528	20,471	709	7,913	231	1,204	20,418	20,418			24,184				24,184			
31,199	30,248		951														
106,119	69,446	12,708	23,967			18,500	9,081		9,419	10,450				10,450			
11,194	6,638	508	3,901		87	1,963	1,963										
1,212	1,212																
50,454	24,520	20,634	4,500		500	3,800	3,800										
2,354	1,748	124	446		36	3,555	3,555			7,064			7,064				
79,251	35,528	1,162	7,457		35,104	15,732	15,651		81	10,311	10,311						
43,641	41,241				2,400	3,500	2,900		600	6,959					6,959		
4,563	4,563					5,268	5,268										
20,773	20,773																
18,062	18,062																
1,282,168	806,009	65,755	359,695	28,554	21,925	351,949	351,949			112,533		\$252	11,680	* 72,774	27,827		2
1,051,964	679,733	52,371	308,111	11,749		314,729	314,729			96,900		282		* 72,774	23,874		
126,594	74,975	12,397	32,835	6,387		29,701	29,701			2,151					2,151		
13,058	7,643	695	4,313	407						570					570		
27,869	13,650	129	4,702	9,388													
1,558	1,470	68								680			450		230		
3,911	2,918		768	225						11,230			11,230				
57,214	25,620	105	9,160	398	21,925	7,519	7,519			1,002					1,002		
588,608	407,810	2,607	151,169	2,000	25,016	443,594	443,594			225,958	123,381			* 63,854	38,723		3
467,775	315,979	2,607	129,173		20,016	356,715	356,715			86,410				* 63,854	22,556		
102,369	75,959		19,910	2,000	4,500	74,623	74,623			122,167	106,000				16,167		
11,144	8,789		1,864		500	12,052	12,052			17,381	17,381						
6,018	6,018																
1,302	1,060		222			204	204										
* 325,065	213,979	14,061	50,902	27,623	18,500	* 150,162	146,210	\$3,952		22,939			6,870		6,270	\$9,799	4
* 230,966	149,191	9,917	34,720	23,611	13,527	* 117,257	113,305	* 3,952		16,700			5,569		1,332	9,799	
60,915	55,151	3,736	14,545	3,275	4,208	29,366	29,366			750					750		
4,610	3,090	157	716	416	231	1,768	1,768										
2,022	2,020				2	4	4										
691	540	25	79	2	45	161	161			477			477				
5,637	3,847	226	842	319	403	1,606	1,606			4,925			737		4,188		
224	140				84					87			87				
458,225	251,487	10,381	137,267	32,660	26,430	285,331	284,237	1,094		97,740	80	8,009	3,830	58,064	27,737		20
319,300	194,217	8,549	99,368	17,166		228,434	227,703	731		81,372	80	8,009	602	54,160	18,501		20
73,326	44,001	1,640	21,200	6,485		37,457	37,330	127		12,475				3,648	8,827		
4,579	2,934	82	1,295	298		2,770	2,763	7									
16,081	5,285		4,457	6,338													
2,587	1,525	64	471	527		1,564	1,545	19									
94																	
2,301	1,505	46	621	129		1,174	1,164	10									
38,031			9,855	1,746	26,430	10,623	10,423	200		3,338			3,082	256	409		
1,926	1,926					3,309	3,309			555			146				
333,616	228,346	6,447	67,171	21,561	10,091	220,775	213,000	3,317	4,458	24,194			2,352	* 12,555	9,287		6
247,713	167,165	5,066	53,517	16,884	5,381	179,178	176,516	1,289	1,421	18,714				* 12,555	6,169		
68,110	47,590	1,241	12,716	4,415	2,148	35,570	32,971	2,053	546	1,430					1,430		
1,249	109	140	6	302		798	602		296	128					128		
7,115	5,937				1,182	1,091	1		1,090								
433	197				236	493	2		491								
1,700	1,008		574	50	68	1,104	758		346	3,037		1,801			1,236		
223					223	606	606			33					33		
2,769	2,068		358	210	133	1,229	936	25	268	852		551			301		
257	246				11	8	8										
4,047	4,030				17	700	700										

* Includes \$10,160 of unapportioned expense.

* Includes \$31,996 of unapportioned expense.

* Includes expenses of secondary schools.

FINANCIAL STATISTICS OF CITIES.

TABLE 31.—PAYMENTS FOR EXPENSES OF SCHOOLS, CLASSIFIED

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

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910—Continued.

City number.	CITY, AND KIND OF SCHOOL OR OTHER OBJECT OF EXPENSE.	Total.	Expenses of general administration. (Table 32.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free text-books.	Other supplies used in instruction.	School library.	All other.
					Salaries and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
7	Baltimore, Md.	\$1,705,385	\$39,200	\$1,458,428	\$11,575	\$64,919	\$1,258,294	\$66,573	\$53,129	\$1,194	\$2,744
	Elementary			1,163,189	6,799	42,959	1,034,665	52,188	24,612		1,966
	Secondary			257,740	1,489	17,660	185,822	14,355	20,734	883	707
	Normal			17,336	3,287	4,300	9,438			311	
	Night			19,126			17,524		1,691		11
	Truant			1,037			845		192		
8	Pittsburgh, Pa.	2,749,787	93,372	1,963,299	17,187	164,930	1,641,513	39,524	89,306	4,410	6,429
	Elementary			1,663,778	15,087	146,150	1,411,483	26,561	61,315		2,252
	Secondary			224,010	1,200	15,100	171,319	8,794	23,300		4,177
	Normal			42,485		2,500	34,640	2,335	3,050		
	Night			28,616		1,120	24,111	1,834	1,551		
	Library			4,410						4,410	
9	Detroit, Mich.	1,772,841	64,564	1,427,164	19,902	140,713	1,170,232	26,096	65,303	3,050	1,868
	Elementary			1,077,223	16,881	118,763	850,307	26,096	33,506		1,675
	Secondary			302,073	1,341	16,900	249,617		31,035	3,050	130
	Normal			17,220		3,200	13,408		571		41
	Night			21,702	1,680		20,000				22
	For defectives			8,941		1,850	6,900		191		
10	Buffalo, N. Y.	1,683,405	37,907	1,276,116	7,928	127,450	1,041,124	37,880	43,349	9,884	8,501
	Elementary			1,062,403		117,500	863,326	33,040	35,610	4,401	7,617
	Secondary			160,801	7,928	9,050	128,450	3,940	4,408	5,241	884
	Normal			3,111			2,869			242	
	Night			40,940			40,102		847		
	Vacation			7,053			4,578		2,475		
	Truant			1,799			1,799				
11	San Francisco, Cal.	1,678,559	63,264	1,373,047		90,215	1,255,831	5,208	20,712		1,081
	Elementary			1,139,294		75,040	1,041,628	5,098	16,558		960
	Secondary			162,509		11,575	146,764		4,074		96
	Night			68,834		3,600	65,039	110	60		25
	For defectives			2,420			2,400		20		
	Milwaukee, Wis.	1,493,605	75,467	1,203,275	15,168	114,655	1,020,809	1,151	42,215	6,577	2,700
	Elementary			951,059	8,246	94,553	813,775	1,151	25,516	5,318	2,500
	Secondary			165,891		200	145,566		7,336	1,250	
	Night			18,253			17,709		498		
	Trade			32,433	6,722	3,867	15,835		6,009		
	Vacation			4,008		450	2,585		973		
	For defectives			19,248		3,246	14,451		1,542	9	
	For deficient children			2,121			1,880		341		200
	Lectures			2,542			2,542				
	Social centers			6,715			6,715				
	Field day										
13	Cincinnati, Ohio	1,866,655	124,615	1,445,713	38,388	118,927	1,202,379	30,221	42,396	7,646	5,766
	Elementary			1,002,577	14,140	109,943	838,650	17,038	21,306		540
	Secondary			204,957	2,850	8,984	167,905	12,283	12,716	87	82
	Night			30,236			26,516		13		1,117
	Collegiate			173,073	15,234		141,159		5,947	7,609	3,124
	Vacation			7,073	446		6,038		589		
	Continuation			2,469			2,294		175		
	For defectives			6,743	1,172		5,521		50		
	Truant			12,944	1,400		10,032		1,512		
	Playgrounds			5,581	396		4,284		18		903
14	Newark, N. J.	2,028,509	81,440	1,622,957	29,642	152,923	1,325,797	88,972	20,823	570	4,230
	Elementary			1,297,622	26,570	128,455	1,056,879	74,134	8,862		2,722
	Secondary			138,107		4,299	122,609	7,802	2,182	570	585
	Normal			28,445		4,380	23,172		782		111
	Night			103,999	1,900	10,318	84,982	4,906	1,499		394
	Vacation			31,029	575	2,739	24,003	1,348	2,573		91
	Lectures			6,272		965	4,980				327
	Playgrounds			16,583	597	1,767	8,512		5,707		
15	New Orleans, La.	991,543	32,058	808,650	4,300	72,025	693,719	2,943	33,863		1,800
	Elementary			695,278	4,300	59,900	599,669	2,943	27,066		500
	Secondary			65,087		5,500	54,050		3,037		1,300
	Normal			16,560		1,700	14,300		560		
	Night			31,725		4,925	25,100		1,700		
16	Washington, D. C.	2,081,518	46,699	1,678,159	28,871	90,300	1,447,527	33,948	67,938	7,175	2,400
	Elementary			1,254,436	27,997	63,824	1,076,782	33,948	51,885		
	Secondary			367,837		21,193	326,890		13,679	5,107	963
	Normal			36,842		4,606	29,771		341	2,068	86
	Night			16,799	874	672	13,220		2,033		
	School gardens			1,457			864				593
	Playgrounds			788							788

¹ Pensions of employees of all schools.

GENERAL TABLES.

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BY OBJECT AND BY KIND OF SCHOOL: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 71.]

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910—Continued.

EXPENSES OF OPERATION OF SCHOOL PLANT.						EXPENSES OF MAINTENANCE OF SCHOOL PLANT.				MISCELLANEOUS EXPENSES.							City number.
Total.	Wages of janitors and other employees.	Janitors' supplies.	Fuel.	Water, light, and power.	All other.	Total.	Repairs.	Insurance.	All other.	Total.	Payments to private schools and institutions.	Payments to schools and institutions of other civil divisions.	Transportation of pupils.	Pensions.	Rent.	All other.	
\$181,740	\$121,041	\$5,514	\$14,634	\$8,131	\$1,520	\$7,342	\$7,342			\$18,675				\$7,733	\$10,942		7
146,987	98,018	4,830	40,410	3,729		5,916	5,916			16,875				7,733	9,142		
26,775	18,832	684	3,959	3,300		1,330	1,330			1,200					1,200		
3,160	2,110			1,050		5	5										
4,818	2,981		265	52	1,520	91	91			600					600		
488,786	224,395	143,750	88,874	31,610	157	196,726	184,312	\$12,414		7,604					7,604		8
441,171	197,039	138,918	83,100	22,114		177,120	167,501	9,619		7,604					7,604		
38,811	26,053	4,832	5,774	1,995	157	19,458	16,811	2,647									
8,324	823			7,501		148		148									
480	480																
199,968	149,060	3,824	46,118	784	182	62,191	61,971		\$220	18,954			\$884	18,070			9
147,278	109,604	3,137	33,952	403	182	55,034	54,814		220	18,019			884	17,135			
46,209	34,565	546	10,827	331		5,075	5,075			935				935			
3,494	1,960	55	1,339	50		2,078	2,078										
2,402	2,339	63															
615	592	23				4	4										
206,433	112,665	11,105	64,322	15,210	3,131	129,747	114,809	6,039	8,899	33,202				21,927	5,307	\$5,968	10
170,737	95,654	9,950	57,105	14,028		118,374	105,608	5,233	7,873	29,385				21,927	3,507	3,951	
21,754	12,200	1,155	7,217	1,182		10,563	8,596	706	1,261	3,817					1,800	2,017	
3,097	3,097																
225	225					810	705		40	65							
4,620	1,489				3,131												
102,657	70,097	3,833	10,060	17,735	932	130,014	130,014			9,577					9,577		11
79,538	59,121	3,082	5,775	10,664	896	114,553	114,553			9,577					9,577		
15,089	9,356	751	2,514	2,433	35	16,461	15,461										
8,006	1,620		1,750	4,636													
24			21	2	1												
145,731	77,462	4,840	37,049	26,374	6	64,506	62,098	1,608		4,626			1,023		3,175	428	12
118,460	62,766	4,148	30,673	20,873		47,256	47,256			105					105		
18,893	8,889	600	5,333	4,081		10,400	10,400										
1,689	1,689																
4,497	2,389	33	771	1,304		6,627	5,119	1,508		3,070					3,070		
150	150																
1,110	647	69	282	116	6					998			998				
						223	223			25			25				
932	932									428						428	
197,698	107,495	530	23,799	18,365	47,509	59,712	49,816	2,215	7,681	38,917	\$244		1,095	35,313	2,265		13
152,425	83,990		15,512	14,850	38,073	40,810	34,273		6,537	30,794	244			29,898	652		
22,175	8,730		5,099	2,010	6,336	3,423	3,027		396	313					313		
2,613	2,364			249													
17,161	11,259	530	3,138	1,213	1,021	16,321	12,358	2,215	748	5,815				5,415	400		
43				43													
646	522		50		74	87	87			1,995			1,095		900		
2,635	630				2,005	71	71										
167,945	106,274	1,797	31,776	28,098		125,960	124,352	1,608		30,207	10,000			16,952	3,255		14
137,588	91,568	1,669	29,459	14,862		111,153	109,775	1,378		17,978				15,116	2,862		
13,004	8,236	99	1,965	2,734		12,149	11,944	205		12,138	10,000			1,836	300		
592	464	29	90	9		983	972	13		93					93		
14,574	3,879		202	10,493		1,673	1,661	12									
1,029	1,029																
615	615																
483	483																
73,237	47,120	15,195	7,585	3,200	137	64,443	64,443			13,155	2,000				8,805	2,350	15
63,620	42,640	13,983	6,860	200	137	62,516	62,516			8,115					5,765	2,350	
4,532	2,820	1,212	500			1,627	1,627			3,040					3,040		
705	450		225			300	300			2,000							
4,180	1,150			3,000													
216,028	112,069	11,523	79,433	9,453	2,650	90,243	90,243			50,389	15,750	\$9,238			25,401		16
186,104	96,617	8,938	71,908	6,337	2,306	76,562	76,562			48,219	15,750	9,238			23,231		
27,317	14,120	2,210	7,527	3,118	344	12,855	12,855			2,170					2,170		
2,607	2,252	375															

50065°—13—17

FINANCIAL STATISTICS OF CITIES.

TABLE 31.—PAYMENTS FOR EXPENSES OF SCHOOLS, CLASSIFIED

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

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910—Continued.

City number.	CITY AND KIND OF SCHOOL OR OTHER OBJECT OF EXPENSE.	Total.	Expenses of general ad- ministra- tion. (Table 32.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free text- books.	Other sup- plies used in instruc- tion.	School library.	All other.
					Salaries and other ex- penses of supervisors of grades and subjects.	Salaries and other ex- penses of principals.					
17	Los Angeles, Cal.....	\$1,220,556	\$49,640	\$993,118	\$15,698	\$123,843	\$809,951	.....	\$37,259	\$6,367	.....
	Elementary.....			741,166	15,698	107,680	594,370		20,646	2,772	
	Secondary.....			227,572		11,290	196,320		16,367	3,595	
	Night.....			15,231		3,357	11,628		246		
	Truant.....			9,149		1,516	7,633				
18	Minneapolis, Minn.....	1,509,610	35,434	1,256,766	19,622	103,470	1,059,837	\$20,238	51,123	2,300	\$170
	Elementary.....			977,479	19,622	85,139	817,468	20,238	34,842		170
	Secondary.....			269,827		17,437	236,140		13,850	2,300	
	Night.....			3,517		700	2,817				
	Vacation.....			2,001		200	1,425		376		
	For defectives.....			575			575				
	For deficient children.....			1,151			1,100		51		
	Playgrounds.....			2,216			312		1,904		

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

19	Jersey City, N. J.	\$993,222	\$20,739	\$812,411	\$11,440	\$104,196	\$652,661	\$38,838	\$5,226	\$50	.....
	Elementary.....			690,079	10,440	96,646	545,403	32,314	5,226	50	.....
	Secondary.....			94,723	.....	4,250	83,983	6,490	.....	.....	.....
	Normal.....			13,338	1,000	2,232	10,072	34	.....	.....	.....
	Night.....			12,087	.....	1,068	11,019	.....	.....	.....	.....
	Lectures.....			2,184	.....	.....	2,184	.....	.....	.....	.....
	Playgrounds.....			.....	.....	.....	.....	.....	.....	.....	.....
20	Kansas City, Mo.	1,131,006	59,504	876,838	7,730	89,645	717,313	1,132	12,441	48,432	\$145
	Elementary.....			560,544	7,730	66,845	476,838	998	5,345	2,789	.....
	Secondary.....			262,587	.....	22,800	232,024	.....	6,992	626	145
	Normal.....			2,000	.....	.....	2,000	.....	.....	.....	.....
	Night.....			1,040	.....	.....	1,035	5	.....	.....	.....
	Truant.....			5,649	.....	.....	5,416	129	104	.....	.....
	Library.....			41,145	.....	.....	.....	.....	.....	41,145	.....
	Art gallery and museum.....			3,873	.....	.....	.....	.....	.....	3,873	.....
21	Seattle, Wash.	1,202,152	56,346	1,012,481	.....	33,910	874,687	32,129	67,475	3,500	780
	Elementary.....			679,787	.....	15,317	605,948	18,464	30,278	.....	780
	Secondary.....			300,204	.....	17,693	239,720	13,234	20,057	3,500	.....
	Night.....			20,770	.....	.....	20,319	93	358	.....	.....
	For defectives.....			2,400	.....	.....	2,400	.....	.....	.....	.....
	Truant.....			9,320	.....	900	6,300	338	1,782	.....	.....
22	Indianapolis, Ind.	1,015,747	50,221	764,369	17,292	38,676	678,101	117	29,895	.....	288
	Elementary.....			612,005	16,792	28,495	541,881	117	25,168	.....	152
	Secondary.....			145,858	500	10,181	130,488	.....	4,553	.....	136
	Normal.....			3,655	.....	.....	3,500	.....	155	.....	.....
	Night.....			2,183	.....	.....	2,164	.....	19	.....	.....
	Lectures.....			68	.....	.....	68	.....	.....	.....	.....
23	Providence, R. I.	1,012,658	38,866	747,823	10,742	3,925	679,919	28,467	20,634	101	4,055
	Elementary.....			514,184	.....	3,925	490,341	19,490	10,135	.....	233
	Secondary.....			177,488	10,742	.....	151,362	6,095	8,313	101	875
	Night.....			39,526	.....	.....	32,312	2,575	1,091	.....	2,478
	For deficient children.....			16,595	.....	.....	15,904	327	195	.....	169
24	Louisville, Ky.	764,815	42,567	585,573	14,000	69,868	476,255	6,530	18,378	.....	542
	Elementary.....			401,698	13,000	52,849	319,619	6,207	10,023	.....	472
	Secondary.....			164,659	1,000	13,335	142,308	71	7,473	.....	58
	Normal.....			8,595	.....	1,804	5,981	58	504	.....	12
	Night.....			10,621	.....	1,780	8,347	194	288	.....	.....
25	Rochester, N. Y.	942,367	33,555	738,649	26,398	56,853	613,850	5,972	33,593	43	1,950
	Elementary.....			513,468	21,215	44,680	426,182	5,972	15,376	43	1,320
	Secondary.....			129,091	.....	6,847	113,980	.....	6,914	.....	.....
	Normal.....			5,980	.....	400	5,580	.....	.....	.....	.....
	Night.....			48,938	622	3,390	43,585	.....	798	.....	543
	Trade.....			16,453	.....	1,296	9,794	.....	5,316	.....	47
	Vacation.....			2,352	.....	240	1,140	.....	972	.....	.....
	Open air.....			1,360	.....	.....	1,062	.....	298	.....	.....
	Orphan asylum and church home.....			7,326	.....	.....	7,180	.....	146	.....	.....
	Social centers and clubs.....			2,600	.....	710	1,131	.....	849	.....	.....
	Playgrounds.....			10,991	.....	3,851	4,216	.....	2,924	.....	.....

¹ Pensions of employees of all schools.

assigned to each, see page 87. For a text discussion of this table, see page 71.]

EXPENSES OF OPERATION OF SCHOOL PLANT.						EXPENSES OF MAINTENANCE OF SCHOOL PLANT.				MISCELLANEOUS EXPENSES.						City number.	
Total.	Wages of janitors and other employees.	Janitors' supplies.	Fuel.	Water, light, and power.	All other.	Total.	Repairs.	Insurance.	All other.	Total.	Payments to private schools and institutions.	Payments to schools and institutions of other civil divisions.	Transportation of pupils.	Pensions.	Rent.		All other.
\$78,606	\$56,098	\$4,276	\$14,915	\$3,317	\$98,600	\$89,966	\$8,634	\$592	\$255	\$337	17
62,737	45,070	3,115	12,451	2,101	76,893	68,976	7,917	592	255	337	18
13,800	9,601	1,130	2,352	717	21,153	20,436	717	
1,908	1,300	19	90	499	385	385	
161	127	12	22	169	169	
157,496	100,072	3,652	42,277	11,295	56,547	52,476	4,071	3,367	\$2,752	615	
129,139	82,319	3,288	33,767	9,765	48,848	45,677	3,171	3,352	\$2,752	600	
27,907	17,303	564	8,510	1,530	7,289	6,389	900	15	15	
341	341	
109	109	
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FINANCIAL STATISTICS OF CITIES.

TABLE 31.—PAYMENTS FOR EXPENSES OF SCHOOLS, 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 1910—Continued.

City number.	CITY, AND KIND OF SCHOOL OR OTHER OBJECT OF EXPENSE.	Total.	Expenses of general administration. (Table 32.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free text-books.	Other supplies used in instruction.	School library.	All other.
					Salaries and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
26	St. Paul, Minn.....	\$865,004	\$19,549	\$651,107	\$10,280	\$63,191	\$550,345	\$519	\$20,711	\$5,560	\$501
	Elementary.....			506,000	10,280	51,291	426,145	469	13,200	4,360	255
	Secondary.....			132,377		11,900	112,780	50	6,801	600	246
	Normal.....			5,040			3,730		710	600	
	Night.....			3,608			3,608				
	Vacation.....			1,932			1,932				
	Truant.....			2,150			2,150				
27	Denver, Colo.....	1,169,228	38,500	939,232	12,400	83,893	808,045	8,517	16,883	5,486	4,008
	Elementary.....			716,999	12,400	64,688	611,415	8,447	12,558	5,296	2,197
	Secondary.....			215,922		18,770	191,192	9	3,982	152	1,811
	Night.....			6,311		431	5,438	61	343	38	
28	Portland, Oreg.....	891,953	33,747	712,376	30,637	71,414	599,581		10,744		
	Elementary.....			556,716	27,911	59,380	464,700		4,715		
	Secondary.....			132,500	2,194	9,020	118,594		2,782		
	Night.....			5,131		1,004	4,112		15		
	Trade.....			15,943	525	2,000	10,101		3,262		
	For defectives.....			2,021	7		2,014				
29	Columbus, Ohio.....	765,656	15,376	616,958	14,080	66,903	507,241	4,166	10,767	10,728	3,073
	Elementary.....			425,531	10,560	53,572	346,613	4,166	8,200		2,420
	Secondary.....			172,827	3,520	12,000	154,227		2,217		563
	Normal.....			2,855		650	2,110		5		90
	Night.....			1,116		171	945				
	Summer.....			2,585		210	2,071		304		
	Truant.....			1,816		300	1,275		41		
	Library.....			10,728						10,728	
30	Toledo, Ohio.....	754,006	37,106	611,947	58,897		521,784	13,660	15,107	482	2,017
	Elementary.....			508,744	52,555		429,042	12,547	13,472		1,128
	Secondary.....			86,841	4,910		78,865	866	1,148	482	570
	Normal.....			4,252			4,191	59	2		
	Night.....			1,635			1,447	188			
	Collegiate.....			6,109			5,790				319
	Vacation.....			2,023			1,799		224		
	Truant.....			650			650				
	Playgrounds and athletics.....			1,693	1,432				261		
31	Atlanta, Ga.....	364,316	16,596	297,448	5,045	28,866	259,155		3,651	500	231
	Elementary.....			236,076	4,812	25,478	202,993		2,703		
	Secondary.....			54,081	233	3,333	48,926		858	500	231
	Normal.....			1,355		55	1,300				
	Night.....			5,936			5,936				
32	Oakland, Cal.....	605,804	27,260	509,986	11,409	46,100	433,406	452	14,804	3,815	
	Elementary.....			403,002	10,809	38,640	337,822	377	12,186	3,168	
	Secondary.....			96,756	600	6,840	86,259	14	2,462	681	
	Night.....			10,228		620	9,325	61	156	66	
33	Worcester, Mass.....	796,859	24,568	615,918	26,400	69,420	472,882	20,707	20,781	700	5,022
	Elementary.....			444,004	24,100	50,945	336,754	16,215	12,388	175	3,427
	Secondary.....			130,382	1,300	12,100	106,374	3,812	5,849	435	512
	Night.....			27,390	1,000	4,431	20,316	680	642	8	318
	Vacation.....			500					500		
	Trade.....			13,378		1,944	9,248		1,402	93	691
	Lectures.....			264			190				74
34	Syracuse, N. Y.....	630,516	18,467	490,395	9,700	25,650	411,729	10,802	16,465	5,296	753
	Elementary.....			356,369	9,700	13,350	308,089	10,790	10,175	3,842	423
	Secondary.....			108,528		9,550	91,628		5,743	1,454	153
	Normal.....			6,550		1,150	5,400				
	Night.....			7,042		1,600	5,291		151		
	Vacation.....			478			454		24		
	Truant.....			1,134			750	12	372		
	Lectures.....			294			117				177
35	New Haven, Conn.....	687,337	21,379	519,044	21,600	42,502	417,003	10,225	17,515	3,224	6,975
	Elementary.....			453,645	21,600	35,402	368,821	8,262	15,429	2,181	1,850
	Secondary.....			58,734		7,100	41,667	1,813	2,096	1,043	5,025
	Night.....			6,665			6,515	150			
36	Birmingham, Ala.....	275,212	10,400	223,474	6,779	18,206	194,818		924	1,500	1,247
	Elementary.....			188,740	5,000	15,036	165,460		700	1,500	1,044
	Secondary.....			34,034	1,779	3,170	28,658		224		203
	Normal.....			700			700				

¹ Pensions of employees of all schools.

GENERAL TABLES.

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BY OBJECT AND BY KIND OF SCHOOL: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 71.]

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910—Continued.

EXPENSES OF OPERATION OF SCHOOL PLANT.						EXPENSES OF MAINTENANCE OF SCHOOL PLANT.				MISCELLANEOUS EXPENSES.							City number.
Total.	Wages of janitors and other employees.	Janitors' supplies.	Fuel.	Water, light, and power.	All other.	Total.	Repairs.	Insurance.	All other.	Total.	Payments to private schools and institutions.	Payments to schools and institutions of other civil divisions.	Transportation of pupils.	Pensions.	Rent.	All other.	
\$96,342	\$55,217	\$4,683	\$30,545	\$5,897	.....	\$94,662	\$94,339	\$343	.....	\$3,324	.....	.....	.....	\$1,320	\$2,004	.....	26
81,367	47,186	3,871	25,665	4,645	.....	87,951	87,651	300	.....	2,964	.....	.....	.....	1,320	1,644	.....	26
13,389	7,351	612	4,307	1,119	.....	6,731	6,688	43	.....	360	.....	.....	.....	.....	360	.....	26
353	130	50	153	20	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	26
1,233	550	150	420	113	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	26
108,060	59,682	4,116	31,561	12,103	\$298	78,570	60,285	18,285	.....	4,866	.....	.....	\$3,446	1180	1,240	.....	27
87,273	48,077	3,534	26,273	9,173	216	67,541	53,279	14,262	.....	4,346	.....	.....	3,111	1180	1,055	.....	27
20,022	11,255	582	5,588	2,515	82	11,029	7,006	4,023	.....	515	.....	.....	330	.....	185	.....	27
765	350	.....	.....	415	.....	.....	.....	.....	.....	5	.....	.....	5	.....	.....	.....	27
94,726	48,931	1,901	32,925	8,807	2,162	50,670	45,946	3,307	\$1,417	434	.....	.....	.....	207	227	.....	28
76,685	40,735	1,570	25,944	6,619	1,817	44,943	42,059	1,673	1,211	434	.....	.....	.....	207	227	.....	28
14,576	7,646	331	5,232	1,022	345	5,608	3,846	1,571	191	.....	.....	.....	.....	.....	.....	.....	28
1,300	.....	.....	800	500	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	28
2,165	550	.....	949	666	.....	119	41	63	15	.....	.....	.....	.....	.....	.....	.....	28
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	28
93,691	64,489	2,800	23,902	.....	2,500	38,248	35,639	.....	2,609	1,383	.....	.....	79	1,160	144	.....	29
73,917	50,779	2,350	18,588	.....	2,200	33,826	31,767	.....	2,059	1,304	.....	.....	.....	1,160	144	.....	29
15,966	10,680	450	4,536	.....	300	4,018	3,468	.....	550	.....	.....	.....	.....	.....	.....	.....	29
194	194	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	29
3,614	2,836	.....	778	.....	.....	404	404	.....	.....	79	.....	.....	79	.....	.....	.....	29
59,707	32,538	1,600	15,853	5,365	4,331	42,041	39,408	2,056	577	3,205	.....	.....	.....	.....	3,205	.....	30
49,816	27,618	1,415	13,171	3,296	4,116	37,093	34,470	2,052	571	1,276	.....	.....	.....	.....	1,276	.....	30
8,814	4,000	185	2,600	1,814	215	4,641	4,637	4	.....	110	.....	.....	.....	.....	110	.....	30
20	.....	.....	20	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	30
163	720	.....	62	165	.....	130	124	.....	6	140	.....	.....	.....	.....	140	.....	30
892	.....	.....	.....	110	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	30
.....	.....	.....	.....	.....	.....	177	177	.....	.....	1,679	.....	.....	.....	.....	1,679	.....	30
25,900	13,365	4,843	6,251	1,531	.....	16,132	15,165	967	.....	8,150	\$5,900	.....	.....	.....	2,250	.....	31
21,548	11,406	3,813	5,330	939	.....	13,050	12,417	633	.....	2,850	900	.....	.....	.....	1,950	.....	31
4,216	1,845	968	892	511	.....	3,082	2,748	334	.....	300	.....	.....	.....	.....	300	.....	31
56	54	2	2	.....	.....	.....	.....	.....	.....	5,000	5,000	.....	.....	.....	.....	.....	31
170	60	29	81	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	31
39,870	25,967	1,854	5,895	4,015	2,139	28,496	20,910	7,586	.....	282	.....	.....	57	.....	225	.....	32
32,284	21,431	1,415	5,068	2,650	1,782	25,797	18,211	7,586	.....	57	.....	.....	57	.....	225	.....	32
6,994	4,536	439	889	773	357	2,699	2,699	.....	.....	225	.....	.....	.....	.....	.....	.....	32
592	.....	.....	.....	592	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	32
107,214	50,844	2,577	41,065	6,360	6,368	43,516	43,307	209	.....	5,643	595	\$2,696	942	.....	1,410	.....	33
88,249	42,007	2,076	35,878	2,912	5,376	40,157	40,157	.....	.....	5,048	595	2,696	942	.....	1,410	.....	33
11,626	5,832	459	3,383	1,500	392	2,675	2,675	.....	.....	.....	.....	.....	.....	.....	.....	.....	33
5,979	2,360	.....	1,500	1,519	600	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	33
1,284	509	42	304	369	.....	684	475	209	.....	.....	.....	.....	.....	.....	.....	.....	33
76	76	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	33
90,282	43,733	3,453	35,505	6,080	1,505	35,585	34,072	1,513	.....	5,787	.....	.....	.....	1,537	400	.....	34
55,310	28,069	2,946	29,567	4,128	.....	32,495	30,682	1,513	.....	5,787	.....	.....	.....	1,537	400	.....	34
21,028	13,032	507	5,531	1,958	.....	2,034	2,934	.....	.....	.....	.....	.....	.....	.....	.....	.....	34
670	670	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	34
42	42	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	34
3,232	1,320	.....	407	.....	1,505	156	156	.....	.....	.....	.....	.....	.....	.....	.....	.....	34
93,631	47,703	3,280	35,670	3,510	3,468	49,395	41,358	8,037	.....	3,888	.....	.....	.....	.....	3,888	.....	35
76,859	39,972	2,878	29,204	2,339	2,466	37,686	30,668	7,018	.....	3,888	.....	.....	.....	.....	3,888	.....	35
15,947	7,731	352	6,066	871	927	11,709	10,690	1,019	.....	.....	.....	.....	.....	.....	.....	.....	35
825	50	.....	400	300	75	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	35
27,892	17,540	1,757	6,214	2,168	213	11,914	11,289	625	.....	1,532	.....	.....	.....	.....	799	\$733	36
22,168	14,399	1,329	4,581	1,649	210	8,312	7,687	625	.....	1,325	.....	.....	.....	.....	799	526	36
5,724	3,141	428	1,633	519	3	3,602	3,602	.....	.....	207	.....	.....	.....	.....	.....	207	36

FINANCIAL STATISTICS OF CITIES.

TABLE 31.—PAYMENTS FOR EXPENSES OF SCHOOLS, 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 1910—Continued.

City number.	CITY, AND KIND OF SCHOOL OR OTHER OBJECT OF EXPENSE.	Total.	Expenses of general administration. (Table 32.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free text-books.	Other supplies used in instruction.	School library.	All other.
					Salaries and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
37	Memphis, Tenn.....	\$377,233	\$18,273	\$300,889	\$5,958	\$27,210	\$257,738	.....	.....	.....	\$9,983
	Elementary.....			259,784	5,958	23,550	221,903	.....	.....	.....	8,373
	Secondary.....			39,068		3,660	33,735	.....	.....	.....	1,610
	Night.....			2,100	.....	.....	2,100	.....	.....	.....	.....
38	Scranton, Pa.....	572,827	42,683	418,710	4,400	47,280	332,809	\$34,221	.....	.....	.....
	Elementary.....			310,995	2,200	41,280	238,181	29,334	.....	.....	.....
	Secondary.....			89,068	2,200	6,000	76,581	4,287	.....	.....	.....
	Night.....			18,647	.....	.....	18,047	600	.....	.....	.....
39	Richmond, Va.....	298,843	9,298	228,008	3,600	28,042	192,615	605	\$656	\$167	2,323
	Elementary.....			189,667	3,030	24,392	158,870	605	580	167	2,023
	Secondary.....			35,293	570	3,650	30,737	.....	79	.....	250
	Night.....			3,038	.....	.....	3,008	.....	.....	.....	50
40	Paterson, N. J.....	515,493	12,672	422,210	.....	52,100	343,309	19,210	6,824	.....	767
	Elementary.....			362,391	.....	47,850	290,990	17,000	5,934	.....	617
	Secondary.....			47,290	.....	3,250	41,130	2,000	750	.....	150
	Normal.....			7,350	.....	1,000	6,000	210	140	.....	.....
	Night.....			5,189	.....	.....	5,189	.....	.....	.....	.....
41	Omaha, Nebr.....	593,940	25,842	451,671	7,140	51,232	373,013	8,136	10,622	1,528	.....
	Elementary.....			351,604	7,140	46,273	285,122	5,896	6,737	446	.....
	Secondary.....			98,391	.....	4,939	84,367	2,142	3,841	1,082	.....
	Night.....			3,676	.....	.....	3,624	108	44	.....	.....
42	Fall River, Mass.....	473,655	16,437	351,494	5,200	14,019	296,384	17,415	17,755	.....	721
	Elementary.....			296,514	4,900	10,460	253,316	13,774	13,846	.....	218
	Secondary.....			43,471	300	3,059	33,155	3,215	3,335	.....	407
	Night.....			10,858	.....	500	9,332	426	604	.....	96
	Vacation.....			651	.....	.....	581	.....	70	.....	.....
	Trade.....			.....	.....	.....	.....	.....	.....	.....	.....
	Truant.....			.....	.....	.....	.....	.....	.....	.....	.....
43	Dayton, Ohio.....	505,651	21,542	382,570	6,610	49,185	314,849	301	10,172	919	534
	Elementary.....			296,228	6,610	41,910	240,009	301	7,398	.....	.....
	Secondary.....			81,333	.....	5,775	71,576	.....	2,609	919	451
	Normal.....			2,507	.....	1,500	900	.....	27	.....	80
	Night.....			1,002	.....	.....	864	.....	133	.....	.....
	For defectives.....			1,500	.....	.....	1,500	.....	.....	.....	.....
	Athletics.....			.....	.....	.....	.....	.....	.....	.....	.....
44	Grand Rapids, Mich.....	542,627	19,500	421,383	5,280	54,570	342,506	.....	16,067	1,514	1,446
	Elementary.....			331,225	5,280	44,370	271,432	.....	12,039	.....	1,084
	Secondary.....			79,077	.....	10,200	63,358	.....	3,613	1,514	362
	Night.....			8,081	.....	.....	7,696	.....	335	.....	.....
45	Nashville, Tenn.....	289,383	8,665	235,091	7,700	12,700	211,141	380	3,020	150	.....
	Elementary.....			205,205	7,700	9,900	184,472	380	2,603	150	.....
	Secondary.....			26,580	.....	2,800	23,555	.....	225	.....	.....
	Night.....			3,306	.....	.....	3,114	.....	192	.....	.....
46	Lowell, Mass.....	419,953	12,647	288,628	5,750	10,995	254,383	6,445	10,191	.....	861
	Elementary.....			221,212	3,825	7,965	199,796	3,718	5,805	.....	103
	Secondary.....			50,687	1,925	3,030	38,680	2,338	4,051	.....	663
	Night.....			10,729	.....	.....	15,907	389	339	.....	95
	Trade.....			.....	.....	.....	.....	.....	.....	.....	.....
	Truant.....			.....	.....	.....	.....	.....	.....	.....	.....
47	Cambridge, Mass.....	527,016	20,962	400,818	6,300	55,366	324,401	9,901	13,782	68	.....
	Elementary.....			297,287	6,300	44,902	230,637	7,569	7,789	.....	.....
	Secondary.....			96,805	.....	10,374	78,604	2,249	5,600	68	.....
	Night.....			13,383	.....	.....	12,907	83	303	.....	.....
	Vacation.....			2,253	.....	.....	2,253	.....	.....	.....	.....
48	Spokane, Wash.....	568,589	27,711	442,339	5,425	38,323	371,826	13,576	15,299	3,671	1,219
	Elementary.....			335,418	5,425	31,500	276,674	10,243	10,364	512	700
	Secondary.....			108,596	.....	6,823	90,082	3,333	4,801	3,159	398
	Night.....			1,701	.....	.....	1,678	.....	23	.....	.....
	Truant.....			3,624	.....	.....	3,392	.....	111	.....	121
49	Bridgeport, Conn.....	297,993	8,719	222,043	19,475	29,175	167,164	10,312	.....	.....	2,917
	Elementary.....			194,753	19,475	24,575	140,470	8,134	.....	.....	2,099
	Secondary.....			22,548	.....	2,900	19,392	.....	.....	.....	356
	Normal.....			7,744	.....	1,900	5,600	146	.....	.....	138
	Night.....			3,998	1,642	2,032	324

¹ Pensions of employees of all schools.

GENERAL TABLES.

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BY OBJECT AND BY KIND OF SCHOOL: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 71.]

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910—Continued.

EXPENSES OF OPERATION OF SCHOOL PLANT.						EXPENSES OF MAINTENANCE OF SCHOOL PLANT.				MISCELLANEOUS EXPENSES.							City number.
Total.	Wages of janitors and other employees.	Janitors' supplies.	Fuel.	Water, light, and power.	All other.	Total.	Repairs.	Insurance.	All other.	Total.	Payments to private schools and institutions.	Payments to schools and institutions of other civil divisions.	Transportation of pupils.	Pensions.	Rent.	All other.	
\$41,345	\$28,120	\$1,770	\$5,955	\$2,604	\$2,996	\$15,934	\$13,788	\$2,146	.....	\$792	.....	.....	.....	.....	\$792	.....	37
36,702	25,115	1,540	5,253	2,014	2,780	15,003	12,977	2,026	.....	792	.....	.....	.....	.....	792	.....	38
4,258	2,870	230	582	370	216	831	811	120	.....	.....	.....	.....	.....	.....	.....	.....	39
375	135	.....	120	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	40
84,901	53,445	1,583	22,581	7,292	.....	19,209	17,841	1,868	.....	7,814	.....	.....	.....	.....	7,814	.....	41
73,901	45,945	1,083	21,381	5,492	.....	17,682	15,814	1,868	.....	7,314	.....	.....	.....	.....	7,314	.....	42
9,400	6,500	500	1,200	1,200	.....	1,527	1,527	.....	.....	.....	.....	.....	.....	.....	.....	.....	43
1,600	1,000	.....	600	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	44
29,564	16,601	5,292	5,031	2,640	.....	19,420	19,104	247	\$69	12,553	\$10,000	.....	\$17	.....	2,536	.....	45
22,109	11,931	4,763	3,850	1,565	.....	13,882	13,635	247	.....	12,553	10,000	.....	17	.....	2,536	.....	46
7,174	4,445	529	1,150	1,050	.....	5,538	5,409	.....	69	.....	.....	.....	.....	.....	.....	.....	47
281	225	.....	31	25	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	48
41,962	28,596	937	9,779	2,650	.....	18,226	14,925	3,301	.....	20,423	.....	.....	.....	\$7,756	12,667	.....	49
38,765	25,909	877	9,759	2,220	.....	18,226	14,925	3,301	.....	5,171	.....	.....	.....	5,171	12,667	.....	50
1,700	1,550	50	.....	100	.....	.....	.....	.....	.....	15,252	.....	.....	.....	2,585	.....	.....	51
377	317	10	20	30	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	52
1,120	820	.....	.....	300	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	53
80,934	44,932	8,730	25,967	1,305	.....	31,451	20,276	9,422	1,753	4,048	500	.....	.....	1,083	465	.....	54
65,204	37,555	4,890	21,841	918	.....	27,554	18,742	7,059	1,753	3,548	.....	.....	.....	1,083	465	.....	55
14,999	6,873	3,840	4,126	160	.....	3,577	1,514	2,363	.....	500	500	.....	.....	.....	.....	.....	56
731	604	.....	.....	227	.....	20	20	.....	.....	.....	.....	.....	.....	.....	.....	.....	57
70,732	47,643	2,102	19,000	1,987	.....	25,071	19,095	459	5,517	9,921	8,000	\$709	717	.....	495	.....	58
62,571	43,173	1,997	17,401	.....	.....	23,084	18,083	459	5,262	717	.....	.....	717	.....	495	.....	59
5,423	3,380	105	1,599	339	.....	1,267	1,012	.....	255	495	.....	.....	.....	.....	.....	.....	60
2,738	1,090	.....	1,648	.....	.....	.....	.....	.....	.....	8,000	8,000	709	.....	.....	.....	.....	61
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	709	.....	.....	.....	.....	.....	.....	62
62,780	38,527	3,333	15,581	5,125	154	38,734	32,836	5,886	12	25	.....	.....	.....	.....	25	.....	63
49,862	31,215	2,270	12,481	3,804	92	36,312	30,414	5,886	12	.....	.....	.....	.....	.....	.....	.....	64
12,898	7,292	1,133	3,100	1,321	62	2,422	2,422	.....	.....	.....	.....	.....	.....	.....	.....	.....	65
20	20	.....	.....	.....	.....	.....	.....	.....	.....	25	.....	.....	.....	.....	25	.....	66
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	67
57,333	32,769	2,512	16,530	5,522	.....	42,583	42,583	.....	.....	1,819	.....	.....	1,200	.....	619	.....	68
46,100	27,426	1,884	15,030	1,760	.....	41,724	41,724	.....	.....	1,819	.....	.....	1,200	.....	619	.....	69
7,160	4,532	628	1,500	500	.....	859	859	.....	.....	.....	.....	.....	.....	.....	.....	.....	70
4,073	811	.....	3,262	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	71
29,604	16,161	2,680	4,720	920	4,023	15,523	14,384	.....	1,139	500	.....	.....	.....	.....	500	.....	72
27,708	14,915	2,590	4,575	855	4,773	15,423	14,384	.....	1,039	500	.....	.....	.....	.....	500	.....	73
1,410	850	200	145	65	150	100	.....	.....	100	.....	.....	.....	.....	.....	.....	.....	74
486	396	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	75
72,691	47,723	1,990	17,138	5,668	172	33,811	31,960	1,851	.....	12,176	8,000	3,610	300	.....	266	.....	76
58,185	39,744	1,890	14,005	2,425	121	28,993	28,176	817	.....	566	.....	.....	300	.....	266	.....	77
9,351	5,087	100	2,304	1,819	41	4,777	3,743	1,034	.....	.....	.....	.....	.....	.....	.....	.....	78
5,155	2,892	.....	829	1,424	10	41	41	.....	.....	8,000	8,000	3,610	.....	.....	.....	.....	79
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,610	.....	.....	.....	.....	.....	.....	80
69,567	43,284	2,034	21,490	2,759	.....	22,443	22,268	175	.....	4,226	.....	540	327	2,666	.....	\$693	81
48,394	31,725	1,674	14,995	.....	.....	19,235	19,100	135	.....	3,776	.....	540	327	2,216	.....	693	82
15,945	10,110	360	4,598	877	.....	3,208	3,168	40	.....	450	.....	.....	.....	450	.....	.....	83
4,868	1,089	.....	1,897	1,882	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	84
360	360	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	85
62,125	34,793	2,139	21,267	3,926	.....	29,414	24,646	4,768	.....	.....	.....	.....	.....	.....	.....	.....	86
46,479	27,023	1,800	16,069	1,587	.....	19,893	18,195	3,698	.....	.....	.....	.....	.....	.....	.....	.....	87
15,181	7,770	339	4,733	2,339	.....	4,218	3,454	764	.....	.....	.....	.....	.....	.....	.....	.....	88
465	.....	.....	405	.....	.....	5,303	4,997	306	.....	.....	.....	.....	.....	.....	.....	.....	89
42,617	18,809	359	20,761	2,414	274	16,964	16,964	.....	.....	650	.....	.....	.....	.....	650	.....	90
37,003	16,189	280	18,647	1,613	274	14,985	14,985	.....	.....	650	.....	.....	.....	.....	650	.....	91
2,940	1,208	15	1,380	328	.....	1,137	1,137	.....	.....	.....	.....	.....	.....	.....	.....	.....	92
1,951	963	49	725	248	.....	842	842	.....	.....	.....	.....	.....	.....	.....	.....	.....	93
723	449	.....	225	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	94

FINANCIAL STATISTICS OF CITIES.

TABLE 31.—PAYMENTS FOR EXPENSES OF SCHOOLS, 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 1910—Continued.

City number.	CITY, AND KIND OF SCHOOL OR OTHER OBJECT OF EXPENSE.	Total.	Expenses of general ad- ministra- tion. (Table 32.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free text- books.	Other sup- plies used in instru- tion.	School library.	All other.
					Salaries and other ex- penses of super- visors of grades and subjects.	Salaries and other ex- penses of principals.					
50	Albany, N. Y.....	\$394,952	\$11,839	\$297,833	\$4,700	\$40,400	\$233,766	\$13,813	\$3,662	\$1,492	.....
	Elementary.....			224,748	4,500	34,900	173,604	10,102	483	1,159	.....
	Secondary.....			53,631	200	6,500	43,522	3,023	495	311	.....
	Normal.....			2,647			2,600	13	12	22	.....
	Night.....			9,336			9,107	61	168		.....
	Trade.....			7,451			4,833	14	2,504		.....

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910.

51	Hartford, Conn.	\$562,672	\$17,574	\$430,780	\$6,441	\$43,821	\$344,529	\$10,659	\$21,552	\$2,737	\$1,041
	Elementary.....			323,484	6,205	33,906	269,294	7,077	15,102	1,304	696
	Secondary.....			85,629		8,453	69,475	3,582	3,413	1,433	273
	Night.....			15,042		1,462	11,565		1,943		72
	Vocation.....			3,700	236		2,594		870		
	Open air.....			595			570		25		
	School gardens.....			931			931				
	Playgrounds.....			1,299			1,100		199		
52	Trenton, N. J.	444,019	17,587	328,174	5,299	3,850	292,456	10,729	15,610	230	.....
	Elementary.....			271,043	5,050		246,285	8,977	10,501	230	.....
	Secondary.....			42,273		3,850	33,860	1,005	2,858		.....
	Night.....			5,604	249		5,232	147	66		.....
	Trade.....			9,164			7,079		2,085		.....
53	New Bedford, Mass.	391,060	17,002	291,319	6,046	32,177	230,462	6,896	14,141	600	1,057
	Elementary.....			225,350	6,046	23,200	181,429	5,243	8,735		697
	Secondary.....			31,460		2,591	24,151	1,161	2,597	600	60
	Normal.....			11,094		3,200	7,079	279	536		.....
	Night.....			6,612		992	5,345	213	62		.....
	Trade.....			14,943		1,894	10,838		2,211		.....
	Truant.....										.....
	Playgrounds.....			1,860			1,660				300
54	San Antonio, Tex.	270,126	12,779	223,734	5,661	12,580	204,837		656		.....
	Elementary.....			189,134	3,281	10,300	174,897		656		.....
	Secondary.....			33,689	2,380		29,029				.....
	Night.....			911			911				.....
55	Reading, Pa.	283,467	13,141	214,331	4,420	4,050	188,360	8,193	8,147	699	462
	Elementary.....			167,613	4,420		150,891	5,456	6,147	699	.....
	Secondary.....			42,022		4,050	32,773	2,737	2,000		462
	Night.....			4,696			4,696				.....
56	Camden, N. J.	430,000	16,451	338,884	7,025	44,125	251,221	12,668	22,410	1,310	125
	Elementary.....			294,478	6,800	41,725	219,727	10,291	15,025	1,310	.....
	Secondary.....			40,504	225	2,400	28,742	2,227	6,785		125
	Normal.....			1,400			1,400				.....
	Night.....			2,502			2,352	150			.....
57	Salt Lake City, Utah.	565,487	27,880	421,663	9,929	42,727	340,101	8,542	17,005	552	2,807
	Elementary.....			354,888	9,002	38,575	281,025	8,512	14,693	427	2,624
	Secondary.....			66,775	927	4,152	59,076		2,312	125	163
58	Dallas, Tex.	279,532	13,321	230,440	3,465	30,271	193,253		2,838	613	.....
	Elementary.....			181,234	2,865	26,783	149,254		1,840	492	.....
	Secondary.....			47,241	600	3,488	42,059		973	121	.....
	Night.....			1,965			1,940		25		.....
59	Lynn, Mass.	354,117	17,814	271,277	5,524	23,574	222,425	10,748	8,382		624
	Elementary.....			201,253	4,300	17,400	164,919	8,374	6,230		.....
	Secondary.....			62,300	1,224	6,174	50,307	2,108	1,983		594
	Night.....			7,604			7,139	266	169		30
	Truant.....										.....
60	Springfield, Mass.	573,491	26,251	433,864	4,000	41,533	349,727	16,036	16,851		5,717
	Elementary.....			307,950		29,566	249,306	11,587	13,717		3,474
	Secondary.....			110,787	4,000	9,565	88,949	4,190	2,560		1,517
	Night.....			10,406		1,302	8,250	253	574		27
	Trade.....			4,721		800	3,222				699
61	Wilmington, Del.	254,910	7,900	200,775	1,893	2,992	184,296	9,271	2,048		275
	Elementary.....			166,103	1,893		155,866	7,723	621		.....
	Secondary.....			33,599		2,534	27,815	1,548	1,427		275
	Night.....			1,073		458	615			

¹ Pensions of employees of all schools.

GENERAL TABLES.

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BY OBJECT AND BY KIND OF SCHOOL: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 71.]

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910—Continued.

EXPENSES OF OPERATION OF SCHOOL PLANT.						EXPENSES OF MAINTENANCE OF SCHOOL PLANT.				MISCELLANEOUS EXPENSES.							City number.
Total.	Wages of janitors and other employees.	Janitors' supplies.	Fuel.	Water, light, and power.	All other.	Total.	Repairs.	Insurance.	All other.	Total.	Payments to private schools and institutions.	Payments to schools and institutions of other civil divisions.	Transportation of pupils.	Pensions.	Rent.	All other.	
\$52,836	\$20,900	\$1,894	\$23,420	\$3,102	\$3,520	\$20,258	\$19,951	\$307	.....	\$12,086	.....	\$1,041	.....	\$6,075	\$1,080	\$3,890	50
40,807	16,954	1,638	18,727	1,430	1,838	15,702	15,395	307	.....	10,572	.....	1,041	.....	\$6,075	1,080	2,376	
9,745	2,700	45	3,901	1,554	1,545	2,465	2,465	.....	.....	1,356	.....	.....	.....	.....	.....	1,356	
663	546	.....	.....	.....	117	744	744	.....	.....	45	.....	.....	.....	.....	.....	45	
1,621	700	11	792	118	.....	109	109	.....	.....	53	.....	.....	.....	.....	.....	53	
						1,238	1,238	.....	.....	60	.....	.....	.....	.....	.....	60	

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910.

\$78,885	\$37,408	\$6,356	\$25,146	\$9,725	\$250	\$33,284	\$25,361	\$7,923	.....	\$2,149	.....	.....	.....	.....	\$2,149	.....	51
61,852	30,445	4,418	20,498	6,241	250	27,948	20,280	7,668	.....	349	.....	.....	.....	.....	349	.....
12,617	6,018	358	4,482	1,759	.....	2,628	2,428	200	.....	.....	.....	.....	.....	.....	.....	.....
4,142	705	1,640	166	1,725	.....	1,681	1,636	45	.....	1,800	.....	.....	.....	.....	1,800	.....
174	140	34	.....	.....	.....	186	186	.....	.....	.....	.....	.....	.....	.....	.....	.....
100	100	.....	.....	.....	.....	10	.....	10	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	607	607	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	224	224	.....	.....	.....	.....	.....	.....	.....	.....	.....
46,730	22,776	4,858	15,728	1,968	1,400	43,845	41,164	2,681	.....	7,683	.....	.....	.....	\$3,793	3,890	.....	52
38,932	19,085	3,883	13,762	850	1,352	41,573	39,121	2,452	.....	6,303	.....	.....	.....	\$3,793	2,510	.....
5,625	2,571	850	1,606	450	48	2,068	1,919	149	.....	.....	.....	.....	.....	.....	.....	.....
903	620	.....	283	.....	.....	204	124	80	.....	1,380	.....	.....	.....	.....	1,380	.....
1,370	500	125	360	385	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
54,636	27,286	1,613	16,496	7,969	1,272	13,922	13,922	.....	.....	14,151	\$10,000	\$863	\$396	.....	2,922	.....	53
46,215	22,694	1,443	14,471	6,440	867	11,129	11,129	.....	.....	1,161	.....	.....	396	.....	765	.....
3,735	1,858	83	1,071	311	405	543	543	.....	.....	995	.....	.....	.....	.....	995	.....
2,117	940	34	944	199	.....	723	723	.....	.....	.....	.....	.....	.....	.....	.....	.....
984	559	.....	425	594	.....	.....	.....	.....	.....	11,162	10,000	863	.....	.....	1,162	.....
1,289	685	.....	10	.....	.....	.....	.....	.....	.....	863	.....	.....	.....	.....	.....	.....
293	240	58	.....	.....	.....	1,527	1,527	.....	.....	.....	.....	.....	.....	.....	.....	.....
26,093	20,442	1,296	2,796	153	1,406	7,520	7,219	301	.....	.....	.....	.....	.....	.....	.....	.....	54
22,689	18,417	956	2,286	96	934	7,045	6,744	301	.....	.....	.....	.....	.....	.....	.....	.....
3,329	1,950	340	510	57	472	475	475	.....	.....	.....	.....	.....	.....	.....	.....	.....
75	75	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
41,748	27,946	3,700	9,602	500	.....	14,247	13,359	888	.....	.....	.....	.....	.....	.....	.....	.....	55
34,188	23,486	2,500	8,102	100	.....	13,447	12,559	888	.....	.....	.....	.....	.....	.....	.....	.....
6,800	3,800	1,200	1,500	300	.....	800	800	.....	.....	.....	.....	.....	.....	.....	.....	.....
760	660	.....	.....	100	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
51,526	34,585	2,089	13,857	995	.....	20,946	19,122	1,824	.....	2,193	.....	.....	.....	\$2,058	135	.....	56
44,389	29,615	1,842	12,121	811	.....	18,735	16,955	1,780	.....	2,103	.....	.....	.....	\$2,058	135	.....
6,737	4,570	247	1,736	184	.....	2,211	2,167	44	.....	.....	.....	.....	.....	.....	.....	.....
400	400	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
54,580	33,458	3,223	13,733	3,082	1,090	48,870	44,370	3,461	\$1,039	12,488	.....	11,032	.....	\$663	803	.....	57
46,172	28,275	2,865	11,957	2,106	969	39,489	36,200	3,121	168	12,488	.....	11,032	.....	\$663	803	.....
8,414	5,183	358	1,776	976	121	9,381	8,170	340	871	.....	.....	.....	.....	.....	.....	.....
25,084	16,677	500	6,836	1,071	.....	10,472	8,101	2,371	.....	215	.....	.....	.....	.....	215	.....	58
17,675	11,087	450	5,117	921	.....	9,554	7,423	2,131	.....	135	.....	.....	.....	.....	135	.....
7,459	5,690	50	1,669	150	.....	918	678	240	.....	80	.....	.....	.....	.....	80	.....
50	.....	.....	50	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
38,017	25,015	1,232	10,473	1,297	.....	23,155	19,370	3,785	.....	3,854	.....	2,668	340	\$75	771	.....	59
30,328	19,758	1,061	9,012	487	.....	21,131	17,346	3,785	.....	1,288	.....	102	340	\$75	771	.....
6,736	4,304	171	1,461	800	.....	2,024	2,024	.....	.....	.....	.....	.....	.....	.....	.....	.....
953	953	.....	.....	.....	.....	.....	.....	.....	.....	2,566	.....	2,566	.....	.....	.....	.....
78,423	41,019	2,848	26,648	6,139	1,760	33,112	32,291	246	575	1,841	.....	713	1,128	.....	.....	.....	60
58,349	30,017	2,200	22,087	3,745	300	23,033	22,272	246	575	1,841	.....	713	1,128	.....	.....	.....
19,078	10,042	612	4,561	2,394	1,409	7,735	7,735	.....	.....	.....	.....	.....	.....	.....	.....	.....
996	960	36	.....	.....	.....	2,284	2,284	.....	.....	.....	.....	.....	.....	.....	.....	.....
26,395	14,209	1,218	10,229	739	.....	19,598	18,505	1,093	.....	242	.....	.....	.....	.....	242	.....	61
22,419	11,806	987	9,387	239	.....	17,396	16,303	1,093	.....	242	.....	.....	.....	.....	242	.....
3,823	2,250	231	842	500	.....	2,202	2,202	.....	.....	.....	.....	.....	.....	.....	.....	.....
153	153	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

FINANCIAL STATISTICS OF CITIES.

TABLE 31.—PAYMENTS FOR EXPENSES OF SCHOOLS, 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 1910—Continued.

City number.	CITY, AND KIND OF SCHOOL OR OTHER OBJECT OF EXPENSE.	Total.	Expenses of general administration. (Table 22.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free text-books.	Other supplies used in instruction.	School library.	All other.
					Salaries and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
62	Des Moines, Iowa.....	\$554,588	\$22,681	\$426,822	\$7,000	\$55,880	\$335,103	\$10,385	\$18,180	.....	\$274
	Elementary.....			327,035	7,000	48,000	246,963	8,307	16,765	.....
	Secondary.....			99,787		7,880	88,140	2,078	1,415	.....	274
63	Lawrence, Mass.....	344,957	12,309	255,320	2,753	17,686	216,325	7,216	10,586	.....	754
	Elementary.....			184,496	1,900	11,933	160,593	4,426	5,326	.....	308
	Secondary.....			36,296		3,479	29,115	1,990	1,503	.....	199
	Night.....			12,598	406		11,051	501	465	.....	175
	Vacation.....			740			550	149	41	.....
	Trade.....			16,895	447	2,274	10,891	49	3,162	.....	72
	Non-English-speaking pupils.....			4,315			4,125	101	89	.....
	Truant.....									.....
64	Tacoma, Wash.....	393,593	19,858	316,904	3,346	30,171	267,590	6,118	7,025	\$327	2,327
	Elementary.....			238,481	2,146	26,266	201,201	2,671	4,395	.....	1,902
	Secondary.....			76,317	1,200	3,905	64,369	3,416	2,583	327	517
	For defectives.....			1,013			1,000	2	11	.....
	Truant.....			1,093			1,020	29	36	.....	8
65	Kansas City, Kans.....	325,024	14,968	248,513	2,700	13,320	217,098	.....	9,203	6,192	.....
	Elementary.....			183,870	2,700	8,820	168,129	.....	4,221	.....	.....
	Secondary.....			68,542		4,500	48,969	.....	4,982	91	.....
	Library.....			6,101				.....	.....	6,101	.....
66	Yonkers, N. Y.....	493,686	19,446	397,075	.....	46,130	308,044	17,699	23,853	800	549
	Elementary.....			311,115	.....	35,810	244,035	14,123	16,155	691	301
	Secondary.....			56,405	.....	4,925	46,080	2,973	2,071	109	247
	Normal.....			3,568	.....	1,200	1,000	557	811	.....	.....
	Night.....			10,477	.....	1,195	8,537	.....	745	.....	.....
	Vacation.....			2,126	.....	.....	1,797	.....	329	.....	.....
	Trade.....			13,339	.....	3,000	6,550	46	3,742	.....	1
	Lectures.....			45	.....	.....	45	.....	.....	.....	.....
67	Youngstown, Ohio.....	288,753	12,848	220,494	11,002	10,767	185,100	7,080	6,056	267	222
	Elementary.....			181,153	8,967	8,967	153,110	5,157	4,700	.....	222
	Secondary.....			38,179	2,035	1,800	30,830	1,803	1,354	267	.....
	Night.....			225	.....	.....	223	.....	2	.....	.....
	Vacation.....			937	.....	.....	937	.....	.....	.....	.....
68	Houston, Tex.....	251,543	10,944	200,411	5,080	6,845	174,338	.....	14,148	.....	.....
	Elementary.....			155,013	3,830	3,700	136,783	.....	10,700	.....	.....
	Secondary.....			42,778	1,250	3,145	34,935	.....	3,448	.....	.....
	Night.....			2,620	.....	.....	2,620	.....	.....	.....	.....
69	Duluth, Minn.....	383,971	13,549	287,821	4,598	34,650	229,294	7,138	10,873	617	351
	Elementary.....			235,938	3,798	29,750	191,033	5,710	5,316	5	326
	Secondary.....			51,583	800	4,900	38,261	1,428	5,557	612	25
70	St. Joseph, Mo.....	323,905	15,594	223,814	4,868	12,310	197,017	968	4,451	423	3,777
	Elementary.....			170,830	4,868	9,010	151,344	951	2,304	.....	2,503
	Secondary.....			52,749	.....	3,300	45,585	17	2,147	423	1,274
	Playgrounds.....			85	.....	.....	85	.....	.....	.....	.....
71	Somerville, Mass.....	394,465	9,854	315,002	10,080	41,184	241,121	9,118	12,202	.....	1,297
	Elementary.....			228,436	9,608	34,365	170,054	6,123	7,343	.....	943
	Secondary.....			79,269	472	5,640	65,035	2,949	4,637	.....	336
	Night.....			7,297	.....	979	6,032	46	222	.....	18
	Truant.....				.....	.....		.....	.....	.....	.....
72	Troy, N. Y.....	296,154	11,906	214,053	8,000	29,664	166,281	4,249	3,401	1,670	788
	Elementary.....			167,356	6,544	22,234	131,854	3,707	2,282	379	356
	Secondary.....			40,115	1,456	4,620	31,038	542	736	1,291	432
	Normal.....			2,206	.....	2,093	.....	.....	113	.....	.....
	Night.....			4,376	.....	717	3,389	.....	270	.....	.....
73	Utica, N. Y.....	301,325	12,207	231,279	9,870	22,750	190,519	713	5,087	2,244	96
	Elementary.....			191,469	8,870	19,550	157,185	604	3,646	1,594	20
	Secondary.....			36,160	1,000	3,200	29,721	109	1,404	650	76
	Night.....			3,608	3,571	37
	Lectures.....			42	42

¹ Pensions of employees of all schools.

GENERAL TABLES.

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BY OBJECT AND BY KIND OF SCHOOL: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 71.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910—Continued.

EXPENSES OF OPERATION OF SCHOOL PLANT.						EXPENSES OF MAINTENANCE OF SCHOOL PLANT.				MISCELLANEOUS EXPENSES.							City number.	
Total.	Wages of janitors and other employees.	Janitors' supplies.	Fuel.	Water, light, and power.	All other.	Total.	Repairs.	Insurance.	All other.	Total.	Pay-ments to private schools and in-stitu-tions.	Pay-ments to schools and in-stitu-tions of other civil di-visions.	Trans-portion of pupils.	Pensions.	Rent.	All other.		
\$70,419	\$41,525	\$2,155	\$21,228	\$4,505	\$1,006	\$33,513	\$31,176	\$2,337	.....	\$1,163	.....	.....	\$1,163	.....	.....	.....	.....	62
60,457	38,040	1,781	10,289	3,341	1,006	26,274	24,345	1,929	.....	1,163	.....	.....	1,153	.....	.....	.....	.....	63
9,062	3,485	374	4,939	1,164	.....	7,239	6,831	408	.....	.....	.....	.....	.....	.....	.....	.....	.....	63
38,950	21,373	1,396	13,009	2,978	194	34,051	32,371	1,545	\$135	4,327	.....	\$2,041	.....	.....	.....	\$1,751	\$535	63
30,726	16,106	1,083	11,621	1,906	10	24,122	22,593	1,417	112	1,640	.....	.....	.....	.....	.....	1,140	500	63
4,934	2,691	178	1,260	702	103	9,062	9,039	.....	23	.....	.....	.....	.....	.....	.....	.....	.....	63
952	929	23	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	63
97	88	9	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	63
1,525	903	63	119	370	70	855	727	128	.....	596	.....	.....	.....	.....	.....	561	35	63
716	656	40	9	.....	11	12	12	.....	.....	50	.....	.....	.....	.....	.....	50	.....	63
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,041	.....	2,041	.....	.....	.....	.....	.....	63
41,996	23,318	2,372	10,210	2,892	3,204	14,835	12,555	2,280	.....	.....	.....	.....	.....	.....	.....	.....	.....	64
31,294	18,583	1,628	7,995	2,328	755	8,747	6,998	1,749	.....	.....	.....	.....	.....	.....	.....	.....	.....	64
9,218	4,330	664	2,119	485	1,620	5,628	5,259	369	.....	.....	.....	.....	.....	.....	.....	.....	.....	64
1,484	400	80	96	79	829	480	298	162	.....	.....	.....	.....	.....	.....	.....	.....	.....	64
44,554	25,803	2,040	11,492	5,219	.....	16,322	14,061	2,261	.....	667	.....	.....	667	.....	.....	.....	.....	65
29,414	17,060	1,267	9,038	2,049	.....	12,278	10,887	1,391	.....	667	.....	.....	667	.....	.....	.....	.....	65
12,762	7,056	773	2,200	2,733	.....	3,402	2,680	742	.....	.....	.....	.....	.....	.....	.....	.....	.....	65
2,378	1,687	.....	254	437	.....	642	514	128	.....	.....	.....	.....	.....	.....	.....	.....	.....	65
53,997	30,080	1,843	17,043	5,031	.....	19,401	16,115	3,286	.....	3,767	.....	.....	3,149	1 \$300	318	.....	.....	66
43,247	24,802	1,385	14,464	2,596	.....	14,809	12,656	2,153	.....	3,767	.....	.....	3,149	1 \$300	318	.....	.....	66
5,583	3,502	169	1,364	648	.....	4,003	3,420	583	.....	.....	.....	.....	.....	.....	.....	.....	.....	66
371	200	85	66	20	.....	39	39	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	66
3,254	880	83	991	1,300	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	66
132	96	36	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	66
1,410	600	85	158	567	.....	550	.....	550	.....	.....	.....	.....	.....	.....	.....	.....	.....	66
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	66
39,524	27,287	3,200	5,964	3,073	.....	11,696	9,093	250	2,353	4,191	.....	.....	.....	1 \$3,591	600	.....	.....	67
36,437	25,557	2,788	5,596	2,496	.....	11,165	8,823	250	2,092	4,191	.....	.....	.....	1 \$3,591	600	.....	.....	67
2,977	1,620	412	368	577	.....	531	270	.....	261	.....	.....	.....	.....	.....	.....	.....	.....	67
110	110	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	67
19,562	16,095	350	2,717	400	.....	19,755	15,665	4,090	.....	871	.....	.....	.....	.....	871	.....	.....	68
14,862	12,180	290	2,292	100	.....	16,772	12,869	3,903	.....	871	.....	.....	.....	.....	871	.....	.....	68
4,700	3,915	60	425	300	.....	2,983	2,796	187	.....	.....	.....	.....	.....	.....	.....	.....	.....	68
54,854	36,071	1,972	12,353	4,112	346	26,652	18,961	541	7,150	1,395	.....	825	570	.....	.....	.....	.....	69
46,945	31,508	1,760	10,718	2,729	224	18,030	14,562	541	2,927	1,395	.....	825	570	.....	.....	.....	.....	69
7,909	4,563	206	1,635	1,353	122	8,622	4,399	.....	4,223	.....	.....	.....	.....	.....	.....	.....	.....	69
44,985	30,847	707	11,325	1,896	210	39,512	37,645	1,867	.....	.....	.....	.....	.....	.....	.....	.....	.....	70
37,247	26,032	466	9,622	917	210	33,326	31,575	1,747	.....	.....	.....	.....	.....	.....	.....	.....	.....	70
7,738	4,815	241	1,703	979	.....	6,190	6,070	120	.....	.....	.....	.....	.....	.....	.....	.....	.....	70
47,849	25,803	1,338	14,004	6,109	595	20,517	20,517	.....	.....	1,243	.....	1,243	.....	.....	.....	.....	.....	71
36,529	19,917	1,004	11,921	3,171	516	15,394	15,394	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	71
9,006	5,661	334	1,664	1,268	79	5,123	5,123	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	71
2,314	225	.....	419	1,670	.....	.....	.....	.....	.....	1,243	.....	1,243	.....	.....	.....	.....	.....	71
41,258	22,732	895	15,171	2,460	.....	4,704	4,490	214	.....	24,231	\$17,318	.....	.....	1 \$4,732	1,436	745	.....	72
35,024	18,975	723	13,831	1,495	.....	4,259	4,045	214	.....	22,546	17,318	.....	.....	1 \$4,732	1,436	496	.....	72
5,989	3,512	172	1,340	965	.....	445	445	.....	.....	1,685	.....	.....	.....	.....	.....	249	.....	72
245	245	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	72
36,423	20,785	871	11,513	3,254	.....	20,692	20,627	65	.....	724	.....	.....	.....	.....	724	.....	.....	73
30,837	17,267	687	10,424	2,459	.....	17,502	17,437	65	.....	724	.....	.....	.....	.....	724	.....	.....	73
5,586	3,518	184	1,089	795	.....	3,190	3,190	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	73

FINANCIAL STATISTICS OF CITIES.

TABLE 31.—PAYMENTS FOR EXPENSES OF SCHOOLS, 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 1910—Continued.

City number.	CITY, AND KIND OF SCHOOL OR OTHER OBJECT OF EXPENSE.	Total.	Expenses of general administration. (Table 32.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free text-books.	Other supplies used in instruction.	School library.	All other.
					Salaries and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
74	Elizabeth, N. J.	\$224,379	\$10,283	\$172,230	.....	\$22,518	\$134,106	\$15,387	.....	\$50	\$169
	Elementary.....			134,492		19,100	103,998	11,319		50	25
	Secondary.....			26,135		2,300	20,843	2,849			144
	Normal.....			2,513		300	2,000	213			
	Night.....			8,078		818	6,253	1,007			
	Truant.....			1,000			1,000				
	Lectures.....			12			12				
	Children's aid.....										
75	Fort Worth, Tex.	214,620	6,710	175,462	\$5,920	23,045	144,012	.....	\$2,447	.....	38
	Elementary.....			139,057	3,625	18,485	114,825	.....	2,122	.....
	Secondary.....			36,405	2,295	4,560	29,187	.....	325	.....	38
76	Waterbury, Conn.	329,176	11,513	250,009	6,450	28,625	165,882	7,840	8,833	1,779	600
	Elementary.....			204,583	6,450	24,825	160,397	5,845	4,951	1,635	450
	Secondary.....			39,814		3,800	33,100	1,995	625	144	150
	Night.....			1,575			1,575				
	Trade.....			4,037			810		3,227		
77	Schenectady, N. Y.	302,860	12,124	234,332	8,680	25,430	163,741	4,147	8,161	3,675	498
	Elementary.....			191,593	8,480	21,145	148,376	4,147	6,715	2,661	69
	Secondary.....			35,510		3,510	29,220	.....	1,384	989	407
	Normal.....			2,097			2,050	.....	25		22
	Night.....			4,390		775	3,615	.....		
	Playgrounds.....			742	200		480	.....	62		
78	Hoboken, N. J.	371,094	17,562	281,463	.....	29,272	237,821	7,266	5,901	.....	1,203
	Elementary.....			238,115	.....	24,224	203,600	6,197	3,608	.....	486
	Secondary.....			26,631	.....	3,048	21,477	914	849	.....	343
	Normal.....			6,324	.....		5,559	155	326	.....	84
	Night.....			9,261	.....	2,000	6,064	.....	918	.....	279
	Trade.....			700	.....		696	.....		.....	4
	Truant.....			432	.....		425	.....		.....	7
	Lectures.....				.....			.....		.....
79	Manchester, N. H.	173,340	5,475	129,070	.....	5,252	114,985	3,657	3,821	.....	1,355
	Elementary.....			100,618	.....	4,329	90,241	2,623	2,060	.....	1,335
	Secondary.....			28,401	.....	893	22,775	1,034	1,679	.....	20
	Night.....			2,051	.....		1,969	.....	82	.....
	Children's aid.....				.....			.....		.....
80	Evansville, Ind.	241,693	8,756	197,208	8,850	16,850	166,058	.....	5,500	.....	250
	Elementary.....			150,155	8,850	13,750	125,906	.....	1,849	.....	100
	Secondary.....			46,853	.....	3,100	39,852	.....	3,651	.....	150
	Playgrounds.....			200	.....		200	.....		.....
81	Akron, Ohio	270,181	10,508	213,342	2,350	19,850	177,406	5,643	8,221	.....	172
	Elementary.....			157,222	2,350	17,050	131,132	2,781	3,865	.....	44
	Secondary.....			43,453	.....	2,600	43,655	2,618	4,356	.....	124
	Normal.....			1,804	.....		1,800	.....		.....	4
	Night.....			863	.....		819	44		.....
82	Norfolk, Va.	166,045	4,234	128,664	5,300	16,575	102,625	787	3,038	.....	139
	Elementary.....			112,810	5,175	13,825	90,367	701	2,692	.....	50
	Secondary.....			15,212	125	2,750	11,828	86	334	.....	89
	Night.....			642	.....		630	.....	12	.....
83	Wilkes-Barre, Pa.	211,769	7,350	164,562	2,250	30,000	117,915	8,202	6,195	.....	.....
	Elementary.....			138,930	2,250	27,500	95,745	7,656	5,779	.....	.....
	Secondary.....			25,362	.....	2,500	21,900	546	416	.....	.....
	Night.....			270	.....		270	.....		.....	.....
84	Peoria, Ill.	313,287	18,994	236,057	7,541	33,502	186,472	8,282	.....	.....	260
	Elementary.....			188,948	6,041	28,802	148,713	5,392	.....	.....	.....
	Secondary.....			45,859	1,500	4,700	36,509	2,690	.....	.....	260
	Night.....			1,250	.....		1,250	.....		.....	.....
85	Erie, Pa.	210,484	14,754	158,398	2,838	16,384	128,900	5,421	4,765	.....	.....
	Elementary.....			123,056	1,918	13,104	101,621	3,366	3,027	.....	.....
	Secondary.....			33,231	920	3,260	25,458	1,915	1,658	.....	.....
	Normal.....			1,540		1,460	60
	Night.....			571		451	120

¹ Pensions of employees of all schools.

GENERAL TABLES.

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BY OBJECT AND BY KIND OF SCHOOL: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 71.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910—Continued.

EXPENSES OF OPERATION OF SCHOOL PLANT.						EXPENSES OF MAINTENANCE OF SCHOOL PLANT.				MISCELLANEOUS EXPENSES.						City number.	
Total.	Wages of janitors and other employees.	Janitors' supplies.	Fuel.	Water, light, and power.	All other.	Total.	Repairs.	Insurance.	All other.	Total.	Payments to private schools and institutions.	Payments to schools and institutions of other civil divisions.	Transportation of pupils.	Pensions.	Rent.		All other.
\$26,303	\$15,282	\$1,748	\$6,529	\$2,666	\$78	\$11,991	\$11,548	\$443		\$3,572	\$1,557			\$1,315	\$700		74
21,616	12,762	1,582	5,131	2,063	78	10,248	9,807	441		2,015				1,315	700		
2,691	1,800	166	555	170		1,709	1,709										
1,996	720		843	433		34	32	2									
										1,557	1,557						
21,305	14,321	1,169	3,254	2,561		9,904	-7,177	2,727		1,239					1,239		75
18,476	12,336	956	2,999	2,135		8,994	6,617	2,377		1,239					1,239		
2,829	1,935	213	255	96		910	560	350									
42,170	21,049	2,487	17,365	1,269		22,624	20,820	1,804		2,860		\$2,860					76
38,121	19,053	2,112	15,974	982		21,424	19,820	1,604		2,860		2,860					
3,098	1,720	375	891	112		1,200	1,000	200									
951	276		500	175													
35,210	14,024	2,985	15,085	2,491	625	18,056	15,774	2,282		3,138				\$1,318			77
28,684	11,396	2,551	13,098	1,120	519	15,518	13,974	1,544		3,138				\$1,318			
6,076	2,178	434	1,987	1,371	106	2,538	1,800	738									
450	450																
36,751	22,729	2,269	8,276	3,477		27,824	25,218	2,606		7,494			\$1,871	\$1,423	1,500		78
30,727	18,860	1,516	7,824	2,527		26,721	24,180	2,541		4,123				\$1,423	1,500		
2,404	1,855	145	372	92		667	602	65		1,500			1,871				
1,145	326	107		712						1,871							
1,499	900	470		129		436	436										
848	720	31	80	17													
68	68																
25,450	9,470	1,138	11,350	2,593	899	10,581	10,333	180	\$68	2,764	2,764						79
15,205	1,581	938	9,980	2,294	412	8,875	8,636	171	68								
10,114	7,773	200	1,370	299	467	1,678	1,669	9									
131	111			20		28	28			2,764	2,764						
25,315	19,009	763	5,333	210		10,114	8,861	752	501	300					300		80
20,366	15,999	603	3,669	35		5,895	4,924	670	301	300					300		
4,949	3,010	100	1,664	175		4,219	3,937	82	200								
32,167	19,815	1,949	7,736	2,272	395	14,164	8,824	5,340									81
26,470	16,310	1,699	6,463	1,623	375	13,589	8,824	4,765									
5,502	3,310	250	1,273	649	20	575		575									
195	195																
20,084	14,418	2,131	2,709	826		6,706	6,706			6,357	4,700				1,543	\$114	82
18,659	13,534	2,075	2,354	696		5,924	5,924			6,270	4,700				1,543	27	
1,180	800	56	285	39		782	782			87						87	
245	84		70	91													
27,973	16,801	1,900	8,097	1,175		11,884	10,914	970									83
25,536	15,601	1,500	7,415	1,020		10,703	9,733	970									
2,437	1,200	400	682	155		1,181	1,181										
29,822	20,008	408	7,290	1,290	826	27,723	24,363	3,360		601				\$150		641	84
22,759	15,383	246	5,721	696	713	16,985	15,596	1,389		641				\$150		591	
7,063	4,625	162	1,569	594	113	10,738	8,767	1,971		50						50	
28,506	16,774	1,854	8,278	1,600		8,826	8,778	48									85
23,735	13,950	1,407	7,072	1,306		5,893	5,845	48									
4,680	2,714	446	1,206	294		2,914	2,914										
1		1															
110	110					19	19										

FINANCIAL STATISTICS OF CITIES.

TABLE 31.—PAYMENTS FOR EXPENSES OF SCHOOLS, 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 1910—Continued.

City number.	CITY, AND KIND OF SCHOOL OR OTHER OBJECT OF EXPENSE.	Total.	Expenses of general administration. (Table 32.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free text-books.	Other supplies used in instruction.	School library.	All other.
					Salaries and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
57	Oklahoma City, Okla.....	\$243,730	\$13,093	\$180,399	\$7,200	\$19,559	\$147,707		\$5,174		\$459
	Elementary.....			139,137	6,000	17,700	111,698		3,630		109
	Secondary.....			39,719	1,200	1,850	34,775		1,544		350
	Night.....			1,543		309	1,234				
88	Harrisburg, Pa.....	273,455	18,155	197,012	2,800	9,358	158,674	\$10,561	14,988		631
	Elementary.....			148,014	2,800	5,000	122,564	7,939	7,691		
	Secondary.....			48,958		4,358	34,425	2,602	7,252		321
	Normal.....			965			890				75
	Night.....			120			95		25		
	Truant.....			720			700		20		
	Playgrounds.....			235							235
89	Fort Wayne, Ind.....	224,226	7,396	171,064	7,350	20,697	133,375	113	7,116	\$1,448	965
	Elementary.....			132,499	7,350	16,697	101,556	113	4,850	1,028	775
	Secondary.....			36,602		3,080	30,939		2,090	420	153
	Normal.....			1,963		1,000	850		76		37
90	Charleston, S. C.....	97,660	2,950	74,376		11,850	58,339		1,421	500	2,266
	Elementary.....			60,702		9,450	48,089		796	425	1,942
	Secondary.....			13,674		2,400	10,250		625	75	324
91	Portland, Me.....	284,504	8,293	206,845	5,415	17,900	167,041	8,084	8,216	115	74
	Elementary.....			162,256	5,051	13,750	132,741	4,930	5,746	38	
	Secondary.....			41,429	364	4,150	31,190	3,154	2,420	77	74
	Normal.....			1,600			1,500				
	Night.....			1,660			1,610		50		
92	East St. Louis, Ill.....	209,638	16,564	139,753	2,316	16,926	114,502	429	4,434	1,146	
	Elementary.....			117,609	2,316	15,328	94,543	422	3,905	1,097	
	Secondary.....			21,515		1,600	19,344	7	518	46	
	Night.....			629			615		11	3	
93	Terre Haute, Ind.....	233,087	16,307	183,900	2,200		179,131	298	2,271		
	Elementary.....			153,281	2,200		148,842	149	2,090		
	Secondary.....			30,619			30,289	149	181		
94	Holyoke, Mass.....	257,131	10,061	195,960		27,870	153,849	5,854	8,407		
	Elementary.....			147,683		22,573	118,872	1,539	4,609		
	Secondary.....			39,238		4,025	28,823	4,121	2,269		
	Night.....			9,039		1,272	6,154	194	1,439		
96	Brockton, Mass.....	291,353	9,635	225,592	4,625	17,129	182,442	3,228	17,022		546
	Elementary.....			165,230	3,298	12,408	133,646	1,447	14,002		249
	Secondary.....			50,393		4,631	41,269	1,610	2,804		279
	Night.....			8,691	355		7,627	171	620		18
	Truant.....										
	Playgrounds.....			1,378	972				406		
97	Bayonne, N. J.....	300,324	14,832	236,508	4,860	26,379	190,339	10,188	4,742		
	Elementary.....			191,884	1,200	23,160	155,728	8,703	3,093		
	Secondary.....			39,184	3,660	2,650	29,870	1,455	1,519		
	Night.....			5,440		569	4,741		130		
98	Johnstown, Pa.....	182,426	15,763	132,882	7,470	8,187	105,630	4,644	6,632		119
	Elementary.....			104,359	4,630	6,768	86,075	3,365	3,821		
	Secondary.....			28,523	2,840	1,819	19,855	1,279	2,911		119
99	Passaic, N. J.....	221,200	11,145	177,451		15,929	150,709	4,628	5,735	97	353
	Elementary.....			138,633		12,433	119,246	3,241	3,440	97	176
	Secondary.....			34,867		2,914	28,243	1,238	2,295		177
	Night.....			3,821		582	3,090	149			
	Lectures.....			130			130				
100	South Bend, Ind.....	197,228	7,076	147,546	6,326	15,545	120,159	153	4,200	580	565
	Elementary.....			121,826	4,910	13,545	100,488	153	2,450		271
	Secondary.....			25,420	1,416	2,000	19,371		1,750	580	294
	Night.....			300			300				
101	Covington, Ky.....	163,534	8,701	121,690		16,500	99,181	270	5,212		527
	Elementary.....			101,502		14,220	84,235	270	2,777		
	Secondary.....			20,188		2,280	14,946		2,435		527

* Pensions of employees of all schools.

GENERAL TABLES.

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BY OBJECT AND BY KIND OF SCHOOL: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 71.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910—Continued.

EXPENSES OF OPERATION OF SCHOOL PLANT.						EXPENSES OF MAINTENANCE OF SCHOOL PLANT.				MISCELLANEOUS EXPENSES.							City number.
Total.	Wages of janitors and other employees.	Janitors' supplies.	Fuel.	Water, light, and power.	All other.	Total.	Repairs.	Insurance.	All other.	Total.	Payments to private schools and institutions.	Payments to schools and institutions of other civil divisions.	Transportation of pupils.	Pensions.	Rent.	All other.	
\$21,841	\$10,654	\$3,500	\$6,541	\$746	\$400	\$28,397	\$25,336	\$3,061									87
18,527	9,283	2,957	5,733	204	350	25,977	23,299	2,678									
2,772	1,147	500	708	367	50	2,420	2,037	383									
542	224	43	100	175													
36,873	19,505	1,660	11,789	2,619	1,300	14,382	14,140	235	\$7	\$7,033				\$4,463	\$2,480	\$90	88
28,783	15,233	1,197	9,599	1,921	833	10,509	10,274	235		6,123				3,063	2,160		
8,065	4,272	463	2,190	673	467	3,878	3,866		7	910				500	320	90	
25				25													
31,231	15,632	1,390	9,057	3,380	1,772	14,535	11,669	1,963	903								89
22,877	11,265	1,225	6,931	1,931	1,525	9,915	7,729	1,283	903								
6,643	3,467	115	1,575	1,269	197	4,620	3,940	680									
1,711	900	50	551	160	50												
6,896	2,560	700	926	444	2,266	9,703	8,920	1,517	2,266	3,735				1,469		2,266	90
5,750	2,100	600	791	317	1,942	8,151	4,908	1,301	1,942	3,411				1,469		1,942	
1,146	460	100	135	127	324	1,552	1,012	216	324	324						324	
43,812	24,456	3,914	13,171	1,377	894	21,370	18,966	2,047	337	4,184	\$233		\$1,251		2,700		91
38,322	21,402	3,362	11,706	1,177	675	16,502	14,543	1,706	253	2,852			872		1,980		
5,364	2,928	552	1,465	200	219	4,868	4,443	341	84	1,332	233		379		720		
126	126																
30,057	21,669	1,360	3,867	2,215	946	21,669	16,445	5,224		1,595					1,595		92
27,055	20,049	1,192	3,299	1,601	914	17,452	13,817	3,635		1,595					1,595		
2,781	1,445	164	568	572	32	4,217	2,628	1,589									
221	175	4		42													
27,791	19,633	950	6,428	780		5,010	2,775	2,235		79			\$79				93
24,320	17,159	840	5,720	601		4,588	3,392	2,196		79			79				
3,471	2,474	110	708	179		422	383	39									
39,870	17,642	741	14,953	5,121	1,413	10,080	8,411		1,669	1,140	302		838				94
27,994	11,960	451	12,907	2,246	430	7,919	6,584		1,335	838			838				
8,367	4,450	290	1,298	1,298	283	2,161	1,827		334	302	302						
3,509	1,232		1,577	700													
41,067	18,829	4,203	15,199	1,841	995	13,125	13,125			1,734			599	180		955	96
30,653	13,047	2,661	13,290	964	871	12,164	12,164			180			180				
9,309	5,288	1,462	1,909	528	124	765	765			350						350	
905	494	80		331						599			599			605	
						196	196			605							
26,869	16,580	2,271	5,830	2,188		14,505	10,156	1,347	3,002	7,610				1,268	4,922		97
20,892	13,680	1,987	4,680	545		11,289	9,693	120	1,476	7,610				1,268	4,922		
4,616	2,900	284	1,150	281		3,216	463	1,227	1,526								
1,362			1,362														
21,714	14,467	307	3,607	3,112	221	12,067	10,242	1,725	100								98
19,415	12,967	172	3,138	2,927	211	11,522	9,725	1,725	72								
2,299	1,500	135	469	185	10	545	517		28								
19,113	9,946	648	5,786	2,733		13,491	10,529	2,963									99
10,776	8,636	597	5,314	2,229		12,756	10,246	2,510									
1,740	1,010	51	472	207		735	283	452									
597	300			297													
31,054	15,886	1,024	8,955	4,489	700	10,820	7,625	3,195		732			102	630			100
25,598	13,186	847	7,730	3,384	451	9,143	6,308	2,835		732			102	630			
5,456	2,700	177	1,225	1,105	249	1,677	1,317	360									
25,729	12,676	7,660	3,117	2,076		6,235	5,457	778		1,179					1,179		101
22,834	11,736	6,550	2,767	1,781		5,690	4,957	733		1,179					1,179		
2,895	1,140	1,110	360	295		545	500	45									

FINANCIAL STATISTICS OF CITIES.

TABLE 31.—PAYMENTS FOR EXPENSES OF SCHOOLS, 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 1910—Continued.

City number.	CITY, AND KIND OF SCHOOL OR OTHER OBJECT OF EXPENSE.	Total.	Expenses of general administration. (Table 32.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free text-books.	Other supplies used in instruction.	School library.	All other.
					Salaries and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
102	Wichita, Kans.....	\$171,788	\$8,441	\$125,685	\$4,167	\$9,890	\$104,402	\$485	\$3,749	\$2,782	\$210
	Elementary.....			97,746	3,717	7,290	83,137	485	3,117		
	Secondary.....			24,067	450	2,600	20,275		532		210
	Normal.....			1,090			990		100		
	Library.....			2,782						2,782	
103	Altoona, Pa.....	194,272	10,905	141,814	3,750	17,505	112,751	2,960	4,655		184
	Elementary.....			115,405	2,250	15,705	91,991	2,309	3,090		
	Secondary.....			26,214	1,500	1,800	20,515	600	1,565		184
	Night.....			195			195				
	Athletic association.....										
104	Allentown, Pa.....	172,170	14,484	119,732	2,500	15,000	92,135	9,617		490	
	Elementary.....			99,661	2,000	13,000	75,705	8,476		490	
	Secondary.....			18,391	500	2,000	14,750	1,141			
	Night.....			1,680			1,680				
105	Springfield, Ill.....	214,577	10,829	164,148	7,440	20,400	122,848		6,294	1,166	
	Elementary.....			132,100	6,075	21,900	99,748		3,364	1,013	
	Secondary.....			27,401	745	2,700	21,050		2,840	66	
	Normal.....			4,647	620	1,800	2,050		90	87	
106	Pawtucket, R. I.....	222,343	7,194	156,737	4,000	16,267	129,736	2,331	2,916	897	
	Elementary.....			129,681	1,000	11,887	110,920	1,693	2,781	800	
	Secondary.....			20,160	3,090	2,500	13,881	638	54	87	
	Night.....			6,896		1,880	4,935		81		
108	Saginaw, Mich.....	240,979	13,523	181,784	6,100	6,150	151,317	4,538	8,115	5,124	140
	Elementary.....			112,555	5,850	1,430	97,450	3,475	4,210		140
	Secondary.....			55,934	250	3,950	46,702	1,338	3,685	9	
	Normal.....			4,625		750	3,875				
	Night.....			1,455		20	1,400	25	10		
	Trade.....			750			540		210		
	For defectives.....			850			850				
	Athletics.....			500			500				
	Library.....			5,115						5,115	
109	Canton, Ohio.....	192,139	8,425	143,894	6,700	9,850	119,660	3,926	3,474		284
	Elementary.....			113,016	6,700	8,000	93,241	2,246	2,605		224
	Secondary.....			30,878		1,850	26,419	1,680	849		60

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910.

110	Binghamton, N. Y.....	\$161,686	\$7,114	\$129,895	\$2,250	\$17,750	\$103,875	\$2,327	\$3,240		\$453
	Elementary.....			103,501	1,125	15,650	81,849	2,320	2,422		135
	Secondary.....			25,686	1,125	2,100	21,400	7	736		318
	Night.....			708			626		82		
111	Sioux City, Iowa.....	216,120	6,979	163,458	5,700	21,480	130,844		4,439	\$795	200
	Elementary.....			136,667	4,300	19,280	108,183		3,999	705	200
	Secondary.....			26,791	1,400	2,200	22,661		440	90	
112	Lancaster, Pa.....	139,254	8,480	96,902	1,400	12,250	74,279	4,970	4,003		
	Elementary.....			72,832	900	9,130	56,679	3,720	2,403		
	Secondary.....			21,850	500	3,000	16,600	750	1,000		
	Night.....			2,220		120	1,000	800	600		
	Library.....										
113	Springfield, Ohio.....	170,021	7,783	127,098	5,850	21,250	96,149	2,984	1,116		349
	Elementary.....			103,671	4,400	19,650	76,294	2,348	841		138
	Secondary.....			22,627	1,450	1,600	18,480	636	250		211
	Normal.....			1,400			1,375		25		
	Athletic field.....										
114	Atlantic City, N. J.....	224,818	14,792	170,995	6,616	2,085	143,602	18,692			
	Elementary.....			139,995	5,081		122,452	12,462			
	Secondary.....			27,334	1,535	1,935	17,634	6,230			
	Night.....			2,915		150	2,765				
	Lectures.....			751			751				
115	Little Rock, Ark.....	141,572	13,023	104,983	3,500		96,523				2,960
	Elementary.....			87,082	3,500		81,072				2,510
	Secondary.....			17,901			17,451				450

1 Pensions of employees of all schools.

GENERAL TABLES.

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BY OBJECT AND BY KIND OF SCHOOL: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 71.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910—Continued.

EXPENSES OF OPERATION OF SCHOOL PLANT.						EXPENSES OF MAINTENANCE OF SCHOOL PLANT.				MISCELLANEOUS EXPENSES.							City number.
Total.	Wages of janitors and other employees.	Janitors' supplies.	Fuel.	Water, light, and power.	All other.	Total.	Repairs.	Insurance.	All other.	Total.	Payments to private schools and institutions.	Payments to schools and institutions of other civil divisions.	Transportation of pupils.	Pensions.	Rent.	All other.	
\$16,419	\$3,656	\$3,220	\$4,273	\$270	.....	\$20,083	\$19,363	\$720	.....	\$1,160	.....	.....	.....	.....	\$1,160	.....	102
13,838	7,086	2,780	3,842	130	.....	18,480	17,880	620	.....	1,097	.....	.....	.....	.....	1,097	.....	.....
2,011	1,170	400	421	20	.....	1,603	1,503	100	.....	.....	.....	.....	.....	.....	.....	.....	.....
130	100	20	10	.....	.....	.....	.....	.....	.....	63	.....	.....	.....	.....	63	.....	.....
440	300	20	.....	120	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
27,848	19,780	1,288	4,945	1,069	\$766	13,505	13,204	271	\$30	140	\$140	.....	.....	.....	.....	.....	103
22,526	17,045	959	3,195	669	658	7,596	7,295	271	30	.....	.....	.....	.....	.....	.....	.....	.....
5,322	2,735	329	1,750	400	108	5,909	5,909	.....	.....	140	140	.....	.....	.....	.....	.....	.....
.....
18,273	11,381	796	5,670	426	.....	19,681	18,258	1,423	.....	.....	.....	.....	.....	.....	.....	.....	104
17,076	10,561	764	5,325	426	.....	18,722	17,299	1,423	.....	.....	.....	.....	.....	.....	.....	.....	.....
1,097	720	32	345	.....	.....	959	959	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
100	100	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
20,794	12,970	524	4,135	290	2,875	12,416	10,796	1,620	.....	6,390	.....	.....	.....	.....	300	\$6,090	105
16,515	10,400	470	3,409	155	2,081	9,678	8,667	1,011	.....	5,170	.....	.....	.....	.....	.....	.....	.....
3,332	1,850	42	540	120	780	2,352	2,073	279	.....	1,063	.....	.....	.....	.....	300	5,170	.....
947	720	12	186	15	14	386	56	330	.....	127	.....	.....	.....	.....	.....	783	.....
41,005	21,123	836	10,458	1,838	6,750	17,407	17,407	.....	.....	.....	.....	.....	.....	.....	.....	127	106
36,785	19,443	667	9,926	1,506	5,253	15,885	15,885	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
3,759	1,500	169	532	332	1,226	1,522	1,522	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
451	180	.....	.....	.....	271	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
33,510	20,063	1,050	9,120	2,957	320	11,162	9,114	2,048	.....	1,000	.....	\$1,000	.....	.....	.....	.....	108
20,886	12,293	720	5,991	1,666	216	8,523	6,794	1,729	.....	.....	.....	.....	.....	.....	.....	.....	.....
11,824	7,120	330	3,079	1,191	104	2,639	2,320	319	.....	1,000	.....	1,000	.....	.....	.....	.....	.....
800	650	.....	50	100	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....
.....
.....
22,451	15,713	586	6,060	59	33	17,369	15,974	1,204	191	.....	.....	.....	.....	.....	.....	.....	109
18,839	14,213	476	4,067	50	33	17,154	15,759	1,204	191	.....	.....	.....	.....	.....	.....	.....	.....
3,612	1,500	110	1,993	9	.....	215	215	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910.

\$19,961	\$11,231	\$1,920	\$6,268	\$542	.....	\$4,416	\$3,724	\$270	\$422	\$300	.....	\$300	.....	.....	.....	.....	110
16,568	9,527	1,115	5,470	456	.....	4,105	3,630	270	205	300	.....	300	.....	.....	.....	.....	.....
3,393	1,704	805	798	86	.....	311	94	.....	217	.....	.....	.....	.....	.....	.....	.....	.....
33,223	18,906	2,293	10,547	1,387	.....	9,520	7,854	1,666	.....	2,940	.....	.....	\$2,940	.....	.....	.....	111
28,449	16,114	2,063	9,197	1,075	.....	7,620	6,024	1,596	.....	2,940	.....	.....	2,940	.....	.....	.....	.....
4,774	2,882	230	1,350	312	.....	1,900	1,830	70	.....	.....	.....	.....	.....	.....	.....	.....	.....
24,277	12,200	3,864	6,731	1,462	.....	8,845	8,009	836	.....	750	\$750	.....	.....	.....	.....	.....	112
19,931	10,351	3,384	5,231	965	.....	6,976	6,140	836	.....	.....	.....	.....	.....	.....	.....	.....	.....
4,121	1,824	500	1,500	297	.....	1,869	1,869	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
225	25	.....	200	.....	.....	.....	.....	.....	.....	750	750	.....	.....	.....	.....	.....	.....
23,837	17,518	322	5,722	275	.....	9,111	8,436	675	.....	1,692	.....	.....	.....	.....	.....	.....	.....
21,223	15,418	290	5,330	185	.....	9,111	8,436	675	.....	1,492	.....	.....	.....	.....	.....	.....	.....
2,614	2,100	32	392	90	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	100	.....	.....	.....	.....	.....	.....	.....
23,857	14,057	1,756	6,520	1,524	.....	15,174	13,653	1,521	.....	.....	.....	.....	.....	.....	.....	.....	114
19,025	11,672	1,317	5,020	1,016	.....	15,134	13,653	1,481	.....	.....	.....	.....	.....	.....	.....	.....	.....
4,697	2,250	439	1,500	508	.....	40	.....	40	.....	.....	.....	.....	.....	.....	.....	.....	.....
135	135	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
12,963	6,711	804	3,913	1,535	.....	10,603	6,873	3,730	.....	.....	.....	.....	.....	.....	.....	.....	115
10,426	5,181	672	3,213	1,360	.....	8,564	5,734	2,830	.....	.....	.....	.....	.....	.....	.....	.....	.....
2,537	1,530	132	700	176	.....	2,039	1,139	900	.....	.....	.....	.....	.....	.....	.....	.....	.....

50065°—13—18

FINANCIAL STATISTICS OF CITIES.

TABLE 31.—PAYMENTS FOR EXPENSES OF SCHOOLS, 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 1910—Continued.

City number.	CITY, AND KIND OF SCHOOL OR OTHER OBJECT OF EXPENSE.	Total.	Expenses of general administration. (Table 32.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free text-books.	Other supplies used in instruction.	School library.	All other.
					Salaries and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
116	Rockford, Ill.	\$211,388	\$12,922	\$140,914	\$4,664	\$18,950	\$109,844	.....	\$8,605	\$698	\$153
	Elementary.....			102,587	4,664	16,450	\$77,140	.....	3,932	401	.....
	Secondary.....			37,811	.....	2,500	32,188	.....	2,673	297	153
	Night.....			516	.....	.....	516	.....	.....	.....	.....
117	Bay City, Mich.	181,991	9,210	138,179	4,100	15,950	107,235	\$6,378	3,526	550	440
	Elementary.....			96,957	4,100	11,550	73,254	5,113	2,940	.....	.....
	Secondary.....			33,866	.....	3,350	27,675	1,265	586	550	440
	Normal.....			6,250	.....	1,050	5,200	.....	.....	.....	.....
	Night.....			106	.....	.....	106	.....	.....	.....	.....
	For defectives.....			1,000	.....	.....	1,000	.....	.....	.....	.....
118	York, Pa.	151,948	9,673	109,769	3,240	26,803	66,687	6,848	6,164	.....	27
	Elementary.....			90,885	2,745	24,903	62,635	5,397	5,205	.....	.....
	Secondary.....			18,884	495	1,900	14,052	1,451	959	.....	27
119	Sacramento, Cal.	244,324	9,627	187,640	8,110	9,001	163,514	52	6,102	294	567
	Elementary.....			144,228	8,110	6,001	125,718	39	4,266	21	73
	Secondary.....			30,913	.....	3,000	31,554	13	1,589	263	494
	Night.....			6,499	.....	.....	6,242	.....	247	10	.....
120	Chattanooga, Tenn.	107,689	4,806	76,078	.....	11,925	62,538	.....	1,490	.....	125
	Elementary.....			61,626	.....	10,125	50,379	.....	1,122	.....	.....
	Secondary.....			14,452	.....	1,800	12,159	.....	368	.....	125
121	Malden, Mass.	231,485	6,568	179,360	3,400	16,680	147,004	6,755	4,891	.....	630
	Elementary.....			124,629	3,200	13,949	100,044	4,945	2,296	.....	195
	Secondary.....			48,832	200	2,731	41,521	1,719	2,250	.....	411
	Night.....			5,182	.....	.....	4,759	91	310	.....	22
	Vacation.....			717	.....	.....	680	.....	35	.....	2
122	Pueblo, Colo.	194,480	15,179	146,225	.....	11,389	125,358	1,215	6,583	97	1,563
	Elementary.....			113,424	.....	7,754	98,479	1,215	4,701	.....	1,275
	Secondary.....			31,351	.....	3,635	25,544	.....	1,767	97	308
	Night.....			1,450	.....	.....	1,335	.....	115	.....	.....
123	Haverhill, Mass.	204,885	5,933	156,878	2,261	12,930	129,925	7,090	4,189	.....	483
	Elementary.....			123,911	1,824	9,812	103,665	4,856	3,468	.....	286
	Secondary.....			31,429	437	3,118	24,722	2,234	721	.....	197
	Night.....			1,538	.....	.....	1,538	.....	.....	.....	.....
	Truant.....			.....	.....	.....	.....	.....	.....	.....	.....
124	Lincoln, Nebr.	219,195	9,336	171,689	1,700	11,193	144,930	5,128	8,663	75	.....
	Elementary.....			128,299	1,700	7,288	108,351	3,264	7,696	.....	.....
	Secondary.....			43,390	.....	3,905	36,579	1,864	967	75	.....
125	New Britain, Conn.	154,323	6,892	111,475	7,816	3,085	88,490	4,579	6,667	170	668
	Elementary.....			89,112	5,738	260	72,193	4,537	5,647	143	594
	Secondary.....			19,569	2,078	2,825	13,672	.....	720	27	47
	Night.....			2,794	.....	.....	2,425	42	300	.....	27
126	Salem, Mass.	172,857	6,744	125,832	2,410	10,458	103,394	3,909	3,917	.....	1,744
	Elementary.....			91,784	2,410	8,140	76,603	2,492	1,976	.....	163
	Secondary.....			32,017	.....	2,318	24,760	1,417	1,941	.....	1,581
	Night.....			2,031	.....	.....	2,031	.....	.....	.....	.....
	Truant.....			.....	.....	.....	.....	.....	.....	.....	.....
127	Topeka, Kans.	219,667	7,695	160,468	3,478	15,690	136,045	598	4,232	425	.....
	Elementary.....			120,980	3,478	11,400	101,847	498	3,432	325	.....
	Secondary.....			39,488	.....	4,290	34,198	100	800	100	.....
128	Davenport, Iowa	212,022	7,610	154,672	4,631	20,233	126,662	.....	1,957	809	380
	Elementary.....			121,929	4,631	17,733	96,939	.....	1,437	809	380
	Secondary.....			32,743	.....	2,500	29,723	.....	520	.....	.....
129	McKeesport, Pa.	206,898	16,629	146,322	7,650	16,985	104,332	7,083	9,594	.....	678
	Elementary.....			116,625	6,400	14,985	82,132	5,674	7,434	.....	.....
	Secondary.....			27,322	1,250	2,000	20,400	1,284	2,000	.....	328
	Normal.....			1,725	.....	.....	1,500	125	100	.....	.....
	Playgrounds.....			650	.....	.....	300	.....	.....	.....	350
130	Wheeling, W. Va.	155,128	10,555	118,523	5,650	13,325	92,775	162	1,122	.....	5,489
	Elementary.....			103,033	5,650	11,425	81,491	162	787	3,513
	Secondary.....			15,490	1,900	11,284	335	1,971

GENERAL TABLES.

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BY OBJECT AND BY KIND OF SCHOOL: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 71.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910—Continued.

EXPENSES OF OPERATION OF SCHOOL PLANT.						EXPENSES OF MAINTENANCE OF SCHOOL PLANT.				MISCELLANEOUS EXPENSES.							City number.
Total.	Wages of janitors and other employees.	Janitors' supplies.	Fuel.	Water, light, and power.	All other.	Total.	Repairs.	Insurance.	All other.	Total.	Payments to private schools and institutions.	Payments to schools and institutions of other civil divisions.	Transportation of pupils.	Pensions.	Rent.	All other.	
\$31,748	\$20,521	\$61	\$9,813	\$1,353	.....	\$25,804	\$25,804	.....	.....	.....	.....	.....	.....	.....	.....	.....	116
22,828	14,943	41	7,468	476	.....	18,959	18,959	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
8,776	5,534	20	2,345	877	.....	6,845	6,845	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
44	44	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
20,866	12,252	917	6,300	1,397	.....	13,736	12,717	\$1,019	.....	.....	.....	.....	.....	.....	.....	.....	117
17,942	10,491	731	5,723	997	.....	11,457	10,438	1,019	.....	.....	.....	.....	.....	.....	.....	.....	.....
2,873	1,710	186	577	400	.....	2,279	2,279	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
51	51	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
20,856	12,281	487	5,816	2,272	.....	11,650	10,526	1,124	.....	.....	.....	.....	.....	.....	.....	.....	118
17,362	10,661	297	5,041	1,363	.....	11,296	10,441	855	.....	.....	.....	.....	.....	.....	.....	.....	.....
3,494	1,620	190	775	909	.....	354	85	269	.....	.....	.....	.....	.....	.....	.....	.....	.....
22,264	15,292	2,201	2,473	1,498	\$800	24,424	20,383	3,958	\$83	\$369	.....	.....	.....	.....	\$369	.....	119
16,225	11,146	1,907	1,900	620	632	22,303	18,365	3,920	18	369	.....	.....	.....	.....	369	.....	.....
4,708	3,320	254	374	671	89	1,910	1,846	17	47	.....	.....	.....	.....	.....	.....	.....	.....
1,331	826	40	199	207	59	211	172	21	18	.....	.....	.....	.....	.....	.....	.....	.....
6,927	5,009	304	1,322	292	.....	19,598	18,588	1,010	.....	280	.....	.....	.....	.....	280	.....	120
6,177	4,559	283	1,119	216	.....	18,644	18,243	601	.....	280	.....	.....	.....	.....	280	.....	.....
750	450	21	203	76	.....	754	345	409	.....	.....	.....	.....	.....	.....	.....	.....	.....
32,050	15,597	770	13,042	1,854	787	13,168	11,963	.....	1,205	339	.....	\$339	.....	.....	.....	.....	121
21,367	10,229	579	9,416	610	533	11,180	10,268	.....	914	339	.....	339	.....	.....	.....	.....	.....
9,957	5,266	145	3,626	805	115	1,976	1,697	.....	279	.....	.....	.....	.....	.....	.....	.....	.....
541	102	.....	.....	439	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
185	46	.....	.....	.....	139	12	.....	.....	12	.....	.....	.....	.....	.....	.....	.....	.....
22,920	14,099	1,466	4,948	1,984	423	10,156	8,983	1,173	.....	.....	.....	.....	.....	.....	.....	.....	122
16,861	10,627	1,011	3,988	985	250	6,585	6,193	392	.....	.....	.....	.....	.....	.....	.....	.....	.....
5,644	3,198	448	929	931	138	3,467	2,686	781	.....	.....	.....	.....	.....	.....	.....	.....	.....
415	274	7	31	68	35	104	104	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
27,138	13,745	884	10,568	1,161	480	11,003	7,885	3,118	.....	3,933	.....	1,617	\$1,701	.....	615	.....	123
23,139	11,435	654	10,003	609	438	10,651	7,689	2,962	.....	2,709	.....	390	1,701	.....	615	.....	.....
3,584	1,895	230	865	552	42	352	196	156	.....	.....	.....	.....	.....	.....	.....	.....	.....
415	415	.....	.....	.....	.....	.....	.....	.....	.....	1,227	.....	1,227	.....	.....	.....	.....	.....
22,763	12,504	900	7,939	1,420	.....	10,346	10,039	307	.....	5,061	.....	.....	1,481	.....	1,053	\$2,527	124
18,398	10,433	800	6,085	1,080	.....	9,079	8,888	194	.....	4,561	.....	.....	1,481	.....	1,053	2,027	.....
4,365	2,071	100	1,854	340	.....	1,267	1,154	113	.....	500	.....	.....	.....	.....	.....	500	.....
26,688	10,912	533	9,568	2,076	3,599	8,887	6,899	1,988	.....	391	.....	.....	391	.....	.....	.....	125
21,065	9,007	412	7,453	1,254	2,939	8,139	6,315	1,824	.....	391	.....	.....	391	.....	.....	.....	.....
4,037	1,629	121	1,415	212	600	748	584	164	.....	.....	.....	.....	.....	.....	.....	.....	.....
1,586	276	.....	700	610	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
23,720	14,883	582	7,434	768	53	14,344	14,325	.....	19	2,217	\$973	507	600	.....	137	.....	126
14,661	8,402	302	5,576	345	36	14,325	14,325	.....	.....	1,710	973	.....	600	.....	137	.....	.....
8,941	6,363	280	1,658	423	17	19	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
118	118	.....	.....	.....	.....	.....	.....	.....	.....	507	.....	507	.....	.....	.....	.....	.....
29,185	15,767	2,431	7,926	3,071	.....	22,309	19,483	2,826	.....	.....	.....	.....	.....	.....	.....	.....	127
22,574	13,032	2,031	5,796	1,715	.....	17,683	15,752	1,931	.....	.....	.....	.....	.....	.....	.....	.....	.....
6,621	2,735	400	2,130	1,356	.....	4,026	3,731	895	.....	.....	.....	.....	.....	.....	.....	.....	.....
25,393	16,483	1,134	7,023	542	211	24,347	22,562	1,615	170	.....	.....	.....	.....	.....	.....	.....	128
16,282	10,063	721	4,995	292	211	24,347	22,562	1,615	170	.....	.....	.....	.....	.....	.....	.....	.....
9,111	6,420	413	2,028	250	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
25,463	16,160	536	4,695	3,777	295	13,399	11,440	1,959	.....	5,085	1,000	.....	.....	.....	.....	4,085	129
19,408	12,480	440	3,756	2,461	271	10,866	9,297	1,569	.....	4,268	1,000	.....	.....	.....	.....	3,268	.....
6,055	3,680	96	939	1,316	24	2,533	2,143	390	.....	817	.....	.....	.....	.....	.....	817	.....
.....
13,269	6,817	317	5,567	70	498	12,756	11,628	1,128	.....	25	.....	25	.....	.....	.....	.....	130
11,712	6,107	262	5,024	.....	319	11,462	11,207	255	.....	25	.....	25	.....	.....	.....	.....	.....
1,557	710	55	543	70	179	1,294	421	873	.....	.....	.....	.....	.....	.....	.....	.....	.....

FINANCIAL STATISTICS OF CITIES.

TABLE 31.—PAYMENTS FOR EXPENSES OF SCHOOLS, CLASSIFIED

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

GROUP IV.—CITIES HAVING A POPULATION OF 31,000 TO 50,000 IN 1910—Continued.

City number.	CITY, AND KIND OF SCHOOL OR OTHER OBJECT OF EXPENSE.	Total.	Expenses of general administration. (Table 32.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free text-books.	Other supplies used in instruction.	School library.	All other.
					Salaries and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
133	Berkeley, Cal.....	\$289,531	\$15,582	\$239,170	\$6,480	\$20,860	\$201,870	.....	\$9,940	\$20	.....
	Elementary.....			171,023	6,480	16,920	141,179	.....	6,418	26	.....
	Secondary.....			63,153		3,940	60,691	.....	3,522		.....
134	Superior, Wis.....	179,554	8,938	139,087	6,094	13,549	112,573	\$3,436	3,435		.....
	Elementary.....			108,602	5,435	10,699	86,268	3,058	3,022		.....
	Secondary.....			29,585	609	2,850	25,405	378	343		.....
	For defectives.....			900			900				.....
135	Newton, Mass.....	342,978	13,156	272,226	10,749	26,646	213,720	5,815	14,083		\$313
	Elementary.....			171,298	8,446	19,700	134,265	2,524	6,381		182
	Secondary.....			90,430	1,984	6,500	71,045	2,991	7,813		97
	Night.....			3,234		471	2,405	239	119		
	Vacation.....			1,057		175	695		187		
	Trade.....			4,534	319		3,710	61	410		34
	For deficient children.....			1,673			1,600		73		
136	San Diego, Cal.....	208,409	8,640	147,714	.....	10,500	125,080	.....	2,078	3,123	33
	Elementary.....			106,683		13,350	88,826	.....	2,790	1,717	.....
	Secondary.....			40,024		3,150	35,275	.....	160	1,406	33
	Night.....			1,007			979	.....	28		
137	Kalamazoo, Mich.....	194,130	14,917	140,475	6,898	8,993	110,002	1,429	4,156	8,515	477
	Elementary.....			91,153	4,260	6,332	75,708	1,145	3,326		382
	Secondary.....			38,107	2,638	2,666	31,594	284	830		95
	Night.....			1,725			1,725				
	Vacation.....			975			975				
	Library.....			8,515						8,515	
138	El Paso, Tex.....	189,467	8,498	163,235	4,200	13,517	139,301	634	4,770		753
	Elementary.....			151,616	4,200	11,462	130,221	634	4,652		447
	Secondary.....			11,619		2,055	9,140		118		300
139	Butte, Mont.....	219,803	12,721	165,785	3,611	10,655	139,979	1,956	4,200	1,268	4,116
	Elementary.....			129,839	2,717	8,634	114,945	1,833	1,710		
	Secondary.....			29,946	894	2,021	23,245		2,448	1,268	70
	Trade.....			5,940			1,789	63	42		4,046
140	Flint, Mich.....	90,832	5,243	67,478	.....	7,625	54,279	4,468	1,102		4
	Elementary.....			52,399		5,875	40,961	4,468	1,095		
	Secondary.....			13,458		1,750	11,718				
	Normal.....			1,611			1,600		7		4
141	Chester, Pa.....	126,242	9,511	90,778	2,898	2,470	74,141	5,185	5,625	337	122
	Elementary.....			71,791	760		62,023	4,321	4,687		
	Secondary.....			18,687	2,138	2,470	12,118	864	938	237	122
	Library.....			100						109	
142	Dubuque, Iowa.....	110,874	7,123	85,976	4,500	9,000	71,582	.....	262	565	67
	Elementary.....			68,859	4,500	7,200	56,332	.....	262	565	
	Secondary.....			17,117		1,800	15,250	.....			67
143	Montgomery, Ala.....	96,365	4,405	79,302	2,884	12,075	62,349	.....	1,822		172
	Elementary.....			58,654	2,686	10,275	44,189	.....	1,360		138
	Secondary.....			20,648	198	1,800	18,160	.....	456		34
144	Woonsocket, R. I.....	106,076	5,795	76,181	2,050	16,300	54,190	1,864	1,543	234	.....
	Elementary.....			63,442	2,050	13,625	45,117	1,360	1,205	85	
	Secondary.....			10,614		2,000	7,723	438	304	149	
	Night.....			2,125		675	1,350	66	34		
145	Racine, Wis.....	156,681	5,151	126,758	3,691	14,525	100,965	.....	7,067	450	60
	Elementary.....			99,909	3,191	12,525	79,033	.....	5,166		54
	Secondary.....			22,439	500	2,000	17,922	.....	1,561	450	6
	Night.....			656			656	.....		
	For defectives.....			3,537			3,197	.....	340		
	Lectures.....			157			157	.....		
146	Fitchburg, Mass.....	144,892	6,140	111,751	1,860	3,800	97,537	3,654	4,197	600	103
	Elementary.....			77,825	1,860	2,450	68,465	2,741	2,239		
	Secondary.....			31,234		1,340	26,507	913	1,771	600	103
	Night.....			2,692			2,565		127		

BY OBJECT AND BY KIND OF SCHOOL: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 71.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910—Continued.

EXPENSES OF OPERATION OF SCHOOL PLANT.						EXPENSES OF MAINTENANCE OF SCHOOL PLANT.				MISCELLANEOUS EXPENSES.							City number.
Total.	Wages of janitors and other employees.	Janitors' supplies.	Fuel.	Water, light, and power.	All other.	Total.	Repairs.	Insurance.	All other.	Total.	Payments to private schools and institutions.	Payments to schools and institutions of other civil divisions.	Transportation of pupils.	Pensions.	Rent.	All other.	
\$25,473	\$17,838	\$330	\$3,969	\$2,574	\$362	\$7,983	\$4,194	\$3,789	.....	\$1,367	.....	.....	.....	.....	.....	\$1,367	133
18,959	13,608	717	2,036	1,662	336	7,139	3,782	3,357	.....	799	.....	.....	.....	.....	.....	799	134
6,514	4,230	113	1,233	912	26	844	412	432	.....	568	.....	.....	.....	.....	.....	568	135
24,149	16,967	268	5,960	158	796	6,791	5,865	926	.....	589	.....	.....	\$589	.....	.....	.....	136
21,493	15,101	238	5,304	141	709	5,628	4,904	724	.....	534	.....	.....	534	.....	.....	.....	137
2,656	1,866	30	656	17	87	1,163	961	202	.....	55	.....	.....	55	.....	.....	.....	138
38,933	21,049	1,089	15,983	812	.....	15,720	15,396	324	.....	2,943	\$76	\$313	1,854	.....	\$700	.....	139
27,384	14,289	855	11,909	331	.....	10,317	10,317	.....	.....	2,805	76	313	1,716	.....	700	.....	140
10,662	6,292	221	3,678	271	.....	4,334	4,010	324	.....	138	.....	.....	138	.....	.....	.....	141
424	295	.....	.....	129	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	142
463	173	13	196	81	.....	1,069	1,069	.....	.....	.....	.....	.....	.....	.....	.....	.....	143
23,448	13,168	5,169	769	4,342	.....	28,307	25,071	2,096	\$540	300	.....	.....	.....	.....	300	.....	144
15,747	8,868	3,584	510	2,785	.....	14,029	11,871	1,718	440	300	.....	.....	.....	.....	300	.....	145
7,656	4,300	1,585	252	1,519	.....	12,857	12,389	378	90	.....	.....	.....	.....	.....	.....	.....	146
45	.....	.....	7	38	.....	1,421	1,411	.....	10	.....	.....	.....	.....	.....	.....	.....	147
23,870	12,167	.....	8,572	1,020	2,111	14,868	7,594	2,543	4,731	.....	.....	.....	.....	.....	.....	.....	148
16,568	8,114	.....	6,000	763	1,689	11,767	6,075	1,907	3,785	.....	.....	.....	.....	.....	.....	.....	149
7,302	4,053	.....	2,672	255	422	3,101	1,519	636	946	.....	.....	.....	.....	.....	.....	.....	150
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	151
13,386	6,941	410	3,526	1,343	1,166	4,058	2,943	1,115	.....	290	.....	.....	.....	.....	290	.....	152
12,248	6,092	410	3,237	1,343	1,166	3,787	2,907	880	.....	290	.....	.....	.....	.....	290	.....	153
1,138	849	.....	289	.....	.....	271	36	235	.....	.....	.....	.....	.....	.....	.....	.....	154
30,098	15,271	1,168	11,605	1,678	476	11,199	3,744	7,455	.....	.....	.....	.....	.....	.....	.....	.....	155
22,454	11,892	810	8,427	1,011	314	8,965	3,181	5,784	.....	.....	.....	.....	.....	.....	.....	.....	156
5,771	2,783	303	2,124	399	162	1,690	516	1,174	.....	.....	.....	.....	.....	.....	.....	.....	157
1,873	596	55	1,054	168	.....	544	47	497	.....	.....	.....	.....	.....	.....	.....	.....	158
12,781	6,405	556	4,668	1,152	.....	5,345	4,945	256	\$144	.....	.....	.....	.....	.....	.....	.....	159
11,793	5,417	556	4,668	1,152	.....	5,345	4,945	256	144	.....	.....	.....	.....	.....	.....	.....	160
988	988	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	161
19,109	11,060	1,787	5,000	1,282	.....	6,844	6,844	.....	.....	.....	.....	.....	.....	.....	.....	.....	162
15,483	9,188	1,414	4,000	881	.....	5,808	5,808	.....	.....	.....	.....	.....	.....	.....	.....	.....	163
3,626	1,872	353	1,000	401	.....	1,036	1,036	.....	.....	.....	.....	.....	.....	.....	.....	.....	164
15,627	8,432	1,302	4,536	1,357	.....	8,148	7,560	598	.....	.....	.....	.....	.....	.....	.....	.....	165
13,489	7,252	1,201	3,909	1,127	.....	5,892	5,697	195	.....	.....	.....	.....	.....	.....	.....	.....	166
2,138	1,180	101	627	230	.....	2,256	1,853	403	.....	.....	.....	.....	.....	.....	.....	.....	167
8,506	4,706	486	1,959	694	661	3,466	1,133	2,333	.....	686	.....	.....	.....	.....	686	.....	168
5,400	2,506	386	1,567	290	661	2,896	1,133	1,763	.....	686	.....	.....	.....	.....	686	.....	169
2,106	2,200	100	392	414	.....	570	.....	570	.....	.....	.....	.....	.....	.....	.....	.....	170
15,580	7,199	406	6,169	872	934	8,519	8,132	387	.....	.....	.....	.....	.....	.....	.....	.....	171
13,861	6,400	364	5,756	620	721	6,468	6,082	386	.....	.....	.....	.....	.....	.....	.....	.....	172
1,235	561	42	404	46	182	2,051	2,050	1	.....	.....	.....	.....	.....	.....	.....	.....	173
484	.....	.....	9	206	31	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	174
17,457	10,403	.....	6,648	406	.....	7,117	7,117	.....	.....	198	.....	.....	198	.....	.....	.....	175
14,949	8,960	.....	5,672	317	.....	6,364	6,364	.....	.....	.....	.....	.....	.....	.....	.....	.....	176
2,508	1,443	.....	976	89	.....	753	753	.....	.....	.....	.....	.....	.....	.....	.....	.....	177
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	178
19,842	9,674	229	9,065	874	.....	5,191	5,191	.....	.....	1,968	.....	59	1,909	.....	.....	.....	179
14,980	7,317	129	7,165	369	.....	4,067	4,067	.....	.....	1,968	.....	59	1,909	.....	.....	.....	180
4,605	2,100	100	1,900	505	.....	1,124	1,124	.....	.....	.....	.....	.....	.....	.....	.....	.....	181
257	257	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	182

FINANCIAL STATISTICS OF CITIES.

TABLE 31.—PAYMENTS FOR EXPENSES OF SCHOOLS, CLASSIFIED

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 60,000 IN 1910—Continued.

City number.	CITY, AND KIND OF SCHOOL OR OTHER OBJECT OF EXPENSE.	Total.	Expenses of general administration. (Table 32.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free text-books.	Other supplies used in instruction.	School library.	All other.
					Salaries and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
148	Elmira, N. Y.	\$133,205	\$6,223	\$103,522	\$1,800	\$15,800	\$32,068	\$302	\$1,140	\$1,815	\$597
	Elementary.....			79,955	1,800	13,500	62,151	302	1,050	795	357
	Secondary.....			23,035		2,300	19,411		84	1,020	240
	Night.....			512			506		6		
149	Galveston, Tex.	128,939	6,714	79,041		3,800	74,951		270		20
	Elementary.....			65,109		2,800	62,039		270		
	Secondary.....			13,932		1,000	12,912				20
150	Quincy, Ill.	131,117	7,483	95,909	5,100	13,400	75,062	187	2,160		
	Elementary.....			75,079	2,900	11,700	58,762	187	1,530		
	Secondary.....			19,880	2,200	1,700	15,350		630		
	Normal.....			950			950				
151	Knoxville, Tenn.	81,433	4,128	66,838	840	10,854	53,978		1,012		154
	Elementary.....			52,991	840	9,334	41,767		911		139
	Secondary.....			13,847		1,620	12,211		101		15
152	New Castle, Pa.	150,179	7,274	115,666	7,620	8,620	86,619	6,752	5,630		425
	Elementary.....			96,594	6,765	7,765	71,429	6,421	4,045		169
	Secondary.....			18,238	855		14,346	331	1,585		266
	Night.....			844			844				
153	West Hoboken, N. J.	180,441	7,475	134,035		11,880	105,076	9,467	7,400	62	150
	Elementary.....			118,144		10,400	92,615	8,167	6,900	62	
	Secondary.....			13,350		1,200	10,200	1,300	500		150
	Night.....			2,341		280	2,061				
	Lectures.....			200			200				
154	Hamilton, Ohio	158,395	8,433	118,397		10,850	102,701	765	3,061	1,000	
	Elementary.....			98,520		8,850	86,280	735	1,605	1,000	
	Secondary.....			19,877		2,000	16,421		1,456		
155	Springfield, Mo.	97,876	4,884	73,443	619	2,171	67,119		2,145	1,389	
	Elementary.....			49,214	619		48,095		500		
	Secondary.....			24,229		2,171	19,024		1,645	1,389	
156	Lexington, Ky.	97,846	6,218	76,835	1,250	10,500	62,041	517	2,388		139
	Elementary.....			66,747	850	9,300	54,448	517	1,580		52
	Secondary.....			10,088	400	1,200	7,593		808		87
157	Roanoke, Va.	92,297	2,917	80,038	530	9,406	68,081	353	741	25	902
	Elementary.....			63,910	530	7,666	54,195	340	513		666
	Secondary.....			13,691		1,200	11,998	9	223	25	236
	Night.....			2,437		540	1,888	4	5		
158	Joliet, Ill.	126,969	8,582	91,951	2,567	15,037	60,988	42	3,758	626	33
	Elementary.....			67,540	2,567	12,356	49,310	42	3,223		33
	Secondary.....			23,729		2,681	19,087		535	526	
	Night.....			682			682				
159	Auburn, N. Y.	125,215	6,209	98,334		900	93,691	2,565	1,066	112	
	Elementary.....			75,938		450	73,408	1,414	566	100	
	Secondary.....			21,657		450	19,593	1,100	500	12	
	Night.....			739			688	61			
160	East Orange, N. J.	207,659	7,602	160,121	3,036	22,954	124,778	3,919	5,311	123	
	Elementary.....			122,800	3,036	20,250	93,467	2,448	3,556	43	
	Secondary.....			37,321		2,704	31,311	1,471	1,755	80	
161	Taunton, Mass.	142,583	5,115	108,367	2,706	5,536	92,058	2,900	4,715		452
	Elementary.....			87,054	2,706	3,736	75,011	2,354	2,986		261
	Secondary.....			17,550		1,800	13,389	496	1,714		151
	Night.....			3,138			3,033	50	15		40
	For deficient children.....			625			625				
	Truant.....										
162	Charlotte, N. C.	62,541	3,253	47,537		6,655	40,043		839		
	Elementary.....			44,097		5,155	38,143		789		
	Secondary.....			3,450		1,500	1,900		50		

GENERAL TABLES.

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BY OBJECT AND BY KIND OF SCHOOL: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 71.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910—Continued.

EXPENSES OF OPERATION OF SCHOOL PLANT.						EXPENSES OF MAINTENANCE OF SCHOOL PLANT.				MISCELLANEOUS EXPENSES.							City number.
Total.	Wages of janitors and other employees.	Janitors' supplies.	Fuel.	Water, light, and power.	All other.	Total.	Repairs.	Insurance.	All other.	Total.	Payments to private schools and institutions.	Payments to schools and institutions of other civil divisions.	Transportation of pupils.	Pensions.	Rent.	All other.	
\$14,714	\$7,372	\$859	\$5,633	\$467	\$533	\$6,640	\$5,070	\$1,570	.....	\$2,106	.....	.....	.....	\$2,106	.....	.....	148
12,773	6,606	575	4,865	349	378	4,086	2,818	1,268	.....	2,106	.....	.....	.....	2,106	.....	.....	149
1,941	766	84	818	118	155	2,654	2,252	302	.....	.....	.....	.....	.....	.....	.....	.....	150
7,242	4,960	1,077	1,155	50	.....	35,342	34,088	1,254	.....	600	.....	.....	.....	.....	\$600	.....	151
5,875	4,018	927	892	38	.....	31,758	30,504	1,254	.....	600	.....	.....	.....	.....	600	.....	152
1,367	942	150	263	12	.....	3,584	3,584	.....	.....	.....	.....	.....	.....	.....	.....	.....	153
17,612	10,441	2,778	3,878	515	.....	10,113	9,842	271	.....	.....	.....	.....	.....	.....	.....	.....	154
14,136	8,743	2,139	2,975	279	.....	7,993	7,839	154	.....	.....	.....	.....	.....	.....	.....	.....	155
3,476	1,698	639	903	236	.....	2,120	2,003	117	.....	.....	.....	.....	.....	.....	.....	.....	156
7,704	5,830	380	1,191	303	.....	2,763	1,908	855	.....	.....	.....	.....	.....	.....	.....	.....	157
6,724	5,094	342	1,041	247	.....	2,528	1,717	809	.....	.....	.....	.....	.....	.....	.....	.....	158
980	736	38	150	56	.....	237	191	46	.....	.....	.....	.....	.....	.....	.....	.....	159
17,244	11,114	681	3,968	562	899	9,675	9,476	.....	\$199	320	.....	.....	.....	.....	320	.....	160
15,449	10,104	539	3,582	365	809	8,630	8,436	.....	194	320	.....	.....	.....	.....	320	.....	161
1,665	880	92	406	197	90	1,045	1,040	.....	5	.....	.....	.....	.....	.....	.....	.....	162
130	130	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	163
16,659	7,345	2,650	5,900	764	.....	22,272	20,772	1,500	.....	.....	.....	.....	.....	.....	.....	.....	164
14,534	6,575	2,425	5,000	534	.....	22,264	20,764	1,500	.....	.....	.....	.....	.....	.....	.....	.....	165
1,550	700	200	600	50	.....	8	8	.....	.....	.....	.....	.....	.....	.....	.....	.....	166
575	70	25	300	180	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	167
16,551	10,800	1,750	3,315	686	.....	15,014	13,774	1,240	.....	.....	.....	.....	.....	.....	.....	.....	168
14,228	9,600	1,300	2,795	533	.....	14,804	13,774	1,030	.....	.....	.....	.....	.....	.....	.....	.....	169
2,323	1,200	450	520	153	.....	210	.....	210	.....	.....	.....	.....	.....	.....	.....	.....	170
14,456	10,570	384	2,466	1,028	28	5,045	4,266	376	403	48	.....	.....	.....	.....	48	.....	171
12,117	9,430	264	1,666	737	20	4,145	3,886	276	303	48	.....	.....	.....	.....	48	.....	172
2,339	1,140	100	800	291	8	900	700	100	100	.....	.....	.....	.....	.....	.....	.....	173
10,030	7,060	1,030	1,789	151	.....	4,056	3,283	773	.....	707	.....	.....	.....	.....	707	.....	174
8,278	5,980	781	1,480	57	.....	2,081	1,600	481	.....	707	.....	.....	.....	.....	707	.....	175
1,752	1,090	209	309	94	.....	1,975	1,688	292	.....	.....	.....	.....	.....	.....	.....	.....	176
6,607	4,406	.....	1,708	493	.....	2,735	1,896	839	.....	.....	.....	.....	.....	.....	.....	.....	177
5,485	3,708	.....	1,469	318	.....	2,284	1,682	602	.....	.....	.....	.....	.....	.....	.....	.....	178
970	698	.....	239	33	.....	451	214	237	.....	.....	.....	.....	.....	.....	.....	.....	179
142	.....	.....	.....	142	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	180
20,033	12,368	535	5,985	828	317	6,283	5,943	82	258	120	.....	.....	.....	.....	.....	.....	181
16,059	9,969	473	4,879	457	281	5,080	4,913	.....	167	120	.....	.....	.....	.....	.....	.....	182
3,974	2,399	62	1,106	371	36	1,203	1,030	82	91	.....	.....	.....	.....	.....	.....	.....	183
17,539	9,153	725	5,625	1,336	700	3,133	2,607	526	.....	.....	.....	.....	.....	.....	.....	.....	184
13,829	6,733	623	5,125	846	500	2,108	1,607	501	.....	.....	.....	.....	.....	.....	.....	.....	185
3,710	2,420	100	500	490	200	1,025	1,000	25	.....	.....	.....	.....	.....	.....	.....	.....	186
24,045	15,401	610	6,640	1,394	.....	15,033	13,602	1,431	.....	858	.....	.....	.....	.....	858	.....	187
21,345	13,993	518	5,740	1,094	.....	13,086	11,696	1,390	.....	393	.....	.....	.....	.....	393	.....	188
2,700	1,408	92	900	300	.....	1,947	1,906	41	.....	465	.....	.....	.....	.....	465	.....	189
19,737	10,855	292	7,625	802	163	7,912	7,731	.....	181	1,452	.....	\$166	1,286	.....	.....	.....	190
16,708	9,580	232	6,405	343	148	1,938	1,767	.....	171	1,286	.....	.....	1,286	.....	.....	.....	191
2,168	942	60	1,120	31	15	5,974	5,964	.....	10	.....	.....	.....	.....	.....	.....	.....	192
861	333	.....	100	428	.....	.....	.....	.....	.....	166	.....	166	.....	.....	.....	.....	193
6,124	3,771	730	1,623	.....	.....	5,627	5,627	.....	.....	.....	.....	.....	.....	.....	.....	.....	194
5,851	3,623	705	1,523	.....	.....	5,627	5,627	.....	.....	.....	.....	.....	.....	.....	.....	.....	195
273	148	25	100	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	196

FINANCIAL STATISTICS OF CITIES.

TABLE 31.—PAYMENTS FOR EXPENSES OF SCHOOLS, 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 1910—Continued.

City number.	CITY, AND KIND OF SCHOOL OR OTHER OBJECT OF EXPENSE.	Total.	Expenses of general administration. (Table 32.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free text-books.	Other supplies used in instruction.	School library.	All other.
					Salaries and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
163	Everett, Mass.....	\$190,401	\$6,137	\$148,471	\$3,300	\$18,219	\$113,844	\$6,232	\$6,372	.....	\$504
	Elementary.....			116,605	3,210	15,442	88,769	4,182	4,602	.....	400
	Secondary.....			28,799	90	2,569	22,305	2,050	1,681	.....	104
	Night.....			3,067		208	2,770		89	.....
164	Portsmouth, Va.....	50,203	2,459	40,945		8,850	31,104	36	905	.....	50
	Elementary.....			34,699		7,350	26,788	31	530	.....
	Secondary.....			5,955		1,500	4,041	5	359	.....	50
	Night.....			291			275		16	.....
165	Oshkosh, Wis.....	119,815	4,245	96,705	9,313	12,927	70,895	40	2,029	\$1,501	.....
	Elementary.....			70,747	5,658	10,900	52,361		1,472	356	.....
	Secondary.....			24,369	3,655	2,027	17,002		540	1,145	.....
	Night.....			538			538				.....
	For defectives.....			1,051			994	40	17		.....
166	Cedar Rapids, Iowa.....	171,339	7,251	123,111	2,887	11,845	100,735	2,327	4,913	90	294
	Elementary.....			97,790	2,887	9,845	78,546	2,327	3,930	90	165
	Secondary.....			24,525		2,000	21,413		863		129
	Night.....			796			796				
167	Quincy, Mass.....	157,763	4,825	126,660	3,480	13,700	97,606	4,767	6,811	.....	296
	Elementary.....			96,745	2,664	11,570	74,075	3,897	4,346	.....	183
	Secondary.....			28,342	816	2,130	22,162	709	2,430	.....	95
	Night.....			1,573			1,369	161	35	.....	8
168	Chelsea, Mass.....	157,113	5,741	119,009	4,630	15,725	89,025	6,075	3,418	.....	136
	Elementary.....			89,300	2,630	13,025	66,350	4,662	2,527	.....	106
	Secondary.....			25,739	2,000	2,300	19,332	1,275	769	.....	23
	Night.....			3,970		400	3,323	138	102	.....	7
169	Perth Amboy, N. J.....	143,563	6,350	113,260	3,530	9,600	92,623	5,826	1,701	.....	.....
	Elementary.....			96,772	2,940	7,400	79,923	5,067	1,442	.....	.....
	Secondary.....			16,508	590	2,200	12,700	759	259	.....	.....
170	Pittsfield, Mass.....	153,209	4,268	118,021	3,399	9,025	94,503	4,691	5,900	.....	494
	Elementary.....			101,034	3,269	6,468	82,068	3,615	4,890	.....	484
	Secondary.....			15,677	130	2,537	11,124	867	1,019	.....	.....
	Night.....			1,310			1,291	9		.....	10
171	Joplin, Mo.....	112,905	8,651	84,690	1,466	1,350	77,022	.....	4,527	325	.....
	Elementary.....			68,447	1,466		64,120	.....	2,661	.....	.....
	Secondary.....			16,243		1,350	12,902	.....	1,666	325	.....
172	Williamsport, Pa.....	120,364	9,806	92,820	3,060	1,750	79,918	3,976	4,116	.....	.....
	Elementary.....			74,655	2,060		66,319	2,976	3,300	.....	.....
	Secondary.....			16,505	1,000	1,750	12,639	500	616	.....	.....
	Night.....			1,660			960	500	200	.....	.....
173	Jackson, Mich.....	116,234	2,529	85,586	700	3,343	76,747	2,338	488	1,070	.....
	Elementary.....			63,844		2,632	58,386	2,338	488	.....	.....
	Secondary.....			21,742	700	711	18,361		1,970	.....	.....
174	Jamestown, N. Y.....	133,937	7,119	102,929	7,546	11,450	74,236	3,150	5,137	1,286	124
	Elementary.....			76,632	5,645	6,300	59,037	1,965	3,380	385	.....
	Secondary.....			23,245	1,824	5,150	12,531	992	1,723	901	124
	Normal.....			719			719				.....
	Night.....			2,333	177		1,949	173	34	.....	.....
175	Amsterdam, N. Y.....	85,382	4,893	64,925	3,100	10,850	46,219	1,159	2,771	691	135
	Elementary.....			49,006	2,900	8,850	34,991	756	1,089	350	40
	Secondary.....			15,919	200	2,000	11,228	403	1,682	311	95
176	Lansing, Mich.....	105,066	5,490	80,734			63,896	.....	9,825	7,013	.....
	Elementary.....			64,409			47,571	.....	9,825	7,013	.....
	Secondary.....			16,325			16,325	.....			.....
177	Huntington, W. Va.....	79,509	11,065	56,454	810	6,885	44,236	.....	1,510	3,013	.....
	Elementary.....			43,092	810	5,670	35,488	.....	1,124	.....	.....
	Secondary.....			10,349		1,215	8,748	.....	366	.....	.....
	Library.....			3,013					3,013

¹ Includes expenses of secondary schools.

GENERAL TABLES.

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BY OBJECT AND BY KIND OF SCHOOL: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 71.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910—Continued.

EXPENSES OF OPERATION OF SCHOOL PLANT.						EXPENSES OF MAINTENANCE OF SCHOOL PLANT.				MISCELLANEOUS EXPENSES.							City number.
Total.	Wages of janitors and other employees.	Janitors' supplies.	Fuel.	Water, light, and power.	All other.	Total.	Repairs.	Insurance.	All other.	Total.	Pay-ments to private schools and in-stitu-tions.	Pay-ments to schools and in-stitu-tions of other civil di-visions.	Trans-portion of pupils.	Pensions.	Rent.	All other.	
\$26,206	\$15,054	\$1,072	\$8,044	\$2,036	.....	\$9,202	\$8,992	\$210	.....	\$385	.....	\$385	.....	.....	.....	.....	163
21,681 4,525	12,370 2,684	809 203	7,312 732	1,130 906	.....	7,831 1,371	7,636 1,356	195 15	.....	109 276	.....	109 276	.....	.....	.....	.....	.....
3,980	2,107	360	1,470	43	.....	1,663	1,264	399	.....	1,156	.....	.....	.....	\$399	\$757	.....	164
2,914 1,046 20	1,523 570 14	226 134	1,165 305	..... 37 6	.....	1,110 513 40	951 273 40	159 240	.....	1,101 55	.....	.....	.....	344 55	757	.....	.....
17,268	8,310	687	7,937	334	.....	1,597	1,597	.....	.....	.....	.....	.....	.....	.....	.....	.....	165
13,455 3,613	6,610 1,700	522 165	6,240 1,697	83 251	.....	1,155 410	1,155 410	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
22,143	11,124	820	8,317	1,611	\$271	17,184	15,751	.....	\$1,433	1,650	.....	.....	.....	.....	1,650	.....	166
18,631 2,013 399	9,033 1,692 399	738 82	7,426 891	1,363 248	271	13,451 3,733	12,018 3,733	.....	1,433	1,650	.....	.....	.....	.....	1,650	.....	.....
19,569	10,256	741	8,000	550	22	4,512	4,187	.....	325	2,197	.....	213	\$1,984	.....	.....	.....	167
15,484 3,688 397	8,300 1,800 156	700 41	6,342 1,658	122 167 241	20 2	3,516 966 30	3,254 933	.....	262 33 30	2,197	.....	213	1,984	.....	.....	.....	.....
23,495	13,279	1,101	7,049	2,054	12	7,576	5,008	1,857	711	1,292	.....	1,192	.....	.....	100	.....	168
19,457 4,038	11,511 1,768	883 218	5,612 1,437	1,439 615	12	6,282 1,294	4,315 693	1,437 420	530 181	1,292	.....	1,192	.....	.....	100	.....	.....
17,743	10,600	207	6,100	836	.....	6,190	5,524	666	.....	.....	.....	.....	.....	.....	.....	.....	169
16,151 1,592	9,700 900	165 42	5,592 508	694 142	.....	5,575 615	4,996 528	579 87	.....	.....	.....	.....	.....	.....	.....	.....	.....
20,355	10,332	146	8,767	1,106	4	8,795	7,438	1,357	.....	1,770	.....	.....	970	800	.....	.....	170
17,776 2,463 116	9,094 1,194 44	140	7,635 1,132	897 137 72	4	8,349 446	7,092 346	1,257 100	.....	1,770	.....	.....	970	800	.....	.....	.....
10,635	6,372	278	3,108	661	216	8,929	3,904	357	4,668	.....	.....	.....	.....	.....	.....	.....	171
8,848 1,787	5,517 855	157 121	2,612 490	386 275	176 40	7,653 1,276	3,270 634	234 123	4,149 519	.....	.....	.....	.....	.....	.....	.....	.....
12,883	8,449	100	3,059	1,275	.....	4,255	4,140	115	.....	600	.....	.....	.....	.....	600	.....	172
11,388 1,345 150	7,579 870	75 25	2,709 350	1,025 100 150	.....	3,455 800	3,340 500	115	.....	600	.....	.....	.....	.....	600	.....	.....
20,118	11,418	616	7,209	875	.....	7,951	7,583	368	.....	50	.....	.....	.....	.....	50	.....	173
17,026 3,092	10,068 1,350	493 123	5,757 1,452	708 167	.....	7,951	7,583	368	.....	50	.....	.....	.....	.....	50	.....	.....
16,008	6,983	1,085	6,848	941	151	7,881	7,428	231	222	.....	.....	.....	.....	.....	.....	.....	174
12,130 3,769	5,520 1,354	814 271	5,041 1,807	604 337	151	7,270 611	6,892 536	156 75	222	.....	.....	.....	.....	.....	.....	.....	.....
109	109	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
9,196	5,250	279	3,351	126	100	6,368	5,332	555	481	.....	.....	.....	.....	.....	.....	.....	175
7,617 1,579	4,500 750	251 28	2,739 642	5 121	122 38	4,364 2,004	3,524 1,808	375 180	465 16	.....	.....	.....	.....	.....	.....	.....	.....
12,377	7,183	368	4,227	599	.....	6,485	6,203	282	.....	.....	.....	.....	.....	.....	.....	.....	176
12,377	7,183	368	4,227	599	.....	6,485	6,203	282	.....	.....	.....	.....	.....	.....	.....	.....	.....
9,507	6,740	423	2,179	32	133	2,453	1,067	536	580	.....	.....	.....	.....	.....	.....	.....	177
7,821 1,061 625	5,630 810 300	370 53	1,706 180 293	..... 32	115 18	2,257 226	967 100	782 54	508 72	.....	.....	.....	.....	.....	.....	.....	.....

FINANCIAL STATISTICS OF CITIES.

TABLE 31.—PAYMENTS FOR EXPENSES OF SCHOOLS, 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 1910—Continued.

City number.	CITY, AND KIND OF SCHOOL OR OTHER OBJECT OF EXPENSE.	Total.	Expenses of general administration. (Table 32.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free text-books.	Other supplies used in instruction.	School library.	All other.
					Salaries and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
178	Decatur, Ill.....	\$122,498	\$8,678	\$91,815	\$8,525	\$11,734	\$64,622	\$239	\$5,426	\$100	\$1,109
	Elementary.....			69,848	8,525	9,834	47,740	239	2,085		525
	Secondary.....			21,967		1,900	16,882		2,441	100	644
179	Mount Vernon, N. Y.....	219,644	9,572	177,842	9,575	20,065	131,155	9,300	7,421		326
	Elementary.....			134,601	9,325	16,610	98,282	6,686	5,537		161
	Secondary.....			38,472	250	3,455	30,512	2,421	1,684		150
	Night.....			2,769			2,361	193	200		15
180	Lima, Ohio.....	105,805	6,243	76,891	3,600	11,700	60,879	130	540		42
	Elementary.....			59,094	2,400	9,900	46,279	130	385		
	Secondary.....			16,847	1,200	1,800	13,650		155		42
	Normal.....			950			950				
181	Niagara Falls, N. Y.....	142,966	8,280	105,018	5,350	11,900	79,770	2,402	4,916	449	231
	Elementary.....			78,954	3,567	10,100	60,559	1,601	2,933	224	
	Secondary.....			24,675	1,783	1,600	17,942	801	1,893	225	231
	Night.....			1,359			1,269		90		
182	La Crosse, Wis.....	136,738	5,431	97,750	8,249	11,250	74,394	1,553	2,304		
	Elementary.....			62,641	6,148	8,600	45,654	729	1,510		
	Secondary.....			34,314	2,101	2,650	27,991	818	754		
	For defectives.....			795			749	6	40		
183	Newport, Ky.....	87,263	7,552	60,645	2,450	10,000	46,025	137	1,604	89	340
	Elementary.....			49,041	2,450	7,300	38,055	137	959		140
	Secondary.....			11,604		2,700	7,970		645	89	200
184	Pasadena, Cal.....	249,698	12,592	198,682		9,425	182,793		4,898	1,566	
	Elementary.....			150,970		7,400	138,597		3,823	1,150	
	Secondary.....			47,712		2,025	44,196		1,075	416	

GENERAL TABLES.

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BY OBJECT AND BY KIND OF SCHOOL: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 71.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910—Continued.

EXPENSES OF OPERATION OF SCHOOL PLANT.						EXPENSES OF MAINTENANCE OF SCHOOL PLANT.				MISCELLANEOUS EXPENSES.							City number.
Total.	Wages of janitors and other employees.	Janitors' supplies.	Fuel.	Water, light, and power.	All other.	Total.	Repairs.	Insurance.	All other.	Total.	Payments to private schools and institutions.	Payments to schools and institutions of other civil divisions.	Transportation of pupils.	Pensions.	Rent.	All other.	
\$15,079	\$8,802	\$325	\$4,803	\$1,149	.....	\$6,926	\$5,661	\$1,265	.....	.....	.....	.....	.....	.....	.....	.....	178
12,096	7,418	285	3,303	1,090	.....	6,154	5,102	1,052	.....	.....	.....	.....	.....	.....	.....	.....	.....
2,983	1,384	40	1,500	59	.....	772	559	213	.....	.....	.....	.....	.....	.....	.....	.....	.....
23,442	12,077	1,018	5,866	4,481	.....	8,788	8,177	611	.....	.....	.....	.....	.....	.....	.....	.....	179
20,335	10,424	896	5,089	3,926	.....	5,537	4,926	611	.....	.....	.....	.....	.....	.....	.....	.....	.....
3,107	1,653	122	777	555	.....	3,251	3,251	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
15,939	9,581	1,224	4,966	168	.....	6,727	6,013	714	.....	.....	.....	.....	.....	.....	.....	.....	180
13,130	7,841	978	4,311	.....	.....	6,521	5,807	714	.....	.....	.....	.....	.....	.....	.....	.....	.....
2,809	1,740	246	655	168	.....	206	206	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
20,826	9,736	715	9,187	1,188	.....	7,451	6,364	1,087	.....	\$1,411	\$235	.....	.....	\$696	\$490	.....	181
16,455	7,806	599	7,501	549	.....	6,575	5,488	1,087	.....	1,411	235	.....	.....	696	460	.....	.....
4,371	1,930	116	1,686	639	.....	876	876	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
26,213	11,203	527	12,700	1,783	.....	7,344	7,224	120	.....	.....	.....	.....	.....	.....	.....	.....	182
17,660	8,174	475	8,268	743	.....	5,481	5,361	120	.....	.....	.....	.....	.....	.....	.....	.....	.....
8,338	2,889	82	4,357	1,040	.....	1,863	1,863	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
215	140	.....	75	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
8,977	6,360	862	1,178	577	.....	10,089	9,317	772	.....	.....	.....	.....	.....	.....	.....	.....	183
7,534	5,460	762	1,008	304	.....	8,903	8,287	616	.....	.....	.....	.....	.....	.....	.....	.....	.....
1,443	900	100	170	273	.....	1,186	1,030	156	.....	.....	.....	.....	.....	.....	.....	.....	.....
22,656	16,438	668	3,396	2,108	\$46	15,768	13,646	2,122	.....	.....	.....	.....	.....	.....	.....	.....	184
19,996	14,738	587	3,015	1,610	46	14,730	13,158	1,572	.....	.....	.....	.....	.....	.....	.....	.....	.....
2,660	1,700	81	381	498	.....	1,038	488	550	.....	.....	.....	.....	.....	.....	.....	.....	.....

FINANCIAL STATISTICS OF CITIES.

TABLE 32.—PAYMENTS FOR EXPENSES OF GENERAL ADMINISTRATION OF SCHOOLS: 1910.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 76.]

City number.	CITY.	Total.	CLASSIFIED BY OBJECT.		CLASSIFIED BY BRANCH OF ADMINISTRATION AND BY OFFICE OR ACCOUNT.											
					Expenses of business administration.							Expenses of educational administration.				
			Salaries and wages.	Other objects.	Board of education and secretary's office.	School elections and school census.	Finance offices and accounts.	General legal services.	Operation and maintenance of office buildings.	Offices in charge of buildings.	Offices in charge of supplies.	All other.	Office of superintendent of schools.	Enforcement of compulsory education and truancy laws.	General promotion of health.	All other.
	Grand total.....	\$5,245,234	\$4,031,607	\$1,213,627	\$763,259	\$294,504	\$508,644	\$45,263	\$155,414	\$511,551	\$320,813	\$186,775	\$1,592,450	\$534,018	\$292,208	\$40,285
	Group I.....	3,120,661	2,364,639	756,022	368,338	166,098	361,638	15,839	125,395	365,746	254,828	95,032	618,960	357,472	154,119	7,167
	Group II.....	833,655	642,744	190,911	161,450	44,891	38,778	15,455	15,972	88,544	39,942	38,462	241,440	65,980	68,959	13,778
	Group III.....	725,861	572,231	153,630	139,451	32,368	45,835	11,952	11,608	38,917	21,184	31,755	271,725	60,588	48,797	11,681
	Group IV.....	565,057	451,993	113,064	94,020	21,147	62,395	2,037	2,439	18,344	4,859	21,506	260,340	49,978	20,333	7,659

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

1	New York, N. Y. ¹	\$1,039,774	\$857,991	\$181,783	\$95,113	\$114,146	\$57,061	\$1,615	\$49,814	\$84,933	\$128,084	\$15,748	\$371,753	\$117,474	\$3,983	.....
2	Chicago, Ill. ²	466,650	215,473	251,177	45,374	25,188	175,378	7,327	35,389	37,063	24,565	.....	37,975	52,163	26,228	.....
3	Philadelphia, Pa. ³	266,459	208,645	57,814	30,797	6,824	.....	.....	.....	50,508	27,555	17,328	85,801	39,980	7,666	.....
4	St. Louis, Mo. ⁴	207,445	144,682	52,763	21,520	4,600	6,508	2,639	19,768	64,535	19,015	6,229	37,238	15,782	9,711	.....
5	Boston, Mass. ⁵	268,351	210,058	58,293	10,289	1,700	18,389	.....	3,704	64,788	22,965	1,068	63,563	31,204	29,391	\$1,267
6	Cleveland, Ohio ⁶	128,322	104,019	24,303	18,860	3,748	40,261	.....	6,199	12,915	6,372	.....	14,614	11,201	14,152	.....
7	Baltimore, Md. ⁷	39,200	34,539	4,661	7,004	.....	1,330	.....	1,133	2,800	.....	2,410	15,100	9,005	320	98
8	Pittsburgh, Pa. ⁸	93,372	81,245	12,127	23,765	9,715	10,042	2,258	.....	3,006	.....	1,611	13,948	28,207	.....	820
9	Detroit, Mich. ⁹	64,564	52,980	11,584	14,578	5,046	.....	.....	2,402	4,692	5,355	2,239	11,052	11,100	8,100	.....
10	Buffalo, N. Y. ¹⁰	37,907	32,679	5,228	4,916	6,046	.....	.....	.....	.....	.....	702	15,305	8,140	2,600	.....
11	San Francisco, Cal. ¹¹	63,264	58,442	4,822	28,744	10,901	.....	.....	.....	3,900	4,050	.....	15,340	.....	.....	329
12	Milwaukee, Wis. ¹²	75,467	53,856	21,611	9,198	2,294	.....	.....	2,241	12,353	4,017	9,974	18,840	7,462	9,088	.....
13	Cincinnati, Ohio ¹³	124,615	104,908	19,707	11,588	1,449	27,367	.....	.....	8,598	2,160	21,431	31,911	7,532	9,660	2,919
14	Newark, N. J. ¹⁴	81,440	72,218	9,222	18,055	.....	.....	2,000	.....	8,864	.....	.....	23,249	11,534	17,738	.....
15	New Orleans, La. ¹⁵	32,058	25,455	6,603	4,860	.....	9,188	.....	.....	2,400	.....	350	11,110	.....	3,900	250
16	Washington, D. C. ¹⁶	46,699	38,200	11,499	11,949	.....	.....	.....	.....	1,475	3,838	6,775	12,912	2,291	8,975	1,484
17	Los Angeles, Cal. ¹⁷	49,640	38,509	11,131	7,282	4,343	16,114	.....	4,745	.....	.....	.....	9,632	1,997	6,547	.....
18	Minneapolis, Minn. ¹⁸	35,434	23,740	11,694	4,466	.....	.....	.....	.....	2,866	6,852	9,167	9,623	2,400	60	.....

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

19	Jersey City, N. J. ¹⁹	\$26,739	\$14,718	\$12,021	\$2,733	.....	.....	.....	.....	.....	.....	\$11,740	\$6,875	\$4,248	\$1,143	.....
20	Kansas City, Mo. ²⁰	59,504	40,959	18,545	5,158	\$9,799	\$5,728	.....	\$2,860	\$14,029	\$3,014	2,199	11,900	3,865	.....	\$954
21	Seattle, Wash. ²¹	50,346	44,811	11,535	14,997	3,499	.....	\$1,046	.....	9,188	3,181	210	12,760	2,700	8,504	261
22	Indianapolis, Ind. ²²	56,221	42,161	14,060	6,737	2,332	3,920	400	2,260	6,044	5,958	.....	17,193	2,079	8,898	400
23	Providence, R. I. ²³	38,666	32,314	6,352	5,029	2,103	.....	.....	.....	7,599	4,167	.....	9,406	4,174	2,674	3,054
24	Louisville, Ky. ²⁴	42,567	28,103	14,464	8,332	.....	.....	7,367	.....	4,272	5,069	1,500	11,764	4,263	.....	.....
25	Rochester, N. Y. ²⁵	33,555	26,210	7,345	14,040	2,702	.....	.....	370	.....	.....	373	6,166	2,288	6,189	1,427
26	St. Paul, Minn. ²⁶	19,549	16,738	2,811	3,807	.....	.....	.....	.....	2,330	375	.....	9,139	1,088	2,810	.....
27	Denver, Colo. ²⁷	38,500	30,043	8,457	7,292	2,381	.....	1,800	.....	6,694	4,284	4,485	7,257	3,371	896	.....
28	Portland, Oreg. ²⁸	33,747	26,951	6,796	9,185	2,007	.....	.....	.....	4,300	2,700	.....	11,936	1,200	2,419	.....
29	Columbus, Ohio ²⁹	15,376	14,633	743	5,000	1,742	1,200	.....	874	2,200	1,060	.....	1,800	1,500	.....	.....
30	Toledo, Ohio ³⁰	37,106	22,484	14,622	11,012	1,450	910	252	1,394	1,726	1,744	4,282	4,812	3,654	580	5,200
31	Atlanta, Ga. ³¹	16,596	15,466	1,130	.....	.....	100	.....	.....	2,880	.....	.....	9,229	.....	4,387	.....
32	Oakland, Cal. ³²	27,260	22,970	4,290	.....	4,237	.....	.....	1,185	2,786	.....	640	13,162	720	4,530	.....
33	Worcester, Mass. ³³	24,568	22,093	2,475	7,114	874	.....	.....	.....	.....	.....	.....	7,575	2,815	6,190	.....
34	Syracuse, N. Y. ³⁴	18,467	16,353	2,114	3,989	.....	.....	.....	.....	1,000	100	.....	5,370	1,920	5,418	70
35	New Haven, Conn. ³⁵	21,379	17,786	3,593	6,736	1,058	879	.....	1,160	1,800	.....	.....	6,943	1,200	1,803	.....
36	Birmingham, Ala. ³⁶	10,400	8,387	2,013	.....	.....	890	.....	.....	.....	.....	.....	9,410	.....	.....	.....
37	Memphis, Tenn. ³⁷	18,273	12,792	5,481	3,040	497	4,727	279	1,000	1,501	.....	833	6,396	.....	.....	.....
38	Scranton, Pa. ³⁸	42,693	35,091	7,602	5,464	.....	16,074	2,131	1,706	.....	1,900	5,238	6,220	3,960	.....	.....
39	Richmond, Va. ³⁹	9,298	7,688	1,700	3,824	873	391	.....	.....	.....	.....	772	3,438	.....	.....	.....
40	Paterson, N. J. ⁴⁰	12,672	10,900	1,772	4,907	.....	.....	.....	.....	.....	.....	1,278	3,700	1,200	1,587	.....
41	Omaha, Nebr. ⁴¹	25,642	18,135	7,707	6,636	2,662	2,443	509	.....	4,004	.....	117	7,728	1,743	.....	.....
42	Fall River, Mass. ⁴²	16,437	13,570	2,867	.....	817	.....	.....	.....	1,000	.....	717	6,343	4,392	2,078	1,090
43	Dayton, Ohio ⁴³	21,542	18,840	2,702	3,326	568	1,616	375	.....	6,697	835	671	5,148	1,680	.....	728
44	Grand Rapids, Mich. ⁴⁴	19,509	12,872	6,637	6,787	1,979	.....	.....	.....	.....	.....	.....	10,323	420	.....	.....
45	Nashville, Tenn. ⁴⁵	8,665	6,365	2,300	2,755	900	.....	.....	360	.....	.....	900	3,250	.....	500	.....
46	Lowell, Mass. ⁴⁶	12,647	11,365	1,282	.....	.....	.....	.....	.....	.....	695	289	4,050	4,080	2,429	504
47	Cambridge, Mass. ⁴⁷	20,962	18,298	2,664	7,011	531	.....	.....	.....	1,921	.....	.....	4,946	4,002	2,551	.....
48	Spokane, Wash. ⁴⁸	27,711	16,328	11,383	4,424	560	.....	1,296	2,653	3,740	3,792	1,528	5,205	1,140	3,373	.....
49	Bridgeport, Conn. ⁴⁹	8,719	8,309	410	15	955	.....	.....	150	.....	1,068	.....	6,501	.....	.....	.....
50	Albany, N. Y. ⁵⁰	11,939	9,091	2,848	1,500	277	.....	.....	.....	2,253	.....	680	5,471	1,778	.....	.....

¹ Department of city government.² Independent school district.³ In 1910 partly independent school district and partly department of city government.⁴ Independent school district with exception of University of Cincinnati.⁵ Independent school district with exception of Toledo University.⁶ Department of city government with the exception of Westville school district.

TABLE 32.—PAYMENTS FOR EXPENSES OF GENERAL ADMINISTRATION OF SCHOOLS: 1910—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 76.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910.

City number.	CITY.	Total.	CLASSIFIED BY BRANCH OF ADMINISTRATION AND BY OFFICE OR ACCOUNT.													
			CLASSIFIED BY OBJECT.		Expenses of business administration.								Expenses of educational administration.			
			Salaries and wages.	Other objects.	Board of education and secretary's office.	School elections and school census.	Finance offices and accounts.	General legal services.	Operation and maintenance of office buildings.	Offices in charge of buildings.	Offices in charge of supplies.	All other.	Office of superintendent of schools.	Enforcement of compulsory education and truancy laws.	General promotion of health.	All other.
51	Hartford, Conn. ¹	\$17,574	\$12,685	\$4,889	\$5,127	\$1,133	\$2,203	\$32			\$500	\$1,996	\$2,938	\$1,350	\$1,295	.....
52	Trenton, N. J. ²	17,587	15,599	1,988	3,027					\$1,400		1,523	8,300	1,202	2,135	.....
53	New Bedford, Mass. ³	17,002	15,461	1,541		480			\$937	1,319			7,576	2,701	3,989	.....
54	San Antonio, Tex. ⁴	12,779	7,627	5,152	3,940	1,377	2,597	300		85		120	3,352		225	\$783
55	Reading, Pa. ⁵	13,141	10,270	2,871	1,700		1,800			1,200			6,514	840	1,237	.....
56	Camden, N. J. ⁶	16,451	14,850	1,601	4,147			600				654	5,570	2,880	2,600	.....
57	Salt Lake City, Utah. ⁷	27,880	22,139	5,741	1,000	2,186	35	802	300	2,339	3,071	1,135	13,195	1,187	722	1,908
58	Dallas, Tex. ⁸	13,321	10,496	2,835	2,050	2,013	542			5,066			3,650			.....
59	Lynn, Mass. ⁹	17,814	13,562	4,252		716				1,589	1,479	944	7,873	2,117	2,180	916
60	Springfield, Mass. ¹⁰	26,251	19,406	6,845	3,532	500				300	4,771		11,406	2,550	3,192	.....
61	Wilmington, Del. ¹¹	7,900	6,437	1,463	1,200	229	70		783	950			4,668			.....
62	Des Moines, Iowa. ¹²	22,681	16,479	6,202	5,633	1,746	150	34				5,982	5,000	1,935	2,015	186
63	Lawrence, Mass. ¹³	12,309	11,262	1,047		557						404	5,706	2,642	3,000	.....
64	Tacoma, Wash. ¹⁴	19,858	14,168	5,690	6,510	1,422		723		911	660	553	6,665	780	1,629	.....
65	Kansas City, Kans. ¹⁵	14,968	11,319	3,649	3,594	415		200		3,333	720	420	6,116	1,170		.....
66	Yonkers, N. Y. ¹⁶	19,446	15,989	3,457	5,328	100				900		2,016	7,375	1,940	1,787	.....
67	Youngstown, Ohio. ¹⁷	12,848	9,888	2,960	3,756	439			1,167			1,073	4,488	1,920		.....
68	Houston, Tex. ¹⁸	10,944	7,897	3,047	1,850	1,108						632	6,604		600	150
69	Duluth, Minn. ¹⁹	13,549	10,565	2,984	4,696	1,560	719					1,047	4,159	383	1,085	.....
70	St. Joseph, Mo. ²⁰	15,594	12,640	2,954	4,520		1,432	645	1,170	1,846		769	3,734	904	420	154
71	Somerville, Mass. ²¹	9,854	7,624	2,230		203							7,013	1,238	1,400	.....
72	Troy, N. Y. ²²	11,908	10,990	918	2,968	1,698	104						5,838	1,500		400
73	Utica, N. Y. ²³	12,207	9,409	2,798	910	1,250			486	1,160		492	4,804	1,805	1,300	.....
74	Elizabeth, N. J. ²⁴	10,283	8,870	1,413	2,889		28			1,529		815	4,072	400	1,050	.....
75	Fort Worth, Tex. ²⁵	6,710	5,248	1,462	1,120	1,228					1,262		3,100			.....
76	Waterbury, Conn. ²⁶	11,513	10,788	725	1,400	1,008				1,275	1,680		4,050	900	1,200	.....
77	Schenectady, N. Y. ²⁷	12,124	10,545	1,579	1,811	535					900	968	4,202	1,645	2,063	.....
78	Hoboken, N. J. ²⁸	17,562	13,800	3,762	4,438			923			2,000	313	4,657	2,400	2,831	.....
79	Manchester, N. H. ²⁹	8,475	5,220	255	365								3,128	1,022	960	.....
80	Evansville, Ind. ³⁰	8,756	8,193	563	1,475	702	800					563	4,725	491		.....
81	Akron, Ohio. ³¹	10,508	9,474	1,034	1,826	326			200	900	221		4,446	1,100	1,201	283
82	Norfolk, Va. ³²	4,234	3,031	1,203	1,361	428	231		360				1,854			.....
83	Wilkes-Barre, Pa. ³³	7,350	6,850	500	2,300		300	100					4,200	450		.....
84	Peoria, Ill. ³⁴	18,994	17,489	1,505	2,359	573	8,342	1,499		1,680			3,275	720		546
85	Erie, Pa. ³⁵	14,754	10,720	4,034	4,426		254	300		1,801		1,171	4,849	1,637		316
86	Savannah, Ga. ³⁶															.....
87	Oklahoma City, Okla. ³⁷	13,093	8,496	4,597	4,774	420			1,380	900			4,392	1,227		.....
88	Harrisburg, Pa. ³⁸	18,155	13,368	4,787	4,577		3,923	1,953				1,234	2,800	616	1,843	1,200
89	Fort Wayne, Ind. ³⁹	7,396	7,024	372	1,740	834				1,000			3,822			.....
90	Charleston, S. C. ⁴⁰	2,950	2,650	300									2,950			.....
91	Portland, Me. ⁴¹	8,293	6,148	2,145		1,293				1,742	180	70	3,662	876	423	47
92	East St. Louis, Ill. ⁴²	16,564	10,483	6,081	2,495	1,290	200	594	3,683		1,800		3,121	2,381	1,090	.....
93	Terre Haute, Ind. ⁴³	16,307	12,641	3,666	6,036	825		2,139				1,362	5,945			.....
94	Holyoke, Mass. ⁴⁴	10,061	7,585	2,476	2,575	231			824			548	3,059	2,824		.....
95	Jacksonville, Fla. ⁴⁵															.....
96	Brockton, Mass. ⁴⁶	9,535	7,534	2,001	132	300						442	6,255	570	1,836	.....
97	Bayonne, N. J. ⁴⁷	14,832	11,239	3,593	6,343				169			1,000	4,820	1,000	1,500	.....
98	Johnstown, Pa. ⁴⁸	15,763	9,923	5,840	1,458		3,993	103		2,670			1,398	3,449	720	1,972
99	Passaic, N. J. ⁴⁹	11,145	8,865	2,280	1,832		50		149			1,795	5,674	845	800	.....
100	South Bend, Ind. ⁵⁰	7,076	6,266	810	1,850	1,157		610					3,406			.....
101	Covington, Ky. ⁵¹	8,701	7,375	1,326	2,314	605						433	2,750	1,560	1,039	.....
102	Wichita, Kans. ⁵²	8,441	7,085	1,356	2,692	314				1,800			2,820	815		.....
103	Altoona, Pa. ⁵³	10,965	6,080	4,885	2,149	280	2,191	180					2,466	1,680		2,019
104	Allentown, Pa. ⁵⁴	14,484	12,763	1,721	1,594		7,460	300					4,230	900		.....
105	Springfield, Ill. ⁵⁵	10,829	5,500	5,329	1,610		5,219						3,000	1,000		.....
106	Pawtucket, R. I. ⁵⁶	7,194	5,960	1,234	500	602							5,292	800		.....
107	Mobile, Ala. ⁵⁷															.....
108	Saginaw, Mich. ⁵⁸	13,522	11,056	2,467	1,092	452	3,139				1,940	37	6,198	5	100	560
109	Canton, Ohio. ⁵⁹	8,425	7,230	1,195	1,530	433				1,222		341	3,712	960		227

¹ Nine independent school districts and a department of city corporation.² Department of city government.³ Independent school district.⁴ Department of city government except Lansingburgh school district.⁵ Partly independent school district and partly department of city government.⁶ Schools conducted as part of county government; for expenses, see text table, page 75.

FINANCIAL STATISTICS OF CITIES.

TABLE 32.—PAYMENTS FOR EXPENSES OF GENERAL ADMINISTRATION OF SCHOOLS: 1910—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 78.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910.

City number.	CITY.	Total.	CLASSIFIED BY OBJECT.		CLASSIFIED BY BRANCH OF ADMINISTRATION AND BY OFFICE OR ACCOUNT.										Expenses of educational administration.			
			Salaries and wages.	Other objects.	Expenses of business administration.								Office of superintendent of schools.	Enforcement of compulsory education and truancy laws.	General promotion of health.	All other.		
					Board of education and secretary's office.	School elections and school census.	Finance offices and accounts.	General legal services.	Operation and maintenance of office buildings.	Offices in charge of buildings.	Offices in charge of supplies.	All other.						
110	Binghamton, N. Y. ¹	\$7,114	\$5,940	\$1,174	\$1,350								\$4,447	\$1,317				
111	Sioux City, Iowa ²	6,979	5,237	1,742	1,225	\$142			\$86	\$630			\$615	3,550	450		\$281	
112	Lancaster, Pa. ³	8,480	6,440	2,040	437			\$3,043					3,400	1,100	\$500			
113	Springfield, Ohio ⁴	7,783	6,112	1,671	870	542		741			\$1,020		58	3,650	720	1	181	
114	Atlantic City, N. J. ⁵	14,792	12,654	2,138	3,711			500	261		840			4,642	2,863	1,975		
115	Little Rock, Ark. ⁶	13,023	10,312	2,711	2,210	869	5,294						300	4,350				
116	Rockford, Ill. ⁷	12,922	7,021	5,901	1,402	200	4,065			1,848			958	2,893	420	1,136		
117	Bay City, Mich. ⁸	9,210	7,118	2,092	1,640	539		608	25		\$1,550		218	3,550		1,065	15	
118	York, Pa. ⁹	9,673	8,125	1,548	1,944		3,212	100			1,200			2,812	405			
119	Sacramento, Cal. ¹⁰	9,627	7,125	2,502		645					1,500		1,641	4,761	1,080			
120	Chattanooga, Tenn. ¹	4,806	4,640	166	1,475	131								3,200				
121	Malden, Mass. ²	6,568	5,664	904	300	248							477	3,623	1,075	525	320	
122	Pueblo, Colo. ³	15,179	12,963	2,216	2,528	722	1,844						788	6,986	1,343	829	139	
123	Haverhill, Mass. ⁴	8,933	4,776	1,157	79	147								4,295	924	488		
124	Lincoln, Nebr. ⁵	9,336	8,170	1,166	4,068	279	50	34						3,250	750	250	655	
125	New Britain, Conn. ⁶	6,882	4,812	2,070		547								5,692	700		43	
126	Salem, Mass. ⁷	6,744	6,079	665		556							461	3,458	1,724	545		
127	Topeka, Kans. ⁸	7,695	6,379	1,316		230	1,990			1,715				3,310	450			
128	Davenport, Iowa ⁹	7,610	6,340	1,270	2,563	322	60					608		3,000	600			
129	McKeesport, Pa. ¹⁰	16,629	14,589	2,040	2,615	504	5,685	500			1,210			3,815	1,800		507	
130	Wheeling, W. Va. ¹	10,555	5,290	5,265	1,410	325	3,510							4,360	850			
131	Augusta, Ga. ²																	
132	Macon, Ga. ³																	
133	Berkeley, Cal. ⁴	15,582	14,819	763	2,640	786					2,874			5,456	994	2,832		
134	Superior, Wis. ⁵	8,938	7,436	1,502	2,594	206			1,020			1,243		2,675	840	360		
135	Newton, Mass. ⁶	13,156	9,776	3,380	2,078	271								8,109	1,200	1,500		
136	San Diego, Cal. ⁷	8,640	6,810	1,830	4,486	750		100				211		3,093				
137	Kalamazoo, Mich. ⁸	14,917	10,809	4,108	5,369	491						990		6,667	1,400			
138	El Paso, Tex. ⁹	8,498	7,153	1,345		622	610				1,200			5,579			487	
139	Butte, Mont. ¹⁰	12,721	9,001	3,720	4,648	1,846						924		3,512	1,500		131	
140	Flint, Mich. ¹	5,248	4,171	1,077	808	85	306	200					221	2,999	500		129	
141	Chester, Pa. ²	9,511	8,011	1,500	600		3,793	150						2,800	668		1,500	
142	Dubuque, Iowa ³	7,123	5,851	1,272	2,812	391		15					345	3,200	360			
143	Montgomery, Ala. ⁴	4,405	4,405											4,200			205	
144	Woonsocket, R. I. ⁵	5,795	5,157	638	300	457			385			104	149	2,600	1,500	300		
145	Racine, Wis. ⁶	5,151	3,826	1,325	1,414								378	2,683			676	
146	Fitchburg, Mass. ⁷	6,140	5,214	926	1,075	438							70	2,750	1,200	598		
147	Tampa, Fla. ⁸																	
148	Elmira, N. Y. ⁹	6,223	4,713	1,510	2,024								280	2,411	1,037	200	235	
149	Galveston, Tex. ¹⁰	6,714	5,762	952	1,370	962	497							3,695			190	
150	Quincy, Ill. ¹	7,483	3,502	3,981	209		3,299						249	2,967	739			
151	Knoxville, Tenn. ²	4,128	3,720	408										4,128				
152	New Castle, Pa. ³	7,274	6,541	733	978		589	106	5				2,696	2,000	450	250		
153	West Hoboken, N. J. ⁴	7,475	6,950	525	1,405									4,100	1,200	770		
154	Hamilton, Ohio ⁵	8,433	7,808	625	1,450	217						2,211		3,475	1,080			
155	Springfield, Mo. ⁶	4,884	4,514	370	1,434	446	50							2,414	540			
156	Lexington, Ky. ⁷	6,218	5,080	1,138	2,136	570		55						2,605	652			
157	Roanoke, Va. ⁸	2,917	2,582	335			782		50					2,079				
158	Joliet, Ill. ⁹	8,582	3,554	5,028	1,666	46	4,222	15						2,000	433			
159	Auburn, N. Y. ¹⁰	6,209	5,362	847						780				4,922	500			
160	East Orange, N. J. ¹	7,602	7,307	295	1,413									5,600	35		554	
161	Taunton, Mass. ²	5,116	4,475	640		240								3,315	750	810		
162	Charlotte, N. C. ³	3,253	2,633	620			483							2,150			620	
163	Everett, Mass. ⁴	6,137	5,192	945		150							497	3,998	866	626		
164	Portsmouth, Va. ⁵	2,459	2,331	128	685		871							903				
165	Oshkosh, Wis. ⁶	4,245	3,716	529	10									3,525	700	4		
166	Cedar Rapids, Iowa ⁷	7,251	6,767	484	2,088	1,000	100		343					3,000	720			
167	Quincy, Mass. ⁸	4,825	3,900	925	366	125								3,424	410	500		
168	Chelsea, Mass. ⁹	5,741	5,314	427	200									3,769	1,052	720		
169	Perth Amboy, N. J. ¹⁰	6,350	6,190	160	560									4,190	1,000	600		
170	Pittsfield, Mass. ¹	4,268	3,959	309	609	100							266	2,350	900	43		
171	Joplin, Mo. ²	8,651	7,366	1,285	1,781	342	1,685	40			976			3,218	609			
172	Williamsport, Pa. ³	9,806	9,735	71	525		5,875	200						2,906				
173	Jackson, Mich. ⁴	2,529	1,500	1,029	955		423						651					
174	Jamestown, N. Y. ⁵	7,119	5,765	1,354	1,461	237					1,538			3,516	367			
175	Amsterdam, N. Y. ⁶	4,893	4,167	726	218	563								3,662	450			
176	Lansing, Mich. ⁷	5,490	5,490											4,710	780			
177	Huntington, W. Va. ⁸	11,065	6,070	4,995	2,602	731	3,902						453	2,994	383			
178	Decatur, Ill. ⁹	8,678	4,794	3,884		139	3,808							4,181	550			
179	Mount Vernon, N. Y. ¹⁰	9,572	7,024	2,548	3,261	197						1,131		4,071	912			
180	Lima, Ohio ¹	6,248	5,050	1,198	411	159	324	150					576	3,278	1,200		150	
181	Niagara Falls, N. Y. ²	8,280	6,533	1,747	1,516	305					1,643		161	3,795	840			
182	La Crosse, Wis. ³	5,431	4,347	1,084	1,308	247							731	2,556	400		191	
183	Newport, Ky. ⁴	7,552	6,170	1,382	2,426	390	174							350	1,000	1,035		
184	Pasadena, Cal. ⁵	12,592	7,885	4,707		490						3,499		6,732		1,871		

¹ Department of city government.² Independent school district.³ Independent school district, but received a small balance from an old school fund of city.⁴ School conducted as part of county government; for expenses, see text table, page 75.⁵ Independent school district, which, however, received in 1910 a contribution from the city.

TABLE 33.—PAYMENTS FOR SCHOOL OUTLAYS: 1910.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 57. For a text discussion of this table, see page 78.]

City number.	CITY.	Total.	CLASSIFIED BY OBJECT.						CLASSIFIED BY KIND OF SCHOOL.			
			Land.	New buildings.	Alteration of old buildings.	Equipment of new buildings and grounds.	Equipment of old buildings, exclusive of replacements.	Special equipment.	General administration.	Elementary schools.	Secondary schools.	All other schools and educational activities.
	Grand total.....	\$33,482,833	\$4,455,555	\$22,978,523	\$3,836,618	\$1,495,970	\$606,130	\$110,037	\$171,675	\$23,653,428	\$8,798,494	\$859,236
	Group I.....	17,672,861	2,637,440	11,895,383	1,902,161	863,342	316,253	58,380	72,289	13,267,841	3,671,396	661,435
	Group II.....	6,917,223	872,013	4,887,940	750,255	295,071	82,623	23,319	74,935	4,565,368	2,160,230	116,580
	Group III.....	6,242,272	672,221	4,319,361	950,953	149,276	133,264	17,197	24,401	4,254,146	1,886,738	76,987
	Group IV.....	2,630,377	273,881	1,875,839	233,249	188,281	73,986	5,141		1,566,073	1,080,070	4,234

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

1	New York, N. Y.....	\$2,676,264	\$453,726	\$1,445,808	\$332,521	\$289,904	\$153,037	\$1,268		\$2,134,396	\$453,426	\$88,442
2	Chicago, Ill.....	3,216,534	510,873	2,174,038	436,450	79,311	15,862			2,655,241	554,590	6,703
3	Philadelphia, Pa.....	1,361,897	62,134	1,044,898	191,547	63,318				1,261,837	100,060	
4	St. Louis, Mo.....	1,197,536	11,250	683,807	328,443	105,085	32,403	38,548		747,036	450,500	
5	Boston, Mass.....	1,073,525	137,086	873,887		62,552				716,562	309,084	47,679
6	Cleveland, Ohio.....	829,328	77,266	580,159	106,755	60,334	4,814		\$562	494,880	137,125	196,761
7	Baltimore, Md.....	456,809	57,962	374,945	22,787	31,115				345,418	141,391	
8	Pittsburgh, Pa.....	694,459	108,719	250,998	287,707	43,522	3,513			688,786	5,673	
9	Detroit, Mich.....	377,762	25,232	313,237	39,293					226,646	151,116	
10	Buffalo, N. Y.....	213,959	102,470	111,489						213,959		
11	San Francisco, Cal.....	1,565,129	272,592	1,244,950	5,380	23,989	18,218			1,366,727	198,402	
12	Milwaukee, Wis.....	342,930	91,573	207,098		40,769		3,490	3,490	203,565	70,325	65,560
13	Cincinnati, Ohio.....	1,199,163	68,245	1,063,146	6,056	26,666	21,976	13,074		496,177	546,794	156,192
14	Newark, N. J.....	692,506	186,797	445,012	56,189	4,503			56,189	453,540	102,378	80,399
15	New Orleans, La.....	202,428	114,742	34,506			51,180	2,000	8,200	174,109	1,344	18,775
16	Washington, D. C.....	674,028	244,328	305,565	91,033	24,348	8,754			496,193	177,101	724
17	Los Angeles, Cal.....	328,480	56,170	264,389		7,921				149,720	178,760	
18	Minneapolis, Minn.....	540,224	66,276	477,451			6,498		3,848	443,049	93,327	

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

19	Jersey City, N. J.....	\$625,911	\$18,294	\$458,803	\$123,352	\$11,321	\$14,141			\$575,266	\$39,884	\$11,321
20	Kansas City, Mo.....	198,807	29,124	110,151	51,307	4,030	4,195			186,591	4,964	7,252
21	Seattle, Wash.....	619,742	51,968	546,133		21,641				461,451	158,291	
22	Indianapolis, Ind.....	220,140	28,876	135,138	54,950			\$1,177		218,963		1,177
23	Providence, R. I.....	159,641	432	106,692	5,000	28,331	297	1,789		139,081	560	
24	Louisville, Ky.....	134,539	56,552	61,234	11,466	2,964	2,223		\$56,693	75,623	2,223	
25	Rochester, N. Y.....	130,780	10,775	114,933	5,072					120,005		10,775
26	St. Paul, Minn.....	370,464	22,715	331,180	13,844			1,725		32,284	338,180	
27	Denver, Colo.....	242,520	82,411	176,102	24,403	7,924		1,680	7,353	118,776	118,346	45
28	Portland, Oreg.....	665,183	141,670	450,316		73,197				417,363	246,010	1,870
29	Columbus, Ohio.....	135,683	26,741	70,307	20,000	5,850		12,785		123,930	11,753	
30	Toledo, Ohio.....	77,360	39,047	17,063	5,106	1,748	14,396			46,163	30,859	338
31	Atlanta, Ga.....	121,004	68,021	8,177	43,497			4,909		116,695		4,909
32	Oakland, Cal.....	63,307	17,772	15,599	10,495	8,202	9,849	1,890	1,890	48,605	12,812	
33	Worcester, Mass.....	104,961	835	40,760	30,196	33,170				50,060	41	54,880
34	Syracuse, N. Y.....	118,123		50,936	66,011		1,176		651	116,150	63	1,259
35	New Haven, Conn.....	148,533	21,109	53,481	57,070	15,588		1,225	1,225	140,889	6,419	
36	Birmingham, Ala.....	286,446	29,445	51,344	193,248		12,409			283,049	3,397	
37	Memphis, Tenn.....	354,773	10,933	340,214		2,563	1,063			171,120	183,653	
38	Scranton, Pa.....	133,968	39,000	94,968						133,968		
39	Richmond, Va.....	51,987		13,225		37,118	1,644			5,967	46,020	
40	Paterson, N. J.....	336,524		328,796	3,666	4,062				158,471	178,653	
41	Omaha, Nebr.....	243,768	3,254	204,462	26,442	9,610			6,887	147,879	89,002	
42	Fall River, Mass.....	113,707	1,737	111,069			901			113,666	41	
43	Dayton, Ohio.....	31,913		24,679			5,877	1,857		29,088	2,825	
44	Grand Rapids, Mich.....	384,258	3,832	378,558	1,368					81,133	303,125	
45	Nashville, Tenn.....	27,782	21,050	6,232	500					2,282	25,500	
46	Lowell, Mass.....	2,536		2,254				286		2,254	282	
47	Cambridge, Mass.....	79,271	8,257	69,264			1,750			77,521	1,750	
48	Spokane, Wash.....	474,451	5,188	428,020	286	27,253	13,704		286	256,070	195,321	22,774
49	Bridgeport, Conn.....	84,625		88,350	2,976	3,299				84,625		
50	Albany, N. Y.....	183,910	182,416	1,500						20,500	163,416	

FINANCIAL STATISTICS OF CITIES.

TABLE 33.—PAYMENTS FOR SCHOOL OUTLAYS: 1910—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 78.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910.

City number.	CITY.	Total.	CLASSIFIED BY OBJECT.						CLASSIFIED BY KIND OF SCHOOL.			
			Land.	New build-ings.	Alteration of old buildings.	Equip-ment of new build-ings and grounds.	Equip-ment of old buildings, exclusive of replace-ments.	Special equip-ment.	General adminis-tration.	Elemen-tary schools.	Secondary schools.	All other schools and edu-cational activi-ties.
51	Hartford, Conn.....	\$113,537	\$1,489	\$103,228	\$755	\$1,097	\$6,816	\$152		\$108,939	\$3,366	\$1,232
52	Trenton, N. J.....	33,442		12,594	24,900		948			37,494		948
53	New Bedford, Mass.....	287,777	25,710	250,555		3,783	6,516	813		134,090	147,278	6,409
54	San Antonio, Tex.....	41,232	2,895	1,300	33,483		3,354			41,232		
55	Reading, Pa.....	4,500	2,600				1,900			4,500		
56	Camden, N. J.....	43,747	40,924		2,823					3,747	40,000	
57	Salt Lake City, Utah.....	199,211	28,207	70,537	61,409	16,299	22,759		\$692	194,634	3,885	
58	Dallas, Tex.....	185,001	28,718	37,323	106,478	1,810	11,272			173,561	12,040	
59	Lynn, Mass.....	242,196		236,196			6,000			105,061	137,135	
60	Springfield, Mass.....	69,718		57,371	9,215	362	3,070	4,700		65,693	4,025	
61	Wilmington, Del.....	36,324		19,190	9,139	3,879	4,116			36,324		
62	Des Moines, Iowa.....	294,533	2,932	151,500	138,057			2,044		294,515	18	
63	Lawrence, Mass.....	10,414		9,646			212	556		10,002	412	
64	Tacoma, Wash.....	166,151	32,124	118,931	4,165	10,931				105,770	7,220	53,175
65	Kansas City, Kans.....	250,177	3,800	67,221	171,617	2,000	5,539		23,408	139,450	88,313	
66	Yonkers, N. Y.....	169,231	30,192		135,447		3,592			169,784	411	36
67	Youngstown, Ohio.....	141,036	30,263	106,676		3,233	544	920		141,036		
68	Houston, Tex.....	2,372		2,372	2,372					2,372		
69	Duluth, Minn.....	272,416	16,265	256,151						272,416		
70	St. Joseph, Mo.....	320,380	625	309,222	7,000	5,038	1,500			317,880	2,500	
71	Somerville, Mass.....	17,648	7,282		1,985		8,381			9,267	8,381	
72	Troy, N. Y.....											
73	Utica, N. Y.....	114,823	16,324	71,738	25,036		1,705			107,961	6,862	
74	Elizabeth, N. J.....	31,746	1,350	20,916		3,480				31,746		
75	Fort Worth, Tex.....	362,490	74,250	256,398	22,660	6,849	2,323			209,666	92,814	
76	Waterbury, Conn.....	60,759	6,500	53,292		967				60,759		
77	Schenectady, N. Y.....	32,837	13,802	14,968		4,067				20,836	12,001	
78	Hoboken, N. J.....	111,570	105,716					5,854			111,570	
79	Manchester, N. H.....	17,081	1,045	14,987		749	300			16,781	300	
80	Evansville, Ind.....	64,891	10,000	36,639	15,451	1,086	1,715			10,526	44,365	10,000
81	Akron, Ohio.....	90,526	15,881	69,975	1,366	8,072	232			64,262	26,264	
82	Norfolk, Va.....	165,208	1,250	160,232		2,622	301	803	301	46,908	117,999	
83	Wilkes-Barre, Pa.....	257,173		241,003		16,170				31,752	225,421	
84	Peoria, Ill.....	84,322		53,066		31,256				84,322		
85	Erie, Pa.....	32,918	14,300	1,526	6,372	2,788	7,932			25,280	7,638	
86	Savannah, Ga. ¹											
87	Oklahoma City, Okla.....	444,760	17,493	389,033	27,540	7,694	3,000			212,495	202,205	
88	Harrisburg, Pa.....	173,719	53,241	113,970		6,330	178			110,930	62,789	
89	Fort Wayne, Ind.....	149,731		146,523		2,951	257			149,474	257	
90	Charleston, S. C.....	20,976	1,523	19,449							20,970	
91	Portland, Me.....	8,583		8,583						8,583		
92	East St. Louis, Ill.....	74,290	4,618	39,474	28,420	1,778				74,290		
93	Terre Haute, Ind.....	33,744	19,550	13,582			612			16,070	17,674	
94	Holyoke, Mass.....	44,934		44,461		473					44,934	
95	Jacksonville, Fla. ¹											
96	Brockton, Mass.....	28,541	5,187	23,222		132					23,354	5,187
97	Bayonne, N. J.....	277,649	29,157	243,712		1,820	1,850	1,110		70,203	207,440	
98	Johnstown, Pa.....	83,504	5	67,831	3,968	1,155	10,525			82,456	1,048	
99	Passaic, N. J.....	153,152		153,152							153,152	
100	South Bend, Ind.....	40,406	3,125	13,631	19,407		4,183			36,223	4,183	
101	Covington, Ky.....	34,434		29,024		5,410				34,434		
102	Wichita, Kans.....	66,496	2,000		63,296		1,200			66,496		
103	Altoona, Pa.....	21,117	5,870	14,981			266			20,851	266	
104	Allentown, Pa.....	88,592	12,000	76,592						88,592		
105	Springfield, Ill.....	57,184		57,184						57,184		
106	Pawtucket, R. I.....											
107	Mobile, Ala. ¹											
108	Saginaw, Mich.....	18,809		14,819			3,990			6,831	11,978	
109	Canton, Ohio.....	88,074	4,003	74,124	3,725		5,976	245		51,870	36,198	

¹ Schools conducted by county government.

GENERAL TABLES.

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TABLE 33.—PAYMENTS FOR SCHOOL OUTLAYS: 1910—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 78.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910.

City number.	CITY.	Total.	CLASSIFIED BY OBJECT.						CLASSIFIED BY KIND OF SCHOOL.			
			Land.	New build- ings.	Alteration of old buildings.	Equip- ment of new build- ings and grounds.	Equip- ment of old buildings, exclusive of replace- ments.	Special equip- ment.	General adminis- tration.	Elemen- tary schools.	Secondary schools.	All other schools and edu- cational activi- ties.
110	Binghamton, N. Y.	\$18,776		\$18,776						\$18,776		
111	Sioux City, Iowa											
112	Lancaster, Pa.	82,629	\$7,100	75,529						82,629		
113	Springfield, Ohio	141,035	2,094	137,921			\$1,020			3,114	\$137,921	
114	Atlantic City, N. J.	264,214	49,619	203,650		\$10,945				264,214		
115	Little Rock, Ark.	26,137		25,060		1,077				26,137		
116	Rockford, Ill.	22,736	10,071	12,665						22,736		
117	Bay City, Mich.	7,490			\$7,490					6,990	500	
118	York, Pa.	20,812	1,000	17,897		1,945				20,812		
119	Sacramento, Cal.	38,635		3,289	28,475	2,779	4,092			31,982	6,068	\$585
120	Chattanooga, Tenn.	29,578	9	27,013	930	899	655	\$72		29,578		
121	Malden, Mass.	4,863	1,904				2,959			2,610	2,253	
122	Pueblo, Colo.	37,037	944	7,315	19,702		9,076			12,895	23,798	344
123	Haverhill, Mass.	153,840	16,692	95,802	6,149	35,197				6,193	147,647	
124	Lincoln, Nebr.	1,185	118				1,067			896	289	
125	New Britain, Conn.	74,703		70,921		3,782				74,703		
126	Salem, Mass.	34,534		3,349	13,989	17,196				13,989	20,545	
127	Topeka, Kans.	43,665		37,813	5,762					43,565		
128	Davenport, Iowa	53,715		49,658		1,248	2,357	452		3,605	49,658	452
129	McKeesport, Pa.	9,181		1,701		6,322	1,158			4,790	4,391	
130	Wheeling, W. Va.	93,058		85,516		7,390	152			15,453	77,605	
131	Augusta, Ga.											
132	Macon, Ga.											
133	Berkeley, Cal.	110,200	4,570	69,924	23,511	12,195				82,563	27,637	
134	Superior, Wis.	200,353	19,821	180,532						19,821	180,532	
135	Newton, Mass.	75,720		51,223	6,917	17,580					75,720	
136	San Diego, Cal.	17,386		17,386						17,386		
137	Kalamazoo, Mich.	26,494	2,853	23,004		637				23,641		2,853
138	El Paso, Tex.	42,285	654	11,284	14,482		15,865			42,285		
139	Butte, Mont.	56,353		47,480		8,673				30,480	25,873	
140	Flint, Mich.	22,248		16,275	1,528	4,175	270			22,248		
141	Chester, Pa.	500	500							500		
142	Dubuque, Iowa	1,764					1,650	114			1,764	
143	Montgomery, Ala.	36,882		21,637		14,180	1,015			1,015	35,867	
144	Woonsocket, R. I.	3,660		1,425	1,143	878	214			3,660		
145	Racine, Wis.	836			836					836		
146	Fitchburg, Mass.	7,224					7,224			7,224		
147	Tampa, Fla.											
148	Elmira, N. Y.											
149	Galveston, Tex.											
150	Quincy, Ill.	3,000	3,000							3,000		
151	Knoxville, Tenn.	71,192	1,250	63,620		6,322				1,250	69,942	
152	New Castle, Pa.	1,500		1,500						1,500		
153	West Hoboken, N. J.	12,173	12,173							12,173		
154	Hamilton, Ohio	20,633		11,250		9,383				20,633		
155	Springfield, Mo.	8,259		4,542	3,504	213				8,259		
156	Lexington, Ky.	27,946	650	22,137	1,505	3,654				1,539	26,407	
157	Roanoke, Va.	34,182	5,952	1,948	23,463		2,819			17,203	16,979	
158	Joliet, Ill.	5,941		2,527		3,414				5,689	272	
159	Auburn, N. Y.	120,162	9,064	105,794		5,304				120,162		
160	East Orange, N. J.	60,931	44,117	14,605			2,209			23,007	37,924	
161	Taunton, Mass.	7,181		6,260		921				7,181		
162	Charlotte, N. C.	2,661		1,162			1,499			2,661		
163	Everett, Mass.	4,177	684	61				3,442		735	3,442	
164	Portsmouth, Va.	5,930		5,614		25	291			291	5,639	
165	Oshkosh, Wis.	16,883			10,883					16,770	113	
166	Cedar Rapids, Mich.	29,487	452	27,446			1,589			27,987	1,500	
167	Quincy, Mass.	42,050	17,246	23,807		997				42,050		
168	Chelsea, Mass.	7,546	3,673			3,459	515			6,902	644	
169	Perth Amboy, N. J.	3,800	3,800							3,800		
170	Pittsfield, Mass.	21,629		19,876		1,753				21,629		
171	Joplin, Mo.	26,075	12,300		12,183		1,592			26,714	361	
172	Williamsport, Pa.	30,210		30,210						30,210		
173	Jackson, Mich.	16,447	300	14,393			1,754			16,447		
174	Jamestown, N. Y.	21,022	6,531	9,284	2,597		2,610			19,226	1,796	
175	Amsterdam, N. Y.	216						216			216	
176	Lansing, Mich.	89,982	21,552	65,020	3,410					89,982		
177	Huntington, W. Va.	2,408		1,421		987				2,408		
178	Decatur, Ill.	117,562	5,333	92,004	20,225					25,558	92,004	
179	Mount Vernon, N. Y.											
180	Lima, Ohio	40,887	1,200	36,020		2,011	595	1,061		40,090	797	
181	Niagara Falls, N. Y.	1,645			1,645					695	950	
182	La Crosse, Wis.											
183	Newport, Ky.	3,370					3,370			2,835	535	
184	Pasadena, Cal.	33,662	6,756	18,203		2,540	6,163			31,181	2,481	

* Schools conducted by county government.

* Includes secondary schools.

50065°—13—19

FINANCIAL STATISTICS OF CITIES.

TABLE 34.—AVERAGE PAYMENTS PER 1,000 INHABITANTS FOR ALL SCHOOL EXPENSES, AND PER 1,000 PUPILS IN REGULAR ATTENDANCE FOR EXPENSES OF SPECIFIED SCHOOLS: 1910.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 79.]

City number.	CITY.	Average payments for expenses of all schools per 1,000 inhabitants. ¹	AVERAGE PAYMENTS FOR EXPENSES PER 1,000 PUPILS IN REGULAR ATTENDANCE.													
			All specified schools.				Elementary day schools.			Secondary day schools.			Normal schools.			Night schools.
			Total.	General adminis- tration. ¹	Instruc- tion.	All other.	Total.	Instruc- tion.	All other.	Total.	Instruc- tion.	All other.	Total.	Instruc- tion.	All other.	
	Grand total.....	\$4,686	\$38,499	\$1,586	\$30,136	\$6,777	\$33,976	\$27,393	\$6,572	\$75,718	\$64,571	\$11,147	\$173,332	\$152,915	\$20,417	\$15,649
	Group I.....	5,111	41,410	1,667	32,681	7,062	36,894	29,941	6,953	87,339	75,599	11,740	183,236	160,824	22,412	16,981
	Group II.....	4,171	35,307	1,339	27,660	6,283	29,432	23,696	5,736	70,443	59,038	10,505	80,365	78,248	2,137	15,361
	Group III.....	4,090	35,042	1,541	26,839	6,663	30,604	24,337	6,267	65,698	54,413	11,128	111,287	99,827	11,460	10,132
	Group IV.....	4,147	32,813	1,632	24,929	6,252	28,242	22,338	5,904	57,640	47,821	9,819	217,781	217,781	.....	8,074

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

1	New York, N. Y.....	\$6,497	\$45,369	\$1,527	\$36,573	\$7,269	\$41,473	\$33,912	\$7,561	\$99,973	\$91,363	\$8,610	\$207,715	\$183,551	\$24,134
2	Chicago, Ill.....	4,428	28,585	1,866	20,931	6,788	34,719	28,012	6,707	73,023	67,403	10,620	172,394	148,697	23,497
3	Philadelphia, Pa.....	3,959	37,047	1,611	28,373	7,063	31,476	25,222	6,254	103,694	82,374	21,320	178,561	127,693	50,868
4	St. Louis, Mo.....	4,185	40,350	2,921	30,471	6,958	32,624	26,703	5,921	111,127	87,663	23,464	285,263	231,212	54,051
5	Boston, Mass.....	6,772	44,721	2,654	34,158	7,909	38,096	30,191	7,905	82,337	71,471	10,866	200,571	167,014	33,557
6	Cleveland, Ohio.....	4,787	41,044	2,096	32,500	9,448	37,147	28,357	8,790	99,577	80,442	19,135	131,927	117,618	14,309
7	Baltimore, Md.....	3,054	29,362	671	25,196	3,495	26,119	22,792	3,327	75,538	67,826	7,712	73,148	70,148	5,044
8	Pittsburgh, Pa.....	5,150	42,982	1,443	30,688	10,548	40,170	29,159	10,981	95,172	75,526	19,646	151,192	151,192	10,267
9	Detroit, Mich.....	3,806	39,825	1,455	32,038	6,332	33,308	27,652	5,656	86,533	73,766	12,767	(³)	(³)	(³)
10	Buffalo, N. Y.....	3,973	34,968	784	26,416	7,768	32,500	24,896	7,604	53,197	43,436	9,761	66,191	66,191	(³)
11	San Francisco, Cal.....	4,026	43,403	1,634	35,400	6,369	39,087	33,159	5,928	79,909	67,264	12,645	(³)	(³)	(³)
12	Milwaukee, Wis.....	3,995	34,427	1,747	27,824	4,856	30,083	25,621	4,467	64,154	54,575	9,579	(³)	(³)	(³)
13	Cincinnati, Ohio.....	5,134	44,934	2,982	34,849	7,103	40,694	33,268	7,426	98,451	87,402	11,049	111,949	111,949	10,829
14	Newark, N. J.....	6,538	39,792	1,604	31,851	6,337	37,197	30,855	6,342	84,675	70,679	13,996	177,147	167,323	9,824
15	New Orleans, La.....	2,924	35,038	1,132	28,584	5,322	32,228	27,006	5,222	58,127	50,929	7,198	111,579	105,478	6,401
16	Washington, D. C.....	6,287	45,577	1,026	37,177	7,374	38,898	31,678	7,220	87,328	78,313	9,015	113,600	111,305	2,495
17	Los Angeles, Cal.....	3,824	32,262	1,316	26,213	4,733	27,207	22,907	4,326	57,046	49,451	7,595	(³)	(³)	(³)
18	Minneapolis, Minn.....	5,009	40,001	936	33,266	5,770	35,704	30,117	5,587	60,813	53,793	7,020	(³)	(³)	(³)

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

19	Jersey City, N. J.....	\$3,709	\$32,484	\$870	\$26,624	\$4,990	\$30,259	\$25,256	\$5,003	\$69,194	\$59,649	\$9,545	\$77,098	\$77,098	\$3,967
20	Kansas City, Mo.....	4,654	37,980	1,988	29,287	6,705	28,696	23,134	5,562	82,075	68,187	13,888	(³)	(³)	24,750
21	Seattle, Wash.....	5,321	42,684	1,896	34,350	6,406	33,256	27,600	5,656	88,640	77,472	11,168	(³)	(³)	(³)
22	Indianapolis, Ind.....	4,947	36,967	2,045	28,734	6,183	31,330	25,709	5,621	68,250	56,798	11,452	(³)	(³)	(³)
23	Providence, R. I.....	4,514	33,197	1,272	24,666	7,259	27,576	20,441	7,135	84,376	72,297	12,079	(³)	(³)	22,399
24	Louisville, Ky.....	3,415	32,141	1,795	24,949	5,397	24,725	19,777	4,948	78,237	68,522	9,715	105,420	97,670	\$7,750
25	Rochester, N. Y.....	4,320	35,838	1,277	27,947	6,614	32,605	25,618	6,987	81,626	69,235	12,371	77,662	77,662	17,122
26	St. Paul, Minn.....	4,028	37,143	1,537	27,886	8,420	33,680	24,685	8,405	63,850	55,295	8,555	(³)	(³)	(³)
27	Denver, Colo.....	5,480	41,185	1,356	33,084	6,745	36,020	28,477	7,543	71,923	62,750	9,173	(³)	(³)	11,348
28	Portland, Oreg.....	4,304	39,281	1,491	31,316	6,474	33,781	27,706	6,075	107,038	92,894	14,144	(³)	(³)	9,849
29	Columbus, Ohio.....	4,218	40,123	802	32,372	6,049	33,300	26,579	6,611	79,781	71,499	8,282	(³)	(³)	13,368
30	Toledo, Ohio.....	4,478	36,893	1,813	29,996	5,084	33,142	28,246	4,896	58,854	50,903	7,951	71,200	70,867	6,545
31	Atlanta, Ga.....	2,353	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)
32	Oakland, Cal.....	4,035	45,565	2,047	38,302	5,216	39,505	34,787	5,018	72,914	66,135	6,779	(³)	(³)	(³)
33	Worcester, Mass.....	5,458	39,244	1,204	30,408	7,632	35,257	27,236	8,021	75,829	68,334	7,495	(³)	(³)	21,119
34	Syracuse, N. Y.....	4,594	33,904	989	26,321	6,594	29,508	23,370	6,138	62,851	51,484	11,367	(³)	(³)	13,459
35	New Haven, Conn.....	5,145	31,425	979	23,691	6,755	29,156	23,120	6,036	43,066	29,279	13,787	(³)	(³)	(³)
36	Birmingham, Ala.....	2,074	19,499	731	15,822	2,936	16,929	14,488	2,441	41,374	32,321	9,053	(³)	(³)	(³)
37	Memphis, Tenn.....	2,577	33,167	1,607	26,454	5,106	29,477	24,522	4,955	63,329	55,881	7,448	(³)	(³)	30,183
38	Scranton, Pa.....	4,411	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)
39	Richmond, Va.....	2,342	21,115	681	16,642	3,792	18,226	15,148	3,078	48,188	35,425	12,763	(³)	(³)	(³)
40	Paterson, N. J.....	4,104	28,791	708	23,581	4,502	26,938	22,994	3,944	47,702	33,170	12,613	72,215	68,692	3,523
41	Omaha, Nebr.....	4,786	38,967	1,681	29,670	7,616	33,657	26,420	7,237	68,857	57,581	11,276	(³)	(³)	18,369
42	Fall River, Mass.....	3,970	30,420	1,056	23,003	6,361	29,413	22,735	6,678	60,593	51,990	8,594	(³)	(³)	9,695
43	Dayton, Ohio.....	4,337	41,486	1,759	31,354	8,373	35,789	27,724	8,065	71,121	59,848	11,273	(³)	(³)	(³)
44	Grand Rapids, Mich.....	4,820	40,551	1,463	31,617	7,471	36,346	28,659	7,687	61,770	56,083	5,687	(³)	(³)	(³)
45	Nashville, Tenn.....	2,622	21,544	645	17,502	3,397	20,307	16,746	3,561	29,631	28,038	1,593	(³)	(³)	16,487
46	Lowell, Mass.....	3,951	34,074	1,025	24,107	8,942	34,109	24,422	9,687	60,631	47,415	13,216	(³)	(³)	11,577
47	Cambridge, Mass.....	5,027	35,112	1,400	27,410	6,293	28,543	23,049	5,494	78,821	65,556	13,263	(³)	(³)	(³)
48	Spokane, Wash.....	5,446	45,328	2,210	36,137	6,981	38,113	31,817	6,296	73,359	62,733	11,117	(³)	(³)	(³)
49	Bridgeport, Conn.....	2,920	23,733	694	18,242	4,797	21,273	16,747	4,526	38,869	32,917	5,952	(³)	(³)	23,488
50	Albany, N. Y.....	3,940	37,959	1,146	28,771	8,042	34,058	28,323	5,735	65,577	52,342	13,235	(³)	(³)	22,199

¹ For method of computing this average, see explanatory text, page 79.² Exclusive of amounts paid to private schools.³ Omitted because the number of pupils in regular attendance was not reported.⁴ Exclusive of amounts paid to private schools and schools of other civil divisions.⁵ Exclusive of amounts paid to schools of other civil divisions.⁶ Omitted by reason of imperfect data.

GENERAL TABLES.

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TABLE 34.—AVERAGE PAYMENTS PER 1,000 INHABITANTS FOR ALL SCHOOL EXPENSES, AND PER 1,000 PUPILS IN REGULAR ATTENDANCE FOR EXPENSES OF SPECIFIED SCHOOLS: 1910—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 57. For a text discussion of this table, see page 79.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910.

City number.	CITY.	Average payments for expenses of all schools per 1,000 inhabitants. ¹	AVERAGE PAYMENTS FOR EXPENSES PER 1,000 PUPILS IN REGULAR ATTENDANCE.												Night schools.	
			All specified schools.				Elementary day schools.			Secondary day schools.			Normal schools.			
			Total.	General administration. ¹	Instruction.	All other.	Total.	Instruction.	All other.	Total.	Instruction.	All other.	Total.	Instruction.		All other.
51	Hartford, Conn.	\$5,688	\$40,167	\$1,260	\$30,723	\$8,184	\$35,572	\$27,821	\$7,751	\$76,478	\$64,920	\$11,558			\$26,385	
52	Trenton, N. J.	4,586	40,871	1,611	30,129	9,131	38,351	29,048	9,303	65,961	55,917	10,044			15,922	
53	New Bedford, Mass.	4,046	33,166	1,435	25,461	6,270	30,760	24,420	6,340	76,058	65,135	10,923	(³)	(³)	7,325	
54	San Antonio, Tex.	2,796	28,311	1,331	23,450	3,530	24,628	21,282	3,346	60,964	54,779	6,185	(³)	(³)	(³)	
55	Reading, Pa.	2,951	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
56	Camden, N. J.	4,548	39,799	1,518	31,358	6,923	35,149	28,770	6,379	106,348	87,105	19,243	(³)	(³)	(³)	
57	Salt Lake City, Utah	6,095	39,423	1,944	30,012	7,487	34,312	27,549	6,763	72,405	57,170	15,235				
58	Dallas, Tex.	3,035	31,285	1,491	25,791	4,003	27,262	23,697	3,565	43,702	41,367	7,335			14,449	
59	Lynn, Mass.	3,904	31,170	1,560	24,000	5,530	27,619	21,893	5,726	56,829	49,832	6,997			10,322	
60	Springfield, Mass.	6,449	43,438	1,994	32,920	8,522	37,108	29,209	7,899	95,439	76,882	18,607			10,839	
61	Wilmington, Del.	2,916	30,537	942	24,046	5,549	27,529	22,180	5,349	48,559	41,175	7,384			(³)	
62	Des Moines, Iowa	6,421	41,957	1,716	32,291	7,950	36,907	29,090	7,817	59,204	50,499	8,705				
63	Lawrence, Mass.	4,016	38,699	1,388	28,282	9,029	33,604	25,727	7,877	79,184	57,143	22,041			(³)	
64	Tacoma, Wash.	4,700	38,325	1,935	30,987	5,403	31,900	27,414	4,486	63,839	53,443	10,396				
65	Kansas City, Kans.	3,948	29,189	1,343	22,431	5,415	23,306	18,942	4,364	67,915	63,220	14,095				
66	Yonkers, N. Y.	6,186	43,602	1,721	35,308	6,833	38,775	32,347	6,428	76,536	65,435	11,121	\$132,400	\$118,733	\$13,667	
67	Youngstown, Ohio	3,652	35,595	1,576	27,169	6,850	31,335	24,368	6,967	65,238	59,748	5,490			(³)	
68	Houston, Tex.	3,192	27,657	1,203	22,035	4,419	23,364	19,314	4,050	55,269	46,808	8,460			16,903	
69	Duluth, Minn.	4,893	35,316	1,249	26,502	7,665	30,055	23,521	6,534	83,269	63,000	20,269				
70	St. Joseph, Mo.	4,185	40,047	1,910	27,682	10,455	33,959	24,038	9,921	68,811	54,437	14,374				
71	Somerville, Mass.	5,107	33,521	836	26,909	5,776	28,494	23,217	5,277	58,520	49,667	8,853			(³)	
72	Troy, N. Y.	3,856	38,856	1,571	29,741	7,544	33,614	29,532	7,083	71,670	59,608	12,064	(³)	(³)	(³)	
73	Utica, N. Y.	4,049	34,962	1,403	28,844	6,715	31,842	25,347	6,495	64,563	51,954	12,609			9,912	
74	Elizabeth, N. J.	3,057	29,632	1,361	22,884	5,887	26,177	20,910	5,267	62,959	53,887	9,072	69,806	69,806	19,107	
75	Fort Worth, Tex.	2,927	26,389	825	21,574	3,990	22,878	18,963	3,913	50,180	45,506	4,674				
76	Waterbury, Conn.	4,501	32,118	1,123	24,875	6,420	28,450	22,036	6,414	66,735	60,223	6,502			(³)	
77	Schenectady, N. Y.	4,159	32,164	1,278	24,579	6,007	30,900	24,831	6,135	62,410	50,226	12,184	110,368	110,368	5,111	
78	Hoboken, N. J.	5,277	42,213	2,006	32,164	8,043	37,887	30,103	7,784	97,390	82,963	14,427	(³)	(³)	(³)	
79	Manchester, N. H.	2,474	30,510	963	23,040	6,507	25,197	20,331	4,866	67,718	40,810	20,908			(³)	
80	Evansville, Ind.	3,470	38,076	1,367	31,074	6,635	30,259	25,711	4,548	112,042	93,706	18,336				
81	Akron, Ohio	3,912	28,955	1,120	22,869	4,966	24,200	19,286	4,914	53,438	47,983	5,455	72,160	72,160	(³)	
82	Norfolk, Va.	2,462	22,371	873	17,903	3,935	20,862	16,936	3,926	34,112	30,063	4,049			(³)	
83	Wilkes-Barre, Pa.	3,156	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
84	Peoria, Ill.	4,679	43,252	2,008	32,567	8,077	35,061	28,887	6,174	95,232	68,549	26,683			(³)	
85	Erie, Pa.	3,164	30,487	2,137	22,943	5,407	25,253	20,353	4,900	53,062	43,213	9,849	85,612	85,556	56	
86	Savannah, Ga. ⁴															
87	Oklahoma City, Okla.	3,796	38,256	2,055	28,316	7,885	33,763	25,581	8,182	57,578	50,922	6,656			13,717	
88	Harrisburg, Pa.	4,260	34,185	2,256	24,612	7,317	27,319	20,838	6,481	71,701	56,796	14,905	43,864	43,864	1,933	
89	Fort Wayne, Ind.	3,507	41,008	1,353	31,285	8,370	34,456	27,044	6,842	72,854	55,711	17,143	204,112	109,056	95,056	
90	Charleston, S. C.	1,660	19,975	603	15,213	4,159	17,301	13,462	3,839	43,937	35,984	7,953				
91	Portland, Me.	4,854	35,875	1,049	26,013	8,813	32,163	23,732	8,436	53,132	41,721	11,411	(³)	(³)	(³)	
92	East St. Louis, Ill.	3,581	36,820	2,894	24,554	9,372	30,808	22,132	8,676	81,003	61,122	19,881			(³)	
93	Terre Haute, Ind.	4,008	31,573	2,189	24,936	4,448	27,245	22,922	4,323	50,162	44,504	5,658				
94	Holyoke, Mass.	4,454	39,618	1,560	30,384	7,874	36,449	29,186	7,263	75,632	69,632	16,000			17,170	
95	Jacksonville, Fla. ⁴															
96	Brockton, Mass.	5,122	33,563	1,098	26,121	6,344	28,960	22,958	6,002	61,262	50,796	10,466			23,870	
97	Bayonne, N. J.	5,407	42,133	2,081	33,180	6,872	35,941	29,768	6,173	123,399	102,845	20,554			22,598	
98	Johnstown, Pa.	3,298	31,479	2,720	22,930	5,829	25,697	19,521	6,176	59,183	53,817	5,366				
99	Passaic, N. J.	4,038	34,963	1,766	28,052	5,175	28,810	23,751	5,059	107,305	100,193	7,112			(³)	
100	South Bend, Ind.	3,674	35,819	1,275	26,806	7,738	32,432	25,134	7,298	50,392	39,380	11,012			(³)	
101	Covington, Ky.	3,070	44,103	2,347	32,818	8,938	38,330	29,653	8,677	82,905	70,835	12,070				
102	Wichita, Kans.	3,275	25,765	1,266	18,504	5,985	22,405	16,697	5,708	40,837	35,549	5,288	256,600	218,000	38,600	
103	Altoona, Pa.	3,727	28,947	1,621	21,150	0,176	24,243	19,225	5,018	54,033	37,827	16,206			(³)	
104	Allentown, Pa.	3,317	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
105	Springfield, Ill.	4,152	34,245	1,728	26,197	6,320	29,305	23,082	6,223	50,709	40,654	10,055				
106	Pawtucket, R. I.	4,307	36,249	1,178	25,289	9,782	33,223	23,626	9,597	58,348	46,236	12,112			(³)	
107	Mobile, Ala. ⁴															
108	Saginaw, Mich.	4,771	35,944	2,009	27,074	6,861	26,087	20,683	5,404	76,270	60,600	15,670	159,483	159,483	(³)	
109	Canton, Ohio	3,826	30,806	1,351	23,071	6,384	27,281	20,691	6,590	44,781	39,843	4,938				

¹ For method of computing this average, see explanatory text, page 79.² Omitted by reason of imperfect data.³ Omitted because the number of pupils in regular attendance was not reported.⁴ Exclusive of amounts paid to schools of other civil divisions.⁵ Exclusive of amounts paid to private schools.⁶ Schools conducted as part of county government; for expenses, see text table, page 75.

FINANCIAL STATISTICS OF CITIES

TABLE 34.—AVERAGE PAYMENTS PER 1,000 INHABITANTS FOR ALL SCHOOL EXPENSES, AND PER 1,000 PUPILS IN REGULAR ATTENDANCE FOR EXPENSES OF SPECIFIED SCHOOLS: 1910—Continued.

(For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For text discussion of this table, see page 79.)

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910.

City number.	CITY.	Average payments for expenses of all schools per 1,000 inhabitants. ¹	AVERAGE PAYMENTS FOR EXPENSES PER 1,000 PUPILS IN REGULAR ATTENDANCE.												Night schools.
			All specified schools.				Elementary day schools.			Secondary day schools.			Normal schools.		
			Total.	General administration. ¹	Instruction.	All other.	Total.	Instruction.	All other.	Total.	Instruction.	All other.	Total.	Instruction.		All other.
110	Binghamton, N. Y.	\$3,333	\$26,442	\$1,160	\$21,269	\$4,013	\$22,606	\$18,842	\$3,764	\$50,535	\$44,210	\$6,375			(²)
111	Sioux City, Iowa.	4,519	34,283	1,107	25,929	7,247	31,416	24,440	6,976	47,002	37,628	9,374			(²)
112	Lancaster, Pa.	2,949	26,478	1,619	18,449	6,410	20,676	15,093	5,578	90,390	70,942	19,443			(²)
113	Springfield, Ohio.	3,624	28,139	1,287	21,099	5,753	25,726	19,683	6,043	35,106	31,470	3,636			(²)
114	Atlantic City, N. J.	4,871	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)			(²)
115	Little Rock, Ark.	3,082	25,717	2,366	19,070	4,281	22,309	18,314	3,994	29,969	23,868	6,101			(²)
116	Rockford, Ill.	4,658	32,993	2,003	21,935	9,005	26,451	18,732	7,669	57,821	40,921	16,906			(²)
117	Bay City, Mich.	4,029	33,434	1,687	25,356	6,391	25,583	19,631	5,952	60,681	52,660	8,012	\$260,417	\$260,417	(²)
118	York, Pa.	3,365	27,952	1,779	20,193	5,830	24,318	18,438	5,880	43,715	36,315	7,400			(²)
119	Sacramento, Cal.	5,466	52,206	2,057	40,094	10,055	46,174	36,366	9,803	75,313	63,863	11,450			\$59,125
120	Chattanooga, Tenn.	2,414	22,582	1,008	15,953	5,621	19,477	13,808	5,669	52,144	47,229	4,915			(²)
121	Malden, Mass.	5,213	30,482	861	23,643	5,958	25,229	20,005	\$ 5,224	74,194	59,624	14,570			11,288
122	Pueblo, Colo.	4,381	46,825	3,658	35,242	7,925	37,716	31,255	6,461	84,472	65,451	19,021			(²)
123	Haverhill, Mass.	4,644	36,003	1,039	27,741	7,223	35,277	27,251	\$ 8,026	55,869	49,651	6,213			4,112
124	Lincoln, Nebr.	4,985	33,007	1,406	25,853	5,748	28,662	22,933	5,727	47,299	41,412	5,887			(²)
125	New Britain, Conn.	3,514	27,460	1,225	19,635	6,400	24,808	18,623	6,185	45,862	36,851	9,011			14,408
126	Salem, Mass.	3,956	38,643	1,502	28,130	9,011	32,402	24,281	\$ 8,121	65,935	51,537	14,428			(²)
127	Topeka, Kans.	6,029	37,238	1,304	27,203	8,731	32,436	24,337	8,099	54,672	42,532	12,120			(²)
128	Davenport, Iowa.	4,923	38,585	1,385	28,148	9,052	33,365	25,026	8,339	67,181	52,557	14,624			(²)
129	McKeesport, Pa.	4,846	31,986	2,577	22,630	6,879	25,934	20,003	\$ 5,926	65,584	48,789	16,795			(²)
130	Wheeling, W. Va.	3,725	33,834	2,302	25,850	5,682	29,480	24,062	\$ 5,418	60,531	51,122	9,409			(²)
131	Augusta, Ga. ³														(²)
132	Macon, Ga. ³														(²)
133	Berkeley, Cal.	7,162	51,933	2,794	42,894	6,245	44,829	38,737	6,092	65,529	58,702	6,827			(²)
134	Superior, Wis.	4,446	35,878	1,778	27,765	6,335	30,730	24,493	6,237	61,618	54,494	7,124			(²)
135	Newton, Mass.	8,616	44,803	1,713	35,565	7,625	35,160	28,436	\$ 6,724	94,046	80,669	13,377			12,446
136	San Diego, Cal.	5,266	46,636	1,938	33,237	11,461	36,902	28,737	8,115	85,504	56,531	28,973			(²)
137	Kalamazoo, Mich.	4,923	38,056	2,932	27,025	8,099	29,343	22,385	6,958	68,324	53,672	14,652			(²)
138	El Paso, Tex.	4,824	50,404	2,261	43,425	4,718	47,874	43,220	4,654	51,905	46,291	5,614			(²)
139	Butte, Mont.	5,612	50,902	2,947	38,573	9,382	43,191	34,779	8,412	91,460	73,218	18,242			(²)
140	Flint, Mich.	2,357	26,584	1,534	19,644	5,406	23,700	17,859	5,841	34,501	32,143	2,358			(²)
141	Chester, Pa.	3,276	28,408	2,122	20,437	5,849	22,833	17,626	5,227	64,695	51,837	12,803			(²)
142	Dubuque, Iowa.	3,036	40,301	2,456	29,647	8,198	35,282	27,533	7,749	53,913	42,900	11,013			(²)
143	Montgomery, Ala.	2,527	27,032	1,236	22,245	3,551	21,270	18,445	2,825	63,179	53,631	9,548			(²)
144	Woonsocket, R. I.	2,782	27,954	1,521	20,042	6,391	23,921	18,116	5,805	72,021	54,995	17,026			(²)
145	Racine, Wis.	4,123	30,224	989	24,369	4,866	27,539	22,700	4,839	49,234	42,987	6,247			5,290
146	Fitchburg, Mass.	3,830	36,076	1,515	27,847	6,714	31,459	24,785	\$ 6,674	55,252	46,688	8,564			14,456
147	Tampa, Fla. ⁴														(²)
148	Elmira, N. Y.	3,583	32,826	1,502	25,106	5,718	29,475	23,824	5,651	36,890	30,863	6,017			(²)
149	Galveston, Tex.	3,487	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)			(²)
150	Quincy, Ill.	3,594	36,822	2,097	26,878	7,847	31,373	24,235	7,143	58,565	45,701	12,864			(²)
151	Knoxville, Tenn.	2,240	15,663	794	12,856	2,013	13,469	11,467	2,002	26,063	23,957	2,106			(²)
152	New Castle, Pa.	4,139	31,037	1,499	22,896	5,642	27,781	22,178	5,603	46,551	40,529	6,022			(²)
153	West Hoboken, N. J.	5,097	37,886	1,566	28,103	8,197	34,000	28,094	8,096	111,254	99,627	11,627			(²)
154	Hamilton, Ohio.	4,420	40,069	2,133	29,951	7,855	36,350	28,076	8,274	50,473	44,768	5,705			(²)
155	Springfield, Mo.	2,790	18,941	946	14,228	3,767	15,108	11,347	3,761	33,294	29,368	3,926			(²)
156	Lexington, Ky.	2,788	25,722	1,635	20,198	3,899	22,063	18,925	3,138	49,874	36,410	13,453			(²)
157	Roanoke, Va.	2,647	18,713	591	16,201	1,921	16,256	14,492	1,764	39,768	36,029	3,739			(²)
158	Joliet, Ill.	3,662	37,537	2,527	27,147	7,563	31,027	23,599	7,423	57,812	47,458	10,354			(²)
159	Auburn, N. Y.	3,612	39,100	1,932	30,671	6,497	33,803	27,939	5,864	56,850	46,675	10,205			(²)
160	East Orange, N. J.	6,042	45,660	1,672	35,207	8,781	39,885	31,073	8,812	71,196	62,619	8,577			(²)
161	Taunton, Mass.	4,162	31,131	1,112	23,664	6,355	28,434	23,177	5,257	69,626	47,561	22,065			9,344
162	Charlotte, N. C.	1,839	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)			(²)
163	Everett, Mass.	5,686	30,166	965	23,578	5,623	26,499	21,147	\$ 5,352	62,177	51,611	\$ 10,566			13,631
164	Portsmouth, Va.	1,513	15,412	753	12,575	2,084	13,100	11,414	1,686	39,218	30,855	8,363			(²)
165	Oshkosh, Wis.	3,624	26,914	957	21,667	4,290	21,926	18,173	3,753	57,529	49,032	8,497			(²)
166	Cedar Rapids, Mich.	5,222	34,722	1,465	24,972	8,285	30,819	22,830	7,939	49,954	39,303	10,651			(²)
167	Quincy, Mass.	4,833	26,568	814	21,359	4,395	23,466	19,283	\$ 4,183	49,470	42,492	6,978			8,130
168	Chelsea, Mass.	4,841	32,023	1,179	24,442	6,402	27,945	21,506	\$ 6,249	74,690	61,873	12,817			12,494
169	Perth Amboy, N. J.	4,469	23,570	1,264	22,543	4,763	25,483	20,811	4,672	49,906	44,021	5,885			(²)
170	Pittsfield, Mass.	4,770	24,953	695	19,222	5,036	30,815	24,148	6,697	40,317	34,007	6,310			954
171	Joplin, Mo.	3,520	22,545	1,727	16,911	3,907	19,271	15,528	3,743	32,177	27,072	5,105			(²)
172	Williamsport, Pa.	3,773	26,042	2,122	20,082	3,838	22,007	18,235	3,772	49,209	43,549	5,660			12,143
173	Jackson, Mich.	3,603	32,243	702	23,741	7,800	27,748	19,945	7,803	61,594	53,817	7,777			(²)
174	Jamestown, N. Y.	4,280	27,400	1,456	21,057	4,897	24,122	19,249	4,873	57,914	48,732	9,182	89,375	89,875	5,786
175	Amsterdam, N. Y.	2,731	30,483	1,747	23,179	5,557	24,621	19,784	4,837	60,192	49,133	11,059			(²)
176	Lansing, Mich.	3,365	30,008	1,568	23,054	5,386	27,455	21,236	6,21						

FINANCIAL STATISTICS OF CITIES.

TABLE 35.—AVERAGE DAILY SCHOOL ATTENDANCE, AND NUMBER

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

City number.	CITY.	AVERAGE DAILY SCHOOL ATTENDANCE, CLASSIFIED BY KIND OF SCHOOL.						SCHOOL SITTINGS, CLASSIFIED BY KIND OF SCHOOL.				
		All schools.	Day schools.				Night schools.	Total.	Elementary.	Secondary.	Normal.	All other.
			Elementary.	Secondary.	Normal.	All other.						
	Grand total.....	3,154,552	2,741,609	249,144	6,866	39,198	117,835	3,626,649	3,308,345	298,465	12,305	7,534
	Group I.....	1,819,343	1,577,125	116,894	5,861	35,161	84,302	1,933,034	1,800,148	117,089	9,731	6,018
	Group II.....	565,338	492,731	53,790	700	1,075	16,142	715,572	633,651	74,803	1,240	838
	Group III.....	441,309	386,831	41,593	273	1,423	11,159	590,477	532,040	58,646	1,204	637
	Group IV.....	328,582	284,822	36,867	32	639	6,202	357,566	337,506	49,927	40	93

GROUP I.—CITIES HAVING A POPULATION OF 300,000 AND OVER IN 1910.

1	New York, N. Y.....	634,152	558,914	31,417	3,113	* 1,000	39,708	740,609	702,444	27,882	7,271	* 3,011
2	Chicago, Ill.....	245,594	218,160	14,920	680	556	11,369	275,762	259,933	14,645	432	752
3	Philadelphia, Pa.....	180,620	145,658	9,060	456	160	5,256	(*)	(*)	(*)	(*)	(*)
4	St. Louis, Mo.....	73,229	61,637	4,732	113	621	3,121	83,869	72,823	10,552	489	(*)
5	Boston, Mass.....	98,106	78,564	11,343	219	667	7,313	117,503	101,992	14,054	230	1,227
6	Cleveland, Ohio.....	71,561	50,694	5,493	152	* 12,174	3,043	70,466	63,515	6,446	174	331
7	Baltimore, Md.....	57,842	51,034	3,800	237	(*)	2,771	75,415	70,681	4,691	(*)	43
8	Pittsburgh, Pa.....	63,837	56,999	2,066	281	.....	3,591	71,397	63,093	3,304	.....	.....
9	Detroit, Mich.....	43,052	38,957	4,095	(*)	(*)	(*)	49,702	45,903	3,797	(*)	62
10	Buffalo, N. Y.....	49,150	42,674	3,702	47	2,727	(*)	68,306	64,053	4,253	.....	(*)
11	San Francisco, Cal.....	36,774	34,358	2,416	.....	.....	(*)	47,680	43,840	3,840	.....	.....
12	Milwaukee, Wis.....	40,359	37,121	3,058	.....	180	(*)	40,839	40,806	(*)	.....	83
13	Cincinnati, Ohio.....	35,639	30,136	2,345	.....	* 119	3,039	49,119	44,679	4,100	.....	* 340
14	Newark, N. J.....	66,085	42,055	1,054	170	* 16,850	5,056	57,092	54,358	2,027	707	.....
15	New Orleans, La.....	27,180	25,745	1,278	157	.....	(*)	35,070	33,567	1,341	162	.....
16	Washington, D. C.....	44,627	39,599	4,697	331	.....	(*)	53,008	48,736	4,456	316	.....
17	Los Angeles, Cal.....	37,064	32,355	4,602	.....	107	(*)	49,622	45,872	5,543	.....	167
18	Minneapolis, Minn.....	37,472	32,456	5,016	.....	.....	(*)	46,566	40,845	5,718	.....	.....

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

19	Jersey City, N. J.....	30,432	27,323	1,589	173	.....	1,343	34,312	32,603	1,709	.....	.....
20	Kansas City, Mo.....	23,177	24,230	3,851	.....	36	60	42,316	37,653	4,677	.....	86
21	Seattle, Wash.....	28,633	24,630	3,875	.....	128	(*)	29,561	25,424	7,032	.....	105
22	Indianapolis, Ind.....	26,396	23,828	2,568	.....	.....	(*)	32,201	28,001	3,300	.....	.....
23	Providence, R. I.....	29,645	25,154	2,456	.....	.....	2,036	33,945	31,580	2,365	.....	.....
24	Louisville, Ky.....	23,471	20,311	2,403	88	.....	669	31,647	28,010	4,737	.....	.....
25	Rochester, N. Y.....	25,045	20,043	1,864	77	688	2,973	25,914	23,560	2,050	.....	304
26	St. Paul, Minn.....	22,892	20,468	2,394	.....	.....	(*)	29,029	24,950	4,079	.....	.....
27	Denver, Colo.....	23,339	24,324	3,441	.....	.....	(*)	35,496	29,959	5,537	.....	.....
28	Portland, Oreg.....	22,326	20,094	1,427	.....	152	653	26,604	23,507	3,097	.....	.....
29	Columbus, Ohio.....	18,627	16,010	2,413	* 78	30	98	21,573	19,560	2,910	103	.....
30	Toledo, Ohio.....	20,752	18,011	1,706	60	700	275	26,320	23,760	2,400	160	(*)
31	Atlanta, Ga.....	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
32	Oakland, Cal.....	13,048	11,585	1,463	.....	.....	(*)	18,750	16,500	2,250	.....	.....
33	Worcester, Mass.....	19,865	16,302	1,903	.....	75	1,580	26,043	23,458	2,435	.....	150
34	Syracuse, N. Y.....	17,961	15,249	2,108	.....	31	573	22,147	19,401	2,706	.....	40
35	New Haven, Conn.....	21,627	19,621	2,006	.....	.....	(*)	22,639	20,866	1,833	.....	.....
36	Birmingham, Ala.....	14,080	13,027	1,053	.....	.....	(*)	20,190	18,880	1,310	.....	.....
37	Memphis, Tenn.....	11,374	10,594	698	.....	.....	82	15,148	14,346	802	.....	.....
38	Seranton, Pa.....	(*)	(*)	(*)	(*)	(*)	(*)	20,576	17,984	2,592	.....	.....
39	Richmond, Va.....	13,517	12,821	996	.....	.....	(*)	16,674	14,956	1,718	.....	.....
40	Paterson, N. J.....	17,905	15,760	1,344	107	.....	694	20,163	18,615	1,408	140	.....
41	Omaha, Nebr.....	15,223	13,308	1,674	.....	.....	211	20,166	17,994	2,172	.....	.....
42	Fall River, Mass.....	15,252	13,042	836	.....	.....	1,374	17,792	16,942	850	.....	.....
43	Dayton, Ohio.....	12,272	10,685	1,359	* 78	3	147	16,607	14,623	1,872	112	.....
44	Grand Rapids, Mich.....	13,072	11,662	1,410	.....	.....	(*)	15,834	14,295	1,549	.....	.....
45	Nashville, Tenn.....	13,432	12,254	949	.....	.....	230	13,333	12,373	960	.....	.....
46	Lowell, Mass.....	11,973	9,058	1,069	.....	.....	1,846	14,449	13,448	1,001	.....	.....
47	Cambridge, Mass.....	14,376	12,896	1,478	.....	.....	(*)	23,322	21,322	2,000	.....	.....
48	Spokane, Wash.....	12,310	10,542	1,745	.....	23	(*)	15,102	13,302	1,800	.....	(*)
49	Bridgeport, Conn.....	12,556	11,629	685	* 41	.....	201	14,125	* 12,600	769	765	.....
50	Albany, N. Y.....	10,110	8,538	1,025	.....	109	438	13,534	12,339	992	.....	153

* Owing to the fact that the classification by kind of room was not reported for Philadelphia, this number exceeds by 4,172 the sum of the numbers shown under the heading "Classified by kind of room."

* Not reported for the College of the City of New York.

* Not reported.

OF SCHOOL SITTINGS, BUILDINGS, AND ROOMS: 1910.

assigned to each, see page 87. For a text discussion of this table, see page 83.]

SCHOOL BUILDINGS.							SCHOOLROOMS.								City number.
Total number.	Classified by kind of school.			Classified by material of which constructed.			Total.	Classified by kind of room.			Classified by kind of school.				
	Elementary.	Secondary.	All other.	Wood.	Brick or stone.	All other.		Class.	Assembly.	Gymnasium.	Elementary.	Secondary.	Normal.	All other.	
7,452	6,912	438	102	1,644	5,745	63	190,063	84,044	1,290	567	78,124	10,995	490	454	
3,194	2,943	175	76	709	2,439	46	48,012	42,876	524	440	42,597	4,653	400	362	
1,617	1,515	87	15	402	1,210	5	17,349	17,036	262	51	14,658	2,585	50	56	
1,528	1,430	89	9	282	1,242	4	14,496	14,154	295	37	12,433	1,984	39	30	
1,113	1,024	87	2	251	854	8	10,216	9,978	199	39	8,436	1,773	1	6	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 AND OVER IN 1910.

* 564	519	24	* 21	73	460	22	* 16,367	16,175	1	191	14,760	1,203	215	* 189	1
373	348	21	4	26	347	-----	5,579	5,275	188	116	5,150	378	80	21	2
326	305	19	2	-----	326	-----	4,172	(*)	(*)	(*)	3,627	480	53	12	3
179	169	9	1	59	120	-----	1,796	1,785	11	-----	1,492	292	12	(*)	4
403	358	19	26	172	210	21	2,656	2,560	82	14	2,201	380	22	53	5
104	92	9	3	6	98	-----	2,134	2,051	53	30	1,692	388	27	27	6
165	153	11	1	40	125	-----	1,744	1,722	4	18	1,551	190	-----	3	7
138	132	4	-----	9	127	-----	1,856	1,814	20	13	1,697	159	-----	8	8
91	82	6	3	3	88	-----	1,141	1,141	(*)	(*)	1,141	(*)	(*)	(*)	9
111	105	6	-----	23	83	-----	1,325	1,280	41	4	1,219	106	-----	10	10
89	84	5	-----	75	14	-----	1,218	1,186	31	1	1,122	98	-----	11	11
62	54	4	4	2	58	2	1,039	1,030	5	4	864	146	-----	29	12
* 62	57	3	* 2	1	60	1	* 1,100	1,116	19	25	963	182	-----	* 15	13
61	56	4	1	7	54	-----	1,341	1,304	25	12	1,243	81	17	-----	14
88	83	3	2	36	52	-----	1,076	1,070	1	5	990	68	13	5	15
150	148	12	-----	43	137	-----	1,217	1,198	15	4	1,063	143	11	-----	16
132	115	11	6	126	6	-----	1,121	1,110	8	3	948	167	-----	8	17
68	63	5	-----	3	63	-----	1,070	1,059	11	-----	876	194	-----	-----	18

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

44	43	1	-----	12	32	-----	699	680	15	4	652	47	-----	-----	19
68	60	4	4	10	58	-----	855	849	4	2	691	162	-----	2	20
102	92	6	4	48	54	-----	907	900	4	3	662	239	-----	6	21
64	62	2	-----	8	56	-----	736	734	2	-----	604	132	-----	-----	22
103	99	4	-----	30	64	-----	846	818	24	4	732	114	-----	-----	23
54	49	5	-----	8	46	-----	697	691	4	2	558	132	7	-----	24
37	34	2	1	-----	37	-----	743	714	21	8	614	120	-----	9	25
55	51	4	-----	5	48	2	712	701	6	5	609	103	-----	-----	26
70	65	5	-----	1	69	-----	744	728	14	2	603	141	-----	-----	27
48	45	3	-----	46	2	-----	666	640	25	1	532	134	-----	-----	28
44	38	5	1	-----	44	-----	639	627	12	-----	493	125	17	4	29
43	42	1	(*)	4	39	-----	678	663	8	7	583	75	4	16	30
56	52	4	-----	24	32	-----	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	31
33	27	6	-----	22	11	-----	426	419	6	1	350	67	-----	10	32
77	72	3	2	10	67	-----	578	569	8	1	608	60	-----	-----	33
40	37	3	-----	3	37	-----	544	538	6	-----	422	122	-----	-----	34
56	54	2	-----	8	47	1	630	626	4	-----	475	55	-----	-----	35
56	53	3	-----	10	37	-----	569	562	6	1	543	26	-----	-----	36
32	30	2	-----	9	23	-----	322	320	1	1	297	25	-----	-----	37
70	68	2	-----	10	60	-----	456	454	2	-----	401	55	-----	-----	38
32	30	2	-----	3	20	-----	383	373	9	1	308	75	-----	-----	39
26	24	2	-----	-----	26	-----	544	540	4	-----	498	41	5	-----	40
65	54	1	-----	24	31	-----	480	476	3	1	409	71	-----	-----	41
61	50	1	-----	24	27	-----	340	335	5	-----	322	18	-----	-----	42
41	39	2	-----	4	35	2	469	460	9	-----	408	53	2	1	43
37	36	1	-----	2	35	-----	418	416	2	-----	362	56	-----	-----	44
36	34	2	-----	6	30	-----	362	343	19	-----	340	22	-----	-----	45
60	58	2	-----	33	27	-----	318	305	13	-----	280	38	-----	-----	46
38	35	3	-----	11	27	-----	522	504	16	2	433	89	-----	-----	47
38	35	2	1	6	32	-----	529	525	2	2	399	129	-----	1	48
25	23	1	1	1	24	-----	317	313	4	-----	282	20	15	-----	49
26	24	1	1	2	24	-----	320	313	4	3	279	34	-----	7	50

* Includes attendance at summer schools and playgrounds.

* Not reported for University of Cincinnati.

* Includes attendance of some pupils other than normal.

* Includes sittings for elementary pupils in normal practice schools.

FINANCIAL STATISTICS OF CITIES.

TABLE 35.—AVERAGE DAILY SCHOOL ATTENDANCE, AND NUMBER
 GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910.

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

City number.	CITY.	AVERAGE DAILY SCHOOL ATTENDANCE, CLASSIFIED BY KIND OF SCHOOL.					SCHOOL SITTINGS, CLASSIFIED BY KIND OF SCHOOL.				
		All schools.	Day schools.				Total.	Elementary.	Secondary.	Normal.	All other.
			Elementary.	Secondary.	Normal.	All other.					
51	Hartford, Conn.	15,139	11,631	1,319		1,330	659	17,503	16,133	1,350	
52	Trenton, N. J.	10,588	9,331	756		(1)	501	14,053	12,805	800	450
53	New Bedford, Mass.	10,782	9,228	483	34	(1)	1,037	13,550	12,573	492	30
54	San Antonio, Tex.	9,502	8,587	615			(1)	12,277	11,429	848	
55	Reading, Pa.	(1)	(1)	(1)			(1)	16,230	14,650	1,600	
56	Camden, N. J.	10,727	10,239	465	23	(1)	14,357	13,717	600	40	
57	Salt Lake City, Utah	14,050	12,882	1,168			17,960	16,560	1,400		
58	Dallas, Texas.	8,935	7,648	1,142			13,509	11,756	1,750		
59	Lynn, Mass.	11,275	9,194	1,232			829	13,138	11,735	1,403	
60	Springfield, Mass.	13,036	10,543	1,441			1,032	15,355	13,792	1,563	
61	Wilmington, Del.	8,305	7,489	816		(1)	13,226	11,946	1,280		
62	Des Moines, Iowa.	13,218	11,242	1,976		(1)	18,000	15,500	2,500		
63	Lawrence, Mass.	7,806	7,171	635		(1)	10,407	9,590	817		
64	Tacoma, Wash.	10,159	8,731	1,428			13,300	11,220	2,080		
65	Kansas City, Kans.	10,807	9,707	1,100			13,400	12,600	1,400		
66	Yonkers, N. Y.	11,106	9,618	862	30	19	577	11,247	10,278	917	22
67	Youngstown, Ohio	8,073	7,434	639		(1)	10,133	9,381	752		
68	Houston, Texas.	9,095	8,026	914			11,357	9,623	1,734		
69	Duluth, Minn.	10,849	10,031	818			13,217	11,905	1,312		
70	St. Joseph, Mo.	8,082	7,113	969			12,591	11,248	1,343		
71	Somerville, Mass.	12,039	9,839	1,596			604	12,951	11,687	1,264	
72	Troy, N. Y.	6,976	6,303	673		(1)	8,500	7,920	640		
73	Utica, N. Y.	8,614	7,554	696			364	12,300	11,300	1,000	
74	Elizabeth, N. J.	7,510	6,432	485	36	28	829	8,126	7,426	700	
75	Fort Worth, Tex.	8,133	7,333	800			10,052	9,004	1,048		
76	Waterbury, Conn.	10,494	9,284	661			540	12,363	11,713	650	
77	Schenectady, N. Y.	9,359	7,716	707	19		947	10,395	9,395	1,395	45
78	Hoboken, N. J.	8,245	7,584	321		14	326	9,948	9,404	498	46
79	Manchester, N. H.	8,928	4,949	564			413	6,875	6,215	660	
80	Evansville, Ind.	6,340	5,840	500			10,000	9,100	900		
81	Akron, Ohio.	9,291	8,152	1,114	25		(1)	11,040	9,500	1,500	40
82	Norfolk, Va.	7,167	6,661	506		(1)	(1)	7,800	7,100	700	
83	Wilkes-Barre, Pa.	(1)	(1)	(1)	(1)	(1)	(1)	10,400	9,720	680	
84	Peoria, Ill.	7,210	6,541	669			(1)	9,350	8,500	850	
85	Erie, Pa.	6,904	6,046	769	18		71	8,664	7,655	1,179	30
86	Savannah, Ga.										
87	Oklahoma City, Okla.	6,371	5,439	780			152	6,620	5,600	820	
88	Harrisburg, Pa.	7,969	7,007	862	22		75	11,500	10,440	1,060	
89	Fort Wayne, Ind.	5,468	4,793	657	18	3		7,500	6,451	800	249
90	Charleston, S. C.	2,852	2,472	380				3,140	2,640	500	
91	Portland, Me.	7,830	6,837	993			(1)	10,678	9,576	1,302	
92	East St. Louis, Ill.	5,666	5,314	352			(1)	7,702	7,158	544	
93	Terre Haute, Ind.	7,375	6,687	688				11,265	10,365	900	
94	Holyoke, Mass.	6,450	5,060	658			732	(1)	(1)	(1)	
95	Jacksonville, Fla.										
96	Brockton, Mass.	8,595	7,197	996			402	10,807	9,546	1,261	
97	Bayonne, N. J.	7,128	6,446	381			301	8,403	7,503	900	
98	Johnstown, Pa.	5,795	5,265	530				7,700	7,000	700	
99	Passaic, N. J.	6,185	5,837	348			(1)	7,711	7,214	497	
100	South Bend, Ind.	5,493	4,847	646			(1)	7,945	6,745	1,200	
101	Covington, Ky.	3,708	3,423	285				4,905	4,455	450	
102	Wichita, Kans.	6,536	5,854	677	5			7,620	7,100	510	10
103	Altoona, Pa.	6,696	6,003	693			(1)	8,300	7,400	900	
104	Allentown, Pa.	(1)	(1)	(1)		(1)	(1)	9,600	8,700	900	
105	Springfield, Ill.	6,266	5,578	674	14			8,300	7,210	850	240
106	Pawtucket, R. I.	6,494	5,489	436			569	7,903	7,331	572	
107	Mobile, Ala.										
108	Saginaw, Mich.	6,423	5,442	923	29	29	(1)	8,740	7,350	1,311	40
109	Canton, Ohio	6,237	5,462	775				8,635	7,571	1,064	

¹ Not reported.

² Includes attendance of some pupils other than normal.

OF SCHOOL SITTINGS, BUILDINGS, AND ROOMS: 1910—Continued.

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910

assigned to each, see page 87. For a text discussion of this table, see page 83.]

SCHOOL BUILDINGS.							SCHOOLROOMS.								City number.
Total number.	Classified by kind of school.			Classified by material of which constructed.			Total.	Classified by kind of room.			Classified by kind of school.				
	Elementary.	Secondary.	All other.	Wood.	Brick or stone.	All other.		Class.	Assem- bly.	Gymna- sium.	Elementary.	Secondary.	Normal.	All other.	
26	25	1			26		431	408	19	4	373	58			51
53	51	1		16	37		310	304	5	1	267	27		16	52
34	31	1	2	8	26		293	281	12		267	11	11	4	53
30	29	1			30		250	249	1		218	32			54
47	45	2			47		334	331	2	1	291	43			55
33	32	1		4	29		378	377	1		348	29	1		56
43	38	5		2	40	1	383	376	6	1	315	68			57
25	23	2		5	20		313	310	3		260	53			58
48	46	2		28	20		299	299			256	43			59
39	37	2		5	34		458	445	11	2	400	58			60
30	29	1		1	29		303	296	7		277	26			61
66	62	4		13	53		440	435	3	2	360	50			62
31	30	1		14	17		242	238	4		209	33			63
33	32	1		21	11	1	306	304	1	1	237	69			64
38	35	3		3	35		358	353	3	2	283	75			65
22	21	1		1	21		373	361	12		315	58			66
28	27	1		6	22		178	177	1		166	12			67
28	26	2		8	20		287	285	1	1	229	58			68
35	34	1		8	27		369	368	1		322	47			69
38	36	2		3	35		161	154	6	1	120	41			70
26	24	2		3	23		285	283	2		236	49			71
25	23	2		3	21	1	260	256	4		226	34			72
24	23	1		2	22		260	241	19		226	34			73
14	12	2		2	12		197	186	11		168	29			74
20	18	2		5	15		287	284	3		254	33			75
31	30	1		10	21		278	277	1		254	24			76
22	20	2		1	21		268	262	5	1	234	33	1		77
11	9	1	1		11		241	230	11		226	14		1	78
26	24	2		4	22		147	143	4		121	26			79
23	19	4		2	21		279	275	3	1	215	63		1	80
24	22	2		4	20		236	233	1	2	185	50	1		81
29	27	2		9	20		207	207			185	22			82
20	19	1			20		219	216	3		201	18			83
20	18	2			20		249	233	12	2	200	49			84
19	18	1			19		192	190	1	1	160	31	1		85
25	24	1		9	16		267	265	2		240	27			86
27	25	2		2	25		281	280	1		240	41			87
18	16	1	1		18		239	228	5	6	183	46	10		88
5	4	1			5		87	82	5		70	17			89
45	42	3		23	22		266	262	4		228	38			90
33	32	1		13	20		191	191			172	19			91
25	24	1		2	23		271	271			242	29			92
20	18	1	1	1	19		190	184	5	1	167	23			93
33	32	1		22	11		249	243	5	1	207	42			94
11	9	2			10	1	196	191	5		183	13			95
25	24	1		2	23		190	189	1		159	31			96
12	11	1		1	11		169	166	3		155	14			97
10	15	1			16		240	227	13		209	31			98
15	14	1		3	12		136	135	1		122	14			99
19	17	1	1	2	17		153	153			142	10	1		100
16	15	1			16		217	213	2	2	186	31			101
32	31	1			32		182	182			174	8			102
18	16	1	1		18		205	203	2		168	24	13		103
28	27	1		10	18		197	193	4		173	24			104
25	21	3	1	1	24		243	237	2	4	196	39		8	105
19	18	1			19		240	190	56		213	33			106

* Includes sittings for elementary pupils in normal practice schools.

FINANCIAL STATISTICS OF CITIES.

TABLE 35.—AVERAGE DAILY SCHOOL ATTENDANCE, AND NUMBER
 GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910.

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

City number.	CITY.	AVERAGE DAILY SCHOOL ATTENDANCE, CLASSIFIED BY KIND OF SCHOOL.					SCHOOL SITTINGS, CLASSIFIED BY KIND OF SCHOOL.				
		All schools.	Day schools.				Total.	Elementary.	Secondary.	Normal.	All other.
			Elementary.	Secondary.	Normal.	All other.					
110	Binghamton, N. Y.	6,074	5,433	581		(1)	6,970	6,160	810		
111	Sioux City, Iowa.	6,304	5,592	712			7,360	6,500	860		
112	Lancaster, Pa.	5,132	4,824	308		(1)	5,700	5,073	627		
113	Springfield, Ohio.	5,956	5,267	719			7,309	6,432	874		
114	Atlantic City, N. J.	(1)				(1)	7,800	7,160	640		
115	Little Rock, Ark.	5,505	4,755	750			4,320	3,240	1,080		
116	Rockford, Ill.	6,386	5,462	924		(1)	7,420	6,040	1,380		
117	Bay City, Mich.	5,414	4,739	643	24	8	7,184	6,501	675		8
118	York, Pa.	5,436	4,916	520			7,600	6,889	711		
119	Sacramento, Cal.	4,680	3,966	578		136	6,250	5,450	800		
120	Chattanooga, Tenn.	4,770	4,464	306			6,079	5,719	360		
121	Malden, Mass.	7,558	6,230	819		507	8,282	7,313	964		
122	Pueblo, Colo.	4,108	3,629	479			(1)				
123	Haverhill, Mass.	5,653	4,547	633		475	7,969	7,134	835		
124	Lincoln, Nebr.	6,641	5,594	1,047			9,000	7,200	1,800		
125	New Britain, Conn.	5,620	4,785	531		304	7,143	6,511	632		
126	Salem, Mass.	4,401	3,780	621		(1)	6,039	5,253	786		
127	Topeka, Kans.	5,899	4,971	928			9,245	7,505	1,740		
128	Davenport, Iowa.	5,495	4,572	623			10,180	8,206	1,980		
129	McKeesport, Pa.	6,388	5,529	560			7,900	6,400	1,500		
130	Wheeling, W. Va.	4,585	4,282	303			7,344	6,455	889		
131	Augusta, Ga.										
132	Macon, Ga.										
133	Berkeley, Cal.	5,576	4,415	1,161			7,406	6,356	1,050		
134	Superior, Wis.	4,977	4,434	543			6,015	5,363	650		
135	Newton, Mass.	8,038	6,024	1,121		583	8,617	6,921	1,641		85
136	San Diego, Cal.	4,414	3,706	708		(1)	6,941	5,941	1,000		
137	Kalamazoo, Mich.	4,783	4,073	710		(1)	(1)				
138	El Paso, Tex.	3,759	3,508	251			5,660	5,240	420		
139	Butte, Mont.	4,144	3,735	409			(1)				
140	Flint, Mich.	3,353	2,934	419			(1)				
141	Chester, Pa.	4,437	4,073	364			6,542	5,778	764		
142	Dubuque, Iowa.	3,124	2,725	399			4,275	3,775	500		
143	Montgomery, Ala.	3,565	3,180	385			3,898	3,400	498		
144	Woonsocket, R. I.	3,695	3,502	193		(1)	4,768	4,465	303		
145	Racine, Wis.	5,073	4,404	522		23	5,959	5,359	600		
146	Fitchburg, Mass.	4,013	3,140	669		204	5,920	5,070	850		
147	Tampa, Fla.										
148	Elmira, N. Y.	4,185	3,356	747		82	5,908	5,336	472		
149	Galveston, Tex.	(1)					4,665	3,665	1,000		
150	Quincy, Ill.	3,533	3,098	435			4,656	4,118	540		
151	Knoxville, Tenn.	5,199	4,621	578			5,095	4,295	800		
152	New Castle, Pa.	4,805	4,355	450		(1)	5,890	5,410	480		
153	West Hoboken, N. J.	4,896	4,545	134		217	4,648	4,514	134		
154	Hamilton, Ohio.	3,953	3,509	444			5,005	4,480	525		
155	Springfield, Mo.	5,162	4,337	825			6,525	5,625	900		
156	Lexington, Ky.	3,804	3,527	277			4,678	4,038	640		
157	Roanoke, Va.	4,790	4,295	380		115	6,695	6,100	595		
158	Joliet, Ill.	3,362	2,862	500			(1)				
159	Auburn, N. Y.	3,182	2,718	464		(1)	3,666	2,889	777		
160	East Orange, N. J.	4,548	3,952	596			5,470	4,806	664		
161	Taunton, Mass.	4,567	3,756	369		14	(1)				
162	Charlotte, N. C.	(1)									
163	Everett, Mass.	6,297	5,514	553		225	7,401	6,605	796		
164	Portsmouth, Va.	3,233	3,040	193		(1)	(1)				
165	Oshkosh, Wis.	4,390	3,893	497		(1)	4,971	4,400	571		
166	Cedar Rapids, Iowa.	4,898	4,274	624		(1)	6,333	5,500	833		
167	Quincy, Mass.	5,930	5,017	667		246	6,999	6,099	1,010		
168	Chelsea, Mass.	4,869	4,135	416		318	5,943	4,944	1,004		
169	Perth Amboy, N. J.	5,025	4,650	375			5,745	5,275	470		
170	Pittsfield, Mass.	6,140	4,184	461		1,495	6,029	5,501	528		
171	Joplin, Mo.	5,008	4,408	600			6,680	5,980	700		
172	Williamsport, Pa.	4,622	4,094	379		149	7,265	6,500	765		
173	Jackson, Mich.	3,605	3,201	404			5,500	4,750	750		
174	Jamestown, N. Y.	4,838	3,981	477	8	422	5,300	4,400	900		
175	Amsterdam, N. Y.	2,801	2,477	324			3,700	3,200	500		
176	Lansing, Mich.	3,502	3,033	469			4,600	4,000	600		
177	Huntington, W. Va.	3,533	3,339	195			4,235	3,835	400		
178	Decatur, Ill.	5,091	4,449	642			5,450	4,600	850		
179	Mount Vernon, N. Y.	5,204	4,167	587		450	(1)				
180	Lima, Ohio.	4,065	3,588	477			6,000	5,260	700	40	
181	Niagara Falls, N. Y.	3,675	3,163	512			5,293	4,409	884		
182	La Crosse, Wis.	3,556	3,121	429		6	5,710	4,990	720		
183	Newport, Ky.	2,879	2,625	254			2,704	2,304	400		
184	Pasadena, Cal.	4,378	3,680	699			5,775	4,850	925		

¹ Not reported.

OF SCHOOL SITTINGS, BUILDINGS, AND ROOMS: 1910—Continued.

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910.

assigned to each, see page 87. For a text discussion of this table, see page 83.]

SCHOOL BUILDINGS.							SCHOOLROOMS.								City number.
Total number.	Classified by kind of school.			Classified by material of which constructed.			Total.	Classified by kind of room.			Classified by kind of school.				
	Elementary.	Secondary.	All other.	Wood.	Brick or stone.	All other.		Class.	Assembly.	Gymnasium.	Elementary.	Secondary.	Normal.	All other.	
16	15	1			16		202	181	21		172	30			110
25	24	1		8	17		207	205	1	1	175	32			111
20	18	2			20		94	91	2		77	17			112
19	17	2		2	16	1	190	189	1		158	32			113
12	11	1		1	11		205	198	6	1	185	20			114
16	14	2		3	13		163	162	1		138	25			115
20	19	1			20		220	218	1	1	172	43			116
19	17	2		1	18		198	199	9		146	51		1	117
23	22	1			23		112	110	1	1	102	10			118
14	13	1		9	5		173	170	2	1	141	32			119
12	11	1		2	10		126	123	2	1	110	16			120
23	21	2		12	11		181	172	8	1	154	27			121
(1)							213	210	2	1	163	50			122
33	32	1		16	17		190	188	1	1	154	36			123
21	19	2		6	15		172	170	2		147	25			124
13	12	1			13		148	145	3		120	28			125
20	19	1		13	7		211	209	1	1	169	42			126
26	24	2		2	24		211	208	2	1	159	52			127
15	14	1			15		187	185	2		159	28			128
14	13	1			14		176	174	1	1	142	34			129
13	12	1			13										130
33	27	6		29	3	1	238	230	8		184	54			131
11	10	1		1	10		157	145	4	8	131	26			132
29	26	2	1	13	16		257	243	13	1	186	67		4	133
19	18	1		16	3		150	148	2		115	35			134
9	8	1			9		150	147	1	2	110	40			135
12	11	1			12		129	125	4		114	15			136
(1)															137
9	8	1			9		99	99			82	17			138
22	21	1			22		184	181	3		140	44			139
15	14	1		2	13		117	115	2		99	18			140
16	15	1		6	10		118	115	1	2	93	25			141
25	24	1		14	11		95	92	3		86	9			142
11	10	1			11		155	147	8		130	25			143
24	23	1		1	23		129	128	1		103	26			144
13	12	1			13		151	146	5		135	18			145
9	7	2		4	5		101	99	2		80	21			146
15	14	1			15		124	121	3		107	17			147
16	15	1		3	13		114	113		1	97	17			148
14	13	1			14		147	146	1		136	11			149
6	6				6		103	97	6		93	10			150
17	14	3			16	1	149	147	2		127	22			151
19	18	1		1	18		137	135	1	1	115	22			152
7	6	1			7		107	103	1	3	87	20			153
9	8	1			8	1	140	139	1		122	18			154
(1)															155
14	13	1			14		145	144	1		121	24			156
9	8	1			9		156	145	10	1	133	23			157
30	29	1		20	10		(1)								158
17	16	1		11	6		167	164	3		139	28			159
15	14	1		4	11		80	80			69	11			160
12	11	1			12		116	115	1		88	28			161
17	16	1		3	14		161	160	1		140	21			162
13	12	1		2	11		165	162	2	1	131	34			163
8	7	1		1	7		132	128	6		108	24			164
10	9	1			10		121	120	1		110	11			165
24	23	1		11	13		123	122	1		104	19			166
19	18	1		2	16	1	153	152	1		131	22			167
14	13	1			14		142	141	1		125	17			168
17	16	1			17		149	147	2		120	29			169
14	13	1		1	13		144	138	4	2	117	27			170
11	10	1			11		102	99	3		81	21			171
14	13	1			14		145	145			110	35			172
16	14	1	1	4	12		108	104	3	1	91	16		1	173
14	13	1			14		113	110	3		97	16			174
11	9	2			11		196	187	9		163	33			175
15	14	1		2	13		155	153	2		135	19	1		176
12	11	1		1	11		153	151	1	1	118	35			177
15	14	1		4	11		173	171	1	1	149	24			178
10	9	1		2	8		89	88	1		77	12			179
28	24	4		18	7	3	198	196	1	1	164	34			180

FINANCIAL STATISTICS OF CITIES.

TABLE 86.—SCHOOL EMPLOYEES: 1910.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 57. For a text discussion of this table, see page 55.]

City number.	CITY.	Adminis- trative officers.	SUPERVISORS AND TEACHERS, CLASSIFIED BY KIND OF SCHOOL.						Other employees.
			Total.	Day schools.				Night schools.	
				Elemen- tary.	Secondary.	Normal.	All other.		
	Grand total.....	917	106,038	84,037	11,415	602	3,423	6,581	9,256
	Group I.....	330	58,177	45,150	5,218	529	3,085	4,195	5,616
	Group II.....	177	20,072	15,859	2,600	40	132	1,421	1,390
	Group III.....	226	18,547	13,690	2,012	25	146	674	1,318
	Group IV.....	184	11,202	9,338	1,585	8	40	291	932

GROUP I.—CITIES HAVING A POPULATION OF 300,000 AND OVER IN 1910.

1	New York, N. Y.....	63	21,958	15,825	1,403	299	1,900	2,631	1,832
2	Chicago, Ill.....	8	6,421	5,773	571	34	43	(¹)	1,519
3	Philadelphia, Pa.....	25	4,565	4,103	419	33	10	(¹)	456
4	St. Louis, Mo.....	18	2,246	1,794	251	10	36	(¹)	155
5	Boston, Mass.....	14	3,265	2,363	437	15	66	384	52
6	Cleveland, Ohio.....	(²)	2,755	1,821	296	15	422	201	16
7	Baltimore, Md.....	10	722	1,396	176	13	2	135	354
8	Pittsburgh, Pa.....	101	2,032	11,800	135	20	(³)	77	379
9	Detroit, Mich.....	3	1,499	1,266	199	34	(³)	(³)	157
10	Buffalo, N. Y.....	2	1,531	1,383	145	3	(³)	(³)	97
11	San Francisco, Cal.....	5	1,198	1,101	97	(³)	(³)	(³)	120
12	Milwaukee, Wis.....	39	1,294	1,126	139	.....	29	(³)	75
13	Cincinnati, Ohio.....	5	1,213	1,008	95	5	15	(³)	100
14	Newark, N. J.....	11	2,206	1,235	71	7	553	320	155
15	New Orleans, La.....	5	1,124	1,044	67	13	.....	(³)	109
16	Washington, D. C.....	7	1,684	1,368	288	28	.....	(³)	28
17	Los Angeles, Cal.....	11	1,300	1,090	201	.....	9	(³)	21
18	Minneapolis, Minn.....	3	1,144	936	208	.....	.....	(³)	146

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

19	Jersey City, N. J.....	3	875	725	70	2	.....	78	85
20	Kansas City, Mo.....	9	943	735	201	.....	2	5	160
21	Seattle, Wash.....	14	995	637	198	.....	11	129	116
22	Indianapolis, Ind.....	5	906	776	130	.....	.....	(¹)	.....
23	Providence, R. I.....	3	993	692	122	.....	.....	179	131
24	Louisville, Ky.....	4	800	620	128	12	.....	40	46
25	Rochester, N. Y.....	7	1,177	693	115	6	39	324	77
26	St. Paul, Minn.....	3	718	616	102	.....	.....	.....	91
27	Denver, Colo.....	3	958	1,770	166	.....	.....	32	138
28	Portland, Oreg.....	4	909	766	129	.....	14	(³)	60
29	Columbus, Ohio.....	11	753	626	117	2	6	2	9
30	Toledo, Ohio.....	14	815	673	75	4	57	6	30
31	Atlanta, Ga.....	(²)	(²)	(²)	(²)	(²)	(²)	(²)	(²)
32	Oakland, Cal.....	9	408	344	64	.....	.....	(³)	35
33	Worcester, Mass.....	9	863	575	98	.....	12	178	(²)
34	Syracuse, N. Y.....	6	598	458	97	.....	1	44	64
35	New Haven, Conn.....	15	650	566	84	.....	.....	(³)	66
36	Birmingham, Ala.....	1	519	494	25	.....	.....	(³)	3
37	Memphis, Tenn.....	5	371	333	34	.....	.....	4	2
38	Scranton, Pa.....	3	500	457	52	.....	.....	(³)	4
39	Richmond, Va.....	3	418	374	44	.....	.....	(³)	3
40	Paterson, N. J.....	2	489	1,439	44	.....	.....	(³)	3
41	Omaha, Nebr.....	21	473	387	68	6	.....	18	60
42	Fall River, Mass.....	1	543	364	34	.....	.....	145	10
43	Dayton, Ohio.....	5	451	369	59	2	1	(³)	9
44	Grand Rapids, Mich.....	3	508	422	68	.....	.....	20	73
45	Nashville, Tenn.....	3	403	333	29	.....	.....	21	(¹)
46	Lowell, Mass.....	2	484	299	40	.....	.....	145	7
47	Cambridge, Mass.....	2	423	373	50	.....	.....	(³)	46
48	Spokane, Wash.....	3	356	276	73	.....	5	(³)	56
49	Bridgeport, Conn.....	1	337	311	20	6	.....	(³)	4
50	Albany, N. Y.....	3	397	295	44	.....	4	51	(²)

¹ Includes supervisors for all schools.² Not reported.³ Administrative officers included with supervisors and teachers.

TABLE 36.—SCHOOL EMPLOYEES: 1910—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 85.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910.

City number.	CITY.	Adminis- trative officers.	SUPERVISORS AND TEACHERS, CLASSIFIED BY KIND OF SCHOOL.						Other employees.
			Total.	Day schools.				Night schools.	
				Elemen- tary.	Secondary.	Normal.	All other.		
51	Hartford, Conn.....	52	663	428	68	.....	85	82	55
52	Trenton, N. J.....	2	432	382	32	.....	18	(1)	8
53	New Bedford, Mass.....	2	428	298	23	3	29	75	9
54	San Antonio, Tex.....	6	258	235	23	.....	.....	(1)	(1)
55	Reading, Pa.....	5	320	294	32	.....	.....	(1)	64
56	Camden, N. J.....	2	384	* 350	27	1	.....	(1)	43
57	Salt Lake City, Utah.....	16	435	425	60	.....	.....	.....	72
58	Dallas, Tex.....	2	337	285	44	.....	.....	8	38
59	Lynn, Mass.....	3	356	294	62	.....	.....	(1)	39
60	Springfield, Mass.....	3	527	* 350	86	.....	.....	91	68
61	Wilmington, Del.....	2	303	270	33	.....	.....	(1)	2
62	Des Moines, Iowa.....	6	545	463	82	.....	.....	(1)	66
63	Lawrence, Mass.....	1	368	272	29	.....	.....	67	4
64	Tacoma, Wash.....	3	328	269	59	.....	.....	.....	10
65	Kansas City, Kans.....	2	363	303	60	.....	.....	.....	52
66	Yonkers, N. Y.....	3	353	309	35	2	7	(1)	36
67	Youngstown, Ohio.....	3	275	249	26	.....	.....	(1)	34
68	Houston, Tex.....	3	292	* 257	35	.....	.....	(1)	37
69	Duluth, Minn.....	5	335	294	41	.....	.....	.....	56
70	St. Joseph, Mo.....	8	295	252	43	.....	.....	.....	45
71	Somerville, Mass.....	1	338	276	62	.....	.....	(1)	35
72	Troy, N. Y.....	9	296	257	27	2	.....	(1)	12
73	Utica, N. Y.....	5	340	284	32	.....	.....	24	35
74	Elizabeth, N. J.....	3	213	178	23	2	1	39	24
75	Fort Worth, Tex.....	1	238	201	37	.....	.....	.....	32
76	Waterbury, Conn.....	4	342	* 313	29	.....	.....	(1)	36
77	Schenectady, N. Y.....	3	378	* 304	35	2	.....	37	36
78	Hoboken, N. J.....	3	300	259	19	.....	1	21	8
79	Manchester, N. H.....	1	230	179	23	.....	.....	23	27
80	Evansville, Ind.....	3	284	238	46	.....	.....	.....	2
81	Akron, Ohio.....	3	279	216	52	3	.....	8	19
82	Norfolk, Va.....	2	174	* 151	23	.....	.....	(1)	1
83	Wilkes-Barre, Pa.....	2	220	201	18	.....	.....	1	1
84	Peoria, Ill.....	3	294	252	42	.....	.....	(1)	2
85	Erie, Pa.....	5	265	231	28	1	.....	5	4
86	Savannah, Ga.....	.....	.....	.....	.....	.....	.....	.....	.....
87	Oklahoma City, Okla.....	2	255	* 213	34	.....	.....	8	50
88	Harrisburg, Pa.....	2	260	225	30	1	1	3	41
89	Fort Wayne, Ind.....	1	222	185	37	.....	.....	.....	2
90	Charleston, S. C.....	1	83	66	17	.....	.....	.....	5
91	Portland, Me.....	2	294	251	42	1	.....	(1)	4
92	East St. Louis, Ill.....	3	192	174	18	.....	.....	(1)	3
93	Terre Haute, Ind.....	2	265	233	32	.....	.....	.....	4
94	Holyoke, Mass.....	1	307	198	33	.....	.....	76	7
95	Jacksonville, Fla.....	.....	.....	.....	.....	.....	.....	.....	.....
96	Brockton, Mass.....	2	264	167	48	.....	.....	49	8
97	Bayonne, N. J.....	4	278	238	40	.....	.....	(1)	30
98	Johnstown, Pa.....	4	193	171	22	.....	.....	.....	1
99	Passaic, N. J.....	3	204	179	25	.....	.....	(1)	2
100	South Bend, Ind.....	1	230	201	29	.....	.....	(1)	2
101	Covington, Ky.....	1	122	108	14	.....	.....	.....	1
102	Wichita, Kans.....	.....	167	147	19	1	.....	.....	26
103	Altoona, Pa.....	2	242	215	27	.....	.....	(1)	24
104	Allentown, Pa.....	3	179	162	17	.....	.....	(1)	24
105	Springfield, Ill.....	4	200	168	28	4	.....	(1)	1
106	Pawtucket, R. I.....	2	284	213	19	.....	.....	52	28
107	Mobile, Ala.....	.....	.....	.....	.....	.....	.....	.....	.....
108	Saginaw, Mich.....	5	243	181	56	2	4	(1)	39
109	Canton, Ohio.....	7	199	170	29	.....	.....	.....	4

* Not reported.

* Includes supervisors for all schools.

FINANCIAL STATISTICS OF CITIES.

TABLE 36.—SCHOOL EMPLOYEES: 1910—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 85.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910.

City number.	CITY.	Admini- strative officers.	SUPERVISORS AND TEACHERS, CLASSIFIED BY KIND OF SCHOOL.						Other employees.
			Total.	Day schools.				Night schools.	
				Elemen- tary.	Secondary.	Normal.	All other.		
110	Binghamton, N. Y.	3	215	189	26				2
111	Sioux City, Iowa.	4	226	199	27				4
112	Lancaster, Pa.	4	162	131	21				24
113	Springfield, Ohio.	5	166	146	20				24
114	Atlantic City, N. J.	2	213	193	20				1
115	Little Rock, Ark.	3	168	139	29				2
116	Rockford, Ill.	2	228	187	41				32
117	Bay City, Mich.	5	213	173	34	5	1		18
118	York, Pa.	4	193	174	19				29
119	Sacramento, Cal.	2	188	169	19			(?)	18
120	Chattanooga, Tenn.	11	132	118	14				23
121	Malden, Mass.	2	235	161	39			35	7
122	Pueblo, Colo.	(?)	(?)						(?)
123	Haverhill, Mass.	1	249	172	27			50	36
124	Lincoln, Nebr.	2	228	180	48				30
125	New Britain, Conn.	1	176	156	20				3
126	Salem, Mass.	1	181	132	25			24	19
127	Topeka, Kans.	3	232	191	41				31
128	Davenport, Iowa.	2	216	187	29				28
129	McKeesport, Pa.	4	190	170	20				7
130	Wheeling, W. Va.	2	169	155	14				31
131	Augusta, Ga.								
132	Macon, Ga.								
133	Berkeley, Cal.	2	187	146	41				6
134	Superior, Wis.	1	186	158	28				29
135	Newton, Mass.	2	307	198	59		26	22	9
136	San Diego, Cal.	4	143	114	29				23
137	Kalamazoo, Mich.	1	200	151	44		5	(?)	8
138	El Paso, Tex.	3	185	170	15				3
139	Butte, Mont.	(?)	(?)						(?)
140	Flint, Mich.	1	105	68	17				11
141	Chester, Pa.	1	154	131	23				1
142	Dubuque, Iowa.	2	141	124	17				2
143	Montgomery, Ala.	7	113	95	18				1
144	Woonsocket, R. I.	1	163	148	15				14
145	Racine, Wis.	2	171	139	21		4	7	26
146	Fitchburg, Mass.	1	161	125	27			29	5
147	Tampa, Fla.								
148	Elmira, N. Y.	3	161	126	29			6	24
149	Galveston, Tex.	2	119	106	13				9
150	Quincy, Ill.	3	122	101	20	1			13
151	Knoxville, Tenn.	1	122	101	21				17
152	New Castle, Pa.	1	168	152	16				14
153	West Hoboken, N. J.	2	136	127	9				1
154	Hamilton, Ohio.	1	149	132	17				2
155	Springfield, Mo.	4	150	125	25				22
156	Lexington, Ky.	(?)	92	79	13				(?)
157	Roanoke, Va.	1	152	129	16			7	2
158	Joliet, Ill.	(?)	(?)						(?)
159	Auburn, N. Y.	1	140	122	18				20
160	East Orange, N. J.	2	166	140	26				2
161	Taunton, Mass.	2	193	148	14		1	30	33
162	Charlotte, N. C.	(?)	(?)						(?)
163	Everett, Mass.	1	210	161	25			24	21
164	Portsmouth, Va.	2	76	69	7				8
165	Oshkosh, Wis.	1	151	125	26				16
166	Cedar Rapids, Iowa.	2	184	155	29				3
167	Quincy, Mass.	1	194	149	28			17	17
168	Chelsea, Mass.	1	176	129	23			24	26
169	Perth Amboy, N. J.	1	144	131	13				15
170	Pittsfield, Mass.	2	175	158	17				3
171	Joplin, Mo.	3	152	133	19				22
172	Williamsport, Pa.	3	144	125	15			4	17
173	Jackson, Mich.	1	103	90	13				3
174	Jamestown, N. Y.	6	145	119	25	1			17
175	Amsterdam, N. Y.	2	98	84	14				14
176	Lansing, Mich.	1	111	93	18				7
177	Huntington, W. Va.	10	108	95	13				17
178	Decatur, Ill.	2	122	100	22				2
179	Mount Vernon, N. Y.	2	102	148	32			12	14
180	Lima, Ohio.	4	149	129	19	1			2
181	Niagara Falls, N. Y.	14	143	117	28				17
182	La Crosse, Wis.	7	133	102	30		1		24
183	Newport, Ky.	2	96	66	10				1
184	Pasadena, Cal.	2	180	143	37				(?)

1 Includes supervisors for all schools.

2 Not reported.

GENERAL TABLES.

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TABLE 37.—RECEIPTS AND PAYMENTS ON ACCOUNT OF TEACHERS' PENSIONS AND ASSETS OF PENSION FUNDS: 1910.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 87. For a text discussion of this table, see page 86.]

City number.	CITY.	RECEIPTS.					Balance on hand at beginning of year.	Total receipts and balances at beginning of year. ¹	Balance on hand at close of year.	PAYMENTS.			Total assets of pension funds.
		From teachers.	From city.	Gifts.	Income from investments.	Sale of investments.				Pensions and gratuities.	Expenses of administration.	Purchase of investments.	
	Grand total.....	\$799,689	\$656,648	\$8,456	\$129,165	\$1,300,045	\$364,257	¹ \$3,258,260	\$283,474	\$1,255,140	\$7,514	\$1,711,892	\$3,337,373
	Group I.....	729,278	548,808	6,146	116,004	1,233,301	272,225	¹ 2,905,822	181,403	1,154,307	6,790	1,503,082	2,960,095
	Group II.....	54,567	67,492	1,686	11,520	66,744	42,529	244,538	69,615	62,034	671	112,218	298,822
	Group III.....	11,703	33,985	249	1,064	.....	45,357	92,358	23,282	32,448	36	36,592	59,682
	Group IV.....	4,141	6,303	375	577	.....	4,146	15,542	9,174	6,351	17	.....	18,774

GROUP I.—CITIES HAVING A POPULATION OF 300,000 AND OVER IN 1910.

1	New York, N. Y.....	\$373,481	\$272,772	\$442	\$50,609	\$1,125,000	\$183,005	\$2,005,309	\$35,376	\$844,313	\$620	\$1,125,000	\$1,160,376
2	Chicago, Ill.....	103,575	44,214	5,687	14,148	80,801	22,355	271,110	16,830	72,774	515	180,351	402,930
3	Philadelphia, Pa.....	80,213	30,000	17	16,543	.....	24,908	171,041	20,087	63,854	1,200	86,500	407,712
4	Boston, Mass.....	55,701	66,194	.....	16,217	.....	15,114	153,226	17,538	58,064	873	76,751	491,625
5	Cleveland, Ohio.....	19,474	20,917	.....	6,261	15,000	11,834	85,536	36,594	12,555	301	34,026	148,144
6	Baltimore, Md.....	16,843	3,000	.....	781	.....	1,938	22,562	8,877	7,733	952	5,000	30,277
7	Detroit, Mich.....	13,013	8,968	.....	4,121	.....	1,819	27,939	1,468	18,070	.....	8,401	92,168
8	Buffalo, N. Y.....	24,500	50	.....	2,890	.....	9,460	36,900	14,973	21,927	.....	.....	77,803
9	Cincinnati, Ohio.....	30,561	44,404	.....	3,955	12,500	1,782	83,202	15,372	35,313	600	31,917	119,872
10	Newark, N. J.....	.....	16,952	.....	.....	.....	.....	16,952	.....	16,952	.....	.....	.....
11	Minneapolis, Minn.....	21,917	11,349	.....	179	.....	.....	33,445	14,188	2,782	1,369	15,136	29,188

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

12	Jersey City, N. J.....	.....	\$6,546	.....	.....	.....	.....	\$6,546	.....	\$6,546	.....	.....	.....
13	Indianapolis, Ind.....	\$9,182	17,965	\$4	\$2,010	\$4,174	\$14,578	47,913	\$12,381	11,791	\$361	\$23,380	\$52,396
14	Providence, R. I.....	5,656	.....	1,000	2,510	60,000	3,542	72,708	4,784	7,924	.....	60,000	84,784
15	Rochester, N. Y.....	11,600	5,544	.....	3,248	.....	10,214	30,606	22,667	7,939	.....	.....	67,667
16	St. Paul, Minn.....	3,809	9,040	182	190	.....	.....	13,221	2,226	1,320	85	9,590	11,726
17	Denver, Colo.....	.....	180	.....	.....	.....	.....	180	.....	180	.....	.....	.....
18	Portland, Oreg.....	.....	207	.....	.....	.....	.....	207	.....	207	.....	.....	.....
19	Columbus, Ohio.....	8,107	4,000	.....	116	.....	.....	12,823	4,487	1,160	185	7,011	11,457
20	Syracuse, N. Y.....	7,911	.....	500	2,608	2,570	2,731	16,318	7,804	5,387	27	3,100	54,834
21	Paterson, N. J.....	.....	7,756	.....	.....	.....	.....	7,756	.....	7,756	.....	.....	.....
22	Omaha, Nebr.....	4,499	6,749	.....	75	.....	2,283	13,616	1,396	3,083	.....	9,137	10,396
23	Cambridge, Mass.....	.....	2,636	.....	.....	.....	.....	2,666	.....	2,666	.....	.....	.....
24	Albany, N. Y.....	3,803	6,239	.....	765	.....	9,171	19,978	13,900	6,075	3	.....	25,462

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910.

25	Trenton, N. J.....	.....	\$3,793	.....	.....	.....	.....	\$3,793	.....	\$3,793	.....	.....	.....
26	Camden, N. J.....	.....	2,058	.....	.....	.....	.....	2,058	.....	2,058	.....	.....	.....
27	Salt Lake City, Utah.....	\$4,739	.....	.....	.....	.....	.....	8,793	\$495	653	.....	\$7,645	\$7,935
28	Lynn, Mass.....	.....	75	.....	.....	.....	.....	75	.....	75	.....	.....	.....
29	Yonkers, N. Y.....	3,455	4,057	.....	\$273	.....	11,286	19,071	1,054	300	\$17	17,100	18,754
30	Youngstown, Ohio.....	.....	3,591	.....	.....	.....	.....	3,591	.....	3,591	.....	.....	.....
31	Troy, N. Y.....	2,535	3,000	.....	607	.....	23,474	29,616	13,018	4,732	19	11,847	24,818
32	Elizabeth, N. J.....	.....	1,315	.....	.....	.....	.....	1,315	.....	1,315	.....	.....	.....
33	Schenectady, N. Y.....	974	3,303	\$249	184	.....	6,543	11,253	8,115	3,138	.....	.....	8,115
34	Hoboken, N. J.....	.....	4,123	.....	.....	.....	.....	4,123	.....	4,123	.....	.....	.....
35	Peoria, Ill.....	.....	50	.....	.....	.....	.....	50	.....	50	.....	.....	.....
36	Harrisburg, Pa.....	.....	4,463	.....	.....	.....	.....	4,463	.....	4,463	.....	.....	.....
37	Charleston, S. C.....	.....	1,469	.....	.....	.....	.....	1,469	.....	1,469	.....	.....	.....
38	Bayonne, N. J.....	.....	2,688	.....	.....	.....	.....	2,688	.....	2,688	.....	.....	.....

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910.

39	Springfield, Ohio.....	\$1,587	\$2,645	.....	\$14	.....	\$718	\$4,964	\$3,455	\$1,492	\$17	.....	\$3,455
40	Elmira, N. Y.....	1,089	2,000	.....	296	.....	1,432	4,817	2,711	2,106	.....	.....	8,711
41	East Orange, N. J.....	.....	838	.....	.....	.....	.....	838	.....	838	.....	.....	.....
42	Portsmouth, Va.....	399	.....	.....	.....	.....	.....	399	.....	399	.....	.....	.....
43	Pittsfield, Mass.....	.....	800	.....	.....	.....	.....	800	.....	800	.....	.....	.....
44	Niagara Falls, N. Y.....	1,006	.....	\$375	267	.....	1,996	3,704	3,008	696	.....	.....	6,608

¹ The same as the sum of payments during the year and balances at close of year, except for Chicago, where there is a difference of \$240 due to the difference between the warrants of preceding years paid during the year and the warrants of the current year unpaid at its close.

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